



# 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*

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Tuesday, May 25, 2021

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**

[21-094](#) Reminders, Calendars, and General Correspondence

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

**V. CEREMONIAL MATTERS**

*None.*

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

[21-087](#) Climate Action Task Force Update

**Attachments:** [Climate Action Task Force Presentation](#)  
[CALT Handout to Accompany Presentation](#)

**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. CONSENT AGENDA**

*All matters under Item VIII 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**      [21-088](#)      Approve the minutes of the May 11 Assembly meeting  
  
                 Attachments: [Consent and Minutes](#)
- B**      [21-089](#)      Approve a liquor license renewal application for JL Totem, Inc. dba Totem Square Inn at 201 Katlian Street  
  
                 Attachments: [Motion and Memos](#)  
                                 [5249 LGB Notice - City of Sitka in Borough 5721](#)  
                                 [#5249 dba Totem Square Inn Temp License and 21-22 Complete Renewal](#)
- C**      [RES 21-10](#)      Setting the millage rates for the fiscal year July 1, 2021 through June 30, 2022  
  
                 Attachments: [Motion Memo and Res 2021-10](#)
- D**      [RES 21-11](#)      Authorizing a 50/50 matching grant application to the Office of Justice Programs - Bulletproof Vest Partnership  
  
                 Attachments: [Motion Memo and Res 2021-11](#)

**IX. BOARD, COMMISSION, COMMITTEE APPOINTMENTS**

*None.*

**X. UNFINISHED BUSINESS:**

- E**      [ORD 21-09](#)      Adopting budgets and capital improvement plan for the General Fund, Internal Service Funds, and Special Revenue Funds for the fiscal year July 1, 2021 through June 30, 2022  
  
                 Attachments: [Motion Ord 2021-09](#)  
                                 [Budget memo](#)  
                                 [Ord 2021-09](#)  
                                 [Final Draft FY2022 Administrator's Budget rs](#)
- F**      [ORD 21-10](#)      Adopting the budget and capital improvement plan for all Enterprise Funds for the fiscal year July 1, 2021 through June 30, 2022, amending rates in Title 15 "Public Utilities" of the Sitka General Code and adopting moorage rates and other harbor fees  
  
                 Attachments: [Motion Ord 2021-10](#)  
                                 [Budget memo.](#)  
                                 [Ord 2021-10](#)

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

- G**      [ORD 21-11](#)      Amending Title 4 “Revenue and Finance” of the Sitka General Code by updating Chapter 4.10 “Alaska Remote Seller Sales Tax”

**Attachments:** [01 Motion Ord 2021-11](#)

[02 Memo and Ord 2021-11](#)

[03 Uniform Code Updates Member Adoption Process March 2021](#)

[04 Summary of Uniform Code Updates March 2021](#)

**Additional New Business Items**

- H**      [RES 21-12](#)      Authorizing the Municipal Administrator to enter into port agreements with cruise line corporations for the purpose of satisfying requirements of the Centers for Disease Control and Prevention to allow cruise ships to visit the Port of Sitka in calendar year 2021

**Attachments:** [Motion and Res 2021-12](#)

- I**      [21-090](#)      Discussion / Direction / Decision on response received for 4951 Halibut Point Road Development RFP (possible executive session)

**Attachments:** [Motion 4951 HPR RFP](#)

[Assembly Memo 4951 HPR RFP Response](#)

[4951 HPR RFP Response Supporting Docs](#)

- J**      [21-091](#)      Discussion on potential uses for the Norwegian Cruise Line Holdings Ltd. donation (public comment to be taken)

**Attachments:** [Memo Norwegian Cruise Line Holdings Ltd donation](#)

- K**      [21-093](#)      Discussion on potential uses for American Rescue Plan Act funding (public comment to be taken)

**Attachments:** [Memo on ARPA Spending Options](#)

- L**      [21-092](#)      Discussion / Direction on the possibility of partnering with the Sitka Tribe of Alaska on a community-wide needs assessment

**Attachments:** [Memo Community Wide Needs Assessment](#)

**XII. PERSONS TO BE HEARD:**

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

**XIII. REPORTS**

**a. Mayor, b. Administrator, c. Attorney, d. Liaison Representatives, e. Clerk, f. Other****XIV. EXECUTIVE SESSION****XV. ADJOURNMENT**

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

*Sara Peterson, MMC, Municipal Clerk  
Publish: May 21*





# CITY AND BOROUGH OF SITKA

## Legislation Details

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**File #:** 21-094      **Version:** 1      **Name:**

**Type:** Item      **Status:** AGENDA READY

**File created:** 5/20/2021      **In control:** City and Borough Assembly

**On agenda:** 5/25/2021      **Final action:**

**Title:** Reminders, Calendars, and General Correspondence

**Sponsors:**

**Indexes:**

**Code sections:**

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

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

# **REMINDERS**

## **DATE**

## **EVENT**

## **TIME**

Tuesday, June 8

Regular Meeting

6:00 PM

Tuesday, June 22

Regular Meeting

6:00 PM



## Assembly Calendar

[2020](#)  
 [Jan](#)  
 [Feb](#)  
 [Mar](#)  
 [Apr](#)  
 [May](#)  
 [Jun](#)  
 [Jul](#)  
 [Aug](#)  
 [Sep](#)  
 [Oct](#)  
 [Nov](#)  
 [Dec](#)  
 [2022](#)

**May 2021**

| Sunday                    | Monday | Tuesday  | Wednesday  | Thursday   | Friday | Saturday                 |
|---------------------------|--------|--|--|--|--------|--------------------------|
| 25<br><a href="#">Apr</a> | 26     | 27   | 28   | 29   | 30     | 1<br><a href="#">May</a> |
|                           |        | 6:00pm <a href="#">Regular Assembly Mtg</a>  | 5:30pm <a href="#">Police and Fire - Liaison Nelson</a>  | 2:00pm - 4:00pm <a href="#">Investment Committee Meeting- Liaison Christianson</a><br>6:00pm <a href="#">Work Session: RFP for the sale of the former SCH site</a> |        |                          |
| 2                         | 3      | 4  | 5  | 6  | 7      | 8                        |
|                           |        | 6:30pm <a href="#">Climate Action Task Force</a>   | 6:00pm <a href="#">Library Commission - Liaison Nelson</a><br>6:00pm <a href="#">School Board - Liaison Himschoot</a><br>7:30pm <a href="#">Planning Commission - Liaison Christianson</a> |  |        |                          |
| 9                         | 10     | 11   | 12   | 13   | 14     | 15                       |
|                           |        | 12:00pm <a href="#">Parks &amp; Recreation - Liaison Mosher</a><br>6:00pm <a href="#">Regular Assembly Mtg</a> | 5:00pm <a href="#">Tree &amp; Landscape - Liaison Himschoot</a><br>6:00pm <a href="#">Port &amp; Harbors Commission - Liaison Knox</a>   | 12:00pm <a href="#">LEPC - Liaison Nelson</a>  |        |                          |
| 16                        | 17     | 18   | 19   | 20   | 21     | 22                       |
|                           |        | 6:30pm <a href="#">Climate Action Task Force</a>   | 12:00pm <a href="#">Health Needs &amp; Human Services - Liaison Duncan</a><br>7:30pm <a href="#">Planning Commission - Liaison Christianson</a>  |  |        |                          |
| 23                        | 24     | 25   | 26   | 27   | 28     | 29                       |
|                           |        | 6:00pm <a href="#">Regular Assembly Mtg</a>  | 5:30pm <a href="#">Police and Fire - Liaison Nelson</a>  |  |        |                          |
| 30                        | 31     | 1<br><a href="#">Jun</a>   | 2  | 3  | 4      | 5                        |
|                           |        | 6:30pm <a href="#">Climate Action Task Force</a>   | 6:00pm <a href="#">Library Commission - Liaison Nelson</a>   |  |        |                          |

## June 2021

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



# Assembly Calendar

2020 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 2022

July 2021

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



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 21-087      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/19/2021      In control: City and Borough Assembly

On agenda: 5/25/2021      Final action:

Title: Climate Action Task Force Update


Sponsors:

Indexes:


Code sections:

Attachments: [Climate Action Task Force Presentation](#)  
[CALT Handout to Accompany Presentation](#)


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



# Climate Action Task Force Presentation to the City and Borough of Sitka Assembly



First Quarter Update  
May 25, 2021



What comes to mind  
when you think of  
climate change and  
global warming?



44% OUTCOMES

18%

CAUSES

3%

SOLUTIONS

2010 Climate Action  
Plan Update

# Information Gathering

Alaskan Climate  
Action

Grant Opportunities

Policies

# 2010 Climate Action Plan Update



**City and Borough of Sitka**

**Climate Action Plan**

**June 11, 2010**

**Accepted by the Sitka Assembly June 22, 2010**

**Sitka Climate Action Plan Task Force:**

**Michelle Putz, Chairperson**

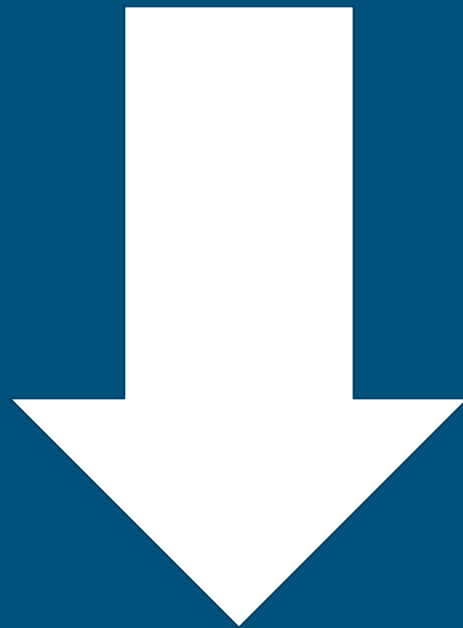
**Paul Olson, Co-Secretary**  
**David Nicholls**  
**Kerry MacLane**  
**David Neel**

**Kenyatta Bradley, Co-Secretary**  
**Norman Campbell**  
**Jack Ozment, Assembly Liaison**  
**Juliet Agne, Americorp Intern**

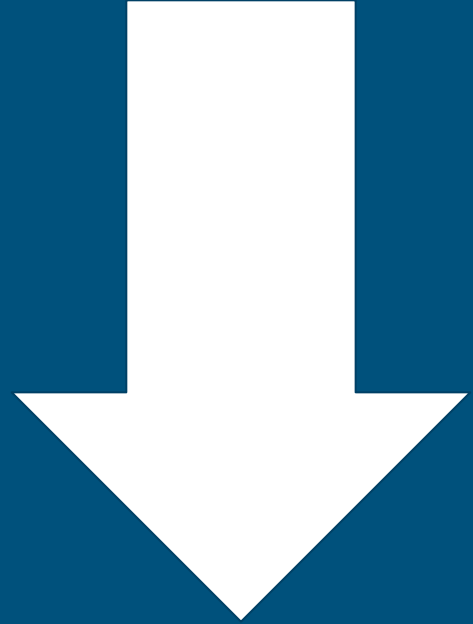
**Former Members:**

**Steve Ash, Ward Eldridge, Carter Hughes**

25%



# 64%



Sources: 2021 [KCAW article](#), Discussions with John Leach, Staff Department Heads





Pacific High Remodel



Electric Boilers in School Buildings

Sources:

<https://www.architectmagazine.com/project-gallery/pacific-high-school>,  
<https://www.mrvarchitects.com/portfolio-item/sitka-high-school-renovation>,



A pyramid diagram with four levels, each containing a text label. The pyramid is green with a dark blue outline and is set against a solid blue background. The levels, from top to bottom, are: Goals, Roles, Processes, and Interpersonal Relationships.

Goals

Roles

Processes

Interpersonal Relationships

**Table C-1: All Initiatives – Implementation Priorities by Department**

| Initiative   | CAP Page   | Responsible Party               | Priority | Cost                                | Annual Savings         | Date Implemented |
|--|------------|---------------------------------|----------|-------------------------------------|------------------------|------------------|
| Energy Efficient Affordable Housing Funding                | 49         | Building Dept.                  | 1        | Low                                 | Mod. High              |                  |
| Home Rehabilitation Loan Program Adjustment                | 50         | Building Dept.                  | 2        | Low                                 | Mod. High              |                  |
| Green Building Education                                   | 49         | Building Dept.                  | 3        | Mod. Low                            | Mod. High              |                  |
| Right Size City Vehicle Fleet                              | 31         | City Administrator              | 1        | \$0                                 | \$14,284               |                  |
| Commuter Transit Reimbursement Program                     | 35         | City Administrator              | 2        | \$6,500/yr                          | N/A                    |                  |
| Conversion to Energy Efficient Streetlights (150 MI bulbs) | 27         | Electric Dept.                  | 1        | \$58,200                            | \$6,423                |                  |
| Diesel Generator Replacement                               | 26         | Electric Dept.                  | 2        | \$5,000,000                         | Savings vary           |                  |
| Energy and Fuel Saving Behavior Audits                     | 45         | Electric Dept.                  | 3        | Low                                 | High                   |                  |
| City Bldg.- Add Electric Heat                              | 23         | Electric Dept./Public Works     | 1        | \$1,233,000                         | Dependent on fuel cost |                  |
| Employee Incentive Program for Saving Energy and Fuel      | 46         | Finance                         | 1        | Mod. Low                            | Mod. High              |                  |
| Increase Fuel Efficiency                                   | 33         | Fleet Manager                   | 1        | No additional cost                  | \$3,144                |                  |
| Reduce Vehicle Idling                                      | 34         | Fleet Manager                   | 2        | No additional cost                  | \$7,860                |                  |
| Hybrid & Electric Vehicle Replacement                      | 32         | Fleet Manager                   | 3        | No additional cost                  | \$10,800               |                  |
| Maintain Parks with non-chemical Inputs                    | 40         | Parks and Recreation            | 1        | \$10,000 start- up plus \$10,000/yr | \$0*                   |                  |
| Adjust New Development Zoning                              | 52         | Planning                        | 1        | Low                                 | Moderate               |                  |
| Adjust Code for Solar Panels                               | 53         | Planning                        | 2        | Low                                 | Moderate               |                  |
| City Bldg. Energy Audit Initiatives                        | 20, App. A | Public Works                    | 1        | \$410,665                           | \$18,908**             |                  |
| Materials Reuse Center                                     | 38         | Public Works                    | 2        | \$12,000 start-up plus \$20,000/yr  | \$5,000                |                  |
| Curbside Recycling   | 37         | Public Works                    | 3        | \$20,000 start- up plus \$10,000/yr | \$8,700                |                  |
| Ban Yard Waste from Garbage                                | 40         | Public Works                    | 4        | \$7,700/yr                          | \$0*                   |                  |
| Municipal Composting                                       | 39         | Public Works                    | 5        | \$125,000/yr                        | \$0*                   |                  |
| Enforce/Strengthen Secondary Heat Source Requirement       | 51         | Public Works Building Inspector | 1        | Moderate                            | Moderate               |                  |
| Adjust Contract Bidding                                    | 50         | Public Works                    | 1        | Low                                 | Mod. High              |                  |

# Alaskan Climate Action

# Models of Municipal Climate Action in Alaska

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How are other cities approaching climate action and how is it benefiting them?

Why are these cities having success?

What should we do in Sitka?



Image Source: <https://juneau.org/community-development/jcos>

# Juneau Commission on Sustainability

This group takes pride in helping Juneau **Save Money** through:

- Increasing Energy Efficiency
- Securing Grant Funding
- Increasing Quality of Life

9 members and 4 current subcommittees:

- Indicators
- Energy
- Solid Waste
- Public Information

## Juneau gets state's first electric bus

By Matt Miller, KTOO - Juneau - April 15, 2021



Information Source: Commission member Jim Powell

Image Source: Alaska Public Media



# Anchorage Sustainability Staffer

*Energy and Sustainability Manager, Solid Waste Services*

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Created the Anchorage Climate  
Action Plan with UAA, and the  
Climate Action Toolkit



Information Source: Shaina Kilcoyne

Image Source:

<https://www.cakex.org/documents/anchorage-climate-action-plan>

# Anchorage Sustainability Staffer

*Energy and Sustainability Manager, Solid Waste Services*

- Acquires Grant Funding
- Serves on the Mayor's Resilience Subcabinet
- Developing Anchorage Climate Equity Council
- Reports out to the public
- Urban Sustainability Directors Network (USDN)
- Leading an Alaska Climate Community of Practice with the Alaska Center for Climate Assessment and Policy



Image Source:

<https://storymaps.arcgis.com/stories/24b9a37fe8c6473da51632bf170f3504>

Info Source: Shaina Kilcoyne



# Lessons from around Alaska

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Adopting a model based on these examples could help Sitka:

- Save money
- Improve quality of life
- Make resource consumption more efficient
- Align with and support the sustainability efforts of our municipal utilities and City Assembly
- Meet the climate goals we set for our community

# Grant Opportunities

# Grant Opportunities

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In Sitka, the Climate Action Task Force could help:

- Develop a municipally supported, revenue-neutral framework to **help businesses convert from diesel to hydropower (C-PACE)**
- **Leverage Energy Transition Initiative Partnership (ETIPP)** results into funding opportunities
- Acquire grant-funded **electric vehicle charging stations**
- Find **funding to implement energy audit recommendations** that reduce energy consumption and save money (ESCO)

# Local Policies

# Collaborative Ideas = Big Wins and Few Resources

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- Reducing food waste through composting
- Community gardening
- Electric vehicle charging stations
- Walkability/bikeability improvements
- Land banking to monetize municipal lands that are not prime for development for use as wetlands

# State and Federal Policies

# Emerging Opportunities to Support Climate Action at the State and Federal Level

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State - SB123: Energy Independence Program and Fund

Federal - HR806 Clean Energy and Sustainability Accelerator Act

Federal - HR 2307: Energy Innovation and Carbon Dividend Act

Support for creating a Federal Clean Energy Standard

# Next Steps

Work session

Assembly liaison



# Next Quarter Goals

Alignment with boards,  
commissions

Municipal + Community  
initiatives

Short- and long-term  
targets

Monitoring processes

Integrate with ETIPP

What comes to mind  
when you think of  
climate change and  
global warming?

# Climate Action Task Force Supplemental Handout

## Updates on Implementation of 2010 Climate Action Plan

| Initiative   | CAP Page | Department               | 2021 Updates  |
|--|----------|--------------------------|---|
| Energy Efficient Affordable Housing Funding                | 49       | Building                 | SCLT houses, independent project on land donated by city, utilizes highest energy efficiency measures. Most residential building that happens these days happens w/ highest energy standards already, even though it is not in code (various funding, like USDA RD loans, require it, contractors comply anyways)     |
| Home Rehabilitation Loan Program Adjustment                | 50       | Building                 | Not pursued.  |
| Green Building Education                                   | 49       | Building                 | The Sitka Building Department collaborates with builders, designers, and building science professionals to provide bi-annual construction education seminars, these seminars highlight the latest building practices including energy efficient construction techniques.  |
| Right Size City Vehicle Fleet                              | 31       | City Administrator       | Not pursued.  |
| Commuter Transit Reimbursement Program                     | 35       | City Administrator       | Not pursued.  |
| Conversion to Energy Efficient Streetlights (150 MI bulbs) | 27       | Electric                 | Completed!  |
| Diesel Generator Replacement                               | 26       | Electric                 | Completed! Diesel generators (n=3) were replaced after 2010.  |
| Energy and Fuel Saving Behavior Audits                     | 45       | Electric                 | The Electric Department does not normally perform energy audits for city buildings. We have in the past identified potential candidates for fuel oil to electric heat conversion.   |
| City Bldg. - Add Electric Heat                             | 23       | Electric<br>Public Works | 2 city buildings have electric boilers with interruptible rates. The city has identified 5 other buildings to convert to electric boiler/interruptible rate systems with a projected savings of 10%. The five buildings that the electric department has considered for heating upgrades are: The Airport, Fire Hall, |

|   |    |                      |   |
|---|----|----------------------|---|
|   |    |                      | Jarvis Offices, Animal Shelter, and the Wastewater Treatment Plant. The Wastewater Treatment Plant interruptible boiler installation is nearing completion.   |
| Employee Incentive Program for Saving Energy and Fuel | 46 | Finance              | Not pursued.  |
| Increase Fuel Efficiency                              | 33 | Fleet Manager        | Central Garages vehicle matrix has us replacing our vehicles every fifteen years, one hundred thousand miles or when they become a maintenance or safety problem. By doing this it also lowers our carbon footprint one by vehicles meet more stringent emissions regulation and they are more efficient in the amount of fuel they burn. Also, we have replaced some of our older equipment and this new equipment meets California emission standards which is also reducing CBS's carbon imprint.  |
| Reduce Vehicle Idling                                 | 34 | Fleet Manager        | <a href="#">Health Summit had anti-idling campaign in 2018. Signs were printed and distributed in front of buildings throughout town. No ordinances regarding idling.</a>   |
| Hybrid & Electric Vehicle Replacement                 | 32 | Fleet Manager        | This has not been done. There are known issues to consider, and we expect more opportunity to resolve these as the technology develops, becomes affordable and widespread. Public Works Response: The cost of developing charging stations is an issue to bear the cost of installing them when so few vehicles we have would be able to switch to electric. Most of our light duty vehicles are pick-ups and the green technology is not there for pick-ups right now and the projected cost for these vehicles is more than double what we can buy a gasoline driven pick-up. This is new technology, and our mechanics would have to be trained to maintain and repair these vehicles. |
| Maintain Parks with non-chemical inputs               | 40 | Parks and Recreation | Since 2017 a reduction from the 2010 in location of fertilizing and lime based off a retraction plan with introduction of meadow mixes in some locations. Chemicals are still imported and used in grounds maintenance.   |
| Adjust New Development Zoning                         | 52 | Planning             | Some progress here. compact development: Lot sizes were reduced to 6000 sq ft, tiny home code established, PUDs like SCLT established with more on the way. Mixed-use zoning kind of backfired; residential creep into commercial areas led to situation of lack of much  |

|  |            |                                 |  |
|--|------------|---------------------------------|--|
|  |            |                                 | commercial land. Currently working on zoning use tables, could offer opportunity for more little stores in neighborhoods/increase walkability  |
| Adjust Code for Solar Panels                         | 53         | Planning                        | Not pursued. Planning department response: Most properties that utilize solar panels are on island properties, and roof mounting has not been much of an issue from a zoning code perspective.   |
| City Bldg. Energy Audit Initiatives                  | 20, App. A | Public Works                    | Siemens conducted energy audits on some city buildings between 2013 and 2015 when it submitted a response to a city RFP, but don't know which buildings or results. Perhaps this is basis for ETIPP info that 5 City buildings need electric boilers |
| Materials Reuse Center                               | 38         | Public Works                    | has been explored before in 2011 by Sitka Community Development Corporation (developed into SCLT); land was being explored out at GPIIP. Hard to staff and low turnover of stuff led to closure of center.   |
| Curbside Recycling                                   | 37         | Public Works                    | Does not exist. Recycling program is currently managed by waste vendor.  |
| Ban Yard Waste from Garbage                          | 40         | Public Works                    | Not pursued. Staff mentioned difficulty in enforcement.  |
| Municipal Composting                                 | 39         | Public Works                    | did not happen. Past composting efforts had rat problems and there have been bear concerns. Need to help either private businesses fill niche (provide subsidized land?) or purchase equipment.  |
| Enforce/Strengthen Secondary Heat Source Requirement | 51         | Public Works Building Inspector | The requirement for a secondary heat source was revoked.   |
| Adjust Contract Bidding                              | 50         | Public Works                    | CBS will specify all items that will be included in the rehabilitation of a building. This occurs during the design phase of a project with a focus on energy efficient projects with longer lifecycles.   |
| Energy/Fuel Conservation Training                    | 44         | Recycling                       | Not pursued.   |
| Energy Efficient Remodel of Pacific High School      | 28         | School District                 | <a href="#">Remodel completed in 2014. Uses air source heat pump for heating. There probably is more that could be done, heat pump water heat, etc.</a>  |
| Serve Locally Caught Fish in Schools                 | 42         | School District                 | In non-pandemic years, nonprofits, fishermen, fish processors, and the school collaborate to serve locally caught and donated salmon and rockfish in all Sitka schools.  |

|   |            |                              |  |
|---|------------|------------------------------|--|
| Compost School Food Waste               | 42         | School District              | Composting at schools has been attempted. Rat infestation and problems with decomposition (did not reach industrial level of heat needed). Schools have expressed interest in purchasing an industrial composter to do this. |
| Schools - Add Electric Heat             | 24         | School District Electric     | Per ETIPP proposal, all 4 schools have electric boilers/heat pumps with interruptible rates.   |
| Blatchley M.S. Energy Audit Initiatives | 21, App. A | School District Public Works | The Electric department worked with Blatchley middle school to install the electric interruptible boiler circa 2015. We are currently unaware of any initiatives that resulted from an energy audit.                         |

## Grant Opportunities

We are currently aware of two different ways to reduce the costs for improving energy efficiency of commercial and school buildings.

- a) C-PACE is a program authorized by the AK legislature in 2017 that any municipality conducting property assessments can use to allow commercial entities to finance energy improvements without upfront capital costs. Anchorage launched a program on April 1, structured to be revenue-neutral for the city. More information can be found here: <https://akcpacspace.wordpress.com/what-is-c-pace/>
- b) An energy services company (ESCO) can conduct building audits, help obtain financing, and conduct upgrades with no up-front capital costs to the City. The energy savings pay for the work over several years. Mt. Edgecombe High School used this mechanism to accomplish upgrades in 2013-2014 by Siemens, one of 3 ESCO contractors approved by the state.
- c) Anchorage sought targeted grant funding that has paid for a Sustainability Coordinator position to track opportunities that align departmental and community efforts to achieve common goals, including the procurement of funds.

## Local Policy Opportunities

Both the Electric Department and the Planning Department expressed an interest in collaborating on co-crafted policy. We asked 2 questions to city staff (below) and have included their responses in red.

- 1) **Do CBS staff have any suggestions for initiatives, policies, code changes, or programs that could save the city money, increase efficient use of our hydropower resources, result in reducing our CO2 emissions, and/or increase the resiliency of our community?**
  - a) Organized/city-wide composting initiative and/or initiatives to reduce food waste
  - b) Community greenhouse/gardening
  - c) Electric vehicle charging stations
  - d) Emissions standards for vehicles

- e) Walkability/bike-ability improvements
  - f) Incentive programs for residential installation and use of dog/pet septic systems (such as these: <https://doggiedooley.com/>), reducing dog/pet waste in the solid waste system
  - g) Fix It Fairs/Repair Fairs – community gatherings with handymen, tailors/seamstresses/upholstery, welders/carpenters, hardware specialists, etc., to repair broken items that would otherwise be thrown away
  - h) Land banking – monetizing municipal lands that are not prime for development for use as wetlands banks and/or carbon credits
- 2) Does staff have any ideas or suggestions for where the CATF could add capacity, look for grants or funding resources, or suggest policy or code changes to the assembly that could be helpful to carry these ideas forward?
- a) **Recycling needs a front-end person/line of control** to direct or distribute items so the most value can be achieved with least amount of contamination. Ideally all trash and recycling should be centralized in same location. Doing so has cost upfront but would allow for a better shipped product with less local handling and transport.
  - b) **Business case and impact study analysis:** There often is a strong business case (i.e. savings, efficiencies, return on investment, etc. for CBS) to be made in deciding to make our policies/buying decisions/operations greener, but it can be difficult to find the time and data necessary to put together a business case to justify the change. Having more support available to do that type of analysis would be very helpful. Further, it would be helpful for us to have a better understanding of the environmental impact of certain actions – for example, since we can no longer recycle mixed paper, from an environmental perspective, is it better to incinerate these materials versus shipping them to a landfill? Better understanding of the full life cycle impact of goods and materials would aid decision-making.

## Upcoming State and Federal Policy Opportunities

*What is a Green Bank? A green bank is a financial institution, typically public or quasi-public, that uses innovative financing techniques and market development tools in partnership with the private sector to accelerate deployment of clean energy technologies. Green banks work with existing financial institutions to leverage public dollars to create more incentive for private investments.*

### State - SB123: Energy Independence Program and Fund

- Governor Dunleavy has introduced a bill, SB123, that would create a State green bank in Alaska, providing affordable financing for weatherization/energy improvements. This bill is necessary for us to take advantage of the green bank/funding that is being proposed at a national level (via HR806, below).

### Federal - HR806 Clean Energy and Sustainability Accelerator Act

- This bill would create a national Green Bank and a \$100 billion Fund to help capitalize state green banks. Alaska could receive as much as 130 million from this effort, according to Alaska Public

Media. Representative Don Young is a co-sponsor of this bill.

- More information:  
<https://www.alaskapublic.org/2021/04/12/green-bank-for-sustainable-energy-projects-find-favor-with-dunleavy-and-young/>

## Federal - HR 2307: Energy Innovation and Carbon Dividend Act

- HR 2307 is the Energy Innovation and Carbon Dividend Act. The Sitka Assembly passed a resolution supporting carbon fee and dividend in February 2018 before legislation had been introduced in the Congress. The gist of this bill, which has more co-sponsors than any other fee and dividend bill is that a gradually increasing fee would be placed on fossil fuel producers at the source of production (mine, well head, refinery). The fees would go to the U.S. Treasury for distribution to all households on an equal basis determined by the number of adults and children. About  $\frac{2}{3}$  of households would break even or receive more money than they would spend on increased prices entailed by the increased fossil fuels costs embodied in purchased products. A border tariff would motivate other countries without comparable carbon pricing to take similar action. This bill would initiate payment for the societal costs of fossil fuels resulting in carbon dioxide emissions that contribute to global warming while creating jobs, improving health from air pollution, and lowering emissions by 40% by 2030, without affecting GDP.

## Support for creating a Federal Clean Energy Standard

- The Biden administration strongly supports the creation of a Clean Energy Standard (CES) as a cost-effective pathway to reduce emissions. CES is a mandatory national goal to force power plant carbon releases to zero on a timetable that would enable the U.S. economy to reach net-zero carbon emissions by no later than 2050.
- Essentially, a CES requires more electricity, over time, to be generated from renewable energy rather than fossil fuels. A CES broadens the list of energy resources (to include hydropower and nuclear, in addition to wind and solar) that are eligible under the standard.
- More information can be found here:  
<https://www.npr.org/2021/04/14/987099796/how-does-the-biden-administration-plan-to-reach-its-clean-energy-goal>





# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 21-088      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/19/2021      In control: City and Borough Assembly

On agenda: 5/25/2021      Final action:

Title: Approve the minutes of the May 11 Assembly meeting

Sponsors:

Indexes:

Code sections:

Attachments: [Consent and Minutes](#)

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

## **CONSENT AGENDA**

### **POSSIBLE MOTION**

---

**I MOVE TO APPROVE THE CONSENT AGENDA  
CONSISTING OF ITEMS A, B, C, & D**

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

**REMINDER – When making the motion to approve the  
consent agenda, please read the title 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  
May 11 Assembly meeting.



# CITY AND BOROUGH OF SITKA

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

## Minutes - Draft

### 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*

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Tuesday, May 11, 2021

6:00 PM

Assembly Chambers

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#### REGULAR MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

**Present:** 7 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

IV. CORRESPONDENCE/AGENDA CHANGES

No agenda changes.

[21-086](#)

Reminders, Calendars, and General Correspondence

V. CEREMONIAL MATTERS

None.

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

Police Chief Baty recognized retiring employee Ken Buxton for his service as Animal Control Officer.

[21-082](#)

1) SEARHC President Charles Clement: Sitka's Integrated Health Care System - 6 Month Report, and 2) Republic Services

Matthew Pederson of Republic Services, the City's solid waste contractor, spoke about the City's options for future garbage shipments and recommended changes. SEARHC President, Charles Clement, provided an update: expansion and enhancement of

specialty care, COVID-19 mitigation efforts continue, and project timeline for the new Mt. Edgecumbe Medical Center.

## VII. PERSONS TO BE HEARD

Richard Wein spoke to the expansion of telemedicine, cost of medicine, and thanked Ken Buxton and Dan Etulain for their service to the community.

## VIII. CONSENT AGENDA

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

**Yes:** 7 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

- A**     [21-084](#)     Approve the minutes of the April 27 Assembly meeting

**This item was APPROVED.**

- B**     [21-085](#)     Approve liquor license renewal applications for 1) Mean Queen upstairs and downstairs at 205 Harbor Drive, and 2) Trinity Business Services LLC dba Halibut Point Crab & Brew at 4513 Halibut Point Road

**This item was APPROVED.**

## IX. BOARD, COMMISSION, COMMITTEE APPOINTMENTS

None.

## X. UNFINISHED BUSINESS:

- C**     [ORD 21-08](#)     Making supplemental appropriations for fiscal year 2021 (Sitka Community Hospital Dedicated Fund)

Richard Wein spoke to the amount and purpose of the Ordinance.

Knox stated the supplemental appropriation was for \$425,000 to cover long-term contracts, legal expenses, and increased unemployment costs.

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

**Yes:** 6 - Christianson, Knox, Mosher, Eisenbeisz, Himschoot, and Duncan

**No:** 1 - Nelson

## XI. NEW BUSINESS:

### New Business First Reading

- D**     **ORD 21-09**     Adopting budgets and capital improvement plan for the General Fund, Internal Service Funds, and Special Revenue Funds for the fiscal year

July 1, 2021 through June 30, 2022

Richard Wein spoke to the budget and encouraged to stop living paycheck to paycheck.

Assembly Members thanked staff for their work on the budget and complimented them on the process. Nelson spoke in opposition citing additional positions and wage increases.

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

**Yes:** 6 - Christianson, Knox, Mosher, Eisenbeisz, Himschoot, and Duncan

**No:** 1 - Nelson

**E     ORD 21-10**

Adopting the budget and capital improvement plan for all Enterprise Funds for the fiscal year July 1, 2021 through June 30, 2022, amending rates in Title 15 "Public Utilities" of the Sitka General Code and adopting moorage rates and other harbor fees

Richard Wein thanked staff for their work in a difficult situation.

Nelson spoke to the increase in Electric Department staffing. Eisenbeisz reminded of the rate studies and long range plans included in the budget.

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

**Yes:** 6 - Christianson, Knox, Mosher, Eisenbeisz, Himschoot, and Duncan

**No:** 1 - Nelson

**Additional New Business Items**

**F     [21-083](#)**

Discussion / Direction / Decision on the Harbor Mountain Bypass Cell Tower Parcel Lease

Administrator Leach summarized the item stating the City had been approached by Vertical Bridge/New Horizons, contractors for Verizon Wireless, to lease municipal land in the Harbor Mountain Bypass Road area. The Assembly had directed staff to issue a Request for Proposals to lease a site on Harbor Mountain Bypass Road for the purpose of the cell tower development. The terms of the lease were in the packet memo. Planning Director Amy Ainslie stated the item was brought forward to ensure the Assembly was comfortable with the terms prior to bringing forward a lease ordinance for approval.

Consensus was to bring an ordinance forward for approval.

**G     [21-080](#)**

Approve the RFP for the sale of the former Sitka Community Hospital site and associated properties (possible executive session)

Richard Wein suggested giving the building to SEARHC and leasing the property.

**A motion was made by Christianson to go into executive session with Planning Director Amy Ainslie to discuss the independent appraisal for the former Sitka**

Community Hospital building and surrounding properties and its potential incorporation into the RFP under the statutory category of discussing matters, the immediate knowledge of which would adversely affect the City and Borough of Sitka. The motion **PASSED** by the following vote.

**Yes:** 7 - Mosher, Nelson, Knox, Christianson, Duncan, Eisenbeisz, and Himschoot

Richard Wein spoke in opposition to executive session.

Nelson believed there were two members with biases and reason to advance the item.

The Assembly was in executive session from 7:48pm to 9:00pm.

**A motion was made by Mosher to reconvene as the Assembly in regular session. The motion PASSED by unanimous consent.**

**A motion was made by Knox to APPROVE the RFP for the sale of the former Sitka Community Hospital site and associated properties with direction given in executive session. The motion PASSED by the following vote.**

**Yes:** 7 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

**H**     [21-081](#)

Approve first amendment to employee agreement between the City and Borough of Sitka and Brian E. Hanson (possible executive session)

Christianson stated the changes to the amendment were well deserved. Knox and Eisenbeisz reminded Hanson had not received any adjustments in salary for the last several years, including cost of living adjustments.

**A motion was made by Mosher that this Item be APPROVED. The motion PASSED by the following vote.**

**Yes:** 7 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

**XII. PERSONS TO BE HEARD:**

None.

**XIII. REPORTS**

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

Mayor - Eisenbeisz told of meetings and events held during Senator Sullivan's recent visit to Sitka.

Administrator - Leach spoke to Senator Sullivan's visit, told of potential changes to masking requirements in City facilities, and thanked the public for their overwhelming participation in the Spring-Clean Up event.

Attorney - Hanson congratulated Jay Sweeney on his retirement and commended Sweeney for his service.

Liaison Representatives - Christianson announced about the upcoming Gary Paxton Industrial Park Board meeting and reported on the Planning Commission meeting. Mosher spoke to the Parks and Recreation Committee meeting, Himschoot thanked the Tree and Landscape Committee for their landscape work at the Fire Hall, Knox told of the upcoming Port and Harbors Commission meeting, and Duncan reported on the recent Health Needs and Human Services Commission meeting.

Clerk - Peterson reviewed the Board/Commission vacancies.

Other - Nelson clarified comments she made at a previous meeting regarding possible school requests for the use of the donation from Norwegian Cruise Lines.

#### **XIV. EXECUTIVE SESSION**

See item G.

#### **XV. ADJOURNMENT**

A motion was made by Christianson to ADJOURN. Hearing no objections, the meeting ADJOURNED at 9:20pm.

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





# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 21-089      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/19/2021      In control: City and Borough Assembly

On agenda: 5/25/2021      Final action:

Title: Approve a liquor license renewal application for JL Totem, Inc. dba Totem Square Inn at 201 Katlian Street

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Memos](#)

[5249 LGB Notice - City of Sitka in Borough 5721](#)

[#5249 dba Totem Square Inn Temp License and 21-22 Complete Renewal](#)

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

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

## **POSSIBLE MOTION**

**I MOVE TO** approve a liquor license renewal application for JL Totem, Inc. dba Totem Square Inn at 201 Katlian Street and forward this approval to the Alcoholic Beverage Control Board without objection.

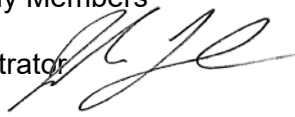


# City and Borough of Sitka

PROVIDING FOR TODAY . . . PREPARING FOR TOMORROW

*Coast Guard City, USA*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members  
**Thru:** John Leach, Municipal Administrator   
**From:** Sara Peterson, Municipal Clerk  
**Date:** May 18, 2021  
**Subject:** Approve liquor license renewal application for JL Totem, Inc. dba Totem Square Inn

---

Our office has received notification of the following liquor license renewal application:

**Lic #:** 5249  
**DBA:** Totem Square Inn  
**License Type:** Beverage Dispensary - Tourism  
**Licensee:** JL Totem, Inc  
**Premises Address:** 201 Katlian Street

A memo was circulated to the various departments who may have a reason to protest this request. No departmental objections were received.

**Recommendation:**

**Approve a liquor license renewal application for JL Totem, Inc. dba Totem Square Inn at 201 Katlian Street and forward this approval to the Alcoholic Beverage Control Board without objection.**



# City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

---

*Coast Guard City, USA*

## MEMORANDUM

**To:** Utility Billing Clerk – Erica  
Collections - Carolyn  
Municipal Billings – Erica  
Sales Tax/Property Tax - Justin  
Fire Department  
Police Department  
Building Official(s)

**From:** Sara Peterson, Municipal Clerk

**Date:** May 7, 2021

**Subject:** Liquor License Renewal Application – JL Totem, Inc dba Totem Square Inn

---

The Municipal Clerk's Office has been notified by the Alcohol and Marijuana Control Office of the following liquor license renewal application submitted by:

**Lic #:** 5249  
**DBA:** Totem Square Inn  
**License Type:** Beverage Dispensary - Tourism  
**Licensee:** JL Totem, Inc  
**Premises Address:** 201 Katlian Street

Please notify no later than **noon on May 14** of any reason to protest this renewal request. This request is scheduled to go before the Assembly on May 25.

Thank you.



THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

Department of Commerce,  
Community,  
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE  
550 West 7<sup>th</sup> Avenue, Suite 1600  
Anchorage, AK 99501  
Main: 907.269.0350

May 7, 2021

City and Borough of Sitka

Via Email: [sara.peterson@cityofsitka.org](mailto:sara.peterson@cityofsitka.org) ; [jessica.henshaw@cityofsitka.org](mailto:jessica.henshaw@cityofsitka.org)

**Re: Notice of Liquor License Renewal Application**

| License Number | DBA              | Type                         | City  | Borough | Community Council |
|----------------|------------------|------------------------------|-------|---------|-------------------|
| 5249           | Totem Square Inn | Beverage Dispensary- Tourism | Sitka | Sitka   | NONE              |

We have received a completed renewal application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under AS 04.11.480.

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable.

To protest the application referenced above, please submit your written protest within 60 days, and show proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before a meeting of the local governing body.

Sincerely,

Glen Klinkhart, Director

[amco.localgovernmentonly@alaska.gov](mailto:amco.localgovernmentonly@alaska.gov)

STATE OF ALASKA - ALCOHOLIC BEVERAGE CONTROL BOARD

LICENSE NUMBER

FORM CONTROL

XXXX

ISSUED

5/03/2021

ABC BOARD

**LIQUOR LICENSE**  
**2021 - 2022**

5249

LICENSE RENEWAL APPLICATION DUE  
DECEMBER 31, 2022 (AS 04.11.270(b))

THIS LICENSE EXPIRES MIDNIGHT  
FEBRUARY 28, 2023 UNLESS DATED BELOW

TYPE OF LICENSE: Beverage Dispenser

LICENSE FEE: \$2,500.00

1106

CITY / BOROUGH: Sitka  
Sitka

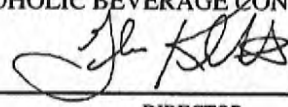
D/B/A: Totem Square Inn  
201 Katlian Street

Mail Address:  
JL Totem, Inc.  
330 Seward Street  
Sitka, AK 99835

This license cannot be transferred without permission  
of the Alcoholic Beverage Control Board

☐ Special restriction - see reverse side

ISSUED BY ORDER OF THE  
ALCOHOLIC BEVERAGE CONTROL BOARD



DIRECTOR

04-900 (REV 9/09)

THIS LICENSE MUST BE POSTED IN A VISIBLE PLACE ON THE PREMISES

STATE OF ALASKA - ALCOHOLIC BEVERAGE CONTROL BOARD

LICENSE NUMBER

FORM CONTROL

XXXX

ISSUED

5/03/2021

ABC BOARD

**LIQUOR LICENSE**  
**2021 - 2022**

5249

LICENSE RENEWAL APPLICATION DUE  
DECEMBER 31, 2022 (AS 04.11.270(b))

THIS LICENSE EXPIRES MIDNIGHT  
FEBRUARY 28, 2023 UNLESS DATED BELOW

TYPE OF LICENSE: Beverage Dispenser

LICENSE FEE: \$2,500.00

CITY / BOROUGH: Sitka  
Sitka

This license cannot be transferred without permission  
of the Alcoholic Beverage Control Board

☐ Special restriction - see reverse side

ISSUED BY ORDER OF THE  
ALCOHOLIC BEVERAGE CONTROL BOARD

**COPY**

DIRECTOR

D/B/A: Totem Square Inn  
201 Katlian Street

Mailing Address:  
JL Totem, Inc.  
330 Seward Street  
Sitka, AK 99835

THIS LICENSE MUST BE POSTED IN A VISIBLE PLACE ON THE PREMISES

04-900 (REV 9/09)





## Alaska Alcoholic Beverage Control Board

**Master Checklist: Renewal Liquor License Application**

|                    |                               |                 |           |
|--------------------|-------------------------------|-----------------|-----------|
| Doing Business As: | Totem Square Inn              | License Number: | 5249      |
| License Type:      | Beverage Dispensary - Tourism |                 |           |
| Examiner:          | Kristina S.                   | Transaction #:  | 100033650 |

| Document                   | Received | Completed | Notes                  |
|----------------------------|----------|-----------|------------------------|
| AB-17: Renewal Application | 1/7      | 5-3-2021  | Postmarked by 12/31    |
| App and License Fees       | 1/7      | 5-3-2021  | No Late Fee per Carrie |

| Supplemental Document       | Received | Completed | Notes |
|-----------------------------|----------|-----------|-------|
| Tourism/Rec Site Statement  | 1/7      | 5-3-2021  |       |
| AB-25: Supplier Cert (WS)   |          |           |       |
| AB-29: Waiver of Operation  |          |           |       |
| AB-30: Minimum Operation    |          |           |       |
| AB-33: Restaurant Affidavit |          |           |       |
| COI / COC / 5 Star          |          |           |       |
| FP Cards & Fees / AB-08a    |          |           |       |
| Late Fee                    |          |           |       |

|                    |  |
|--------------------|--|
| Names on FP Cards: |  |
|--------------------|--|

|   | Yes                                 | No                                  |
|---|-------------------------------------|-------------------------------------|
| Selling alcohol in response to written order (package stores)?                                | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Mailing address and contact information different than in database (if yes, update database)? | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| In "Good Standing" with CBPL (skip this and next question for sole proprietor)?               | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Officers and stockholders match CBPL and database (if "No", determine if transfer necessary)? | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

LGB 1 Response: City &amp; Borough of Sitka

LGB 2 Response:

☐

Waive

☐

Protest

☐

Lapsed

☐

Waive

☐

Protest

☐

Lapsed



Alaska Alcoholic Beverage Control Board

**Form AB-17: 2021/2022 License Renewal Application**

- This form and any required supplemental forms must be completed, signed by the licensee, and postmarked no later than 12/31/2020 per AS 04.11.270, 3 AAC 304.160, with all required fees paid in full, or a non-refundable \$500.00 late fee applies.
- Any complete application for renewal or any fees for renewal that have not been postmarked by 02/28/2021 will be expired per AS 04.11.540, 3 AAC 304.160(e).
- All fields of this application must be deemed complete by AMCO staff and must be accompanied by the required fees and all documents required, or the application will be returned without being processed, per AS 04.11.270, 3 AAC 304.105
- Receipt and/or processing of renewal payments by AMCO staff neither indicates nor guarantees in any way that an application will be deemed complete, renewed, or that it will be scheduled for the next ABC Board meeting.

**Establishment Contact Information**

|                       |                                    |            |      |
|-----------------------|------------------------------------|------------|------|
| Licensee (Owner):     | JL Tokem, Inc                      | License #: | 5249 |
| License Type:         | Beverage Dispensary - Tourism      |            |      |
| Doing Business As:    | Totem Square Inn                   |            |      |
| Premises Address:     | 281 Katlian Street, Sitka AK 99835 |            |      |
| Local Governing Body: | City + Borough of Sitka            |            |      |
| Community Council:    | None                               |            |      |

If your mailing address has changed, write the NEW address below:

|                  |      |        |  |      |  |
|------------------|------|--------|--|------|--|
| Mailing Address: | Same |        |  |      |  |
| City:            |      | State: |  | ZIP: |  |

**Section 1 - Licensee Contact Information**

**Contact Licensee:** The individual listed below must be listed in Section 2 or 3 as an Official/Owner/Shareholder of your entity and must be listed on CBPL with the same name and title.

This person will be the designated point of contact regarding this license, unless the Optional contact is completed.

|                   |                       |                |              |
|-------------------|-----------------------|----------------|--------------|
| Contact Licensee: | Lisa J. Laudon        | Contact Phone: | 907-230-4095 |
| Contact Email:    | lisa/laudon@gmail.com |                |              |

**Optional:** If you wish for AMCO staff to communicate with anyone other than the Contact Licensee about your license, list them below:

|                  |                       |                |              |
|------------------|-----------------------|----------------|--------------|
| Name of Contact: | Sharon Bryant         | Contact Phone: | 907-747-6241 |
| Contact Email:   | wmsit-cont@alaska.net |                |              |

|                  |                       |                |              |
|------------------|-----------------------|----------------|--------------|
| Name of Contact: | Susan Doyle           | Contact Phone: | 907-747-6241 |
| Contact Email:   | wmsit-cont@alaska.net |                |              |

|                  |     |                |  |
|------------------|-----|----------------|--|
| Name of Contact: | N/A | Contact Phone: |  |
| Contact Email:   |     |                |  |

AMCO



**Form AB-17: 2021/2022 License Renewal Application****Section 2 – Entity or Community Ownership Information****Sole Proprietors should skip this Section.**

Use the link from Corporations, Business and Professional Licensing (CBPL) below to assist you in finding the Entity #.

<https://www.commerce.alaska.gov/cbp/main/search/entities>

|                       |          |
|-----------------------|----------|
| Alaska CBPL Entity #: | 10047952 |
|-----------------------|----------|

**READ BEFORE PROCEEDING:** Any new or changes to Shareholders (10% or more), Managers, Corporate Officers, Board of Directors, Partners, Controlling Interest or Ownership of the business license must be reported to the ABC Board within 10 days of the change and must be accompanied by a full set of fingerprints on FBI-approved card stock, AB-08a's, payment of \$48.25 for each new officer with a date-stamped copy of the CBPL change per AS 04.11.045, 50 & 55, or a Notice of Violation will be issued to your establishment and your application will be returned.

The only exception to this is a Corporation who can meet the requirements set forth in AS 04.11.050(c).**DO NOT LIST OFFICERS OR TITLES THAT ARE NOT REQUIRED FOR YOUR ENTITY TYPE.**

- **Corporations of any type including non-profit** must list **ONLY** the following:
  - All shareholders who own 10% or more stock in the corporation
  - Each President, Vice-President, Secretary, and Managing Officer regardless of percentage owned
- **Limited Liability Corporations, of any type** must list **ONLY** the following:
  - All Members with an ownership interest of 10% or more
  - All Managers (of the LLC, not the DBA) regardless of percentage owned
- **Partnerships of any type, including Limited Partnerships** must list **ONLY** the following:
  - Each Partner with an interest of 10% or more
  - All General Partners regardless of percentage owned

**Important Note:** All entries below must match our records, or your application will be returned per AS 04.11.270, 3 AAC 304.105. You must list full legal names, all required titles, phone number, percentage of shares owned (if applicable) and a full mailing address for each official of your entity whose information we require. **If more space is needed: attach additional completed copies of this page. Additional information not on this page will be rejected.**

|                   |                                       |        |              |             |
|-------------------|---------------------------------------|--------|--------------|-------------|
| Name of Official: | Lisa J. Laudon                        |        |              |             |
| Title(s):         | Owner, Director, Treasurer, President | Phone: | 907-230-4095 | % Owned: 50 |
| Mailing Address:  | 330 Seward Street                     |        |              |             |
| City:             | Sitka                                 | State: | Alaska       | ZIP: 99835  |

|                   |                                |        |              |             |
|-------------------|--------------------------------|--------|--------------|-------------|
| Name of Official: | John E. Emmi                   |        |              |             |
| Title(s):         | Owner, Sec. V. P., Shareholder | Phone: | 907-229-7135 | % Owned: 50 |
| Mailing Address:  | 330 Seward Street              |        |              |             |
| City:             | Sitka                          | State: | Alaska       | ZIP: 99835  |

|                   |  |        |  |          |
|-------------------|--|--------|--|----------|
| Name of Official: |  |        |  |          |
| Title(s):         |  | Phone: |  | % Owned: |
| Mailing Address:  |  |        |  |          |
| City:             |  | State: |  | ZIP:     |



**Form AB-17: 2021/2022 License Renewal Application****Section 3 – Sole Proprietor Ownership Information****Corporations, LLC's and Partnerships of ALL kinds should skip this section.**

**READ BEFORE PROCEEDING:** Any new or changes to the ownership of the business license must be reported to the ABC Board within **10 days** of the change and must be accompanied by a full set of fingerprints on FBI approved cardstock, AB-08a's, payment of \$48.25 for **each new owner or officer** and a date stamped copy of the CBPL change per AS 04.11.045, or a Notice of Violation will be issued to your establishment and your application will be returned.

**Important Note:** All entries below must match our records, or your application will be returned per AS 04.11.270, 3 AAC 304.105. You must list full legal names, phone number, and mailing address for each owner or partner whose information we require.

**If more space is needed, attach additional copies of this page. Additional owners not listed on this page will be rejected.**

This individual is an: ☐ Applicant ☐ Affiliate

|                  |  |        |  |                |  |
|------------------|--|--------|--|----------------|--|
| Name:            |  |        |  | Contact Phone: |  |
| Mailing Address: |  |        |  |                |  |
| City:            |  | State: |  | ZIP:           |  |
| Email:           |  |        |  |                |  |

This individual is an: ☐ Applicant ☐ Affiliate

|                  |  |        |  |                |  |
|------------------|--|--------|--|----------------|--|
| Name:            |  |        |  | Contact Phone: |  |
| Mailing Address: |  |        |  |                |  |
| City:            |  | State: |  | ZIP:           |  |
| Email:           |  |        |  |                |  |

**Section 4 – License Operation**

**Check ONE BOX for EACH CALENDAR YEAR** that best describes how this liquor license was operated:

1. The license was **regularly operated continuously** throughout each year. (Year-round)

|                                     |                                     |
|-------------------------------------|-------------------------------------|
| 2019                                | 2020                                |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

2. The license was **only operated during a specific season** each year. (Seasonal)

If your operation dates have changed, list them below:

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

3. The license was only operated to meet the minimum requirement of 240 total hours each calendar year.  
A complete AB-30: Proof of Minimum Operation Checklist, and all documentation must be provided with this form.

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

4. The license was not operated at all or was not operated for at least the minimum requirement of 240 total hours each year, during one or both calendar years. A complete Form AB-29: Waiver of Operation Application and corresponding fees must be submitted with this application for each calendar year during which the license was not operated.

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

**If you have not met the minimum number of hours of operation in 2020, you are not required to pay the fees, however a complete AB-29 is required with Section 2 marked "OTHER" and COVID is listed as the reason.**

**Section 5 – Violations and Convictions**

Have **ANY** Notices of Violation been issued for this license **OR** has **ANY** person or entity in this application been convicted of a violation of Title 04, 3AAC 304 or a local ordinance adopted under AS 04.21.010 in 2019 or 2020?

|                          |                                     |
|--------------------------|-------------------------------------|
| Yes                      | No                                  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**If you checked YES, you MUST attach a list of all Notices of Violation and/or Convictions per AS 04.11.270(a)(2)**

**If you are unsure if you have received any Notices of Violation, contact the office before submitting this form.**

AMCO

JAN - 7 2021



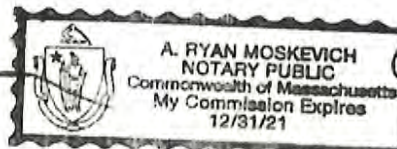
**Form AB-17: 2021/2022 License Renewal Application****Section 6 – Certifications**

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 304, and that this application, including all accompanying schedules and statements, are true, correct, and complete.

- I agree to provide all information required by the Alcoholic Beverage Control Board or requested by AMCO staff in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned and potentially expired if I do not comply with statutory or regulatory requirements.
- I certify that all current licensees (as defined in AS 04.11.260) and affiliates have been listed on this application, and that in accordance with AS 04.11.450, no one other than the licensee(s) has a direct or indirect financial interest in the licensed business.
- I certify that this entity is in good standing with Corporations, Business and Professional Licensing (CBPL) and that all entity officials and stakeholders are current and accurately listed, and I have provided AMCO with all required changes of Shareholders (10% or more), Managers, Corporate Officers/Board of Directors, Partners, Controlling Interest or Ownership of the business license, and have provided all required documents for any new or changes in officers.
- I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of patrons have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, if applicable for this license type as set forth in AS 04.21.025 and 3 AAC 304.465.
- I certify that I have not altered the functional floor plan or reduced or expanded the area of the licensed premises, and I have not changed the business name from what is currently approved and on file with the Alcoholic Beverage Control Board.

I certify on behalf of myself or of the organized entity that I understand that providing a false statement on this form or any other form provided by AMCO is grounds for rejection or denial of this application or revocation of any license issued.

[Signature]  
Signature of licensee  
Lisa J. Laudon  
Printed name of licensee



[Signature]  
Signature of Notary Public  
Notary Public in and for the State of: Massachusetts

My commission expires: 12/31/21

Subscribed and sworn to before me this 31 day of December, 2020.

**Restaurant/Eating Place** applications must include a completed AB-33: Restaurant Receipts Affidavit

**Recreational Site** applications must include a completed Recreational Site Statement

**Tourism** applications must include a completed Tourism Statement

**Wholesale** applications must include a completed AB-25: Supplier Certification

All renewal and supplemental forms are available online

**Any application that is not complete or does not include ALL required completed forms and fees will not be processed and will be returned per AS 04.11.270, 3 AAC 304.105.**

**FOR OFFICE USE ONLY**

|                 |                   |                  |           |            |                   |
|-----------------|-------------------|------------------|-----------|------------|-------------------|
| License Fee:    | \$ <u>2500.00</u> | Application Fee: | \$ 300.00 | Misc. Fee: | \$ <u>0</u>       |
| Total Fees Due: |                   |                  |           |            | \$ <u>2800.00</u> |

pdurk#3841 / Scojo LLC

AMCO





## Alaska Alcoholic Beverage Control Board

### Tourism Statement

A new, transfer, or renewal application for a beverage dispensary – tourism or restaurant / eating place – tourism license must be accompanied by a written statement that explains how the establishment encourages tourism and meets the requirements listed under AS 04.11.400(d) and 3 AAC 304.325.

This document must be submitted to AMCO's main office before any tourism license application will be reviewed.

#### Section 1 – Establishment Information

Enter information for the business seeking to have its license renewed. If any populated information is incorrect, please contact AMCO.

|                    |                               |            |      |
|--------------------|-------------------------------|------------|------|
| Doing Business As: | Totem Square Inn              | License #: | 5249 |
| License Type:      | Beverage Dispensary - Tourism |            |      |

#### Section 2 – Tourism Statement

2.1. Explain how issuance of a liquor license at your establishment has/will encourage tourism.

We currently hold 78 rooms in the borough of Sitka @ this location. We also operate a boat rental self guided 8 boats per day x 4 to 6 people at this facility. All who rent boats, fish, eat, drink + stay @ hotel. We are members of the community by providing up to 30 jobs in the summer season and we showcase local artists and musicians at our establishment. We sell local beverages paraphernalia in our gift shop. shirts/hats

2.2. Explain how the facility was/will be constructed or improved as required by AS 04.11.400(d)(1):

With Covid this year, we have invested in outdoor seating enclosed w/ propane heating and vinyl coverings and curtains to keep customers dry.

2.3 Does the licensee or applicant for this liquor license also operate the tourism facility in which this license is located?

YES  
☒

NO  
☐

2.4 If "no" who operates the tourism facility?

N/A



Alaska Alcoholic Beverage Control Board

## Tourism Statement

2.5 Do you offer room rentals to the traveling public?



If "yes" answer the following questions:

How many rooms are available?

78

How many of the available rooms (if any) have kitchen facilities (defined as: a separate sink for food preparation along with refrigeration and cooking appliance devices, including a microwave)?

1 room has full kitchen

Do you stock or plan to stock alcoholic beverages in guest rooms?



If "no" is your facility located within an airport terminal?



2.6 If your establishment includes a dining facility, please describe that facility. If it does not please write "none".

Yes, full size restaurant indoor + outdoor deck enclosed dining

2.7 If additional amenities are available to your guests through your establishment (eg: guided tours or trips, rental equipment for guests, other activities that attract tourists), please describe them. If they are not offered, please write "none".

Yes. We have a boat rental company on site. Hotel sits on a marina. From May to October we run and operate a self guided tour + fishing boats with all fuel, gear and supplies needed for fishing.



**From:** [Lisa Laudon](#)  
**To:** [Alcohol Licensing, CED ABC \(CED sponsored\)](#)  
**Subject:** JL Sitka Inc. Updated Biennial report  
**Date:** Thursday, April 22, 2021 10:29:49 PM

Hi There, please use JL Totem Inc. for licensing purposes. Thank you. ANY QUESTIONS PLEASE CALL ME AT 907-230-4095

|            | Type | Name          |
|------------|------|---------------|
| Legal Name |      | JL Totem, Inc |

**Entity Type:** Business Corporation

**Entity #:** 10047952

**Status:** Good Standing

**AK Formed Date:** 1/1/2017

**Duration/Expiration:** Perpetual

**Home State:** ALASKA

**Next Biennial Report Due:** 1/2/2023

**Entity Mailing Address:** 330 SEWARD STREET, SITKA, AK 99835

**Entity Physical Address:** 3205 LAKESIDE DRIVE, ANCHORAGE, AK 99515

## Registered Agent

**Agent Name:** Lisa Laudon

**Registered Mailing Address:** 330 SEWARD STREET, SITKA , AK 99835

**Registered Physical Address:** 3205 LAKESIDE DRIVE, ANCHORAGE, AK 99515

## Officials

| AK Entity # | Name        | Titles                                      | Show Former Owned |
|-------------|-------------|---|-------------------|
|             | John Emmi   | Secretary, Shareholder, Vice President      | 50.00             |
|             | Lisa Laudon | Director, President, Shareholder, Treasurer | 50.00             |

## Filed Documents

| Date Filed | Type            | Filing                        | Certificate                   |
|------------|-----------------|-------------------------------|-------------------------------|
| 1/01/2017  | Creation Filing | <a href="#">Click to View</a> | <a href="#">Click to View</a> |
| 3/11/2017  | Initial Report  | <a href="#">Click to View</a> |                               |
| 12/14/2018 | Biennial Report | <a href="#">Click to View</a> |                               |
| 4/22/2021  | Biennial Report | <a href="#">Click to View</a> |                               |

Department of Commerce, Community, and Economic Development

CORPORATIONS, BUSINESS & PROFESSIONAL  
LICENSING

State of Alaska / Commerce / Corporations, Business, and Professional Licensing / Search & Database Download / Corporations / Entity Details

ENTITY DETAILS

Name(s)

| Type       | Name          |
|------------|---------------|
| Legal Name | JL Totem, Inc |

Entity Type: Business Corporation

Entity #: 10047952

Status: Good Standing

AK Formed Date: 1/1/2017

Duration/Expiration: Perpetual

Home State: ALASKA

Next Biennial Report Due: 1/2/2023

Entity Mailing Address: 330 SEWARD STREET, SITKA, AK 99835

Entity Physical Address: 3205 LAKESIDE DRIVE, ANCHORAGE, AK 99515

Registered Agent

Agent Name: Lisa Laudon

Registered Mailing Address: 330 SEWARD STREET, SITKA , AK 99835

Registered Physical Address: 3205 LAKESIDE DRIVE, ANCHORAGE, AK 99515

Officials

| AK Entity # | Name        | Titles                                      | <input type="checkbox"/> Show Former |
|-------------|-------------|---|--------------------------------------|
|             |             |   | Owned                                |
|             | John Emmi   | Secretary, Shareholder, Vice President      | 50.00                                |
|             | Lisa Laudon | Director, President, Shareholder, Treasurer | 50.00                                |

## Filed Documents

| Date Filed | Type            | Filing                        | Certificate                   |
|------------|-----------------|-------------------------------|-------------------------------|
| 1/01/2017  | Creation Filing | <a href="#">Click to View</a> | <a href="#">Click to View</a> |
| 3/11/2017  | Initial Report  | <a href="#">Click to View</a> |                               |
| 12/14/2018 | Biennial Report | <a href="#">Click to View</a> |                               |
| 4/22/2021  | Biennial Report | <a href="#">Click to View</a> |                               |

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Department of Commerce, Community, and Economic Development

DIVISION OF CORPORATIONS, BUSINESS & PROFESSIONAL LICENSING

State of Alaska / Commerce / Corporations, Business, and Professional Licensing / Search & Database Download / Business License / License #1046797

LICENSE DETAILS

License #: 1046797

Print Business License

Business Name: JL TOTEM, INC

Status: Active

Issue Date: 01/01/2017

Expiration Date: 12/31/2022

Mailing Address: 201 KATLIAN ST  
SITKA, AK 99835-2095

Physical Address: 201 KATLIAN ST  
SITKA, AK 99835-2095

Owners

JL TOTEM, INC

Activities

| Line of Business                     | NAICS   | Professional License # |
|--------------------------------------|---|------------------------|
| 72 - Accommodation and Food Services | 722110 - FULL-SERVICE RESTAURANTS                 |                        |
| 72 - Accommodation and Food Services | 721110 - HOTELS (EXCEPT CASINO HOTELS) AND MOTELS |                        |

Endorsements

No Endorsements Found

License Lapse(s)

If this business license lapsed within the last four years the lapsed periods will appear below. Lapsed periods are the unlicensed period between an expiration date and renewal date.



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: RES 21-10      Version: 1      Name:

Type: Resolution      Status: AGENDA READY

File created: 5/19/2021      In control: City and Borough Assembly

On agenda: 5/25/2021      Final action:

Title: Setting the millage rates for the fiscal year July 1, 2021 through June 30, 2022

Sponsors:

Indexes:

Code sections:

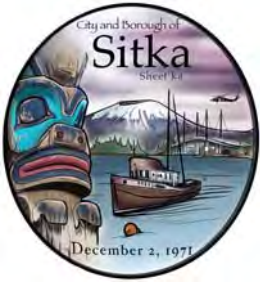
Attachments: [Motion Memo and Res 2021-10](#)

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

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

**POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2021-10 on first and final reading setting the millage rates for the fiscal year July 1, 2021 through June 30, 2022.




# City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

---

*Coast Guard City, USA*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members  
**Thru:** John Leach, Municipal Administrator   
**From:** Larry Reeder, Assessing Director  
**Date:** May 5, 2021  
**Subject:** Certification of Assessment Rolls as of January 1, 2021

---

I have completed the certification of the 2020 assessment rolls for the City and Borough of Sitka. The real property roll includes taxable land and building improvements minus the value of the Senior/Veteran exempted properties. The personal property roll includes equipment, supplies, float houses, business personal property and similar items. The total 2020 assessment of taxable property is declared as:

Real Property: \$1,118,044,400

Personal Property: \$ 57,952,500

**Total Assessed Value of Taxable Property: \$1,175,996,900**

There is an overall decrease in assessed values of 0.002%, mostly due to the 2020 corrections performed to the 2020 Real Property land and improvements, and the lack of reappraisal due to Covid-19 issues. This year we will be inspecting an area that we have identified as in need of reappraisal. That should show an increase to the assessed values next year.

**CITY AND BOROUGH OF SITKA**

**RESOLUTION NO. 2021-10**

**A RESOLUTION OF THE CITY AND BOROUGH OF SITKA  
SETTING THE MILLAGE RATES FOR THE FISCAL YEAR JULY 1, 2021  
THROUGH JUNE 30, 2022**

**WHEREAS**, the Assessor has completed the final assessment records and the total assessed value of all real and personal property within the City and Borough of Sitka as of January 1, 2021, is **\$1,175,996,900**; and

**WHEREAS**, Sitka General Code 4.12.110 states that the Assembly shall fix the rate of tax levy and designate the number of mills upon each dollar of assessed taxable real and personal property.

**THEREFORE, BE IT RESOLVED** that the Assembly of the City and Borough of Sitka, Alaska by this resolution hereby adopts and levies the following millage rate upon each dollar of assessed taxable real and personal property for the fiscal year July 1, 2021, through June 30, 2022:

|                       |             |
|-----------------------|-------------|
| GENERAL PURPOSES..... | 2.000 mills |
| SCHOOLS.....          | 4.000 mills |
| TOTAL.....            | 6.000 mills |

**BE IT FURTHER RESOLVED**, all property taxes shall become due sixty days after the billing date and if not paid by the due date are delinquent.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska on the 25<sup>th</sup> day of May, 2021.

\_\_\_\_\_  
Steven Eisenbeisz, Mayor

ATTEST:

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

1<sup>st</sup> and final reading: 5/25/2021

Sponsor: Administrator



# CITY AND BOROUGH OF SITKA

## Legislation Details

---

File #: RES 21-11      Version: 1      Name:

Type: Resolution      Status: AGENDA READY

File created: 5/19/2021      In control: City and Borough Assembly

On agenda: 5/25/2021      Final action:

Title: Authorizing a 50/50 matching grant application to the Office of Justice Programs - Bulletproof Vest Partnership

Sponsors:

Indexes:

Code sections:

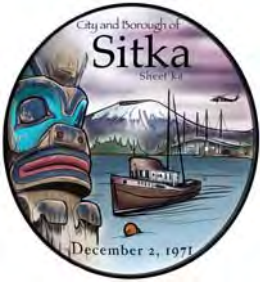
Attachments: [Motion Memo and Res 2021-11](#)

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

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

**POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2021-11 on first and final reading authorizing a 50/50 matching grant application to the Office of Justice Programs - Bulletproof Vest Partnership.



# City and Borough of Sitka


PROVIDING FOR TODAY...PREPARING FOR TOMORROW

---

*Coast Guard City, USA*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members

**Thru:** John Leach, Municipal Administrator 

**From:** Robert Baty, Police Chief

**Date:** May 5, 2021

**Subject:** **Approval of Application for Bulletproof Vest Partnership Grant**

---

### **Background and Analysis**

The Office of Justice Programs has an annual reimbursement 50/50 matching grant thru the Bulletproof Vest Partnership for the reimbursement of bulletproof vest purchases. These vests are the type that are worn under a uniform shirt. The Sitka Police Department has historically applied for this grant every year since 2003, with awards ranging from \$1400 to \$4000.

### **Analysis**

This year's grant request would be for reimbursements of up to \$2,312.50 and expire 8/31/2023. Those funds would cover reimbursement for 50% of approximately 5 vests.

### **Fiscal Note**

This is a 50/50 matching grant. The Police Department purchases the vests and then submits for reimbursement for 50% of the cost of the vest. This saves CBS 50% of the cost of the bulletproof vest, which must be purchased for new officer and replaced every 5 years. No new appropriation is required if this grant is approved.

### **Recommendation**

Approve Resolution 2021-11 authorizing the Municipal Administrator to apply for this grant and execute it should it be awarded.



**CITY AND BOROUGH OF SITKA**

**RESOLUTION NO. 2021-11**

**A RESOLUTION OF THE CITY AND BOROUGH OF SITKA  
AUTHORIZING A 50/50 MATCHING GRANT APPLICATION TO THE  
OFFICE OF JUSTICE PROGRAMS – BULLETPROOF VEST  
PARTNERSHIP**

**WHEREAS**, the City and Borough of Sitka Police Department seeks to obtain financial assistance to purchase the required bulletproof vests for officers; and

**WHEREAS**, the Office of Justice has a 50/50 Federal Matching Grant program thru the Bulletproof Vest Partnership; and

**WHEREAS**, the Federal Matching Grant program will provide 50% reimbursement for the purchase of all standard issue bulletproof vests.

**NOW, THEREFORE, BE IT RESOLVED** by the Assembly of the City and Borough of Sitka that the Administrator is authorized to apply to the Office of Justice Programs – Bulletproof Vest Partnership for the reimbursement of bulletproof vests and execute any grant awards.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska on this 25<sup>th</sup> day of May, 2021.

\_\_\_\_\_  
Steven Eisenbeisz, Mayor

ATTEST:

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

1<sup>st</sup> and final reading 5/25/2021



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: ORD 21-09    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 5/5/2021    In control: City and Borough Assembly

On agenda: 5/11/2021    Final action:

Title: Adopting budgets and capital improvement plan for the General Fund, Internal Service Funds, and Special Revenue Funds for the fiscal year July 1, 2021 through June 30, 2022

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Ord 2021-09](#)  
[Budget memo](#)  
[Ord 2021-09](#)  
[Final Draft FY2022 Administrator's Budget rs](#)

| Date      | Ver. | Action By                 | Action | Result |
|-----------|------|---------------------------|--------|--------|
| 5/11/2021 | 1    | City and Borough Assembly |        |        |

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2021-09 on second and final reading adopting budgets and capital improvement plan for the General Fund, Internal Service Funds, and Special Revenue Funds for the fiscal year July 1, 2021 through June 30, 2022.



# City and Borough of Sitka

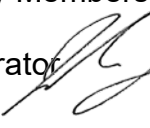
PROVIDING FOR TODAY...PREPARING FOR TOMORROW

---

*Coast Guard City, USA*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members

**Thru:** John Leach, Municipal Administrator 

**From:** Melissa Haley, Finance Director

**Date:** May 4, 2021

**Subject:** **FY2022 budget ordinances**

---

### **Background**

In prior years, staff have submitted budget ordinances separately from any ordinances increasing rates in enterprise funds. This year, given the extensive discussions during work sessions beginning in December 2020, staff has consolidated all appropriations and rate increases for the enterprise funds into one ordinance. In addition, while required to be passed only by resolution, we have included the harbor rates as part of this ordinance, having heard in the past that some assembly members wished for more opportunity for public participation.

### **Analysis**

The direction given to staff by administration when developing the budget was to keep services at their current levels. This direction, combined with changes aimed at improving operational efficiency as well as collaboration of administration and department heads to develop rates necessary to sustain utility infrastructure in the long-term resulted in the Final Draft FY2022 and the appropriations before the Assembly. The Administrator's Letter in the included FY2022 Draft Budget outlines the unique context and circumstances around the FY2022 budget.

### **Fiscal Note**

#### **Governmental Funds**

The FY2022 General Fund budget is unusual in that to balance the budget, we must rely on a surplus we anticipate generating in the current fiscal year (reserves). This is also the second year with no transfers out for general governmental capital improvements. While feasible in the short-term to ensure we can continue the basic

governmental services and maintain momentum on key improvements, looking forward, it will be critical to prioritize infrastructure spending.

### **Enterprise Funds**

As always, ensuring that each fund has sufficient funding to cover needed capital repairs, while balancing debt levels is what drives the rate increases for our utilities and harbors—all are infrastructure intensive, and that infrastructure must function in order to provide the required services. This year investment in updating or creating longer term infrastructure repair plans (master plans) has been prioritized. Any rate increase proposed is the minimum that will allow us to repair our infrastructure and avoid spiked rate increases, however updating long-term plans is critical as the projections are only as accurate as the long-term capital plans.

### **Recommendation**

Approve the FY2022 Draft Administrator's Budget including the Capital Improvement Plan via ordinances 2021-09 and 2021-10 containing the appropriations and rate increases that represent the FY2022 Draft Administrator's budget.

## CITY AND BOROUGH OF SITKA

## ORDINANCE NO. 2021-09

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA  
ADOPTING BUDGETS AND CAPITAL IMPROVEMENT PLAN FOR THE GENERAL FUND,  
INTERNAL SERVICE FUNDS, AND SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022**

**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 2022.

**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, 2021 and ending June 30, 2022 and related capital improvement plan (included in the FY2022 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        | \$ 27,468,113  | \$ 29,270,640             | \$ 63,500            | \$ 29,334,140 |

| <u>INTERNAL SERVICE FUNDS</u> | REVENUE      | OPERATIONS   | CAPITAL/<br>TRANSFER | TOTAL        |
|-------------------------------|--------------|--------------|----------------------|--------------|
| Information Technology Fund   | \$ 1,514,123 | \$ 1,953,315 | \$ -0-               | \$ 1,953,315 |
| Central Garage Fund           | \$ 1,906,621 | \$ 1,351,547 | \$ 117,000           | \$ 1,468,547 |
| Building Maintenance Fund     | \$ 733,904   | \$ 920,122   | \$ 300,000           | \$ 1,220,122 |

| <u>SPECIAL REVENUE FUNDS</u> | REVENUE  | OPERATIONS | CAPITAL/<br>TRANSFER | TOTAL     |
|------------------------------|----------|------------|----------------------|-----------|
| Pet Adoption Fund            | \$ 4,750 | \$ 15,000  | \$ -0-               | \$ 15,000 |
| Sitka Forfeiture Fund        | \$ 1,000 | \$ 50,000  | \$ -0-               | \$ 50,000 |
| Library Building Fund        | \$ 500   | \$ 1,000   | \$ -0-               | \$ 1,000  |

|  |              |              |              |              |
|--|--------------|--------------|--------------|--------------|
| Southeast Alaska Economic Development Fund       | \$ 50,000    | \$ 50,000    | \$ -0-       | 50,000       |
| GPIP Contingency Fund                            | \$ 11,000    | \$ 281,000   | \$ -0-       | \$ 281,000   |
| Sitka Community Hospital Dedicated Fund          | \$ 1,548,000 | \$ 1,451,319 | \$ -0-       | \$ 1,451,319 |
| Student Activities Travel Fund                   | \$ 2,700     | \$ 10,500    | \$ -0-       | \$ 10,500    |
| Fisheries Enhancement Fund                       | \$ 30,600    | \$ 30,600    | \$ -0-       | \$ 30,600    |
| Utility Subsidization Fund                       | \$ 39,000    | \$ 72,000    | \$ -0-       | \$ 72,000    |
| Commercial Passenger Vessel Excise Tax Fund      | \$ 12,000    | \$ 125,000   | \$ 15,000    | \$ 140,000   |
| Visitor Enhancement Fund                         | \$ 486,000   | \$ 464,489   | \$ -0-       | \$ 464,489   |
| Revolving Fund                                   | \$ 24,000    | \$ 18,300    | \$ -0-       | \$ 18,300    |
| 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                           | \$ 4,000     | \$ -0-       | \$ 35,000    | \$ 35,000    |
| Bulk Water Fund                                  | \$ 11,500    | \$ -0-       | \$ 30,000    | \$ 30,000    |
| Seasonal Sales Tax/School Bond Debt Service Fund | \$ 2,066,719 | \$ 2,402,115 | \$ -0-       | \$ 2,402,115 |
| <b><u>PERMANENT FUND</u></b>                     |              |              |              |              |
| Permanent Fund                                   | \$ 372,000   | \$ 52,800    | \$ 1,145,554 | \$ 1,198,354 |

|   |            |            |                   |            |
|---|------------|------------|-------------------|------------|
| <b><u>GENERAL FUND CAPITAL PROJECT FUND</u></b> | REVENUE    | OPERATIONS | CAPITAL /TRANSFER | TOTAL      |
| General Capital Project Fund                    | \$ 464,000 | \$ -0-     | \$ 464,000        | \$ 464,000 |

**EXPLANATION**

Details of individual budgets and capital improvement plans are contained in the FY2022 Administrator's Budget. Support to the Sitka School District has been included in the General Fund Expenditures. Budgeted amounts for all funds include revenue, operating expenditures and new capital appropriations. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program.

**5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2021.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 25th day of May 2021.

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Steven Eisenbeisz, Mayor

ATTEST:

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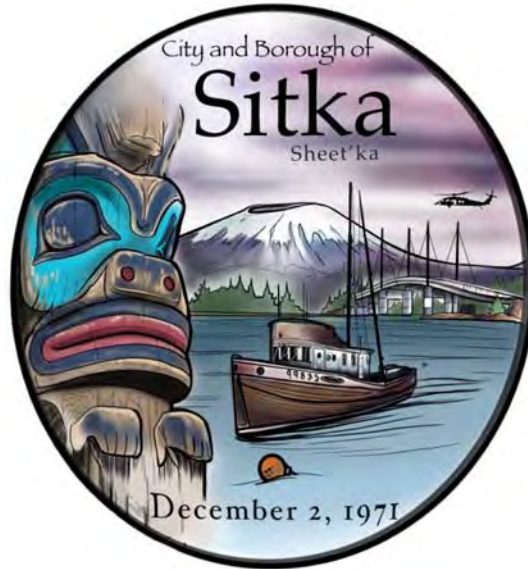
Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading: 5/11/2021

2<sup>nd</sup> and final reading: 5/25/2021

Sponsor: Administrator





# **CITY AND BOROUGH OF SITKA**

**FISCAL YEAR 2022**

## **DRAFT**

## **CONSOLIDATED OPERATING BUDGET**



# City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

*Coast Guard City, USA*

April 29, 2021

Mayor Eisenbeisz, 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 2022 Consolidated Operating Budget of the City and Borough of Sitka is hereby presented for your approval.

## **The Last Year in Review**

FY21 was a fiscal exercise like no other for the Sitka Assembly. The budgetary implications for FY21 were significant and had a direct impact on the Municipality's ability to offer governmental services and maintain its infrastructure. However, both the City and Borough of Sitka (CBS) and the Sitka School District (SSD) were able to manage their respective budgets with keen oversight and the utmost fiscal conservancy to prevent major reductions in services to residents and students.

The COVID-19 pandemic, paired with near record low fish returns for the summer of 2020, created economic shockwaves that will reverberate in Sitka for years to come. Fortunately, Coronavirus Aid, Relief, and Economic Security (CARES) Act funding of approximately \$14.1M and anticipated American Rescue Plan (ARP) Act funding helped Sitka citizens weather the financial storm and allowed the CBS to continue governmental services and delay only routine capital improvement projects. However, the gap widened between our actual funding for infrastructure and the increasing burden of deferred maintenance.

Navigating complicated Treasury guidelines and tight timelines, a CARES Working Group was established in the summer of 2020 to design a \$14.1M Federal spending program developed to meet the needs of the community following the economic downturn caused by COVID-19. The CARES Working Group developed a budget, drafted grant applications, and secured contracts with many businesses and non-profits to serve the community in the form of subsidies, direct grants, and social support programs. The following is a breakdown of how the funds were allocated:

- \$3.7M was provided to Sitka citizens in the form of utility and harbor subsidies.
- \$6M was provided to our businesses and non-profits through two phases of direct grants.
- \$2.3M was allocated to social support programs such as increasing childcare capacity, food distribution, mental health support, housing assistance, homeless support, and a transitional employment program.
- \$1M was retained by the CBS to address COVID-19 mitigation needs such as increased IT capabilities, sanitation efforts, and building modifications to allow for social distancing.

- \$430K was granted to the Sitka School District (SSD) for Americorps volunteers, sanitation efforts, and to provide laptops to students for remote learning during school closures.
- \$627,653 was allocated for contingency (with any unused funds in any category supporting public safety).

The loss of the 2020/2021 cruise seasons and a major reduction in the number of individual travelers led to an overall projected decrease in sales tax revenue to the CBS of approximately \$7M. Near record low fish returns exacerbated the economic downturn, severely impacted our fishing fleet, and further reduced CBS revenues. Local bed tax, raw fish tax, and fish box tax collection also saw significant reductions due to the confluence of these two significant economic drivers.

As a result of the sale of the business operations of the former Sitka Community Hospital to SouthEast Regional Health Consortium (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). The Municipality received the best possible multiplier from the OIG in the settlement and released \$4.13M from the hospital sale escrow account to settle the violations. As SEARHC payments are required to be held in escrow until all SCH liabilities are closed, the General Fund had to advance (essentially loan) the funds to pay off the Stark liability, resulting in a reduced undesignated fund balance (unrestricted reserves).

Forecasting the FY21 budgetary implications of COVID-19, it was decided to recommend the cancellation of all General Fund funded capital projects to give the Municipality the flexibility to quickly make pandemic response related expenditures and continue to provide the most critical governmental services to the citizens of Sitka. Although emergency response outlays were moderate, and Sitka continues to receive Federal Emergency Management Agency (FEMA) reimbursement for those outlays, the Municipality will need to make significant efforts in closing the gap between deferred maintenance funding needs and the actual funding available to complete the maintenance.

Fortunately, there were a few bright sides to the economic impact of the pandemic. One of those was historically low interest rates. In early FY21, the CBS was able to refund its 2010 electric bonds at considerable savings (an average of over \$850,000 per year for the next 10 years), meaning that more working capital will be available to invest in the electric utility's substantial infrastructure.

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

### **Looking to the Future**

Revenue streams are recovering, although not yet back to pre-pandemic levels, and much less maintaining the previous rate of growth. We expect to see an increase in bed tax and fish box tax collection due to the rebound of independent travelers. We are projecting only a slight

increase in sales tax revenues mainly due to the cancellation of the 2021 cruise season. It was projected that Sitka would have welcomed nearly 300,000 cruise passengers before the cancellation of the 2021 season, which equates to a loss of approximately \$106M tourism dollars, or nearly \$6.4M in sales tax revenue to the Municipality. As 1% of all seasonal sales tax revenues are dedicated to pay for general obligation bonded debt, the nearly \$2M decline in overall sales tax receipts from pre-pandemic levels is expected to reduce dedicated sales tax receipts for school debt by \$300K.

We are also projecting a slight increase in property tax revenue due to revaluation work on all properties in Sitka, including those owned by non-profit entities. The property tax revaluation process is required by the State.

In February 2021, the Assembly adopted the FY22 Legislative Priorities to use as a roadmap to drive our efforts with our State and Federal representatives. Those priorities seek the following:

- Funding to support Sitka's Working Waterfront, a project that consists of a new marine haul out and renovation of the City cold storage sea wall.
- Funding for Green Lake hydro generation plant renovation estimated at \$13 million.
- Continued State reimbursement of school bond debt at 70% as originally agreed to between Alaska and its local governments.
- Support for a right-sized and sustainable Alaska Marine Highway system.
- Funding for the Sitka Rocky Gutierrez Airport Terminal Improvements Project.
- Continued support for the transfer of State tidelands and uplands to the City of Sitka necessary for the construction of the Sitka Seaplane Base (SPB), and match-funding assistance from the State for the FAA's Airport Improvement Program Grant matching funds.
- Support for removal of FERC's use restrictions on the Green Lake Hydro parcel.
- Federal support for shore and utility infrastructure upgrades on Japonski Island necessary for the pending arrival of a Coast Guard Fast Response Cutter and the expansion of SEARHC to a regional healthcare hub.
- Financial assistance for a new multi-purpose building to house the Police Department and jail.
- Continued support for the State's Community Assistance Program to sufficiently offset unfunded mandates.
- Stable and predictable funding of school systems.
- Federal assistance for infrastructure repair deferred due to the financial strain of COVID-19.

With the addition of a Compliance Officer in Finance, the Municipality will not only move toward satisfying new General Accounting Standards Board (GASB) 87 mandated lease accounting requirements but will also continue making progress on enforcement of sales tax, property tax, Sitka General Code (SGC) provisions, debt collection, lease compliance, and upholding contractual obligations. The public perception is that the CBS does not follow through with enforcement of its own policies which leads to lost revenues and perpetuates bad business and unfair practices. We will continue to use our Charter, Sitka General Code, Federal and State regulations (where applicable), lease agreements, and contracts as our guiding documents and policies to ensure we are doing business fairly and applying regulations appropriately.

Significant planning initiatives will be pursued to ensure the Municipality has some guiding documents to provide for the most efficient use of municipal funds and resources in meeting community-driven needs. All planning will start with a thorough review of the Charter required Comprehensive Plan. There is great value in developing a Comprehensive Fiscal Policy to set boundaries and expectations for our citizens and prevent spikes in future tax and rate burdens on the citizen. All fund-level Mater Plans will go through periodic reviews to ensure capital needs are planned for and funded accordingly to prevent reactionary, and often expensive, infrastructure repairs. Most importantly, we will be seeking outside consultant support in developing a 5-year Strategic Plan, with Assembly guidance, to steer CBS staff in the performance of the Assembly's short-term vision for the Municipality. The Strategic Plan will solidify our mission, vision, goals, and objectives that will drive action items for staff. We will measure our performance against the prescribed goals and objectives and provide feedback to the community through metrics and performance scorecards.

In March 2020, the Municipality began the application process for a low interest rate USDA loan to begin phase one of a major, three-phase renovation of the Green Lake hydrogeneration facility. The loan is nearly finalized, and phase-one construction began on April 19, 2021. Green Lake provides about half of Sitka's electricity and the power plant is due for a maintenance overhaul, which essentially has not been addressed in its nearly 40-year life span.

Our budget includes a slight increase for contracted services to assist city staff with the pending workload to address expansion efforts of both SEARHC and the U.S. Coast Guard (USCG). SEARHC's proposed medical campus will bring much needed revenue into the municipality and the electric utility. Additionally, the USCG will increase its presence in Sitka by positioning an additional vessel with permanent moorage here, but their current facility needs major infrastructure improvements and modifications. The added infrastructure, along with increases in personnel, housing and services will bring more revenues into the City.

We are continuing to aggressively pursue solutions to our Working Waterfront project by exploring and applying for grant opportunities to build our own facilities, researching privatization, or leasing the land for a public-private partnership. Both a Marine Haul Out and Marine Service Center are vital to Sitka commerce and our commercial fishing fleet. Sitka's only vessel haul out is privately owned and closure is imminent. Sitka is seeking development of a haul out at its Industrial Park at an estimated cost of \$8 million. The bulkhead wall that supports our Marine Service Center and community cold storage is failing and must be renovated at an estimated cost of \$8.3 million.

Sitka's application for conveyance of submerged and tidelands for the construction of the new Seaplane Base (SPB) received preliminary approval from DNR. Upon completion of the Environmental Assessment, the City will proceed with the application process for conveyance of the submerged and tidelands. The City has been working with the DEED, the U.S. Coast Guard, and FAA for the purchase from the State of the upland parcel necessary for the construction of the SPB. The estimated project cost to design, permit, and construct the new SPB is \$19.5 million. Sitka anticipates receiving Federal funding through FAA Airport Improvement Program Grants, which require 6.25% matching funds or roughly \$1.2 million.

## **FY21 Budget Comments**

Given the challenges presented in the FY21 budget year, we are presenting a budget that focuses on our core functions as provided in the Home Rule Charter – Public Safety, Public Works, and Education. Any budget items that did not fit cleanly within our core functions, we presented as options for the Assembly to consider. After many productive budget sessions with the Assembly, we are presenting a budget that maintains the same level of services from FY21 but adds a few new projects to address inefficiencies. Our goal this year is to move toward a centralization of services to eliminate stovepipes within municipal government and operate more efficiently across departments. This budget is presented as a \$1.87M deficit budget but will be covered by a >\$1.5M FY21 projected budget surplus and our \$3.8M in General Fund unrestricted reserves.

Our budget does propose service fee increases in our electric, water, and wastewater utilities that are consistent with the annual rate of inflation and necessary to keep the fund healthy – not make a profit. Larger rate increases are proposed for the solid waste and harbor funds due to specific financial considerations. There is increased pressure from our solid waste contractor to install costly compaction and bailing equipment, however the CBS is continuing to perform in accordance with the existing contract and will entertain those upgrades when it is in the best interest of the citizens of Sitka. Knowing that increased solid waste shipping costs and infrastructure upgrades will effectively be passed on to the rate payer, and although we are confident in our current position of addressing fire risk in solid waste, it cannot be ignored that the potential exists for the Municipality to rapidly secure an alternative solution to solid waste if our prime contractor breaches their contract.

The City's local contribution to education for FY22 to SSD is equivalent to the "cap" funding plus 100% of Secure Rural Schools (SRS) funding, should it be authorized. Total funding would equate to approximately \$8,264,150 assuming a \$500K SRS disbursement (\$7,764,150 + \$500,000).

Centralized Purchasing is specified in Article XI of the Home Rule Charter, and we have slightly reorganized and added a new staff position to pursue this efficiency. The previous addition of a Compliance Officer was necessary to meet the requirements of GASB 87 lease accounting and compliance. With the addition of a Procurement Specialist in the Finance Department, the City is poised to centralize our procurement process leading to strict adherence and oversight of a standard policy to ensure funds are spent appropriately and locally as allowed by Municipal, Federal, and State procurement codes.

Towards the end of FY21 we anticipate completing a taxable advance refunding—the first in the history of the Alaska Municipal Bond Bank. Due to the historically low interest rates, an advance refunding of existing bond issuances, as well as refinancing AEA funding that originally was used for the Green Lake dam could result in net present value savings of between \$1.7 to >\$6M, depending on interest rates.

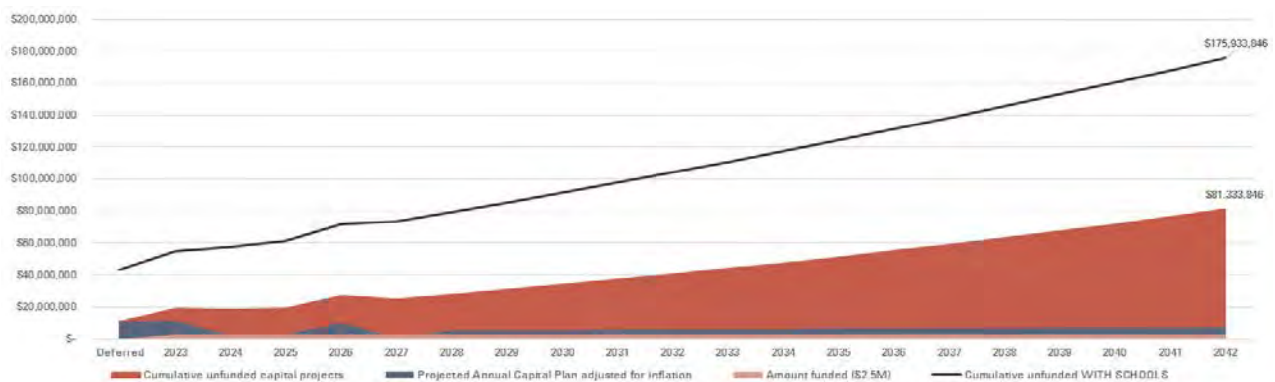
The FY21 budget contains employee salary increases that are programmatic due to collective bargaining agreements, that are identified in the Sitka General Code, or were necessary to recruit and retain qualified employees in hard to fill positions. The City of Sitka continues to have difficulties in recruiting and retaining qualified employees especially in the Electric and Public Works Departments. Electric Line Workers wages were increased slightly to encourage more local employment rather than paying outside temporary employees to do the necessary work at a substantial premium. Due to our inability to recruit new Line Workers, during the past 12 months the department has paid for more than 2400 hours of temporary Line Worker wages while

maintaining an undersized crew. By recruiting and retaining our own local workforce of Line Workers, we reduce our hourly expense and ensure wages are earned by people who live and spend money in Sitka.

### **Capital Improvement Program**

Sitka continues to invest in its future by constructing important improvements to municipal assets. Recent projects include a major upgrade of Crescent Harbor, Degroff Street, Nelson Logging Road, and South Lincoln Street Lift Station, and a major renovation of the wastewater treatment plant; despite COVID challenges these projects were all completed on or ahead of schedule and within budget. The Crescent Harbor project highlights staff's ingenuity in completing a project of this magnitude within the grant required 18-month period. This year's projects include major upgrades of the Brady Lift Station, a new Critical Secondary Water system, Peterson Fish Passage Improvement, Knutson Drive, Crescent Harbor High Load Dock and phase one of a major maintenance upgrade to the 39-year-old Green Lake hydrogeneration facility (a top project for the City of Sitka in FY21). The first phase of the Green Lake maintenance project is funded by a low interest rate USDA loan for \$4M, however no funding has been identified for the remaining phases of the cumulative \$13M project.

General Fund routine maintenance on existing infrastructure continues to be a challenge as revenue sources have remained relatively level. Without \$5M to 7M per year invested in our infrastructure, the deferred maintenance costs will increase as expenditures remain flat, further widening the gap. The General Fund deferred maintenance is currently estimated to be approximately \$11M excluding schools. That has increased approximately \$5M since FY19 due to reduced infrastructure investment over the same period. Below is the "alligator chart" showing our projections:



Maximum effort is being made to identify Federal and State sources of revenue in order to finance our most critical projects and those identified in the FY22 Legislative Priorities mentioned above. Of particular interest is Federal stimulus funding that may be available to address our infrastructure needs; specifically, the "Build Back Better" tone of the recent America Rescue Plan Act. However, Sitka has been forced to rely upon debt acquisition to fund needed improvements. City staff will be reviewing and updating our infrastructure Master Plans to develop long-range strategies to address infrastructure renovations.

In early 2021, we hired a Public & Government Relations Director for the specific purpose of working closely with our lobbying firm in Washington D.C. This position is dedicated to exploring and pursuing every possible source of Federal or State grant funding or low interest loan opportunities for Sitka's capital project needs.

The City of Sitka mid to long-range Capital Improvement Program is included within this budget document.

### **Summary**

As we slowly recover from the economic downturn following the COVID-19 pandemic, it is imperative that we focus on core requirements to ensure the continued health of our financial position. Stark defense of Sitka's liquidity position is the sole reason we were able to adjust to last year's emergency and prepare to address another low tourism season.

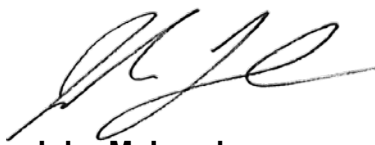
The key challenge facing the City and Borough of Sitka continues to be the alignment of governmental services and assistance desired by citizens and partners of the Municipality with sustainable revenue streams to not only pay for the operating costs of those services, but also to provide for maintenance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

Our municipal government continues to provide a comprehensive and complex array of services to our citizens (above and beyond Public Safety, Public Works, and Education) through the collective efforts of our elected Assembly and our dedicated municipal employees. As revenue remains flat due to no public appetite for increasing the tax burden to provide for increases in governmental support and services, the Municipality must find ways to be more efficient. Our efforts this year will focus on mid to long-range planning, standardization of processes, and centralizing services. It is imperative that we no longer place our infrastructure needs secondary behind non-core governmental services and begin to aggressively address closing the gap between the need and actual expenditures. Continued enforcement of Sitka General Code will lead to a more business friendly atmosphere by exhibiting fairness to all citizens.

The financial condition of the City and Borough of Sitka remains stable but will take some time to build back to appropriate levels of unrestricted reserve funding after a year of experiencing such drastic revenue reductions following the COVID-19 pandemic. We will continue to provide the best possible service to Sitkans while carefully managing the resources they give us to do the job.

Service – Honesty – Respect

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'J. Leach', with a stylized, flowing script.

**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

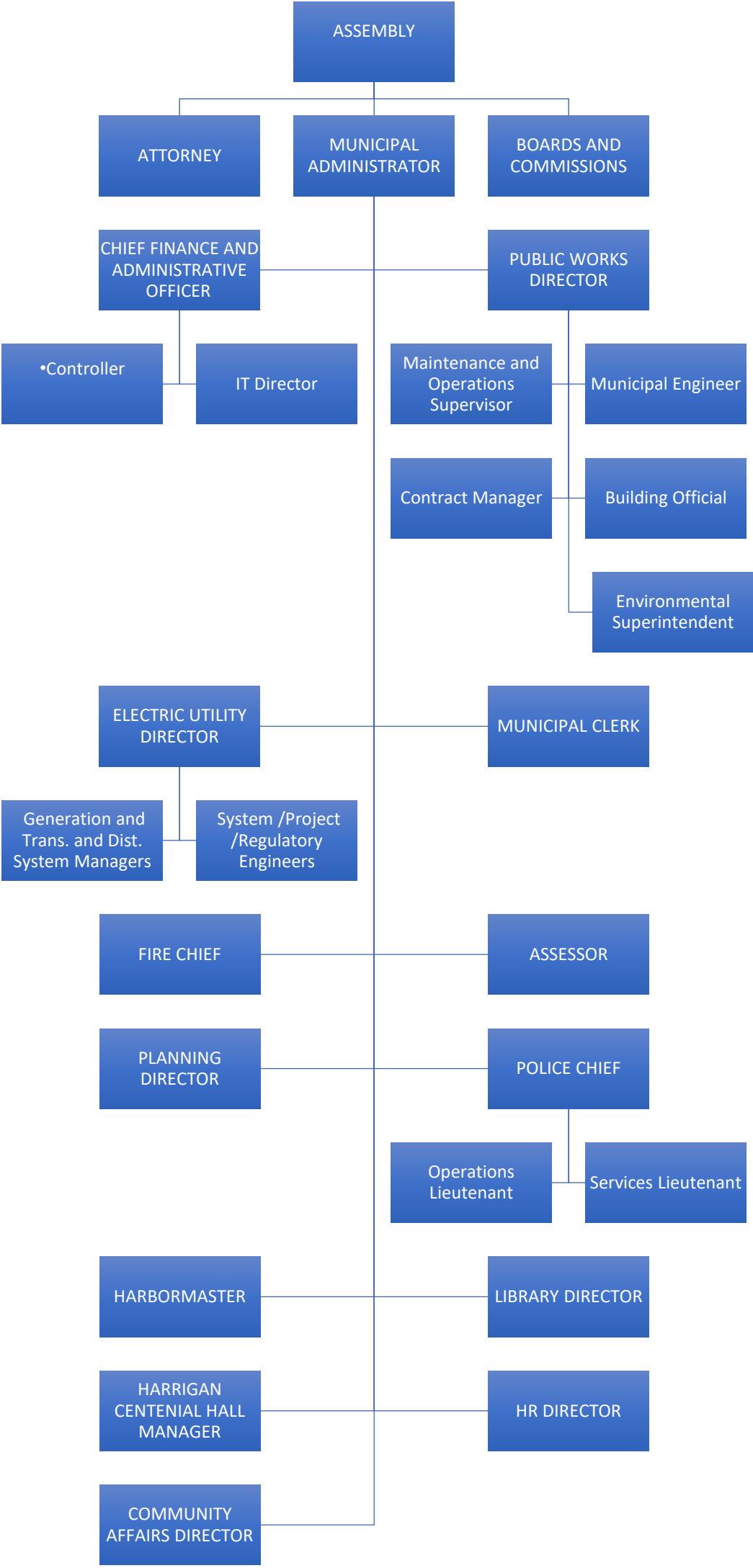
- Increase percent of operating budget provided by Permanent Fund earnings.
- Ensure quality of Municipal infrastructure.
- Increase year round employment opportunities.
- Comply with Vision: Small town atmosphere and high quality of life with sustained economic opportunity.

### 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**  
**FY22 STAFFING TABLE**

| Position              | Position                          | Grade | Pay      | FTE |    |
|-----------------------|-----------------------------------|-------|----------|-----|----|
| 001 - Administrator   | Administrative Coordinator        | 27    | \$ 28.05 | 1   |    |
|                       | Administrator                     |       | \$ 68.32 | 1   |    |
|                       | Community Affairs Director        | 34    | \$ 39.04 | 1   |    |
|                       | Human Resources Assistant         | 27    | \$ 30.97 | 1   |    |
|                       | Human Resources Director          | 37    | \$ 48.23 | 1   | 5  |
| 002 - Attorney        | Attorney                          |       | \$ 67.31 | 1   |    |
|                       | Legal Assistant                   | 27    | \$ 30.97 | 1   | 2  |
| 003 - Municipal Clerk | Deputy Clerk                      | 28    | \$ 32.63 | 1   |    |
|                       | Municipal Clerk                   | 36    | \$ 47.13 | 1   | 2  |
| 004 - Finance         | Accountant                        | 28    | \$ 36.92 | 1   |    |
|                       | Accounting Clerk - A/P            |       | \$ 22.15 | 1   |    |
|                       | Accounting Clerk-A/R Coll         |       | \$ 24.01 | 1   |    |
|                       | Budget/Treasury Officer           | 33    | \$ 43.13 | 1   |    |
|                       | Compliance Officer                | 33    | \$ 43.13 | 1   |    |
|                       | Controller                        | 36    | \$ 44.16 | 1   |    |
|                       | Customer Service Rep              |       | \$ 20.98 | 1   |    |
|                       | Finance Director                  | 41    | \$ 64.73 | 1   |    |
|                       | Procurement Specialist            | 28    | \$ 28.84 | 1   |    |
|                       | Grant Accountant                  | 28    | \$ 28.84 | 1   |    |
|                       | Payroll Specialist                | 27    | \$ 27.60 | 1   |    |
|                       | Senior Accountant                 | 32    | \$ 39.86 | 1   |    |
|                       | Sr. Customer Service Rep          |       | \$ 23.42 | 1   |    |
|                       | Supervisory Senior Accountant     | 32    | \$ 37.87 | 1   |    |
|                       | Tax Specialist                    | 27    | \$ 26.69 | 1   |    |
|                       | Utility/Harbor/Misc Billing Clerk |       | \$ 25.29 | 1   | 16 |
| 005 - Assessing       | Appraisal Technician              |       | \$ 25.85 | 1   |    |
|                       | Appraiser                         |       | \$ 29.61 | 1   |    |
|                       | Assessor                          | 36    | \$ 42.66 | 1   | 3  |
| 006 - Planning        | Planner 1                         | 28    | \$ 28.84 | 1   |    |
|                       | Planning Director                 | 35    | \$ 41.62 | 1   | 2  |

## 021 - Police

|                               |    |          |   |    |
|-------------------------------|----|----------|---|----|
| Administrative Assistant      | 25 | \$ 26.36 | 1 |    |
| Animal Control Officer        |    | \$ 24.47 | 1 |    |
| Dispatch & Records Clerk      |    | \$ 22.59 | 1 |    |
| Dispatch & Records Clerk      |    | \$ 22.59 | 1 |    |
| Dispatch & Records Clerk      |    | \$ 22.04 | 1 |    |
| Dispatch & Records Clerk      |    | \$ 22.04 | 1 |    |
| Dispatch & Records Clerk      |    | \$ 22.04 | 1 |    |
| Dispatch & Records Clerk      |    | \$ 22.04 | 1 |    |
| Dispatch & Records Supervisor |    | \$ 26.57 | 1 |    |
| Jail Officer                  |    | \$ 22.35 | 1 |    |
| Jail Officer                  |    | \$ 21.27 | 1 |    |
| Jail Officer                  |    | \$ 24.67 | 1 |    |
| Jail Officer                  |    | \$ 21.27 | 1 |    |
| Jail Officer II               |    | \$ 29.32 | 1 |    |
| Lieutenant - Operations       | 34 | \$ 60.10 | 1 |    |
| Lieutenant - Services         | 34 | \$ 40.30 | 1 |    |
| Multi-Services Officer        |    | \$ 24.95 | 1 |    |
| Police Chief                  | 38 | \$ 84.13 | 1 |    |
| Police Officer                |    | \$ 33.63 | 1 |    |
| Police Officer                |    | \$ 30.47 | 1 |    |
| Police Officer                |    | \$ 29.00 | 1 |    |
| Police Officer                |    | \$ 33.63 | 1 |    |
| Police Officer                |    | \$ 32.81 | 1 |    |
| Police Officer                |    | \$ 33.63 | 1 |    |
| Police Officer - Detective    |    | \$ 29.73 | 1 |    |
| Police Officer - Detective    |    | \$ 34.47 | 1 |    |
| Sergeant                      |    | \$ 39.11 | 1 |    |
| Sergeant                      |    | \$ 34.47 | 1 |    |
| Sergeant                      |    | \$ 36.85 | 1 |    |
| Sergeant                      |    | \$ 40.29 | 1 | 30 |

## 022 - Fire Protection

|                      |    |          |     |     |
|----------------------|----|----------|-----|-----|
| Assistant Fire Chief | 33 | \$ 38.13 | 1   |     |
| EMS/Fire Captain     |    | \$ 41.52 | 1   |     |
| Fire Chief           | 36 | \$ 50.71 | 1   |     |
| Fire Engineer        |    | \$ 22.42 | 1   |     |
| Fire Engineer        |    | \$ 25.63 | 1   |     |
| Fire Engineer        |    | \$ 26.03 | 1   |     |
| Fire Engineer        |    | \$ 23.20 | 1   |     |
| Office Assistant     |    | \$ 19.30 | 0.5 |     |
| Senior Fire Engineer |    | \$ 38.92 | 1   |     |
| Fire Engineer        |    | \$ 21.25 | 1   | 9.5 |

## 031 - Public Works - Administration

|                                   |    |          |   |   |
|-----------------------------------|----|----------|---|---|
| Contract Manager                  | 29 | \$ 35.53 | 1 |   |
| Public Works Director             | 41 | \$ 64.73 | 1 |   |
| Maint. & Operations Superintend   | 35 | \$ 47.15 | 1 |   |
| Asst. Contract Coord./Office Mgr. | 25 | \$ 24.49 | 1 | 4 |

032 - Engineering

|                      |    |          |   |   |
|----------------------|----|----------|---|---|
| Municipal Engineer   | 39 | \$ 60.79 | 1 |   |
| Engineering CAD Tech |    | \$ 29.41 | 1 |   |
| Project Manager      | 34 | \$ 48.26 | 1 |   |
| Asset Manager        | 36 | \$ 48.76 | 1 | 4 |

033 - Streets

|                          |  |          |   |   |
|--------------------------|--|----------|---|---|
| Heavy Equipment Operator |  | \$ 28.50 | 1 |   |
| Maintenance Worker       |  | \$ 24.23 | 1 |   |
| Maintenance Worker       |  | \$ 24.23 | 1 |   |
| Senior Operator          |  | \$ 34.11 | 1 | 4 |

034 - Recreation

|                                 |  |          |   |   |
|---------------------------------|--|----------|---|---|
| Bldg & Grounds Maint Specialist |  | \$ 29.81 | 1 |   |
| Grounds Maintenance Specialist  |  | \$ 25.22 | 1 |   |
| Parks & Grounds Supervisor      |  | \$ 28.23 | 1 | 3 |

035 - Building Department

|                    |    |          |   |   |
|--------------------|----|----------|---|---|
| Building Inspector |    | \$ 27.43 | 1 |   |
| Building Official  | 33 | \$ 43.05 | 1 | 2 |

041 - Library

|                              |    |          |      |      |
|------------------------------|----|----------|------|------|
| Acquisitions Librarian       |    | \$ 20.63 | 1    |      |
| Library Assistant            |    | \$ 16.55 | 0.58 |      |
| Library Assistant            |    | \$ 15.38 | 0.45 |      |
| Library Assistant            |    | \$ 17.92 | 0.38 |      |
| Library Assistant            |    | \$ 16.55 | 0.48 |      |
| Library Assistant            |    | \$ 15.38 | 0.48 |      |
| Library Director             | 35 | \$ 41.65 | 1    |      |
| Adult Services Librarian     |    | \$ 21.69 | 1    |      |
| Technical Services Librarian |    | \$ 32.00 | 1    |      |
| Youth Services Librarian     |    | \$ 29.13 | 1    | 7.37 |

043 - Centennial Building

|                           |    |          |   |   |
|---------------------------|----|----------|---|---|
| Cent. Building Attendant  |    | \$ 22.87 | 1 |   |
| Cent. Building Attendant  |    | \$ 18.45 | 1 |   |
| Cent. Building Manager    | 30 | \$ 35.24 | 1 |   |
| Cent. Building Supervisor |    | \$ 27.32 | 1 |   |
| Cent. Building Attendant  |    | \$ 18.45 | 1 | 5 |

200 - Electric

|                                |    |          |   |    |
|--------------------------------|----|----------|---|----|
| Apprentice Meter Technician    |    | \$ 40.78 | 1 |    |
| Contract Manager               | 29 | \$ 35.53 | 1 |    |
| Electric Utility Director      | 44 | \$ 76.82 | 1 |    |
| General Foreman                |    | \$ 67.89 | 1 |    |
| Generation Facilities Mechanic |    | \$ 47.90 | 1 |    |
| Generation Facilities Mechanic |    | \$ 47.90 | 1 |    |
| Generation System Manager      | 40 | \$ 60.15 | 1 |    |
| Line Crew Supervisor           |    | \$ 64.94 | 1 |    |
| Line Worker                    |    | \$ 59.04 | 1 |    |
| Line Worker                    |    | \$ 59.04 | 1 |    |
| Line Worker                    |    | \$ 59.04 | 1 |    |
| Meter Reader                   |    | \$ 32.97 | 1 |    |
| Meter Technician               |    | \$ 50.72 | 1 |    |
| Office Manager                 | 24 | \$ 25.71 | 1 |    |
| Operator                       |    | \$ 47.90 | 1 |    |
| Operator                       |    | \$ 47.90 | 1 |    |
| Operator                       |    | \$ 47.90 | 1 |    |
| Operator                       |    | \$ 47.90 | 1 |    |
| Project & Regulatory Engineer  | 36 | \$ 44.16 | 1 |    |
| Relay Control Technician       |    | \$ 50.72 | 1 |    |
| Relay Control Technician       |    | \$ 50.72 | 1 |    |
| Relay Control Technician       |    | \$ 50.72 | 1 |    |
| Senior Operator                |    | \$ 50.72 | 1 |    |
| Sr. Gen Facilities Mechanic    |    | \$ 51.31 | 1 |    |
| T&D System Manager             | 40 | \$ 61.74 | 1 |    |
| Warehouse Person               |    | \$ 46.00 | 1 | 26 |

210 - Water

|                                  |  |          |   |   |
|----------------------------------|--|----------|---|---|
| Chief Water Facilities Operator  |  | \$ 37.21 | 1 |   |
| Senior Water Facilities Operator |  | \$ 34.58 | 1 |   |
| Water Operator 1                 |  | \$ 29.71 | 1 | 3 |

220 - WWTP

|                               |    |          |   |   |
|-------------------------------|----|----------|---|---|
| W/WW Facilities Mech.         |    | \$ 41.36 | 1 |   |
| Chief WW Facilities Operator  |    | \$ 37.21 | 1 |   |
| Environmental Superintendent  | 39 | \$ 57.28 | 1 |   |
| SMC WW Facilities Operator    |    | \$ 32.13 | 1 |   |
| W/WW Facilities Electrician   |    | \$ 50.44 | 1 |   |
| WW Facilities Operator 1      |    | \$ 26.02 | 1 |   |
| WW Facilities Operator/Lab    |    | \$ 31.88 | 1 |   |
| WW Facilities Operator/Maint. |    | \$ 30.60 | 1 | 8 |

230 - Solid Waste

|                                  |  |          |   |   |
|----------------------------------|--|----------|---|---|
| Asst Landfill/Scrapyard Operator |  | \$ 22.62 | 1 |   |
| Asst Landfill/Scrapyard Operator |  | \$ 23.19 | 1 |   |
| Landfill/Scrapyard Hvy Operator  |  | \$ 27.60 | 1 | 3 |

240 - Harbor

|                               |    |          |   |   |
|-------------------------------|----|----------|---|---|
| Assistant Harbormaster        |    | \$ 25.17 | 1 |   |
| Assistant Harbormaster        |    | \$ 19.92 | 1 |   |
| Assistant Harbormaster        |    | \$ 21.77 | 1 |   |
| Deputy Harbormaster           | 27 | \$ 29.48 | 1 |   |
| Harbor Maintenance Specialist |    | \$ 26.40 | 1 |   |
| Harbor Maintenance Supervisor |    | \$ 28.15 | 1 |   |
| Harbormaster                  | 34 | \$ 45.95 | 1 |   |
| Office Manager                |    | \$ 23.42 | 1 | 8 |

300 - IT

|                              |    |          |   |   |
|------------------------------|----|----------|---|---|
| Information Systems Director | 37 | \$ 48.26 | 1 |   |
| IT Specialist                |    | \$ 30.73 | 1 |   |
| IT System Administrator      | 32 | \$ 40.76 | 1 |   |
| PC Tech / Webmaster          |    | \$ 27.72 | 1 | 4 |

310 - Central Garage

|                                |  |          |   |   |
|--------------------------------|--|----------|---|---|
| Chief Heavy Equipment Mechanic |  | \$ 32.10 | 1 |   |
| Heavy Equipment Mechanic       |  | \$ 26.65 | 1 | 2 |

320 - Building Maintenance

|                                  |    |          |   |   |
|----------------------------------|----|----------|---|---|
| Bldg, Grounds & Parks Supervisor | 32 | \$ 40.78 | 1 |   |
| Bldg. Maintenance Specialist     |    | \$ 29.08 | 1 |   |
| Bldg. Maintenance Specialist     |    | \$ 32.13 | 1 | 3 |

155.9



**City and Borough of Sitka**  
**Revenue and Appropriations Summary**  
**Fiscal Year 2022**

| <b><u>Fund</u></b>                        |                             | <b><u>Revenues</u></b> | <b><u>Operating<br/>Appropriations</u></b> | <b><u>Capital<br/>Appropriations</u></b> | <b><u>Net Change to<br/>Fund Balance</u></b> |
|---|-----------------------------|------------------------|--|--|--|
|   | General                     | \$ 27,468,113          | \$ 29,270,640                              | \$ 63,500                                | \$ (1,866,027)                               |
|   | Electric                    | \$ 18,783,842          | \$ 25,983,652                              | \$ 1,655,000                             | \$ (8,854,810)                               |
|   | Water                       | \$ 3,087,770           | \$ 3,606,551                               | \$ 20,000                                | \$ (538,781)                                 |
|   | Wastewater                  | \$ 3,790,047           | \$ 4,192,562                               | \$ 460,000                               | \$ (862,515)                                 |
|   | Solidwaste                  | \$ 4,807,355           | \$ 5,721,150                               | \$ 70,000                                | \$ (983,795)                                 |
|   | Harbor                      | \$ 3,524,752           | \$ 5,102,738                               | \$ 3,657,000                             | \$ (5,234,986)                               |
|   | Airport Terminal            | \$ 722,775             | \$ 964,804                                 | \$ -                                     | \$ (242,029)                                 |
|   | Marine Service Center       | \$ 285,045             | \$ 237,166                                 | \$ 15,000                                | \$ 32,879                                    |
|   | Gary Paxton Industrial Park | \$ 184,536             | \$ 681,478                                 | \$ 15,000                                | \$ (511,942)                                 |
|   | Information Technology      | \$ 1,514,123           | \$ 1,953,315                               | \$ -                                     | \$ (439,192)                                 |
|   | Central Garage              | \$ 1,906,621           | \$ 1,351,547                               | \$ 117,000                               | \$ 438,074                                   |
|   | Building Maintenance        | \$ 733,904             | \$ 920,122                                 | \$ 300,000                               | \$ (486,218)                                 |
|   | Visitor Enhancement         | \$ 486,000             | \$ 464,489                                 | \$ -                                     | \$ 21,511                                    |
|   | Combined Fund Totals        | \$ 66,808,883          | \$ 79,985,725                              | \$ 6,372,500                             | \$ (19,549,342)                              |
| <b>Total Revenue &amp; Appropriations</b> |                             | <b>\$ 67,294,883</b>   | <b>\$ 86,358,225</b>                       |  |  |

City and Borough of Sitka  
Undesignated Working Capital Summary

| <u>Fund</u>                 | <u>June 30, 2020</u> | <u>Projected, June<br/>30, 2021</u> | <u>Additions to<br/>(deletions from)<br/>budgeted FY2022</u> | <u>Projected, June<br/>30, 2022</u> |
|-----------------------------|----------------------|-------------------------------------|--|-------------------------------------|
| General                     | \$ 3,827,823         | \$ 7,650,303                        | \$ (1,866,028)   | \$ 5,784,275                        |
| Electric                    | \$ 2,371,135         | \$ 2,850,647                        | \$ (1,465,839)   | \$ 1,384,808                        |
| Water                       | \$ 2,447,655         | \$ 3,000,756                        | \$ 813,910   | \$ 3,814,666                        |
| Wastewater                  | \$ 5,716,111         | \$ 6,733,218                        | \$ 26,940  | \$ 6,760,158                        |
| Solid Waste                 | \$ (1,282,584)       | \$ (1,174,816)                      | \$ (720,943)   | \$ (1,895,758)                      |
| Harbor                      | \$ 4,915,634         | \$ 4,147,438                        | \$ (3,508,906)   | \$ 638,532                          |
| Airport Terminal            | \$ 455,871           | \$ 246,589                          | \$ (71,728)  | \$ 174,861                          |
| Marine Service Center       | \$ 2,060,781         | \$ 2,144,881                        | \$ 95,309  | \$ 2,240,190                        |
| Gary Paxton Industrial Park | \$ 572,488           | \$ 662,667                          | \$ (27,925)  | \$ 634,742                          |
| Information Technology      | \$ 282,845           | \$ 750,354                          | \$ (198,726)   | \$ 551,628                          |
| Central Garage              | \$ 637,248           | \$ 486,008                          | \$ 1,006,741   | \$ 1,492,749                        |
| Building Maintenance        | \$ 1,299,927         | \$ 1,300,901                        | \$ (485,337)   | \$ 815,564                          |
| <b>Combined fund totals</b> | <b>\$ 23,304,934</b> | <b>\$ 28,798,946</b>                | <b>\$ (6,402,532)</b>  | <b>\$ 22,396,414</b>                |

**City and Borough of Sitka  
Fixed Asset Schedule  
FY2022**

**General Fund**

|  |                           |
|--|---------------------------|
| Mud Bay Repeater- Fire Department                  | \$20,000.00               |
| Mud Bay Repeater- Search and Rescue                | \$20,000.00               |
| Equipment & Supply Cover - Large Tent - Recreation | \$6,000.00                |
| Copier - Finance 2nd Floor                         | \$5,000.00                |
| Copier - Public Works (Streets/Recreation Shared)  | \$5,000.00                |
| Plotter - Public Works                             | \$7,500.00                |
|  | <u><b>\$63,500.00</b></u> |

**Electric Fund**

|        |                          |
|--------|--------------------------|
| Copier | <u><b>\$5,000.00</b></u> |
|        | <u><b>\$5,000.00</b></u> |

**Solid Waste Fund**

|                  |                           |
|------------------|---------------------------|
| Methane Detector | <u><b>\$20,000.00</b></u> |
|                  | <u><b>\$20,000.00</b></u> |

**Harbor Fund**

|                               |                           |
|-------------------------------|---------------------------|
| Handheld for Vessel Inventory | \$5,000.00                |
| Copier                        | \$5,000.00                |
|                               | <u><b>\$10,000.00</b></u> |

**Airport Fund**

|                                |                           |
|--------------------------------|---------------------------|
| Carpet Cleaner/Extraction Unit | <u><b>\$10,000.00</b></u> |
|                                | <u><b>\$10,000.00</b></u> |

**Central Garage Fund**

|  |                            |
|--|----------------------------|
| Plow and ATV for response and snow removal - Fire Dept | \$8,000.00                 |
| Brush Cutting Attachment - Recreation for Unit #493    | \$10,000.00                |
| Ford Explorer Interceptor - Police - Replaces #479     | \$65,000.00                |
| Ford Transit Connect - Police - Replaces #380          | \$34,000.00                |
|  | <u><b>\$117,000.00</b></u> |

**TOTAL FIXED ASSETS**

**\$225,500.00**

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2022**

**Assembly/Administrator**

|                                     |             |
|-------------------------------------|-------------|
| AML NEO Conf - Anchorage            | \$11,500.00 |
| AML Summer Conf. - Fairbanks        | \$5,100.00  |
| AML Winter Conf - Juneau            | \$3,600.00  |
| Congressional Lobby DC              | \$8,700.00  |
| ICMA Online Training                | \$1,500.00  |
| ICMA National Managers Conf         | \$3,000.00  |
| Public Information Officer Training | \$2,700.00  |
| SE Conf Annual Mtg - Haines         | \$6,900.00  |
| SE Conf Mid Session Summit - Juneau | \$3,600.00  |
| State Lobby - Juneau                | \$3,600.00  |

**HR**

|                                     |                    |
|-------------------------------------|--------------------|
| ASHRM - Anchorage                   | \$1,500.00         |
| SHRM Annual                         | \$2,500.00         |
| Training for CBS Employees Webinars | \$5,000.00         |
|                                     | <u>\$59,200.00</u> |

**Legal**

|                       |                   |
|-----------------------|-------------------|
| Alaska Bar Convention | \$1,700.00        |
| AMAA                  | \$2,500.00        |
| IMLA                  | \$2,800.00        |
|                       | <u>\$7,000.00</u> |

**Clerk**

|                                  |                    |
|----------------------------------|--------------------|
| AAMC Annual Conference           | \$3,350.00         |
| IIMC Conference - Clerk          | \$4,000.00         |
| NW Clerks Institute Professional | \$1,500.00         |
| Parliamentary Training - NAP     | \$100.00           |
| Records Management Conference    | \$1,525.00         |
|                                  | <u>\$10,475.00</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        |
| APA/NPS/ESRI Online Training        | \$650.00          |
| Graduate Program Tuition Assistance | \$4,100.00        |
|                                     | <u>\$9,000.00</u> |

**Police**

|                                  |                    |
|----------------------------------|--------------------|
| Administrative Travel            | \$5,000.00         |
| Applicant Travel                 | \$10,000.00        |
| IT Training/Software             | \$3,000.00         |
| Patrol Certification/Academy     | \$27,000.00        |
| ASPIN/Commun/Crisis Manage       | \$9,450.00         |
| Animal Control Humane Conference | \$1,800.00         |
| Correctional Certification       | \$4,050.00         |
|                                  | <u>\$60,300.00</u> |

**Fire**

|                                     |                    |
|-------------------------------------|--------------------|
| Alaska State Firefighters Assn Conf | \$6,000.00         |
| Confined Space Training             | \$2,500.00         |
| Rope Rescue Tech                    | \$5,000.00         |
| Dive Training                       | \$3,000.00         |
| Firefighter 1 Training              | \$5,000.00         |
| Firefighter II Training             | \$2,500.00         |
| Hazmat Technician Class             | \$3,000.00         |
| Hazmat Training                     | \$2,500.00         |
| Methods of Instruction              | \$5,000.00         |
|                                     | <u>\$34,500.00</u> |

**Ambulance**

|                         |                    |
|-------------------------|--------------------|
| EMS Conferences         | \$3,000.00         |
| EMT Transition Training | \$5,500.00         |
| Local CME Cleases       | \$2,000.00         |
| Paramedic Refresher     | \$4,000.00         |
| Physician Training      | \$5,000.00         |
| Recertifications        | \$3,500.00         |
| Training Materials      | \$3,000.00         |
| Wilderness EMT          | \$5,000.00         |
|                         | <u>\$31,000.00</u> |

**SAR**

|                             |                    |
|-----------------------------|--------------------|
| CPR, WFR and EMT Training   | \$1,000.00         |
| Anchorage MRA Accreditation | \$2,000.00         |
| K-9 Training                | \$2,000.00         |
| Rigging for Rescue Class    | \$7,500.00         |
| SAR Training                | \$2,000.00         |
|                             | <u>\$14,500.00</u> |

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

**Public Works-Administration**

|                       |                   |
|-----------------------|-------------------|
| Contract Manager      | \$2,000.00        |
| Public Works Director | <u>\$2,000.00</u> |
|                       | <u>\$4,000.00</u> |

**Engineering**

|                     |                   |
|---------------------|-------------------|
| Engineering Classes | <u>\$1,700.00</u> |
|                     | <u>\$1,700.00</u> |

**Streets**

|                              |                   |
|------------------------------|-------------------|
| First Aid                    | \$ 1,000.00       |
| Hazardous Material Refresher | \$ 500.00         |
| Traffic Control              | <u>\$ 700.00</u>  |
|                              | <u>\$2,200.00</u> |

**Recreation**

|                            |                   |
|----------------------------|-------------------|
| Master Garden Cert         | \$1,730.00        |
| Training and Certification | <u>\$412.00</u>   |
|                            | <u>\$2,142.00</u> |

**Building Official**

|                    |                   |
|--------------------|-------------------|
| Building Inspector | \$3,500.00        |
| Building Official  | <u>\$3,500.00</u> |
|                    | <u>\$7,000.00</u> |

**Library**

|  |                   |
|--|-------------------|
| AK Library Association Director Meeting Conference | \$1,800.00        |
| AK Library Association Dirlead Conference          | \$1,500.00        |
| AK Library Association Conference Staff Mbr        | <u>\$1,800.00</u> |
|  | <u>\$5,100.00</u> |

**TOTAL GENERAL FUND TRAVEL AND TRAINING**

**\$270,967.00**

**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                         | \$3,000.00         |
| Safety and Training                     | \$4,000.00         |
| Visual Emissions Evaluation Certificate | \$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 | \$3,500.00        |
| Water Treatment Continuing Education    | \$5,000.00        |
|   | <u>\$8,500.00</u> |

**Wastewater Fund**

|   |                    |
|---|--------------------|
| Wastewater Collection Operator Continuing Education, Training | \$11,000.00        |
| Wastewater Treatment Operator Continuing Education            | \$3,000.00         |
|   | <u>\$14,000.00</u> |

**Solid Waste Fund**

|                              |                   |
|------------------------------|-------------------|
| SWANA Training/Certification | \$3,000.00        |
|                              | <u>\$3,000.00</u> |

**Harbor Fund**

|                                       |                   |
|---------------------------------------|-------------------|
| USCG <100 Ton Cert/Towing Endorsement | \$600.00          |
| Port Security Training (CPET)         | \$3,500.00        |
|                                       | <u>\$4,100.00</u> |

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

**Information Technology**

|                |                    |
|----------------|--------------------|
| IT Training    | \$7,500.00         |
| NWS User Group | <u>\$5,000.00</u>  |
|                | <u>\$12,500.00</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**

**\$100,700.00**



CITY AND BOROUGH OF SITKA  
FY2021 MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

| PROJECTS  | Year      | Deferred         | FY23             | FY24     | FY25             | FY26             | FY27           | 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      | 1,500,000        | -                | -        | -                | -                | -              | -                 | -        | -        | 1,500,000         | 1,500,000         |
| Lincoln Street Paving (Harbor Way to Harbor Drive)  | 2021      | 1,262,000        | -                | -        | -                | -                | -              | -                 | -        | -        | 1,262,000         | 1,262,000         |
| Lincoln Street Paving (Jeff Davis to Harbor Way)  | 2023      | -                | 3,500,000.00     | -        | -                | -                | -              | -                 | -        | -        | 3,500,000         | 3,500,000         |
| 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   | 2023      | -                | 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           |
| Kostromentintoff 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           |
| 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           |
| Katlian Avenue Paving (Olga to Lincoln)   | 2026      | -                | -                | -        | -                | 6,100,000        | -              | -                 | -        | -        | 6,100,000         | 6,100,000         |
| Peterson Street - (HPR to Lake)   | 2026      | -                | -                | -        | -                | 2,000,000        | -              | -                 | -        | -        | 2,000,000         | 2,000,000         |
| Lake Street (Arrowhead to Kinhead)  | 2027      | -                | -                | -        | -                | -                | 141,210        | -                 | -        | -        | 141,210           | 141,210           |
| 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>4,045,300</b> | <b>7,452,000</b> | <b>-</b> | <b>1,000,000</b> | <b>8,100,000</b> | <b>141,210</b> | <b>18,000,000</b> | <b>-</b> | <b>-</b> | <b>38,738,510</b> | <b>38,738,510</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            |
| Kinhead 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           |

CITY AND BOROUGH OF SITKA  
FY2021 MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

| PROJECTS  | Year      | Deferred          | FY23              | FY24             | FY25             | FY26             | FY27           | LONG RANGE        | GRANT        | LOAN      | CAPITAL           | TOTAL             |
|---|-----------|-------------------|-------------------|------------------|------------------|------------------|----------------|-------------------|--------------|-----------|-------------------|-------------------|
| Darrin Drive Paving   | 2025      | -                 | -                 | -                | 192,500          | -                | -              | -                 | -            | -         | 192,500           | 192,500           |
| Knutson Drive Paving  | 2025      | -                 | -                 | -                | 293,000          | -                | -              | -                 | -            | -         | 293,000           | 293,000           |
| 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           |
| Kaagwaantaan Street   | 2026      | -                 | -                 | -                | -                | 410,000          | -              | -                 | -            | -         | 410,000           | 410,000           |
| Wortman Loop (Charteris to Edgecumbe Drive)                                       | 2027      | -                 | -                 | -                | -                | -                | 279,450        | -                 | -            | -         | 279,450           | 279,450           |
| 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>2,339,300</b>  | <b>2,115,000</b>  | <b>1,764,600</b> | <b>1,001,500</b> | <b>975,000</b>   | <b>279,450</b> | <b>19,000,000</b> | <b>-</b>     | <b>-</b>  | <b>27,474,850</b> | <b>27,474,850</b> |
| <b>STREETS &amp; ROADS SUBTOTAL</b>   |           | <b>6,384,600</b>  | <b>9,567,000</b>  | <b>1,764,600</b> | <b>2,001,500</b> | <b>9,075,000</b> | <b>420,660</b> | <b>37,000,000</b> | <b>-</b>     | <b>-</b>  | <b>66,213,360</b> | <b>66,213,360</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 | 40,000            | 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>50,000</b>     | <b>20,000</b>     | <b>10,000</b>    | <b>-</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 (Building Maintenance Needs)                                       | 1993-2041 | 160,900           | 57,000            | -                | -                | -                | 30,000         | 169,000           | -            | -         | 416,900           | 416,900           |
| City Hall - Elevator Door System Upgrade  | 2021      | 9,000             | -                 | -                | -                | -                | -              | -                 | -            | -         | 9,000             | 9,000             |
| 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 | 232,000           | 253,000           | -                | -                | -                | -              | 1,017,000         | -            | -         | 1,502,000         | 1,502,000         |
| Harrigan Centennial Hall (Building Maintenance Needs)                             | 2023-2041 | 20,000            | 7,000             | -                | 47,000           | -                | 144,000        | 3,572,000         | -            | -         | 3,790,000         | 3,790,000         |
| Library (Building Maintenance Needs)  | 2026      | -                 | -                 | -                | -                | 21,000           | -              | 1,044,000         | -            | -         | 1,065,000         | 1,065,000         |
| Senior Center - Replace Water Service (from street to building)                   | 2021      | 27,500            | -                 | -                | -                | -                | -              | -                 | -            | -         | 27,500            | 27,500            |
| Senior Center (Building Maintenance Needs)  | 2027-2041 | 380,000           | -                 | 21,000           | 62,000           | -                | -              | 172,000           | -            | -         | 635,000           | 635,000           |
| <b>BUILDING MAINTENANCE SUBTOTAL</b>  |           | <b>3,793,900</b>  | <b>410,000</b>    | <b>207,000</b>   | <b>683,500</b>   | <b>21,000</b>    | <b>174,000</b> | <b>7,431,000</b>  | <b>-</b>     | <b>-</b>  | <b>12,720,400</b> | <b>12,720,400</b> |
| <b>GENERAL FUND TOTAL</b>   |           | <b>10,878,500</b> | <b>10,687,000</b> | <b>1,981,600</b> | <b>2,685,000</b> | <b>9,096,000</b> | <b>594,660</b> | <b>49,354,500</b> | <b>-</b>     | <b>-</b>  | <b>85,277,260</b> | <b>85,277,260</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>396,500</b>   | <b>-</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</b>  |           |                   |                   |                  |                  |                  |                |                   |              |           |                   |                   |
| Island Improvements   | 2022-2029 | 60,000            | 60,000            | 60,000           | 60,000           | 60,000           | -              | 180,000           | 480,000.00   | -         | -                 | 480,000           |
| Feeder Improvements   | 2022-2029 | 300,000           | 300,000           | 300,000          | 200,000          | 200,000          | -              | 600,000           | 1,900,000.00 | -         | -                 | 1,900,000         |
| Marine Street Substation Replacements   | 2022-2029 | 10,000            | 10,000            | 10,000           | 10,000           | 10,000           | -              | 30,000            | 80,000.00    | -         | -                 | 80,000            |
| Meter Replacement and Upgrades  | 2022-2029 | 95,000            | 75,000            | 75,000           | 75,000           | 75,000           | -              | 225,000           | 620,000.00   | -         | -                 | 620,000           |
| Harbor Meters   | 2022-2025 | 75,000            | 75,000            | 75,000           | 75,000           | -                | -              | -                 | 300,000.00   | -         | -                 | 300,000           |
| 69K Thimbleberry Transmission Line Bypass   | 2020      | 3,800,000         | -                 | -                | -                | -                | -              | -                 | 3,800,000.00 | -         | 3,800,000         | 7,600,000         |
| Green Lake Reroof   | 2029      | -                 | -                 | -                | -                | -                | -              | 250,000           | 250,000.00   | -         | -                 | 250,000           |
| Upgrade Buss-tie Transformer at Jarvis Street                                     | 2022      | 1,350,000         | -                 | -                | -                | -                | -              | -                 | 1,350,000.00 | -         | -                 | 1,350,000         |
| Blue Lake Howell Bundger Valve  | 2029      | -                 | -                 | -                | -                | -                | -              | 3,000,000         | 3,000,000.00 | -         | 1,500,000         | 4,500,000         |
| Green Lake Relicence  | 2023-2025 | -                 | 500,000           | 1,000,000.00     | 500,000.00       | 500,000.00       | -              | -                 | 2,500,000.00 | -         | 1,250,000         | 3,750,000         |
| No Name Mountain Master Plan Substation at Kramer Avenue                          | 2026-2029 | -                 | -                 | -                | -                | 500,000          | -              | 7,000,000.00      | 7,500,000.00 | -         | 7,500,000         | 15,000,000        |
| Green Lake Unit Overhauls, Phases 2 & 3   | 2023-2026 | -                 | 2,000,000.00      | 2,000,000        | 2,000,000.00     | 2,000,000.00     | -              | -                 | 8,000,000.00 | 3,000,000 | 4,500,000         | 15,500,000        |

CITY AND BOROUGH OF SITKA  
FY2021 MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

| PROJECTS  | Year      | Deferred         | FY23             | FY24             | FY25             | FY26             | FY27             | LONG RANGE        | GRANT             | LOAN              | CAPITAL           | TOTAL             |
|---|-----------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>ELECTRIC FUND TOTALS</b>   |           | <b>5,690,000</b> | <b>3,020,000</b> | <b>3,520,000</b> | <b>2,920,000</b> | <b>3,345,000</b> | <b>-</b>         | <b>11,285,000</b> | <b>29,780,000</b> | <b>3,000,000</b>  | <b>18,550,000</b> | <b>51,330,000</b> |
| <b>WATER FUND</b>   |           |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |
| Water Main Replacement  | 2023-2041 | -                | 200,000          | 225,000          | 250,000          | 275,000          | 300,000          | 7,240,000         | -                 | 6,690,000         | 1,800,000         | 8,490,000         |
| 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      | -                | -                | -                | -                | -                | 450,000          | -                 | -                 | -                 | 450,000           | 450,000           |
| Transmission Main Replacement (Segments)                                      | 2038-2041 | -                | -                | -                | -                | -                | -                | 8,000,000         | -                 | 8,000,000         | -                 | 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 | -                | -                | -                | 5,000            | -                | 4,500            | 277,700           | -                 | -                 | 287,200           | 287,200           |
| <b>WATER FUND TOTALS</b>  |           | <b>37,900</b>    | <b>200,000</b>   | <b>245,000</b>   | <b>255,000</b>   | <b>275,000</b>   | <b>754,500</b>   | <b>20,876,900</b> | <b>3,000,000</b>  | <b>15,940,000</b> | <b>3,704,300</b>  | <b>22,644,300</b> |
| <b>WASTEWATER FUND</b>  |           |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |
| Thomsen Harbor Lift Station Rehabilitation                                    | 2022      | -                | 980,000          | -                | -                | -                | -                | -                 | -                 | 980,000           | -                 | 980,000           |
| WWTP Scum Collector Replacement (STCIP#26)                                    | 2023      | -                | 40,000           | -                | -                | -                | -                | -                 | -                 | -                 | 40,000            | 40,000            |
| Lincoln Street Lift Station Rehabilitation                                    | 2024-25   | -                | -                | 100,000          | 990,000          | -                | -                | -                 | -                 | 1,065,000         | 25,000            | 1,090,000         |
| WWTP Dorr/Clone Clarifier Replacement (STCIP#31)                              | 2026      | -                | -                | -                | -                | 75,000           | -                | -                 | -                 | -                 | 75,000            | 75,000            |
| Effluent Disinfection System  | 2029-30   | -                | -                | -                | -                | -                | -                | 550,000           | 350,000           | 150,000           | 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   | -                | -                | -                | -                | -                | -                | 475,000           | -                 | 450,000           | 25,000            | 475,000           |
| Granite Creek Lift Station Rehabilitation                                     | 2032-33   | -                | -                | -                | -                | -                | -                | 325,000           | -                 | 300,000           | 25,000            | 325,000           |
| Replace Generators - Lift Stations  | 2039-40   | -                | -                | -                | -                | -                | -                | 250,000           | -                 | 250,000           | -                 | 250,000           |
| Japonski Sewer Force Main Replacement   | 2038      | -                | -                | -                | -                | -                | -                | 6,400,000         | -                 | 6,400,000         | -                 | 6,400,000         |
| Sewer Main Replacement  | 2022-2039 | -                | 375,000          | 375,000          | 400,000          | 400,000          | 425,000          | 7,300,000         | -                 | 9,625,000         | (350,000)         | 9,275,000         |
| Wastewater Treatment Plant (Building Maintenance)                             | 1999-2041 | -                | -                | 60,000           | -                | -                | -                | 435,500           | -                 | -                 | 495,500           | 495,500           |
| 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>3,400</b>     | <b>1,395,000</b> | <b>540,500</b>   | <b>1,390,000</b> | <b>550,000</b>   | <b>1,025,000</b> | <b>17,713,250</b> | <b>350,000</b>    | <b>21,295,000</b> | <b>972,150</b>    | <b>22,617,150</b> |
| <b>SOLID WASTE FUND</b>   |           |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |
| Shear Baler   | 2023      | -                | 782,000          | -                | -                | -                | -                | -                 | -                 | -                 | 782,000           | 782,000           |
| Transfer Station Electrical   | 2023      | -                | 25,000.00        | 25,000           | -                | -                | -                | -                 | -                 | -                 | 50,000            | 50,000            |
| Transfer Station Exterior Wall  | 2024      | -                | -                | 200,000          | -                | -                | -                | -                 | -                 | -                 | 200,000           | 200,000           |
| Transfer Station Roof   | 2024      | -                | -                | 200,000          | -                | -                | -                | -                 | -                 | -                 | 200,000           | 200,000           |
| Recycling Concrete Building Electrical  | 2029      | -                | -                | -                | -                | -                | -                | 2,500             | -                 | -                 | 2,500             | 2,500             |
| Recycling Concrete Building Emergency Egress                                  | 2029      | -                | -                | -                | -                | -                | -                | 2,500             | -                 | -                 | 2,500             | 2,500             |
| Recycling Concrete Building Lighting  | 2029      | -                | -                | -                | -                | -                | -                | 2,500             | -                 | -                 | 2,500             | 2,500             |
| Recycling Concrete Building Roof  | 2029      | -                | -                | -                | -                | -                | -                | 100,000           | -                 | -                 | 100,000           | 100,000           |
| Recycling Fuel Oil Separator  | 2034      | -                | -                | -                | -                | -                | -                | 100,000           | -                 | -                 | 100,000           | 100,000           |
| Recycling Office Trailer  | 2034      | -                | -                | -                | -                | -                | -                | 200,000           | -                 | -                 | 200,000           | 200,000           |
| Recycling Scale Shed  | 2034      | -                | -                | -                | -                | -                | -                | 6,000             | -                 | -                 | 6,000             | 6,000             |
| Recycling Steel Storage Building  | 2049      | -                | -                | -                | -                | -                | -                | 250,000           | -                 | -                 | 250,000           | 250,000           |
| Transfer Station Steel Structure  | 2049      | -                | -                | -                | -                | -                | -                | 600,000           | -                 | -                 | 600,000           | 600,000           |
| <b>SOLID WASTE FUND TOTALS</b>  |           | <b>-</b>         | <b>807,000</b>   | <b>425,000</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>1,263,500</b>  | <b>-</b>          | <b>-</b>          | <b>2,495,500</b>  | <b>2,495,500</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           |

CITY AND BOROUGH OF SITKA  
FY2021 MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

| PROJECTS                                     | Year      | Deferred          | FY23              | FY24              | FY25             | FY26              | FY27              | LONG RANGE         | GRANT             | LOAN              | CAPITAL            | TOTAL              |
|--|-----------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|--------------------|
| 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>12,931,914</b> | <b>68,340,590</b>  | <b>25,325,340</b> | <b>-</b>          | <b>66,103,061</b>  | <b>91,428,401</b>  |
| <b>AIRPORT FUND</b>                          |           |                   |                   |                   |                  |                   |                   |                    |                   |                   |                    |                    |
| Building/Facility Maintenance Needs          | 1984-2041 | 921,000           | 154,000           | 10,000            | -                | 390,000           | -                 | 4,548,500          | -                 | -                 | 6,023,500          | 6,023,500          |
| <b>AIRPORT FUND TOTALS</b>                   |           | <b>921,000</b>    | <b>154,000</b>    | <b>10,000</b>     | <b>-</b>         | <b>390,000</b>    | <b>-</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 | 284,000           | 96,000            | 10,000            | -                | -                 | -                 | 2,643,000          | -                 | -                 | 3,033,000          | 3,033,000          |
| <b>MSC FUND TOTALS</b>                       |           | <b>284,000</b>    | <b>96,000</b>     | <b>10,000</b>     | <b>-</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>21,174,628</b> | <b>16,521,500</b> | <b>13,340,767</b> | <b>7,250,000</b> | <b>14,389,902</b> | <b>15,306,074</b> | <b>176,723,740</b> | <b>58,455,340</b> | <b>40,235,000</b> | <b>187,566,271</b> | <b>286,256,611</b> |

City and Borough of Sitka  
General Fund (Fund 700)  
FY2022

| Project number                   | Project Description  | Status                                   | Grants (approved) | General Fund Working Capital | Other source | Total project (authorized + contingent) | Other source (description)/Notes                             |
|----------------------------------|--|--|-------------------|------------------------------|--------------|---|--|
| 90690                            | City/State Troubleshoot Air Control System                             | Authorized/in progress                   | -                 | 16,000                       | -            | 16,000                                  |  |
| 90740                            | Nelson Logging Road Upgrade  | Authorized/in progress                   | 2,343,000         | -                            | -            | 2,343,000                               |  |
| 90790                            | East DeGross St Utilities & Street Improvements                        | Authorized/in progress                   | -                 | 320,763                      | -            | 320,763                                 |  |
| 90812                            | Storm Drain Improvements   | Authorized/in progress                   | -                 | 100,000                      | -            | 100,000                                 |  |
| 90814                            | Cross Trail Multimodal Pathway Phase 6                                 | Authorized/in progress                   | 2,132,698         | 165,171                      | 50,000       | 2,347,869                               | CPET   |
| 90832                            | CAMA (Computer Assisted Mass Appraisal)                                | Authorized/in progress                   | -                 | 150,000                      | -            | 150,000                                 |  |
| 90838                            | Lincoln Street Paving (Harbor Way to Harbor Drive)                     | Authorized/in progress                   | -                 | 1,965,000                    | 105,000      | 2,070,000                               | CPET   |
| 90843                            | Lake St (DeGross to Arrowhead) and Hirst Utility & Street Improvements | Authorized/in progress                   | -                 | 798,060                      | -            | 798,060                                 |  |
| 90844                            | Lincoln Street Paving (Jeff Davis to Harbor Drive)                     | Authorized/in progress                   | -                 | 1,165,000                    | -            | 1,165,000                               |  |
| 90855                            | Sea Walk Part II   | Authorized/in progress                   | 1,674,713         | 5,000                        | 153,060      | 1,832,773                               | CPET   |
| 90861                            | Asset Management/CMMS Implementation                                   | Authorized/in progress/re-prioritization | -                 | 425,400                      | 11,600       | 437,000                                 | Funding increased \$279,000 from Brady/Gavan Paving (closed) |
| 90866                            | City Hall HVAC & Controls Replacement                                  | Authorized/in progress                   | -                 | 500,000                      | -            | 500,000                                 |  |
| 90867                            | RMS/CAD Police Department  | Authorized/in progress                   | -                 | 360,000                      | -            | 360,000                                 |  |
| 90878                            | Sitka Paving-Katlian Street  | Authorized/in progress                   | -                 | 692,868                      | -            | 692,868                                 |  |
| 90879                            | Seaplane Base Project  | Authorized/in progress                   | -                 | 50,000                       | 56,176       | 106,176                                 |  |
| 90881                            | Peterson Storm Sewer Rehabilitation                                    | Authorized/in progress                   | 115,000           | 1,020,000                    | -            | 1,135,000                               |  |
| 90885                            | Senior Center - ADA Ramp and Rear porch Improvements                   | Authorized/in progress                   | -                 | 15,000                       | -            | 15,000                                  |  |
| 90886                            | Community Playground Safety Improvement                                | Authorized/in progress                   | -                 | 10,000                       | -            | 10,000                                  |  |
| 90887                            | Lower Moller East Playground Improvements                              | Authorized/in progress                   | -                 | 10,000                       | -            | 10,000                                  |  |
| 90888                            | Pioneer Park Shelter Improvements                                      | Authorized/in progress                   | -                 | 15,000                       | -            | 15,000                                  |  |
| 90907                            | Police Department Heat Pumps   | Authorized/in progress                   | -                 | 23,000                       | -            | 23,000                                  |  |
| 90909                            | No Name Mountain Master Plan   | Authorized/in progress                   | -                 | 165,000                      | -            | 165,000                                 |  |
| 90925                            | Knutson Drive Critical Repairs   | Authorized/in progress                   | -                 | 1,000,000                    | -            | 1,000,000                               |  |
| 90912                            | Crescent Harbor Restroom Replacement                                   | Authorized/in progress                   | 87,905            | 76,000                       | 154,000      | 317,905                                 | Harbor-\$76000 CPET \$78,000                                 |
| <b>TOTAL OPEN APPROPRIATIONS</b> |  |  |                   |                              |              | <b>14,612,509</b>                       |  |
| 90881                            | Peterson Storm Sewer Rehabilitation                                    | New FY22-Additional Appropriation        | 125,000           | -                            | -            | 125,000                                 | New grant funding  |
| TBD                              | City Hall Building Carpet Replacement                                  | New FY22                                 |                   |                              | 150,000      | 150,000                                 | Building Maintenance Fund                                    |
| TBD                              | HCH Cedar Trim and Lam Beam Refinishing                                | New FY22                                 |                   |                              | 150,000      | 150,000                                 | Building Maintenance Fund                                    |
| TBD                              | Library Shelving Upgrade   | New FY22                                 |                   |                              | 35,000       | 35,000                                  | Library Endowment Fund                                       |
| <b>TOTAL NEW APPROPRIATIONS</b>  |  |  |                   |                              |              | <b>460,000</b>                          |  |
| 90692                            | Centennial Hall Upgrades   | Physically complete                      | 14,704,848        | -                            | 1,666,000    | 16,370,848                              |  |
| 90739                            | Kettleson Memorial Library Expansion                                   | Physically complete                      | 5,350,000         | 357,114                      | 1,212,842    | 6,919,956                               |  |
| 90741                            | Baranof Warm Springs Dock Imp  | Physically complete                      | 1,900,000         | -                            | -            | 1,900,000                               |  |
| <b>TOTAL PHYSICALLY COMPLETE</b> |  |  |                   |                              |              | <b>6,919,956</b>                        |  |

City and Borough of Sitka  
Electric Fund (Fund 710)  
FY2022

| Project number                   | Project Description                            | Status                 | Electric Fund Working Capital | Contingent Loans/Bond proceeds | Total Contingent | Total authorized  | Total project (authorized + contingent) | Other source (description)                                      |
|----------------------------------|--|------------------------|-------------------------------|--------------------------------|------------------|-------------------|---|---|
| 80003                            | Feeder Improvements                            | Authorized/in progress | 7,110,587                     | -                              | -                | #REF!             | #REF!                                   |   |
| 90261                            | Island Improvements                            | Authorized/in progress | 285,000                       | -                              | -                | #REF!             | #REF!                                   |   |
| 90610                            | Blue Lake FERC License Mitigation              | Authorized/in progress | 243,251                       | -                              | -                | 243,251           | 243,251                                 |   |
| 90777                            | Meter Replacement Upgrading Meters             | Authorized/in progress | 485,000                       | -                              | -                | 485,000           | 485,000                                 |   |
| 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 | 296,327                       | -                              | -                | 296,327           | 296,327                                 |   |
| 90839                            | Green Lake Power Plant Overhaul-Phase 1        | Authorized/in progress | 4,400,111                     | 4,000,000                      | 4,000,000        | 4,400,111         | 8,400,111                               | Expecting USDA loan-working capital will decrease when approved |
| 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>12,159,201</b> | <b>16,159,201</b>                       |   |
| TBD                              | Master Plan/rate study                         | FY22                   | 250,000                       | -                              | -                | 250,000           | 250,000                                 |   |
| TBD                              | Asset management/GIS                           | FY22                   | 35,000                        | -                              | -                | 35,000            | 35,000                                  |   |
| TBD                              | Howell -- Bungler valve/gate                   | FY22                   | 150,000                       | -                              | -                | 150,000           | 150,000                                 |   |
| TBD                              | Facility security cameras                      | FY22                   | 50,000                        | -                              | -                | 50,000            | 50,000                                  |   |
| TBD                              | Mobile diesel generator                        | FY22                   | 40,000                        | -                              | -                | 40,000            | 40,000                                  |   |
| TBD                              | Green Lake Excitation upgrade                  | FY22                   | 125,000                       | -                              | -                | 125,000           | 125,000                                 |   |
| TBD                              | Green Lake Dam power cable replacement         | FY22                   | 100,000                       | -                              | -                | 100,000           | 100,000                                 |   |
| TBD                              | Wind Metering Towers                           | FY22                   | 30,000                        | -                              | -                | 30,000            | 30,000                                  |   |
| TBD                              | Snowtel stations                               | FY22                   | 40,000                        | -                              | -                | 40,000            | 40,000                                  |   |
| TBD                              | Radio Repeater                                 | FY22                   | 25,000                        | -                              | -                | 25,000            | 25,000                                  |   |
| 80003                            | Feeder Improvements                            | FY22                   | 500,000                       | -                              | -                | 500,000           | 500,000                                 |   |
| 90261                            | Island Improvements                            | FY22                   | 200,000                       | -                              | -                | 200,000           | 200,000                                 |   |
| 90410                            | SCADA System Enhancements                      | FY22                   | 60,000                        | -                              | -                | 60,000            | 60,000                                  |   |
| 90777                            | Meter Replacement Upgrading Meters             | FY22                   | 50,000                        | -                              | -                | 50,000            | 50,000                                  |   |
| <b>TOTAL NEW APPROPRIATIONS</b>  |  |                        | <b>1,655,000</b>              |                                |                  | <b>1,655,000</b>  | <b>1,655,000</b>                        |   |

City and Borough of Sitka  
Water Fund (Fund 720)  
FY2022

| Project number | Project Description   | Status                           | Grants (approved) | Loans/ Bond Proceeds (approved) | Water Fund Working Capital | Total project (authorized + contingent) |
|----------------|---|----------------------------------|-------------------|---------------------------------|----------------------------|---|
| 80238          | Japonski Island Water Design  | Authorized/in progress           | -                 | -                               | 50,000                     | <b>50,000</b>                           |
| 90531          | Monastery St (DeGroff to Arrowhead) and Kinhead Utility & Street Improvements | Authorized/in progress           | -                 | 650,000                         | 50,000                     | <b>700,000</b>                          |
| 90652          | UV Disinfection Feasibility   | Physically complete              | 5,561,000         | 6,550,000                       | 18,000                     | <b>12,129,000</b>                       |
| 90790          | East DeGroff St Utilities & Street Improvements                               | Authorized/in progress           | -                 | 1,120,000                       | 175,000                    | <b>1,295,000</b>                        |
| 90819          | South Lake/West DeGroff Utilities & Street Improvements                       | Authorized/in progress           | 500,000           | 232,100                         | 50,000                     | <b>782,100</b>                          |
| 90833          | Critical Secondary Water Supply   | Authorized/in progress           | -                 | 17,620,000                      | 530,000                    | <b>18,150,000</b>                       |
| 90838          | Lincoln Street Paving-Harbor Way to Harbor Drive                              | Authorized/in progress           | -                 | -                               | 80,000                     | <b>80,000</b>                           |
| 90843          | Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements        | Authorized/in progress           | -                 | 850,000                         | 50,000                     | <b>900,000</b>                          |
| 90870          | Water Master Plan   | Authorized/in progress           | -                 | -                               | 100,000                    | <b>100,000</b>                          |
| 90883          | Water Transmission Main Emergency repair                                      | Authorized/in progress           | -                 | -                               | 400,000                    | <b>400,000</b>                          |
| 90889          | Blue Lake Watershed Plan  | Authorized/in progress           | -                 | -                               | 35,000                     | <b>35,000</b>                           |
| 90890          | Analyzer Monitoring Panel   | Authorized/in progress           | -                 | -                               | 25,000                     | <b>25,000</b>                           |
| 90891          | Blue Lake WTP Valve Insulation Box  | Authorized/in progress           | -                 | -                               | 15,000                     | <b>15,000</b>                           |
| 90892          | Harbor Mountain Tank Ladder   | Authorized/in progress           | -                 | -                               | 17,000                     | <b>17,000</b>                           |
| 90893          | SCADA Reporting Software  | Authorized/in progress           | -                 | -                               | 10,000                     | <b>10,000</b>                           |
| 90894          | CMMS Data/Asset Management  | Authorized/in progress           | -                 | -                               | 20,000                     | <b>20,000</b>                           |
| 90913          | Water Tanks-Interior Condition Assesment Exterior Painting                    | Authorized/in progress           | -                 | -                               | 40,000                     | <b>40,000</b>                           |
| 90914          | Transmission Main Condition Assessment  | Authorized/in progress           | -                 | -                               | 150,000                    | <b>150,000</b>                          |
| 90915          | Blue Lake Slope Stabilization   | Authorized/in progress           | -                 | -                               | 500,000                    | <b>500,000</b>                          |
|                |   | <b>TOTAL OPEN APPROPRIATIONS</b> |                   |                                 |                            | <b>34,708,100</b>                       |
| 90894          | Asset Management/CMMS Implementation  | New FY22                         | -                 | -                               | 20,000                     | <b>20,000</b>                           |
|                |   | <b>TOTAL NEW APPROPRIATIONS</b>  |                   |                                 |                            | <b>20,000</b>                           |
| 90652          | UV Disinfection Feasibility   | Physically complete              | 5,561,000         | 6,550,000                       | 18,000                     | <b>12,129,000</b>                       |
|                |   | <b>TOTAL PHYSICALLY COMPLETE</b> |                   |                                 |                            | <b>12,129,000</b>                       |

City and Borough of Sitka  
Wastewater Fund (Fund 730)  
FY2022

| Project number                   | Project Description   | Status                            | Loans/ Bond Proceeds (approved) | Wastewater Fund Working Capital | Total approved    | Total project (approved + contingent) |
|----------------------------------|---|-----------------------------------|---------------------------------|---------------------------------|-------------------|---------------------------------------|
| 90447                            | WWTP Control System   | Authorized/in progress            | -                               | 488,000                         | 488,000           | <b>488,000</b>                        |
| 90531                            | Monastery St (DeGroff to Arrowhead) and Kinhead Utility & Street Improvements | Authorized/in progress            | 275,000                         | 30,000                          | 305,000           | <b>305,000</b>                        |
| 90565                            | Jamestown East Lift Station Replacement                                       | Authorized/in progress            | -                               | 85,000                          | 85,000            | <b>85,000</b>                         |
| 90655                            | WWTP-Rehabilitation   | Authorized/in progress            | 9,737,000                       | 45,000                          | 9,782,000         | <b>9,782,000</b>                      |
| 90676                            | Brady Street Lift Station Rehabilitation                                      | Authorized/in progress            | 217,400                         | 828,759                         | 1,046,159         | <b>1,046,159</b>                      |
| 90783                            | Replace Generators - Lift Station   | Authorized/in progress            | 311,000                         | 236,000                         | 547,000           | <b>547,000</b>                        |
| 90784                            | WWTP Garage Doors and Blowers   | Authorized/in progress            | -                               | 90,000                          | 90,000            | <b>90,000</b>                         |
| 90800                            | Hypo Chlorite Injection System at the TH LS                                   | Authorized/in progress            | -                               | 24,000                          | 24,000            | <b>24,000</b>                         |
| 90809                            | Replace WWTP Influent Grinder   | Authorized/in progress            | -                               | 100,000                         | 100,000           | <b>100,000</b>                        |
| 90816                            | Channel Lift Station Rehabilitation   | Authorized/in progress            | 371,734                         | 682,024                         | 1,053,758         | <b>1,053,758</b>                      |
| 90838                            | Lincoln Street Paving (Harbor Way to Harbor Drive)                            | Authorized/in progress            | -                               | 20,000                          | 20,000            | <b>20,000</b>                         |
| 90843                            | Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements        | Authorized/in progress            | 975,000                         | 50,000                          | 1,025,000         | <b>1,025,000</b>                      |
| 90845                            | Trailer Mounted Pump  | Authorized/in progress            | -                               | 90,000                          | 90,000            | <b>90,000</b>                         |
| 90858                            | Eagle Way Lift station  | Authorized/in progress            | -                               | 220,000                         | 470,000           | <b>470,000</b>                        |
| 90862                            | Japonski Sewer Force Main Condition Assessment                                | Authorized/in progress            | -                               | 250,000                         | 250,000           | <b>250,000</b>                        |
| 90877                            | Brady-Gavan Road and Utility Project  | Authorized/in progress            | -                               | 5,000                           | 5,000             | <b>5,000</b>                          |
| 90894                            | Asset Management/CMMS Implementation  | Authorized/in progress            | -                               | 25,000                          | 25,000            | <b>25,000</b>                         |
| 90895                            | Wastewater Master Plan  | Authorized/in progress            | -                               | 120,000                         | 120,000           | <b>120,000</b>                        |
| 90896                            | Lake & Lincoln 20 Hp Pump   | Authorized/in progress            | -                               | 27,000                          | 27,000            | <b>27,000</b>                         |
| 90897                            | WW Lift station #6 6.5 Hp Pump  | Authorized/in progress            | -                               | 12,000                          | 12,000            | <b>12,000</b>                         |
| 90898                            | Granite Creek WW Pump   | Authorized/in progress            | -                               | 16,000                          | 16,000            | <b>16,000</b>                         |
| 90916                            | WWTP Blower Manifold Assessment/Design  | Authorized/in progress            | -                               | 60,000                          | 60,000            | <b>60,000</b>                         |
| 90917                            | Lincoln Street Lift Station Valve Replacement                                 | Authorized/in progress            | -                               | 55,000                          | 55,000            | <b>55,000</b>                         |
| 90918                            | WWTP Clarifier Drive Replacement  | Authorized/in progress            | -                               | 55,000                          | 55,000            | <b>55,000</b>                         |
| 90919                            | Thomsen Harbor Lift Station Rehabilitation                                    | Authorized/in progress            | -                               | 75,000                          | 75,000            | <b>75,000</b>                         |
| <b>TOTAL OPEN APPROPRIATIONS</b> |   |                                   |                                 |                                 | <b>15,825,917</b> | <b>15,825,917</b>                     |
| 90894                            | Asset Management/CMMS Implementation  | New FY22-additional appropriation |                                 | 20,000                          | 20,000            | <b>20,000</b>                         |
| TBD                              | Sludge thickener catwalk replacement  | New FY22                          |                                 | 20,000                          | 20,000            | <b>20,000</b>                         |
| 90919                            | Thomsen Harbor lift station rehabilitation                                    | New FY22-additional appropriation |                                 | 420,000                         | 420,000           | <b>420,000</b>                        |
| <b>TOTAL NEW APPROPRIATIONS</b>  |   |                                   |                                 |                                 | <b>460,000</b>    | <b>460,000</b>                        |



City and Borough of Sitka  
Solid Waste Fund (Fund 740)  
FY2022

| 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>                           |                            |
| 90920  | Scrap Yard Tank Circular Concrete Structure Repairs | Authorized/in progress | -                 | -                               | 8,500                            | -            | -                 | -                              | -                | -                | 8,500            | <b>8,500</b>                            |                            |
| 90921  | Transfer Station Lighting                           | Authorized/in progress | -                 | -                               | 10,000                           | -            | -                 | -                              | -                | -                | 10,000           | <b>10,000</b>                           |                            |
| <b>TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS</b> |   |                        |                   |                                 |                                  |              |                   |                                |                  |                  | <b>-</b>         | <b>15,000</b>                           | <b>15,000</b>              |
| TBD  | Recycling Loading Dock Repair                       | New FY22               | -                 | -                               | 15,000                           | -            | -                 | -                              | -                | -                | 15,000           | <b>15,000</b>                           |                            |
| TBD  | Transfer Station Cameras                            | New FY22               | -                 | -                               | 55,000                           | -            | -                 | -                              | -                | -                | 55,000           | <b>55,000</b>                           |                            |
| <b>TOTAL NEW APPROPRIATIONS</b>                |   |                        |                   |                                 |                                  |              |                   |                                |                  |                  | <b>-</b>         | <b>70,000</b>                           | <b>70,000</b>              |

City and Borough of Sitka  
Harbor Fund (Fund 750)  
FY2022

| Project number                   | Project Description   | Status                            | Grants (approved) | Loans/ Bond Proceeds (approved) | Harbor Fund Working Capital | Contingent Grants | Total Contingent  | Total authorized  | Total project (authorized + contingent) |
|----------------------------------|---|-----------------------------------|-------------------|---------------------------------|-----------------------------|-------------------|-------------------|-------------------|---|
| 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                                 |
| 90922                            | Crescent Harbor High Load Dock Project                      | New FY2021                        | -                 | -                               | 450,000                     | -                 | -                 | 450,000           | 450,000                                 |
| 90923                            | Sealing Cove Upland and Parking Lot Paving Repairs          | New FY2021                        | -                 | -                               | 50,000                      | -                 | -                 | 50,000            | 50,000                                  |
| <b>TOTAL OPEN APPROPRIATIONS</b> |   |                                   |                   |                                 |                             |                   | <b>16,657,371</b> | <b>17,629,577</b> | <b>34,286,948</b>                       |
| TBD                              | Master Plan   | New FY22                          | -                 | -                               | 100,000                     | -                 | -                 | 100,000           | 100,000                                 |
| TBD                              | Eliason Electrical  | New FY22-additional appropriation | -                 | -                               | 3,500,000                   | -                 | -                 | 3,500,000         | 3,500,000                               |
| TBD                              | Harbor Parking Lot Repairs                                  | New FY22                          | -                 | -                               | 30,000                      | -                 | -                 | 30,000            | 30,000                                  |
| TBD                              | Sealing Cove Lift Station                                   | New FY22                          | -                 | -                               | 20,000                      | -                 | -                 | 20,000            | 20,000                                  |
| TBD                              | Radio Repeaters   | New FY22                          | -                 | -                               | 7,000                       | -                 | -                 | 7,000             | 7,000                                   |
| <b>TOTAL NEW APPROPRIATIONS</b>  |   |                                   |                   |                                 |                             |                   | <b>-</b>          | <b>3,657,000</b>  | <b>3,657,000</b>                        |

City and Borough of Sitka  
 Airport Fund (Fund 760)  
 FY2022

| Project number                   | Project Description                      | Status                 | Grants (approved) | Loans/ Bond Proceeds (approved) | Airport Fund Working Capital | Other source | Contingent Grants | Total Contingent  | Total authorized | Total project (authorized + contingent) |
|----------------------------------|--|------------------------|-------------------|---------------------------------|------------------------------|--------------|-------------------|-------------------|------------------|---|
| 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                                  |
| 90911                            | Airport Terminal Entry Doors Replacement | Authorized/in progress | -                 | -                               | 100,000                      | -            | -                 | -                 | 100,000          | 100,000                                 |
| 90924                            | Exterior Painting-Front and South sides  | Authorized/in progress | -                 | -                               | 100,000                      | -            | -                 | -                 | 100,000          | 100,000                                 |
| <b>TOTAL OPEN APPROPRIATIONS</b> |  |                        |                   |                                 |                              |              |                   | <b>10,000,000</b> | <b>4,689,038</b> | <b>14,689,038</b>                       |
| 90835                            | SIT Airport Terminal Improvements        | New FY22               | -                 | -                               | -                            | -            | 5,576,962         | 5,576,962         | -                | 5,576,962                               |
| <b>TOTAL NEW APPROPRIATIONS</b>  |  |                        |                   |                                 |                              |              |                   | <b>5,576,962</b>  | -                | <b>5,576,962</b>                        |

City and Borough of Sitka  
Marine Service Center-Fund 770  
FY2022

| Project number                   | Project Description               | Status                 | MSC Fund Working Capital | Contingent Grants | Contingent Other | Total Contingent | Total authorized | Total project (authorized + contingent) |
|----------------------------------|-----------------------------------|------------------------|--------------------------|-------------------|------------------|------------------|------------------|---|
| 90874                            | MSC Roof Condenser Replacement    | Authorized/in progress | 200,000                  | -                 | -                | -                | 200,000          | <b>200,000</b>                          |
| 90905                            | MSC Bulkhead Condition Assessment | Authorized/in progress | 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>                        |
| 90926                            | Arctic Door Replacement Egress    | Authorized/in progress | 10,000                   | -                 | -                | -                | 10,000           | <b>10,000</b>                           |
| 90927                            | Asphalt Patch                     | Authorized/in progress | 5,000                    | -                 | -                | -                | 5,000            | <b>5,000</b>                            |
| 90928                            | Freezer Vestibule Entry Curtains  | Authorized/in progress | 10,000                   | -                 | -                | -                | 10,000           | <b>10,000</b>                           |
| 90929                            | Ramp Transition                   | Authorized/in progress | 15,000                   | -                 | -                | -                | 15,000           | <b>15,000</b>                           |
| 90930                            | Replace Loading Dock Bumper       | Authorized/in progress | 15,000                   | -                 | -                | -                | 15,000           | <b>15,000</b>                           |
| <b>TOTAL OPEN APPROPRIATIONS</b> |                                   |                        |                          |                   |                  | <b>8,440,000</b> | <b>335,000</b>   | <b>8,775,000</b>                        |
| TBD                              | MSC overhead door "A"             | New FY22               | 15,000                   | -                 | -                | -                | 15,000           | <b>15,000</b>                           |
| <b>TOTAL NEW APPROPRIATIONS</b>  |                                   |                        |                          |                   |                  | <b>-</b>         | <b>15,000</b>    | <b>15,000</b>                           |

City and Borough of Sitka  
GPIP (Fund 780)  
FY2022

| Project number                   | Project Description                      | Status                 | GPIG Fund Working Capital | Other source | Total authorized | Total project (authorized + contingent) | Other source (description) |
|----------------------------------|--|------------------------|---------------------------|--------------|------------------|---|----------------------------|
| 90837                            | GPIP Access Ramp                         | Authorized/in progress | 40,000                    | -            | 40,000           | <b>40,000</b>                           |                            |
| 80273                            | Site Improvements                        | Authorized/in progress | 232,185                   | -            | 232,185          | <b>232,185</b>                          |                            |
| 90836                            | GPIP shoreline stabilization             | Authorized/in progress | -                         | 215,000      | 215,000          | <b>215,000</b>                          | Fund 173                   |
| 90854                            | GPIP Site Clean UP                       | Authorized/in progress | -                         | 35,000       | 35,000           | <b>35,000</b>                           | Fund 173                   |
| 90875                            | GPIP Wash down pad                       | Authorized/in progress | 20,000                    | -            | 20,000           | <b>20,000</b>                           |                            |
| <b>TOTAL OPEN APPROPRIATIONS</b> |  |                        |                           |              | <b>522,185</b>   | <b>522,185</b>                          |                            |
| TBD                              | Geotech assessment of APC landfill sites | New FY22               | -                         | 270,000      | 270,000          | <b>270,000</b>                          | Fund 173                   |
| <b>TOTAL NEW APPROPRIATIONS</b>  |  |                        |                           |              | -                | <b>270,000</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 \$527,045

# **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.

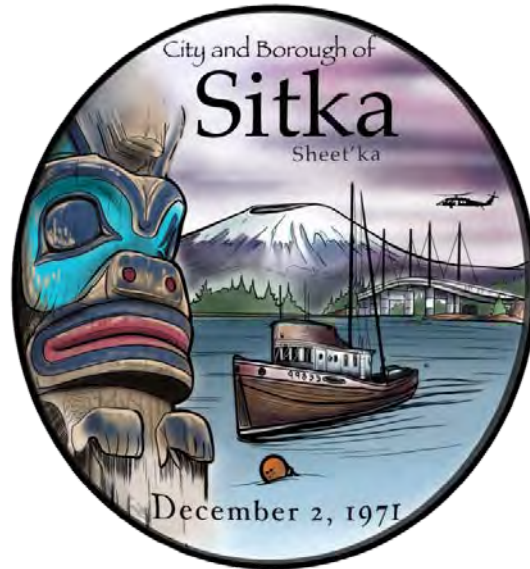
**EFFECTIVE DATE.** This ordinance shall become effective the day after the date of passage.

**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



**City and Borough of Sitka**

**Draft**  
**GENERAL FUND**

**FISCAL YEAR 2022**

**Operating Budget**

## GENERAL FUND - SUMMARY BY ORGANIZATION

|   | 2018 Actual<br>Amount   | 2019 Actual<br>Amount   | 2020 Actual<br>Amount   | 2021 Amended<br>Budget  | 2021 Projected<br>Amount | 2022 Budget             |
|---|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|-------------------------|
| Fund: 100 General Fund                                |                         |                         |                         |                         |                          |                         |
| <b>Revenue</b>  |                         |                         |                         |                         |                          |                         |
| 100-300-301 - Property Tax                            | 6,647,375               | 6,777,625               | 6,852,247               | 6,907,000               | 7,170,619                | 6,924,300               |
| 100-300-302 - Sales Tax                               | 12,088,012              | 13,309,205              | 12,139,374              | 12,738,200              | 10,883,912               | 11,730,971              |
| 100-300-303 - Bed Tax                                 | -                       | -                       | -                       | -                       | -                        | -                       |
| 100-300-310 - State Revenue                           | 875,827                 | 1,018,052               | 960,286                 | 814,430                 | 814,430                  | 852,644                 |
| 100-300-315 - Federal Revenue                         | 1,908,950               | 1,337,777               | 1,712,269               | 1,360,000               | 1,360,000                | 1,501,000               |
| 100-300-320 - Licenses & Permits                      | 155,943                 | 126,810                 | 123,353                 | 131,000                 | 150,000                  | 133,450                 |
| 100-300-330 - Services                                | 981,875                 | 1,054,420               | 1,053,160               | 1,103,000               | 1,053,160                | 1,030,200               |
| 100-300-340 - Operating Revenue                       | 758,794                 | 704,450                 | 614,974                 | 605,000                 | 400,000                  | 363,500                 |
| 100-300-360 - Uses of Prop & Investment               | 893,236                 | 997,168                 | 1,330,114               | 1,058,600               | 1,058,600                | 848,500                 |
| 100-300-370 - Interfund Billings                      | 2,855,202               | 2,695,448               | 2,663,479               | 2,705,560               | 2,705,560                | 2,784,694               |
| 100-300-380 - Miscellaneous                           | 124,274                 | 126,982                 | 132,571                 | 135,180                 | 135,180                  | 130,800                 |
| 100-300-390 - Cash Basis Receipts                     | 1,607,903               | 2,698,374               | 2,094,844               | 2,006,459               | 3,486,459                | 1,168,054               |
| <b>Revenue Totals</b>                                 | <b>\$ 28,897,391.00</b> | <b>\$ 30,846,310.69</b> | <b>\$ 29,676,670.64</b> | <b>\$ 29,564,429.00</b> | <b>\$ 29,217,919.22</b>  | <b>\$ 27,468,113.00</b> |
| <b>Expenditures</b>                                   |                         |                         |                         |                         |                          |                         |
| 100-500-001 - Administrative,Administrator & Assembly | 1,029,605               | 1,328,169               | 737,141                 | 1,134,074               | 1,458,044                | 1,268,741               |
| 100-500-002 - Attorney                                | 223,921                 | 969,937                 | 511,063                 | 400,098                 | 400,098                  | 413,108                 |
| 100-500-003 - Municipal Clerk                         | 403,604                 | 404,283                 | 430,351                 | 444,973                 | 444,973                  | 463,272                 |
| 100-500-004 - Finance                                 | 1,791,702               | 1,798,963               | 1,916,507               | 2,033,473               | 2,114,812                | 2,389,648               |
| 100-500-005 - Assessing                               | 374,903                 | 427,628                 | 402,258                 | 474,994                 | 474,994                  | 438,275                 |
| 100-500-006 - Planning                                | 245,256                 | 204,921                 | 240,930                 | 284,572                 | 284,572                  | 282,953                 |
| 100-500-007- General Office                           | 461,193                 | 503,770                 | 556,224                 | 616,985                 | 654,934                  | 689,563                 |
| 100-500-008 - Other Expenditures                      | 326,899                 | 306,596                 | 316,097                 | 345,201                 | 345,201                  | 285,200                 |
| 100-520-021-800 - Police                              | 4,316,702               | 4,346,766               | 4,003,054               | 4,870,076               | 4,870,076                | 4,948,237               |
| 100-520-022-800 - Fire Protection                     | 1,513,867               | 1,684,580               | 1,795,463               | 1,811,107               | 1,482,210                | 1,910,455               |
| 100-520-023 - Ambulance                               | 286,208                 | 289,523                 | 302,939                 | 366,176                 | 302,939                  | 405,377                 |
| 100-520-024 - Search and Rescue                       | 46,402                  | 26,378                  | 25,958                  | 40,773                  | 25,958                   | 37,094                  |
| 100-530-031 - Public Works Administration             | 662,949                 | 676,754                 | 630,695                 | 699,011                 | 699,011                  | 738,210                 |
| 100-530-032-800 - Engineering                         | 901,654                 | 919,428                 | 876,846                 | 877,369                 | 700,000                  | 837,411                 |

## GENERAL FUND - SUMMARY BY ORGANIZATION

|                                       | 2018 Actual<br>Amount   | 2019 Actual<br>Amount   | 2020 Actual<br>Amount   | 2021 Amended<br>Budget  | 2021 Projected<br>Amount | 2022 Budget              |
|---------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| 100-530-033-800 - Streets             | 1,154,195               | 1,220,084               | 1,368,547               | 1,366,788               | 1,093,430                | 1,375,889                |
| 100-530-034-800 - Recreation          | 535,646                 | 635,628                 | 614,666                 | 769,335                 | 730,868                  | 719,091                  |
| 100-530-035-800 - Building Officials  | 235,504                 | 275,762                 | 269,410                 | 272,169                 | 272,169                  | 333,677                  |
| 100-540-041 - Library                 | 840,140                 | 896,936                 | 878,567                 | 1,015,097               | 1,015,097                | 1,071,260                |
| 100-540-043 - Centennial Building     | 560,055                 | 621,048                 | 699,948                 | 716,825                 | 702,489                  | 740,038                  |
| 100-540-047 - Senior Citizens         | 78,112                  | 95,614                  | 62,209                  | 104,494                 | 104,494                  | 97,866                   |
| 100-545-050 - Contingency             | (4,096)                 | -                       | 89,363                  | 399,877                 | 37,653                   | -                        |
| 100-550-650-951 - Debt Payments       | 33,222                  | 31,685                  | 30,147                  | 86,463                  | 86,463                   | 84,925                   |
| 100-550-660-952 - Support Payments    | 7,294,013               | 7,524,879               | 7,511,994               | 7,618,993               | 7,618,993                | 8,364,150                |
| 100-550-670 - Fixed Assets            | 13,999                  | 261,071                 | 278,390                 | 217,077                 | 217,077                  | 63,500                   |
| 100-550-680 - Transfer to Other Funds | 4,430,278               | 5,065,148               | 3,768,581               | 1,925,019               | 1,613,000                | 1,376,200                |
| 100-550-690 - Other Financing Sources | -                       | -                       | -                       | -                       | -                        | -                        |
| <b>Expenditure Totals</b>             | <b>\$ 27,755,933.00</b> | <b>\$ 30,515,551.97</b> | <b>\$ 28,317,349.40</b> | <b>\$ 28,891,015.61</b> | <b>\$ 27,749,555.86</b>  | <b>\$ 29,334,140.34</b>  |
| <b>Fund Total: General Fund</b>       | <b>\$ 1,141,458.00</b>  | <b>\$ 330,758.72</b>    | <b>\$ 1,359,321.24</b>  | <b>\$ 673,413.39</b>    | <b>\$ 1,468,363.36</b>   | <b>\$ (1,866,027.34)</b> |

# City of Sitka General Fund

| <b>Fund: 100 General Fund</b>        | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Actual<br/>Amount</b> | <b>2021 Amended<br/>Budget</b> | <b>2022 Budget</b>      |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>Revenue</b>                       |                               |                               |                               |                                |                         |
| <b>301 - Property Tax</b>            |                               |                               |                               |                                |                         |
| 3011 001 - Property Tax Levy         | 6,924,679                     | 7,132,087                     | 7,170,827                     | 7,262,000                      | 7,266,200               |
| 3011 002 - Auto Tax                  | 92,790                        | 84,188                        | 76,607                        | 90,000                         | 75,000                  |
| 3011 003 - Boat Tax                  | 5,183                         | -                             | -                             | -                              | -                       |
| 3011 004 - Penalty and Interest      | 63,056                        | 45,861                        | 79,028                        | 60,000                         | 80,000                  |
| 3011 006 - Taxes Paid Voluntarily    | 49,698                        | 11,561                        | 45,690                        | 40,000                         | 49,000                  |
| 3012 000 - Less Sr Citizen Exemption | (488,031)                     | (496,072)                     | (519,905)                     | (545,000)                      | (545,900)               |
| <b>301 - Property Tax Totals</b>     | <b>\$ 6,647,375.00</b>        | <b>\$ 6,777,625.00</b>        | <b>\$ 6,852,247.15</b>        | <b>\$ 6,907,000.00</b>         | <b>\$ 6,924,300.00</b>  |
| <b>302 - Sales Tax</b>               |                               |                               |                               |                                |                         |
| 3021 001 - 1st Qtr Calendar Yr Sales | 1,841,667                     | 1,920,576                     | 1,852,582                     | 2,088,000                      | 1,900,000               |
| 3021 002 - 2nd Qtr Calendar Yr Sales | 3,875,384                     | 4,040,342                     | 2,668,020                     | 3,893,000                      | 3,535,171               |
| 3021 003 - 3rd Qtr Calendar Yr Sales | 4,233,938                     | 4,937,318                     | 5,287,676                     | 3,636,000                      | 3,965,000               |
| 3021 004 - 4th Qtr Calendar Yr Sales | 1,957,440                     | 2,231,575                     | 2,040,256                     | 2,900,000                      | 2,050,300               |
| 3021 005 - Previous Quarters Tax     | 11,832                        | (13,768)                      | 122,361                       | 50,000                         | 122,000                 |
| 3021 006 - Penalty & Interest        | 78,743                        | 60,167                        | 70,568                        | 60,000                         | 70,000                  |
| 3021 007 - Discount                  | (14,107)                      | (13,440)                      | (9,122)                       | (14,000)                       | (8,500)                 |
| 3021 008 - Home Construction Refund  | (27,189)                      | -                             | -                             | (9,000)                        | (5,000)                 |
| 3021 009 - Other Sales Tax Revenue   | 8,685                         | 9,352                         | 9,063                         | 9,200                          | -                       |
| 3021 010 - Fish Box Tax              | 121,619                       | 137,084                       | 97,970                        | 125,000                        | 102,000                 |
| <b>302 - Sales Tax Totals</b>        | <b>\$ 12,088,012.00</b>       | <b>\$ 13,309,206.00</b>       | <b>\$ 12,139,373.94</b>       | <b>\$ 12,738,200.00</b>        | <b>\$ 11,730,971.00</b> |

# City of Sitka General Fund

| <b>Fund: 100 General Fund</b>              | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Actual<br/>Amount</b> | <b>2021 Amended<br/>Budget</b> | <b>2022 Budget</b>     |
|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|------------------------|
| <u>310 - State Revenue</u>                 |                               |                               |                               |                                |                        |
| 3101 003 - Revenue Sharing                 | 595,992                       | 543,229                       | 497,524                       | 376,291                        | 415,199                |
| 3101 005 - Grant Revenue                   | 15,587                        | 19,801                        | -                             | -                              | -                      |
| 3101 007 - Liquor Licenses                 | 19,375                        | 24,700                        | 25,275                        | 23,000                         | 25,000                 |
| 3101 012 - Public Library Assistance       | 7,000                         | 7,000                         | 7,000                         | 7,000                          | 7,000                  |
| 3101 016 - Miscellaneous                   | 28,371                        | 26,537                        | 11,575                        | 10,500                         | 4,445                  |
| 3101 017 - PERS Relief                     | 207,833                       | 396,644                       | 418,563                       | 396,639                        | 400,000                |
| 3101 019 - SAR reimbursement               | 1,670                         | 140                           | 349                           | 1,000                          | 1,000                  |
| 3101 030 - Grant Revenue Pass Thru         | -                             | -                             | -                             | -                              | -                      |
| <b>310 - State Revenue Totals</b>          | <b>\$ 875,828.00</b>          | <b>\$ 1,018,051.00</b>        | <b>\$ 960,285.89</b>          | <b>\$ 814,430.00</b>           | <b>\$ 852,644.00</b>   |
| <u>315 - Federal Revenue</u>               |                               |                               |                               |                                |                        |
| 3151 001 - Stumpage                        | 613,224                       | 529,232                       | 458,071                       | 500,000                        | 600,000                |
| 3151 002 - Payment in Lieu of Taxes        | 1,206,982                     | 749,463                       | 796,501                       | 600,000                        | 800,000                |
| 3151 003 - Grant Revenue                   | 61,149                        | 59,081                        | 457,696                       | 260,000                        | 101,000                |
| 3161 001 - COPS grants                     | 27,595                        | -                             | -                             | -                              | -                      |
| <b>315 - Federal Revenue Totals</b>        | <b>\$ 1,908,950.00</b>        | <b>\$ 1,337,776.00</b>        | <b>\$ 1,712,268.79</b>        | <b>\$ 1,360,000.00</b>         | <b>\$ 1,501,000.00</b> |
| <u>320 - Licenses &amp; Permits</u>        |                               |                               |                               |                                |                        |
| 3201 001 - Building Permits                | 114,676                       | 96,733                        | 102,438                       | 95,000                         | 110,000                |
| 3201 002 - Planning & Zoning Permits       | 11,427                        | 4,155                         | 3,450                         | 10,000                         | 4,000                  |
| 3201 003 - Parking Permits                 | 410                           | 240                           | 235                           | 1,000                          | 250                    |
| 3201 004 - Public Vehicle/Drivers          | 8,720                         | 9,125                         | 2,225                         | 9,000                          | 2,000                  |
| 3201 005 - Bicycle Licenses                | -                             | -                             | 1,719                         | 3,000                          | -                      |
| 3201 006 - Animal Licenses                 | 3,848                         | 2,721                         | 49                            | -                              | 2,200                  |
| 3201 007 - Itinerant Business Licens       | 18                            | 6                             | -                             | -                              | -                      |
| 3201 008 - Miscellaneous                   | 663                           | 600                           | 300                           | -                              | -                      |
| 3201 010 - Fire Marshall Fees              | -                             | -                             | -                             | -                              | -                      |
| 3201 011 - Park & Rec. Fees                | 13,141                        | 8,564                         | 12,088                        | 9,000                          | 12,000                 |
| 3201 012 - Centennial Permit Fees          | 3,040                         | 4,665                         | 850                           | 4,000                          | 3,000                  |
| <b>320 - Licenses &amp; Permits Totals</b> | <b>\$ 155,943.00</b>          | <b>\$ 126,809.00</b>          | <b>\$ 123,353.48</b>          | <b>\$ 131,000.00</b>           | <b>\$ 133,450.00</b>   |
| <u>330 - Services</u>                      |                               |                               |                               |                                |                        |
| 3301 002 - Police Contracts                | -                             | -                             | -                             | -                              | -                      |
| 3301 003 - Jail Contracts                  | 391,194                       | 391,194                       | 391,194                       | 391,200                        | 391,200                |
| 3301 004 - DWI Jail Time Fees              | -                             | -                             | -                             | -                              | -                      |
| 3301 005 - Jail-Detox                      | 6,820                         | 3,755                         | 330                           | 3,800                          | -                      |

# City of Sitka General Fund

| <b>Fund: 100 General Fund</b>                          | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Actual<br/>Amount</b> | <b>2021 Amended<br/>Budget</b> | <b>2022 Budget</b>     |
|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|------------------------|
| 3301 006 - Impound/Storage Fees                        | 6,150                         | 7,930                         | 3,645                         | 8,000                          | 10,000                 |
| 3301 007 - Police Other                                | 6,838                         | 7,008                         | 11,010                        | 8,000                          | 8,000                  |
| 3301 010 - E911 Surcharge                              | 185,590                       | 176,236                       | 176,299                       | 180,000                        | 180,000                |
| 3302 000 - Police Medical Billings                     | 22,656                        | 1,342                         | 5,406                         | 22,000                         | -                      |
| 3303 000 - Public Defender Fees                        | -                             | -                             | -                             | -                              | -                      |
| 3321 001 - Ambulance Fees                              | 342,108                       | 456,247                       | 457,302                       | 455,000                        | 425,000                |
| 3321 002 - Fire Dept Other                             | -                             | -                             | -                             | -                              | -                      |
| 3331 001 - Library                                     | 11,027                        | 9,317                         | 7,126                         | 12,000                         | 10,000                 |
| 3331 002 - Library Lost Book Replace                   | 1,059                         | 1,391                         | 848                           | 3,000                          | 1,000                  |
| 3331 003 - Library-Other                               | -                             | -                             | -                             | -                              | -                      |
| 3331 004 - Library-Network                             | 8,434                         | -                             | -                             | 17,000                         | 5,000                  |
| 3333 000 - Sitka Builders Seminar                      | -                             | -                             | -                             | 3,000                          | -                      |
| 3351 000 - Legal Fees                                  | -                             | -                             | -                             | -                              | -                      |
| <b>330 - Services Totals</b>                           | <b>\$ 981,876.00</b>          | <b>\$ 1,054,420.00</b>        | <b>\$ 1,053,159.76</b>        | <b>\$ 1,103,000.00</b>         | <b>\$ 1,030,200.00</b> |
| <hr/>  |                               |                               |                               |                                |                        |
| <u>340 - Operating Revenue</u>                         |                               |                               |                               |                                |                        |
| 3454 000 - Concessions                                 | 2,340                         | 1,569                         | 697                           | 3,000                          | -                      |
| 3491 000 - Jobbing-Labor                               | 752,179                       | 702,758                       | 610,557                       | 600,000                        | 361,500                |
| 3492 000 - Jobbing-Materials/Parts                     | 628                           | 78                            | -                             | 1,000                          | 1,000                  |
| 3493 000 - Jobbing-Equipment                           | 648                           | 45                            | 3,721                         | 1,000                          | 1,000                  |
| 3494 000 - Jobbing-Outside Contracts                   | 3,000.00                      | -                             | -                             | -                              | -                      |
| <b>340 - Operating Revenue Totals</b>                  | <b>\$ 758,795.00</b>          | <b>\$ 704,450.00</b>          | <b>\$ 614,974.08</b>          | <b>\$ 605,000.00</b>           | <b>\$ 363,500.00</b>   |
| <hr/>  |                               |                               |                               |                                |                        |
| <u>360 - Uses of Property &amp; Investments</u>        |                               |                               |                               |                                |                        |
| 3601 000 - Rent - Land                                 | 206,761                       | 214,920                       | 243,509                       | 209,000                        | 267,900                |
| 3602 000 - Rent - Building                             | 9,600                         | 9,600                         | 9,600                         | 9,600                          | 9,600                  |
| 3603 000 - Rent-Centennial Building                    | 109,471                       | 102,461                       | 100,603                       | 160,000                        | 110,700                |
| 3604 000 - Rent-Senior Center                          | 942                           | 206                           | 312                           | 2,000                          | -                      |
| 3606 000 - Rent-Tom Young Cabin                        | 8,912                         | 8,276                         | 10,218                        | 8,000                          | 11,200                 |
| 3610 000 - Interest Income                             | 396,911                       | 502,775                       | 485,055                       | 527,000                        | 300,000                |
| 3615 000 - Gain(Loss)on Investments                    | -                             | -                             | 299,664                       | -                              | -                      |
| 3620 000 - Sale of Fixed Assets                        | -                             | -                             | -                             | -                              | -                      |
| 3635 000 - Gravel & Rock Royalties                     | 37,474                        | 23,796                        | 22,661                        | 20,000                         | 26,100                 |
| 3640 000 - Library-Special Sales                       | 1,784                         | 1,452                         | 1,046                         | 2,000                          | 2,000                  |
| 3650 000 - City/St Bldg Cost Reimbur                   | 121,381                       | 133,683                       | 157,445                       | 121,000                        | 121,000                |
| <b>360 - Uses of Property &amp; Investments Totals</b> | <b>\$ 893,236.00</b>          | <b>\$ 997,169.00</b>          | <b>\$ 1,330,113.73</b>        | <b>\$ 1,058,600.00</b>         | <b>\$ 848,500.00</b>   |

# City of Sitka General Fund

| <b>Fund: 100 General Fund</b>              | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Actual<br/>Amount</b> | <b>2021 Amended<br/>Budget</b> | <b>2022 Budget</b>     |
|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|------------------------|
| <b>370 - Interfund Billings</b>            |                               |                               |                               |                                |                        |
| 3701 152 - Interfund Bill NARCO            | -                             | -                             | -                             | -                              | -                      |
| 3701 200 - Electric Interfund Bill         | 965,971                       | 979,647                       | 865,541                       | 888,247                        | 944,703                |
| 3701 210 - Water Interfund Bill            | 301,476                       | 292,397                       | 313,204                       | 304,247                        | 303,905                |
| 3701 220 - WWater Interfund Bill           | 354,201                       | 386,249                       | 386,493                       | 426,092                        | 386,583                |
| 3701 230 - SWste Interfund Bill            | 422,522                       | 335,638                       | 382,347                       | 381,828                        | 418,737                |
| 3701 240 - Harbor Interfund Bill           | 325,824                       | 247,943                       | 293,329                       | 287,624                        | 316,400                |
| 3701 250 - Air Term Interfund Bill         | 107,953                       | 95,022                        | 98,343                        | 91,065                         | 82,854                 |
| 3701 260 - MSC Interfund Bill              | 20,192                        | 6,528                         | 17,044                        | 19,418                         | 21,214                 |
| 3701 270 - SMC Interfund Bill              | 32,874                        | 66,277                        | 62,738                        | 59,944                         | 65,185                 |
| 3701 300 - MIS Interfund Bill              | 110,602                       | 95,000                        | 90,295                        | 84,175                         | 92,407                 |
| 3701 310 - Garage Interfund Billing        | 108,814                       | 122,204                       | 79,326                        | 83,312                         | 77,547                 |
| 3701 320 - Maint Fund Interfund Bill       | 104,774                       | 68,543                        | 74,819                        | 79,608                         | 75,159                 |
| <b>370 - Interfund Billings Totals</b>     | <b>\$ 2,855,203.00</b>        | <b>\$ 2,695,448.00</b>        | <b>\$ 2,663,478.96</b>        | <b>\$ 2,705,560.00</b>         | <b>\$ 2,784,694.00</b> |
| <b>380 - Miscellaneous Revenue</b>         |                               |                               |                               |                                |                        |
| 3801 000 - Fines and Forfeits              | 46,173                        | 60,072                        | 55,230                        | 60,000                         | 54,000                 |
| 3801 100 - Fines Minor Consuming           | -                             | -                             | -                             | -                              | -                      |
| 3804 000 - Return Check Fee (NSF)          | 600                           | 500                           | 500                           | 1,000                          | 1,000                  |
| 3805 000 - Cash, (Short)/Long              | (226)                         | 11                            | (29)                          | -                              | -                      |
| 3806 000 - Coffee Revenue-Cent Bldg        | -                             | -                             | -                             | -                              | -                      |
| 3807 000 - Miscellaneous                   | 8,685                         | 10,262                        | 13,730                        | 20,000                         | 20,000                 |
| 3807 100 - Miscellaneous Grant Revenue     | 10,152                        | -                             | 250                           | -                              | -                      |
| 3808 000 - Salary Reimbursement            | 175                           | 175                           | 788                           | 1,380                          | 1,000                  |
| 3809 000 - Donations                       | 8,069                         | 6,978                         | 1,150                         | 1,800                          | 1,800                  |
| 3809 001 - Donation - Parks and Recreation | -                             | -                             | 10,000                        | -                              | -                      |
| 3810 000 - Cops Grant Donations            | -                             | -                             | -                             | -                              | -                      |
| 3811 000 - Property Damage Reimburse       | -                             | -                             | -                             | -                              | -                      |
| 3820 000 - Bad Debt Collected              | 3,234                         | 2,666                         | 5,092                         | 3,000                          | 5,000                  |
| 3850 000 - Pcard Rebate                    | 47,413                        | 46,317                        | 45,860                        | 48,000                         | 48,000                 |
| <b>380 - Miscellaneous Revenue Totals</b>  | <b>\$ 124,275.00</b>          | <b>\$ 126,981.00</b>          | <b>\$ 132,570.57</b>          | <b>\$ 135,180.00</b>           | <b>\$ 130,800.00</b>   |



# City of Sitka General Fund

| <b>Fund: 100 General Fund</b>                    | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Actual<br/>Amount</b> | <b>2021 Amended<br/>Budget</b> | <b>2022 Budget</b>      |
|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>390 - Cash Basis Receipts</b>                 |                               |                               |                               |                                |                         |
| 3950 000 - Interfund Transfers In                | -                             | 1,015,219                     | 200,000                       | -                              | -                       |
| 3950 193 - Transfer In Utility Subsidization Fnd | -                             | -                             | -                             | -                              | -                       |
| 3950 194 - Transfer In Comm Pass Tax             | -                             | -                             | 559                           | -                              | -                       |
| 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              | 1,375,900                     | 1,427,097                     | 1,447,500                     | 1,456,459                      | 1,145,554               |
| 3950 410 - Transfer In Revolving Fnd             | 21,841                        | 24,919                        | 21,523                        | 24,000                         | 18,000                  |
| 3950 420 - Transfer In Guarantee Fnd             | 5,409                         | 6,139                         | 5,263                         | 6,000                          | 4,500                   |
| 3950 540 - Transfer in from fund 540             | 6,300                         | -                             | -                             | -                              | -                       |
| 3950 700 - Transfer In Cap Proj Fund             | 148,453                       | -                             | -                             | -                              | -                       |
| 3950-708 - Transfer in from fund 708             |                               |                               | 340,000.00                    | 520,000.00                     | -                       |
| <b>390 - Cash Basis Receipts Totals</b>          | <b>\$ 1,607,903.00</b>        | <b>\$ 2,698,374.00</b>        | <b>\$ 2,094,844.29</b>        | <b>\$ 2,006,459.00</b>         | <b>\$ 1,168,054.00</b>  |
| <b>Revenue Totals</b>                            | <b>\$ 28,897,396.00</b>       | <b>\$ 30,846,309.00</b>       | <b>\$ 29,676,670.64</b>       | <b>\$ 29,564,429.00</b>        | <b>\$ 27,468,113.00</b> |

# City of Sitka General Fund

| <b>Fund: 100 General Fund</b>             | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Actual<br/>Amount</b> | <b>2021 Amended<br/>Budget</b> | <b>2022 Budget</b>     |
|---|-------------------------------|-------------------------------|-------------------------------|--------------------------------|------------------------|
| <b>Expenditures</b>                       |                               |                               |                               |                                |                        |
| <b><u>400 - Salaries and Wages</u></b>    |                               |                               |                               |                                |                        |
| 5110 001 - Regular Salaries/Wages         | 5,138,735                     | 5,127,853                     | 4,914,941                     | 6,591,646                      | 6,830,531              |
| 5110 002 - Holidays                       | 242,003                       | 250,529                       | 238,775                       | -                              | -                      |
| 5110 003 - Sick Leave                     | 182,044                       | 200,246                       | 154,233                       | -                              | -                      |
| 5110 004 - Overtime                       | 494,016                       | 471,105                       | 423,980                       | 555,862                        | 405,862                |
| 5110 010 - Temp Wages                     | 338,163                       | 427,883                       | 733,703                       | 374,611                        | 281,006                |
| <b>400 - Salaries and Wages Totals</b>    | <b>\$ 6,394,961.00</b>        | <b>\$ 6,477,616.00</b>        | <b>\$ 6,465,631.49</b>        | <b>\$ 7,522,119.19</b>         | <b>\$ 7,517,399.51</b> |
| <b><u>450 - Fringe Benefits</u></b>       |                               |                               |                               |                                |                        |
| 5120 001 - Annual Leave                   | 512,001                       | 556,300                       | 510,533                       | 278,283                        | 296,170                |
| 5120 002 - SBS                            | 425,269                       | 432,051                       | 429,267                       | 459,760                        | 471,053                |
| 5120 003 - Medicare                       | 99,155                        | 101,357                       | 100,500                       | 113,336                        | 113,340                |
| 5120 004 - PERS                           | 1,613,099                     | 1,801,254                     | 1,754,928                     | 1,868,530                      | 2,049,196              |
| 5120 005 - Health Insurance               | 1,927,478                     | 1,819,515                     | 1,428,200                     | 2,031,336                      | 2,253,015              |
| 5120 006 - Life Insurance                 | 1,091                         | 1,072                         | 990                           | 947                            | 965                    |
| 5120 007 - Workmen's Compensation         | 223,607                       | 216,210                       | 218,051                       | 236,325                        | 169,932                |
| 5120 008 - Unemployment                   | 7,654                         | 2,603                         | 2,760                         | -                              | -                      |
| <b>450 - Fringe Benefits Totals</b>       | <b>\$ 4,809,354.00</b>        | <b>\$ 4,930,362.00</b>        | <b>\$ 4,445,229.48</b>        | <b>\$ 4,988,517.72</b>         | <b>\$ 5,353,670.83</b> |
| <b><u>500 - Operating Expenses</u></b>    |                               |                               |                               |                                |                        |
| 5201 000 - Training and Travel            | 167,167                       | 239,459                       | 117,993                       | 221,283                        | 270,967                |
| 5202 000 - Uniforms                       | 32,447                        | 27,786                        | 29,556                        | 33,300                         | 38,100                 |
| 5203 000 - Utilities                      | -                             | -                             | 54,258                        | 57,000                         | 57,000                 |
| 5203 001 - Electric                       | 398,068                       | 416,573                       | 408,121                       | 413,322                        | 413,322                |
| 5203 005 - Heating Fuel                   | 26,649                        | 26,517                        | 23,584                        | 23,000                         | 23,000                 |
| 5203 006 - Interruptable electric         | 23,484                        | 27,949                        | 28,735                        | 25,000                         | 25,000                 |
| 5204 000 - Telephone                      | 113,556                       | 105,704                       | 82,759                        | 135,345                        | 122,151                |
| 5204 001 - Cell Phone Stipend             | 5,715                         | 5,975                         | 6,137                         | 8,400                          | 12,300                 |
| 5205 000 - Insurance                      | 179,396                       | 232,748                       | 314,257                       | 328,568                        | 470,700                |
| 5206 000 - Supplies                       | 301,888                       | 388,043                       | 493,252                       | 584,180                        | 444,214                |
| 5207 000 - Repairs & Maintenance          | 51,553                        | 26,943                        | 27,455                        | 76,530                         | 78,230                 |
| 5208 000 - Bldg Repair & Maint            | 360,590                       | 430,865                       | 452,667                       | 534,546                        | 544,485                |
| 5211 000 - Data Processing Fees           | 851,470                       | 901,157                       | 1,150,655                     | 1,186,772                      | 1,060,125              |
| 5211 001 - Information Technology Special | -                             | 228,486                       | 45,000                        | -                              | -                      |
| 5212 000 - Contracted/Purchased Serv      | 716,153                       | 901,559                       | 750,868                       | 1,072,244                      | 1,149,184              |

# City of Sitka General Fund

| <b>Fund: 100 General Fund</b>          | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Actual<br/>Amount</b> | <b>2021 Amended<br/>Budget</b> | <b>2022 Budget</b>      |
|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------|
| 5212 001 - Sitka Historical Contract   | 97,200                        | 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    | 21,414                        | 14,790                        | 26,300                        | 30,000                         | -                       |
| 5221 000 - Transportation/Vehicles     | 755,148                       | 862,447                       | 859,728                       | 896,681                        | 932,285                 |
| 5222 000 - Postage                     | 33,140                        | 39,318                        | 39,375                        | 50,750                         | 48,200                  |
| 5223 000 - Tools & Small Equipment     | 114,677                       | 106,340                       | 114,915                       | 134,533                        | 116,450                 |
| 5224 000 - Dues & Publications         | 38,447                        | 35,460                        | 32,312                        | 50,170                         | 47,505                  |
| 5225 000 - Legal Expenditures          | (78,593)                      | 631,662                       | 158,498                       | 50,000                         | 50,000                  |
| 5226 000 - Advertising                 | 67,539                        | 55,924                        | 75,449                        | 61,188                         | 69,900                  |
| 5227 001 - Rent-Buildings              | 28,311                        | 29,264                        | 29,732                        | 29,800                         | 27,160                  |
| 5227 002 - Rent-Equipment              | 27,603                        | 10,572                        | 52,251                        | 29,790                         | 29,258                  |
| 5228 000 - Donations                   | 117,833                       | 128,000                       | 115,260                       | 125,000                        | 125,000                 |
| 5228 001 - Pass through grants         | 48,866                        | 18,196                        | 40,637                        | 60,001                         | -                       |
| 5229 000 - Investment Expenses         | 54,181                        | 81,100                        | 84,306                        | 81,000                         | 85,200                  |
| 5231 000 - Credit Card Expense         | 69,969                        | 65,410                        | 67,827                        | 70,000                         | 70,000                  |
| 5240 000 - Books & Publications        | 48,009                        | 52,450                        | 53,534                        | 60,500                         | 70,000                  |
| 5265 000 - ARSSTC Fees                 | -                             | -                             | 189                           | -                              | 98,808                  |
| 5280 000 - Public Defender Fees        | -                             | -                             | -                             | -                              | -                       |
| 5288 000 - Administrator Contingency   | 2,860                         | 1,155                         | 259                           | 3,000                          | 3,000                   |
| 5289 000 - Mayor Contingency           | 2,006                         | 4,215                         | 1,276                         | 3,000                          | 3,000                   |
| 5290 000 - Other Expenses              | 7,324,064                     | 7,493,403                     | 7,432,027                     | 7,506,718                      | 8,243,701               |
| 5290 100 - Unanticipated Repairs       | 10,316                        | -                             | -                             | 50,000                         | 50,000                  |
| 5295 000 - Interest Expense            | 10,912                        | 9,375                         | 7,837                         | 21,635                         | 20,097                  |
| 5297 000 - Debt Admin Expense          | -                             | -                             | -                             | -                              | -                       |
| <b>500 - Operating Expenses Totals</b> | <b>\$ 12,085,038.00</b>       | <b>\$ 13,759,045.00</b>       | <b>\$ 13,337,208.76</b>       | <b>\$ 14,173,454.95</b>        | <b>\$ 14,958,542.00</b> |

# City of Sitka General Fund

| <b>Fund: 100 General Fund</b>               | <b>2018 Actual<br/>Amount</b> | <b>2019 Actual<br/>Amount</b> | <b>2020 Actual<br/>Amount</b> | <b>2021 Amended<br/>Budget</b> | <b>2022 Budget</b>     |
|---|-------------------------------|-------------------------------|-------------------------------|--------------------------------|------------------------|
| <u>700 - Cash Basis Expenditures</u>        |                               |                               |                               |                                |                        |
| 7101 000 - Fixed Assets-Land                | -                             | -                             | -                             | -                              | -                      |
| 7106.004 - Fixed Assets - Finance           | -                             | -                             | -                             | -                              | -                      |
| 7106.021 - Fixed Assets - Police            | -                             | -                             | 231,118                       | 210,577                        | 5,000                  |
| 7106 022 - Fixed Assets-Fire Dept           | -                             | 248,089                       | 47,272                        | -                              | 40,000                 |
| 7106 031 - Fixed Assets-PW Admin            | -                             | -                             | -                             | -                              | 7,500                  |
| 7106 033 - Fixed Assets-Streets             | -                             | 12,983                        | -                             | -                              | 2,500                  |
| 7106 034 - Fixed Assets-Recreation          | -                             | -                             | -                             | 6,500                          | 8,500                  |
| 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          | 4,430,278                     | 5,065,148                     | 3,768,581                     | 1,925,019                      | 1,376,200              |
| 7301 000 - Note Principal Payments          | 22,310                        | 22,310                        | 22,310                        | 64,828                         | 64,828                 |
| 7302 000 - Bond Principal Payments          | -                             | -                             | -                             | -                              | -                      |
| 7600 000 - Advances to Other Funds          | -                             | -                             | -                             | -                              | -                      |
| <b>700 - Cash Basis Expenditures Totals</b> | <b>\$ 4,466,587.00</b>        | <b>\$ 5,348,530.00</b>        | <b>\$ 4,069,279.94</b>        | <b>\$ 2,206,923.75</b>         | <b>\$ 1,504,528.00</b> |
| <b>Revenue Totals:</b>                      | <b>28,897,396</b>             | <b>30,846,309</b>             | <b>29,676,671</b>             | <b>29,564,429</b>              | <b>27,468,113</b>      |
| <b>Expenditure Totals</b>                   | <b>27,755,940</b>             | <b>30,515,553</b>             | <b>28,317,350</b>             | <b>28,891,016</b>              | <b>29,334,140</b>      |
| <b>Fund Total: General Fund</b>             | <b>1,141,456</b>              | <b>330,756</b>                | <b>1,359,321</b>              | <b>673,413</b>                 | <b>(1,866,027)</b>     |



# General Fund - Administrator/Assembly

Budget Year 2022

| Account                               | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>             |   |                     |                     |                     |                     |                     |
| 5110.001                              | Regular Salaries/Wages                  | 214,116.08          | 286,438.93          | 90,712.43           | 264,239.90          | 278,533.98          |
| 5110.002                              | Holidays                                | 5,985.08            | 7,535.40            | 3,496.76            | .00                 | .00                 |
| 5110.003                              | Sick Leave                              | 5,598.84            | 20,848.00           | 2,379.69            | .00                 | .00                 |
| 5110.010                              | Temp Wages                              | 29,800.00           | 38,850.00           | 81,350.00           | 27,600.00           | 27,600.00           |
| <i>Salaries and Wages Totals</i>      |   | \$255,500.00        | \$353,672.33        | \$177,938.88        | \$291,839.90        | \$306,133.98        |
| <i>Fringe Benefits</i>                |   |                     |                     |                     |                     |                     |
| 5120.001                              | Annual Leave                            | 30,121.85           | 42,687.34           | 5,498.49            | 13,151.00           | 22,121.00           |
| 5120.002                              | SBS                                     | 17,522.39           | 24,195.69           | 11,244.71           | 18,695.98           | 19,818.46           |
| 5120.003                              | Medicare                                | 4,144.79            | 5,747.24            | 2,659.85            | 8,143.61            | 4,759.70            |
| 5120.004                              | PERS                                    | 58,625.38           | 86,482.46           | 28,706.91           | 86,670.12           | 69,833.32           |
| 5120.005                              | Health Insurance                        | 79,952.21           | 82,116.55           | 25,386.38           | 71,716.32           | 70,258.56           |
| 5120.006                              | Life Insurance                          | 32.82               | 40.06               | 10.40               | 8.04                | 22.20               |
| 5120.007                              | Workmen's Compensation                  | 1,582.96            | 1,707.12            | 829.68              | 1,342.51            | 948.95              |
| <i>Fringe Benefits Totals</i>         |   | \$191,982.40        | \$242,976.46        | \$74,336.42         | \$199,727.58        | \$187,762.19        |
| <i>Operating Expenses</i>             |   |                     |                     |                     |                     |                     |
| 5201.000                              | Training and Travel                     | 14,983.85           | 34,377.03           | 18,676.54           | 32,966.00           | 50,200.00           |
| 5204.000                              | Telephone                               | 6,475.30            | 9,240.42            | 4,226.87            | 14,192.00           | 5,900.00            |
| 5204.001                              | Cell Phone Stipend                      | 125.00              | .00                 | .00                 | 300.00              | 900.00              |
| 5206.000                              | Supplies                                | 8,951.93            | 7,812.03            | 6,590.77            | 8,600.00            | 8,500.00            |
| 5207.000                              | Repairs & Maintenance                   | 1,560.00            | 1,560.00            | .00                 | .00                 | .00                 |
| 5211.000                              | Data Processing Fees                    | 14,721.96           | 19,461.96           | 20,328.96           | 22,413.00           | 40,335.00           |
| 5211.001                              | Information Technology Special Projects | .00                 | 2,205.00            | .00                 | .00                 | .00                 |
| 5212.000                              | Contracted/Purchased Serv               | 114,262.31          | 257,913.55          | 124,695.65          | 177,700.00          | 234,500.00          |
| 5222.000                              | Postage                                 | 95.95               | 20.40               | 32.76               | 150.00              | 100.00              |
| 5223.000                              | Tools & Small Equipment                 | 786.91              | .00                 | .00                 | .00                 | .00                 |
| 5224.000                              | Dues & Publications                     | 17,966.15           | 16,826.15           | 15,677.15           | 17,415.00           | 17,680.00           |
| 5226.000                              | Advertising                             | 5,070.47            | 3,641.50            | 10,361.99           | 5,000.00            | 5,000.00            |
| 5288.000                              | Administrator Contingency               | 2,860.28            | 1,154.57            | 259.05              | 3,000.00            | 3,000.00            |
| 5289.000                              | Mayor Contingency                       | 2,005.76            | 4,215.00            | 1,276.00            | 3,000.00            | 3,000.00            |
| 5290.000                              | Other Expenses                          | 42,167.36           | 13,004.75           | 23,793.74           | 33,800.00           | 21,551.00           |
| <i>Operating Expenses Totals</i>      |   | \$232,033.23        | \$371,432.36        | \$225,919.48        | \$318,536.00        | \$390,666.00        |
| <b>Fund 100 - General Fund Totals</b> |   | <b>\$679,515.63</b> | <b>\$968,081.15</b> | <b>\$478,194.78</b> | <b>\$810,103.48</b> | <b>\$884,562.17</b> |



# General Fund - Human Resources

Budget Year 2022

| Account                               | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>             |   |                     |                     |                     |                     |                     |
| 5110.001                              | Regular Salaries/Wages                  | 120,929.43          | 74,798.02           | 72,901.76           | 163,973.25          | 160,407.99          |
| 5110.002                              | Holidays                                | 5,364.93            | 6,314.40            | 2,920.93            | .00                 | .00                 |
| 5110.003                              | Sick Leave                              | 25,810.68           | 18,581.09           | 2,453.62            | .00                 | .00                 |
| 5110.010                              | Temp Wages                              | .00                 | .00                 | 6,705.68            | .00                 | .00                 |
| <i>Salaries and Wages Totals</i>      |   | <b>\$152,105.04</b> | <b>\$99,693.51</b>  | <b>\$84,981.99</b>  | <b>\$163,973.25</b> | <b>\$160,407.99</b> |
| <i>Fringe Benefits</i>                |   |                     |                     |                     |                     |                     |
| 5120.001                              | Annual Leave                            | 10,481.16           | 18,078.48           | 2,771.62            | .00                 | .00                 |
| 5120.002                              | SBS                                     | 9,966.38            | 7,219.45            | 5,379.31            | 10,051.39           | 9,832.92            |
| 5120.003                              | Medicare                                | 2,357.48            | 1,707.68            | 1,272.43            | 2,377.61            | 2,325.92            |
| 5120.004                              | PERS                                    | 41,109.19           | 30,292.08           | 23,264.90           | 36,074.11           | 42,081.81           |
| 5120.005                              | Health Insurance                        | 63,735.10           | 45,479.40           | 26,044.60           | 60,449.52           | 57,612.00           |
| 5120.006                              | Life Insurance                          | 28.32               | 20.43               | 15.86               | 14.16               | 28.32               |
| 5120.007                              | Workmen's Compensation                  | 957.94              | 556.50              | 759.16              | 754.29              | 497.21              |
| <i>Fringe Benefits Totals</i>         |   | <b>\$128,635.57</b> | <b>\$103,354.02</b> | <b>\$59,507.88</b>  | <b>\$109,721.08</b> | <b>\$112,378.18</b> |
| <i>Operating Expenses</i>             |   |                     |                     |                     |                     |                     |
| 5201.000                              | Training and Travel                     | 5,450.00            | 15,513.93           | 5,840.00            | 1,300.00            | 9,000.00            |
| 5204.001                              | Cell Phone Stipend                      | .00                 | .00                 | .00                 | .00                 | 300.00              |
| 5206.000                              | Supplies                                | 1,283.59            | 3,864.24            | 1,978.32            | 2,034.00            | 2,034.00            |
| 5211.000                              | Data Processing Fees                    | 14,721.96           | 15,570.00           | 15,093.96           | 12,892.00           | 16,549.00           |
| 5211.001                              | Information Technology Special Projects | .00                 | 1,764.00            | .00                 | .00                 | .00                 |
| 5212.000                              | Contracted/Purchased Serv               | 45,828.21           | 118,884.05          | 89,521.02           | 32,000.00           | 77,170.00           |
| 5222.000                              | Postage                                 | .00                 | .00                 | 26.50               | .00                 | .00                 |
| 5224.000                              | Dues & Publications                     | 2,065.03            | 1,282.98            | 1,946.90            | 2,025.00            | 5,740.00            |
| 5226.000                              | Advertising                             | .00                 | 118.95              | 50.00               | .00                 | 500.00              |
| 5290.000                              | Other Expenses                          | .00                 | 42.46               | .00                 | 25.00               | 100.00              |
| <i>Operating Expenses Totals</i>      |   | <b>\$69,348.79</b>  | <b>\$157,040.61</b> | <b>\$114,456.70</b> | <b>\$50,276.00</b>  | <b>\$111,393.00</b> |
| <b>Fund 100 - General Fund Totals</b> |   | <b>\$350,089.40</b> | <b>\$360,088.14</b> | <b>\$258,946.57</b> | <b>\$323,970.33</b> | <b>\$384,179.17</b> |
| <b>Net Grand Totals</b>               |   | <b>\$350,089.40</b> | <b>\$360,088.14</b> | <b>\$258,946.57</b> | <b>\$323,970.33</b> | <b>\$384,179.17</b> |



# General Fund - Legal

Budget Year 2022

| Account                               | Account Description                     | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget  |
|---------------------------------------|---|--------------------|--------------------|--------------------|---------------------|--------------|
| <b>Fund 100 - General Fund</b>        |   |                    |                    |                    |                     |              |
| <i>Salaries and Wages</i>             |   |                    |                    |                    |                     |              |
| 5110.001                              | Regular Salaries/Wages                  | 150,789.78         | 168,504.55         | 167,748.49         | 199,359.63          | 203,269.41   |
| 5110.002                              | Holidays                                | 6,979.88           | 8,212.16           | 8,286.16           | .00                 | .00          |
| 5110.003                              | Sick Leave                              | 5,044.60           | 5,647.47           | 6,427.49           | .00                 | .00          |
| <i>Salaries and Wages Totals</i>      |   | \$162,814.26       | \$182,364.18       | \$182,462.14       | \$199,359.63        | \$203,269.41 |
| <i>Fringe Benefits</i>                |   |                    |                    |                    |                     |              |
| 5120.001                              | Annual Leave                            | 15,421.56          | 12,220.79          | 28,886.93          | 10,187.00           | 10,293.00    |
| 5120.002                              | SBS                                     | 10,697.83          | 11,386.86          | 12,593.68          | 12,376.68           | 12,917.03    |
| 5120.003                              | Medicare                                | 2,605.81           | 2,841.78           | 3,086.32           | 3,038.42            | 3,096.66     |
| 5120.004                              | PERS                                    | 44,993.66          | 54,492.18          | 57,706.45          | 55,542.58           | 62,432.47    |
| 5120.005                              | Health Insurance                        | 41,452.35          | 48,751.15          | 35,752.60          | 41,490.96           | 45,262.56    |
| 5120.006                              | Life Insurance                          | 19.84              | 21.02              | 22.20              | 22.20               | 22.20        |
| 5120.007                              | Workmen's Compensation                  | 1,023.75           | 1,077.90           | 915.43             | 917.15              | 691.13       |
| <i>Fringe Benefits Totals</i>         |   | \$116,214.80       | \$130,791.68       | \$138,963.61       | \$123,574.99        | \$134,715.05 |
| <i>Operating Expenses</i>             |   |                    |                    |                    |                     |              |
| 5201.000                              | Training and Travel                     | 2,093.56           | 3,357.97           | 1,092.52           | 7,300.00            | 7,000.00     |
| 5204.000                              | Telephone                               | 415.72             | 436.30             | 398.88             | 680.00              | 400.00       |
| 5204.001                              | Cell Phone Stipend                      | 500.00             | 575.00             | 600.00             | 600.00              | .00          |
| 5206.000                              | Supplies                                | 1,705.42           | 1,031.74           | 442.59             | 1,200.00            | 500.00       |
| 5207.000                              | Repairs & Maintenance                   | 1,560.00           | 1,560.00           | .00                | .00                 | .00          |
| 5211.000                              | Data Processing Fees                    | 14,721.96          | 15,570.00          | 15,093.96          | 15,723.00           | 16,549.00    |
| 5211.001                              | Information Technology Special Projects | .00                | 1,764.00           | .00                | .00                 | .00          |
| 5212.000                              | Contracted/Purchased Serv               | (.60)              | .00                | .00                | .00                 | .00          |
| 5221.000                              | Transportation/Vehicles                 | 975.00             | 825.00             | 900.00             | 900.00              | .00          |
| 5223.000                              | Tools & Small Equipment                 | 471.23             | .00                | .00                | .00                 | .00          |
| 5224.000                              | Dues & Publications                     | 895.65             | .00                | 675.00             | 660.00              | 675.00       |
| 5225.000                              | Legal Expenditures                      | (78,592.55)        | 631,661.53         | 158,468.29         | 50,000.00           | 50,000.00    |
| 5226.000                              | Advertising                             | 48.15              | .00                | .00                | .00                 | .00          |
| 5290.000                              | Other Expenses                          | 99.00              | .00                | 11,965.76          | 100.00              | .00          |
| <i>Operating Expenses Totals</i>      |   | (\$55,107.46)      | \$656,781.54       | \$189,637.00       | \$77,163.00         | \$75,124.00  |
| <b>Fund 100 - General Fund Totals</b> |   | \$223,921.60       | \$969,937.40       | \$511,062.75       | \$400,097.62        | \$413,108.46 |
| <b>Net Grand Totals</b>               |   | \$223,921.60       | \$969,937.40       | \$511,062.75       | \$400,097.62        | \$413,108.46 |



# General Fund - Clerk

Budget Year 2022

| Account                               | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>             |   |                     |                     |                     |                     |                     |
| 5110.001                              | Regular Salaries/Wages                  | 138,652.72          | 141,021.44          | 146,617.89          | 159,050.79          | 161,543.34          |
| 5110.002                              | Holidays                                | 1,684.52            | 1,487.60            | 1,869.88            | .00                 | .00                 |
| 5110.003                              | Sick Leave                              | 2,399.20            | 1,704.64            | 741.60              | .00                 | .00                 |
| 5110.010                              | Temp Wages                              | 7,707.00            | 1,444.78            | 6,044.50            | 17,500.00           | 17,500.00           |
| <i>Salaries and Wages Totals</i>      |   | \$150,443.44        | \$145,658.46        | \$155,273.87        | \$176,550.79        | \$179,043.34        |
| <i>Fringe Benefits</i>                |   |                     |                     |                     |                     |                     |
| 5120.001                              | Annual Leave                            | 14,544.00           | 14,564.72           | 11,871.64           | 6,146.00            | 6,302.00            |
| 5120.002                              | SBS                                     | 10,217.92           | 9,913.61            | 10,331.84           | 11,254.36           | 11,416.86           |
| 5120.003                              | Medicare                                | 2,416.97            | 2,345.00            | 2,443.92            | 2,662.14            | 2,700.56            |
| 5120.004                              | PERS                                    | 39,930.75           | 44,077.89           | 46,244.19           | 44,524.64           | 49,041.57           |
| 5120.005                              | Health Insurance                        | 54,112.45           | 52,119.50           | 44,224.70           | 51,322.80           | 55,988.40           |
| 5120.006                              | Life Insurance                          | 28.32               | 28.71               | 28.32               | 28.32               | 28.32               |
| 5120.007                              | Workmen's Compensation                  | 946.79              | 815.92              | 772.83              | 816.41              | 557.87              |
| <i>Fringe Benefits Totals</i>         |   | \$122,197.20        | \$123,865.35        | \$115,917.44        | \$116,754.67        | \$126,035.58        |
| <i>Operating Expenses</i>             |   |                     |                     |                     |                     |                     |
| 5201.000                              | Training and Travel                     | 9,188.25            | 9,762.34            | 4,355.55            | 11,525.00           | 10,475.00           |
| 5204.000                              | Telephone                               | 370.12              | 407.55              | 398.88              | 970.00              | 400.00              |
| 5204.001                              | Cell Phone Stipend                      | 300.00              | 300.00              | 300.00              | 300.00              | 300.00              |
| 5206.000                              | Supplies                                | 6,167.25            | 6,345.59            | 8,367.05            | 11,510.79           | 8,500.00            |
| 5207.000                              | Repairs & Maintenance                   | 1,560.00            | 1,560.00            | .00                 | .00                 | .00                 |
| 5211.000                              | Data Processing Fees                    | 20,735.04           | 24,497.04           | 51,132.96           | 33,169.00           | 44,253.00           |
| 5211.001                              | Information Technology Special Projects | .00                 | 3,087.00            | .00                 | .00                 | .00                 |
| 5212.000                              | Contracted/Purchased Serv               | 37,781.63           | 27,674.50           | 27,904.43           | 34,300.00           | 29,300.00           |
| 5221.000                              | Transportation/Vehicles                 | 900.00              | 900.00              | 900.00              | 900.00              | 900.00              |
| 5222.000                              | Postage                                 | 26.90               | .00                 | 28.00               | 150.00              | 150.00              |
| 5223.000                              | Tools & Small Equipment                 | .00                 | .00                 | 3,999.84            | .00                 | .00                 |
| 5224.000                              | Dues & Publications                     | 5,078.35            | 4,982.35            | 4,652.65            | 8,705.00            | 8,215.00            |
| 5226.000                              | Advertising                             | 34,028.15           | 39,894.75           | 41,476.48           | 34,437.50           | 40,000.00           |
| 5227.001                              | Rent-Buildings                          | 14,793.43           | 15,163.95           | 15,559.75           | 15,700.00           | 15,700.00           |
| 5290.000                              | Other Expenses                          | 34.75               | 183.68              | 84.31               | .00                 | .00                 |
| <i>Operating Expenses Totals</i>      |   | \$130,963.87        | \$134,758.75        | \$159,159.90        | \$151,667.29        | \$158,193.00        |
| <b>Fund 100 - General Fund Totals</b> |   | <b>\$403,604.51</b> | <b>\$404,282.56</b> | <b>\$430,351.21</b> | <b>\$444,972.75</b> | <b>\$463,271.92</b> |





# General Fund - Finance

Budget Year 2022

| Account                          | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget           |
|----------------------------------|---|---------------------|---------------------|---------------------|---------------------|-----------------------|
| <b>Fund 100 - General Fund</b>   |   |                     |                     |                     |                     |                       |
| <i>Salaries and Wages</i>        |   |                     |                     |                     |                     |                       |
| 5110.001                         | Regular Salaries/Wages                  | 737,760.72          | 746,279.00          | 807,559.64          | 975,252.41          | 1,074,100.32          |
| 5110.002                         | Holidays                                | 37,578.15           | 36,819.58           | 37,155.47           | .00                 | .00                   |
| 5110.003                         | Sick Leave                              | 47,921.95           | 34,428.19           | 31,625.13           | .00                 | .00                   |
| 5110.004                         | Overtime                                | 768.97              | 172.51              | 373.88              | .00                 | .00                   |
| 5110.010                         | Temp Wages                              | .00                 | 4,594.25            | 21,112.70           | 5,000.00            | 20,000.00             |
| <i>Salaries and Wages Totals</i> |   | <b>\$824,029.79</b> | <b>\$822,293.53</b> | <b>\$897,826.82</b> | <b>\$980,252.41</b> | <b>\$1,094,100.32</b> |
| <i>Fringe Benefits</i>           |   |                     |                     |                     |                     |                       |
| 5120.001                         | Annual Leave                            | 67,333.38           | 64,820.38           | 77,389.86           | 34,524.00           | 39,478.00             |
| 5120.002                         | SBS                                     | 54,635.60           | 53,918.96           | 59,780.69           | 62,206.27           | 69,506.41             |
| 5120.003                         | Medicare                                | 12,923.66           | 12,864.73           | 14,140.60           | 14,714.24           | 16,441.20             |
| 5120.004                         | PERS                                    | 220,588.06          | 243,745.44          | 271,767.99          | 267,544.66          | 316,268.22            |
| 5120.005                         | Health Insurance                        | 275,437.58          | 214,492.04          | 228,344.25          | 265,106.36          | 359,917.38            |
| 5120.006                         | Life Insurance                          | 160.91              | 158.07              | 162.25              | 161.52              | 167.64                |
| 5120.007                         | Workmen's Compensation                  | 5,141.40            | 4,445.99            | 4,432.74            | 4,509.52            | 3,392.80              |
| 5120.008                         | Unemployment                            | 860.00              | .00                 | .00                 | .00                 | .00                   |
| <i>Fringe Benefits Totals</i>    |   | <b>\$637,080.59</b> | <b>\$594,445.61</b> | <b>\$656,018.38</b> | <b>\$648,766.57</b> | <b>\$805,171.65</b>   |
| <i>Operating Expenses</i>        |   |                     |                     |                     |                     |                       |
| 5201.000                         | Training and Travel                     | 11,349.82           | 11,967.57           | 6,907.91            | 18,100.00           | 18,100.00             |
| 5204.000                         | Telephone                               | (120.00)            | (120.00)            | (120.00)            | .00                 | .00                   |
| 5204.001                         | Cell Phone Stipend                      | .00                 | .00                 | .00                 | .00                 | 300.00                |
| 5206.000                         | Supplies                                | 8,913.92            | 9,353.77            | 8,038.07            | 12,000.00           | 10,000.00             |
| 5207.000                         | Repairs & Maintenance                   | .00                 | 12.97               | .00                 | 1,000.00            | .00                   |
| 5211.000                         | Data Processing Fees                    | 126,374.04          | 134,160.96          | 137,039.04          | 154,639.00          | 151,207.00            |
| 5211.001                         | Information Technology Special Projects | .00                 | 31,758.00           | .00                 | .00                 | .00                   |
| 5212.000                         | Contracted/Purchased Serv               | 119,329.01          | 110,155.99          | 117,940.87          | 130,600.00          | 118,146.00            |
| 5221.000                         | Transportation/Vehicles                 | .00                 | 106.82              | .00                 | .00                 | .00                   |
| 5222.000                         | Postage                                 | 462.00              | 50.20               | 648.85              | 500.00              | 500.00                |
| 5223.000                         | Tools & Small Equipment                 | 365.48              | 817.99              | 129.00              | 500.00              | 500.00                |
| 5224.000                         | Dues & Publications                     | 320.00              | 378.69              | 225.00              | 415.00              | 415.00                |
| 5225.000                         | Legal Expenditures                      | .00                 | .00                 | 30.00               | .00                 | .00                   |
| 5226.000                         | Advertising                             | 6,703.45            | 937.85              | 6,408.15            | 4,800.00            | 6,300.00              |
| 5229.000                         | Investment Expenses                     | 54,181.23           | 81,099.85           | 84,305.84           | 81,000.00           | 85,200.00             |
| 5265.000                         | ARSSTC Fees                             | .00                 | .00                 | 189.34              | .00                 | 98,808.00             |



# General Fund - Finance

Budget Year 2022

| Account  | Account Description              | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget    |
|----------|----------------------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| Fund     | <b>100 - General Fund</b>        |                    |                    |                    |                     |                |
|          | <i>Operating Expenses</i>        |                    |                    |                    |                     |                |
| 5290.000 | Other Expenses                   | 2,712.99           | 1,543.43           | 920.00             | 900.00              | 900.00         |
|          | <i>Operating Expenses Totals</i> | \$330,591.94       | \$382,224.09       | \$362,662.07       | \$404,454.00        | \$490,376.00   |
| Fund     | <b>100 - General Fund Totals</b> | \$1,791,702.32     | \$1,798,963.23     | \$1,916,507.27     | \$2,033,472.98      | \$2,389,647.97 |
|          | Net Grand Totals                 | \$1,791,702.32     | \$1,798,963.23     | \$1,916,507.27     | \$2,033,472.98      | \$2,389,647.97 |



# General Fund - Assessing

Budget Year 2022

| Account                               | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>             |   |                     |                     |                     |                     |                     |
| 5110.001                              | Regular Salaries/Wages                  | 162,923.49          | 161,509.41          | 164,605.84          | 198,885.08          | 198,728.01          |
| 5110.002                              | Holidays                                | 8,502.19            | 8,897.04            | 8,037.56            | .00                 | .00                 |
| 5110.003                              | Sick Leave                              | 3,433.23            | 12,446.62           | 7,619.53            | .00                 | .00                 |
| <i>Salaries and Wages Totals</i>      |   | <b>\$174,858.91</b> | <b>\$182,853.07</b> | <b>\$180,262.93</b> | <b>\$198,885.08</b> | <b>\$198,728.01</b> |
| <i>Fringe Benefits</i>                |   |                     |                     |                     |                     |                     |
| 5120.001                              | Annual Leave                            | 20,362.63           | 18,276.06           | 21,791.37           | 7,719.00            | 6,445.00            |
| 5120.002                              | SBS                                     | 12,059.03           | 12,421.29           | 12,423.41           | 12,664.73           | 12,577.25           |
| 5120.003                              | Medicare                                | 2,852.46            | 2,938.11            | 2,938.68            | 2,995.77            | 2,975.01            |
| 5120.004                              | PERS                                    | 47,063.98           | 56,324.78           | 55,830.20           | 55,831.30           | 60,653.12           |
| 5120.005                              | Health Insurance                        | 59,805.28           | 59,976.19           | 43,024.64           | 90,674.28           | 57,553.56           |
| 5120.006                              | Life Insurance                          | 22.78               | 29.06               | 26.89               | 30.24               | 30.24               |
| 5120.007                              | Workmen's Compensation                  | 1,104.41            | 1,033.39            | 885.05              | 914.72              | 615.96              |
| 5120.008                              | Unemployment                            | .00                 | .00                 | 1,850.00            | .00                 | .00                 |
| <i>Fringe Benefits Totals</i>         |   | <b>\$143,270.57</b> | <b>\$150,998.88</b> | <b>\$138,770.24</b> | <b>\$170,830.04</b> | <b>\$140,850.14</b> |
| <i>Operating Expenses</i>             |   |                     |                     |                     |                     |                     |
| 5201.000                              | Training and Travel                     | 1,655.37            | 8,173.45            | 8,377.79            | 4,750.00            | 4,750.00            |
| 5204.000                              | Telephone                               | 740.24              | 795.26              | 797.76              | 798.00              | 798.00              |
| 5204.001                              | Cell Phone Stipend                      | 600.00              | 600.00              | 312.10              | 600.00              | 600.00              |
| 5206.000                              | Supplies                                | 2,316.32            | 825.59              | 440.53              | 1,500.00            | 1,500.00            |
| 5207.000                              | Repairs & Maintenance                   | 769.84              | 68.29               | 52.50               | 1,000.00            | 1,000.00            |
| 5211.000                              | Data Processing Fees                    | 37,422.96           | 37,316.04           | 34,205.04           | 36,161.00           | 38,846.00           |
| 5211.001                              | Information Technology Special Projects | .00                 | 12,351.00           | .00                 | .00                 | .00                 |
| 5212.000                              | Contracted/Purchased Serv               | .00                 | 22,551.14           | 29,334.68           | 38,000.00           | 38,000.00           |
| 5214.000                              | Interdepartment Services                | .00                 | 637.99              | .00                 | .00                 | .00                 |
| 5221.000                              | Transportation/Vehicles                 | 3,397.01            | 4,671.38            | 3,775.91            | 3,725.00            | 3,803.00            |
| 5222.000                              | Postage                                 | 2,299.71            | 1,154.45            | 14.35               | 5,800.00            | 2,900.00            |
| 5223.000                              | Tools & Small Equipment                 | 2,435.18            | 893.93              | 541.82              | 2,000.00            | 1,500.00            |
| 5224.000                              | Dues & Publications                     | 4,069.10            | 2,449.35            | 3,031.85            | 9,445.00            | 4,400.00            |
| 5226.000                              | Advertising                             | 812.85              | 457.55              | 2,340.25            | 1,500.00            | 600.00              |
| 5290.000                              | Other Expenses                          | 255.40              | 831.05              | .00                 | .00                 | .00                 |
| <i>Operating Expenses Totals</i>      |   | <b>\$56,773.98</b>  | <b>\$93,776.47</b>  | <b>\$83,224.58</b>  | <b>\$105,279.00</b> | <b>\$98,697.00</b>  |
| <b>Fund 100 - General Fund Totals</b> |   | <b>\$374,903.46</b> | <b>\$427,628.42</b> | <b>\$402,257.75</b> | <b>\$474,994.12</b> | <b>\$438,275.15</b> |



# General Fund - Planning

Budget Year 2022

| Account                               | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>             |   |                     |                     |                     |                     |                     |
| 5110.001                              | Regular Salaries/Wages                  | 117,001.51          | 36,303.52           | 90,733.86           | 136,369.89          | 142,706.97          |
| 5110.002                              | Holidays                                | 4,320.64            | 797.84              | 2,791.96            | .00                 | .00                 |
| 5110.003                              | Sick Leave                              | 1,402.81            | 1,385.53            | 426.24              | .00                 | .00                 |
| 5110.004                              | Overtime                                | .00                 | 69.00               | .00                 | .00                 | .00                 |
| 5110.010                              | Temp Wages                              | .00                 | 50,045.35           | 51,930.50           | .00                 | .00                 |
| <i>Salaries and Wages Totals</i>      |   | <b>\$122,724.96</b> | <b>\$88,601.24</b>  | <b>\$145,882.56</b> | <b>\$136,369.89</b> | <b>\$142,706.97</b> |
| <i>Fringe Benefits</i>                |   |                     |                     |                     |                     |                     |
| 5120.001                              | Annual Leave                            | 8,748.80            | 6,904.03            | 1,845.64            | 4,510.00            | 4,500.00            |
| 5120.002                              | SBS                                     | 8,073.26            | 5,856.01            | 9,057.15            | 8,635.77            | 9,023.79            |
| 5120.003                              | Medicare                                | 1,909.64            | 1,385.20            | 2,142.42            | 2,042.77            | 2,134.50            |
| 5120.004                              | PERS                                    | 32,253.49           | 11,135.69           | 27,498.85           | 32,730.91           | 39,423.42           |
| 5120.005                              | Health Insurance                        | 11,878.65           | 10,776.58           | 21,092.50           | 51,322.80           | 35,306.16           |
| 5120.006                              | Life Insurance                          | 19.84               | 6.57                | 16.17               | 14.16               | 22.20               |
| 5120.007                              | Workmen's Compensation                  | 751.47              | 450.61              | 678.76              | 627.44              | 442.40              |
| <i>Fringe Benefits Totals</i>         |   | <b>\$63,635.15</b>  | <b>\$36,514.69</b>  | <b>\$62,331.49</b>  | <b>\$99,883.85</b>  | <b>\$90,852.47</b>  |
| <i>Operating Expenses</i>             |   |                     |                     |                     |                     |                     |
| 5201.000                              | Training and Travel                     | 2,920.52            | 6,139.23            | 1,734.31            | 9,000.00            | 9,000.00            |
| 5204.001                              | Cell Phone Stipend                      | 225.00              | 25.00               | 25.00               | 300.00              | 600.00              |
| 5206.000                              | Supplies                                | 3,025.75            | 989.61              | 1,238.83            | 2,500.00            | 1,500.00            |
| 5207.000                              | Repairs & Maintenance                   | 825.00              | 68.29               | 593.29              | 820.00              | 820.00              |
| 5211.000                              | Data Processing Fees                    | 22,083.96           | 18,087.00           | 17,406.96           | 18,238.00           | 19,214.00           |
| 5211.001                              | Information Technology Special Projects | .00                 | 9,705.00            | .00                 | .00                 | .00                 |
| 5212.000                              | Contracted/Purchased Serv               | 28,531.07           | 41,243.65           | 6,900.00            | 16,500.00           | 16,500.00           |
| 5222.000                              | Postage                                 | .00                 | 35.93               | 40.55               | .00                 | 250.00              |
| 5223.000                              | Tools & Small Equipment                 | .00                 | .00                 | .00                 | 200.00              | .00                 |
| 5224.000                              | Dues & Publications                     | 1,165.00            | 195.00              | 100.00              | 760.00              | 760.00              |
| 5226.000                              | Advertising                             | 120.40              | 3,032.35            | 4,576.65            | .00                 | 750.00              |
| 5290.000                              | Other Expenses                          | .00                 | 283.96              | 100.00              | .00                 | .00                 |
| <i>Operating Expenses Totals</i>      |   | <b>\$58,896.70</b>  | <b>\$79,805.02</b>  | <b>\$32,715.59</b>  | <b>\$48,318.00</b>  | <b>\$49,394.00</b>  |
| <b>Fund 100 - General Fund Totals</b> |   | <b>\$245,256.81</b> | <b>\$204,920.95</b> | <b>\$240,929.64</b> | <b>\$284,571.74</b> | <b>\$282,953.44</b> |
| <b>Net Grand Totals</b>               |   | <b>\$245,256.81</b> | <b>\$204,920.95</b> | <b>\$240,929.64</b> | <b>\$284,571.74</b> | <b>\$282,953.44</b> |



# General Fund - 100 Lincoln Street

Budget Year 2022

| Account                        | Account Description              | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget  |
|--------------------------------|----------------------------------|--------------------|--------------------|--------------------|---------------------|--------------|
| Fund <b>100 - General Fund</b> |                                  |                    |                    |                    |                     |              |
|                                | <i>Operating Expenses</i>        |                    |                    |                    |                     |              |
| 5203.001                       | Electric                         | 58,094.37          | 52,553.35          | 52,780.43          | 52,000.00           | 52,000.00    |
| 5205.000                       | Insurance                        | 52,484.03          | 78,910.29          | 114,410.88         | 121,212.00          | 176,500.00   |
| 5206.000                       | Supplies                         | 12,434.06          | 10,189.42          | 11,149.98          | 11,765.00           | 11,150.00    |
| 5207.000                       | Repairs & Maintenance            | 1,000.00           | 2,622.12           | 2,000.00           | 2,610.00            | 2,110.00     |
| 5208.000                       | Bldg Repair & Maint              | 30,265.26          | 35,325.00          | 37,932.11          | 75,515.00           | 88,517.00    |
| 5212.000                       | Contracted/Purchased Serv        | 34,131.96          | 35,042.25          | 34,698.30          | 34,908.00           | 35,160.00    |
| 5221.000                       | Transportation/Vehicles          | 4,187.31           | 3,451.94           | 3,295.23           | 4,355.00            | 4,419.00     |
| 5222.000                       | Postage                          | 20,156.57          | 21,110.83          | 20,902.17          | 24,000.00           | 24,000.00    |
| 5223.000                       | Tools & Small Equipment          | .00                | 113.36             | .00                | .00                 | .00          |
| 5227.002                       | Rent-Equipment                   | 7,035.36           | 6,470.60           | 6,294.24           | 6,600.00            | 6,318.00     |
| 5231.000                       | Credit Card Expense              | 69,968.90          | 65,410.48          | 67,827.33          | 70,000.00           | 70,000.00    |
| 5290.000                       | Other Expenses                   | .00                | 293.42             | .00                | .00                 | .00          |
|                                | <i>Operating Expenses Totals</i> | \$289,757.82       | \$311,493.06       | \$351,290.67       | \$402,965.00        | \$470,174.00 |
| Fund <b>100 - General Fund</b> | Totals                           | \$289,757.82       | \$311,493.06       | \$351,290.67       | \$402,965.00        | \$470,174.00 |
|                                | Net Grand Totals                 | \$289,757.82       | \$311,493.06       | \$351,290.67       | \$402,965.00        | \$470,174.00 |



# General Fund - 304 Lake Street

Budget Year 2022

| Account                               | Account Description       | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget  |
|---------------------------------------|---------------------------|--------------------|--------------------|--------------------|---------------------|--------------|
| <b>Fund 100 - General Fund</b>        |                           |                    |                    |                    |                     |              |
| <i>Operating Expenses</i>             |                           |                    |                    |                    |                     |              |
| 5203.001                              | Electric                  | 55,471.11          | 63,878.14          | 66,045.89          | 70,000.00           | 70,000.00    |
| 5203.005                              | Heating Fuel              | 1,065.36           | 528.29             | .00                | 1,000.00            | 1,000.00     |
| 5203.006                              | Interruptable electric    | 23,483.74          | 27,949.35          | 28,735.21          | 25,000.00           | 25,000.00    |
| 5204.000                              | Telephone                 | 1,580.51           | 1,714.72           | 1,787.97           | 1,500.00            | 608.00       |
| 5208.000                              | Bldg Repair & Maint       | 36,449.06          | 44,820.27          | 54,978.92          | 61,812.00           | 67,797.00    |
| 5212.000                              | Contracted/Purchased Serv | 53,385.72          | 53,385.72          | 53,385.72          | 54,708.00           | 54,984.00    |
| <i>Operating Expenses Totals</i>      |                           | \$171,435.50       | \$192,276.49       | \$204,933.71       | \$214,020.00        | \$219,389.00 |
| <b>Fund 100 - General Fund Totals</b> |                           | \$171,435.50       | \$192,276.49       | \$204,933.71       | \$214,020.00        | \$219,389.00 |
| <b>Net Grand Totals</b>               |                           | \$171,435.50       | \$192,276.49       | \$204,933.71       | \$214,020.00        | \$219,389.00 |



# General Fund - Donations and Non-Profit Support

Budget Year 2022

| Account                               | Account Description       | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |                           |                     |                     |                     |                     |                     |
| <i>Operating Expenses</i>             |                           |                     |                     |                     |                     |                     |
| 5212.001                              | Sitka Historical Contract | 97,200.00           | 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                 | 117,833.00          | 128,000.00          | 115,260.00          | 125,000.00          | 125,000.00          |
| 5228.001                              | Pass through grants       | 48,866.00           | 18,196.34           | 40,636.90           | 60,000.80           | .00                 |
| 5290.000                              | Other Expenses            | .00                 | 200.00              | .00                 | .00                 | .00                 |
| <i>Operating Expenses Totals</i>      |                           | <b>\$326,899.00</b> | <b>\$306,596.34</b> | <b>\$316,096.90</b> | <b>\$345,200.80</b> | <b>\$285,200.00</b> |
| <b>Fund 100 - General Fund Totals</b> |                           | <b>\$326,899.00</b> | <b>\$306,596.34</b> | <b>\$316,096.90</b> | <b>\$345,200.80</b> | <b>\$285,200.00</b> |
| <b>Net Grand Totals</b>               |                           | <b>\$326,899.00</b> | <b>\$306,596.34</b> | <b>\$316,096.90</b> | <b>\$345,200.80</b> | <b>\$285,200.00</b> |



# General Fund - Police Department

Budget Year 2022

| Account                          | Account Description                     | 2018 Actual Amount    | 2019 Actual Amount    | 2020 Actual Amount    | 2021 Amended Budget   | 2022 Budget           |
|----------------------------------|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Fund 100 - General Fund</b>   |   |                       |                       |                       |                       |                       |
| <i>Salaries and Wages</i>        |   |                       |                       |                       |                       |                       |
| 5110.001                         | Regular Salaries/Wages                  | 1,411,399.93          | 1,339,436.59          | 1,150,891.08          | 1,961,595.41          | 2,005,236.07          |
| 5110.002                         | Holidays                                | 83,487.80             | 79,786.40             | 70,949.68             | .00                   | .00                   |
| 5110.003                         | Sick Leave                              | 16,712.81             | 14,697.70             | 9,999.16              | .00                   | .00                   |
| 5110.004                         | Overtime                                | 336,423.13            | 339,798.39            | 258,644.69            | 224,796.00            | 224,796.00            |
| 5110.010                         | Temp Wages                              | .00                   | 49,376.90             | 321,764.38            | .00                   | .00                   |
| <i>Salaries and Wages Totals</i> |   | <b>\$1,848,023.67</b> | <b>\$1,823,095.98</b> | <b>\$1,812,248.99</b> | <b>\$2,186,391.41</b> | <b>\$2,230,032.07</b> |
| <i>Fringe Benefits</i>           |   |                       |                       |                       |                       |                       |
| 5120.001                         | Annual Leave                            | 172,267.83            | 178,218.21            | 118,732.02            | 95,073.00             | 106,881.90            |
| 5120.002                         | SBS                                     | 124,035.24            | 122,852.10            | 118,534.36            | 131,058.55            | 135,738.55            |
| 5120.003                         | Medicare                                | 28,916.35             | 29,059.67             | 28,038.34             | 32,876.75             | 33,911.35             |
| 5120.004                         | PERS                                    | 492,624.27            | 531,150.78            | 452,804.52            | 530,639.39            | 559,480.74            |
| 5120.005                         | Health Insurance                        | 703,443.67            | 622,623.29            | 409,083.89            | 686,264.28            | 773,370.48            |
| 5120.006                         | Life Insurance                          | 329.52                | 308.64                | 266.28                | 240.60                | 276.60                |
| 5120.007                         | Workmen's Compensation                  | 81,381.89             | 80,715.99             | 81,713.93             | 96,513.92             | 72,157.58             |
| 5120.008                         | Unemployment                            | 3,733.51              | 113.28                | (140.82)              | .00                   | .00                   |
| <i>Fringe Benefits Totals</i>    |   | <b>\$1,606,732.28</b> | <b>\$1,565,041.96</b> | <b>\$1,209,032.52</b> | <b>\$1,572,666.49</b> | <b>\$1,681,817.20</b> |
| <i>Operating Expenses</i>        |   |                       |                       |                       |                       |                       |
| 5201.000                         | Training and Travel                     | 63,379.49             | 77,675.21             | 28,540.81             | 60,300.00             | 60,300.00             |
| 5202.000                         | Uniforms                                | 25,511.04             | 18,319.30             | 21,730.48             | 23,500.00             | 27,800.00             |
| 5203.001                         | Electric                                | 8,766.65              | 11,595.82             | 9,356.87              | 11,000.00             | 11,000.00             |
| 5203.005                         | Heating Fuel                            | 8,887.49              | 11,222.34             | 9,412.25              | 7,000.00              | 7,000.00              |
| 5204.000                         | Telephone                               | 97,770.83             | 86,317.10             | 67,589.94             | 110,755.00            | 106,395.00            |
| 5204.001                         | Cell Phone Stipend                      | 1,014.52              | 1,000.00              | 900.00                | 1,200.00              | 4,500.00              |
| 5205.000                         | Insurance                               | 53,226.76             | 63,636.96             | 90,717.74             | 95,356.00             | 140,000.00            |
| 5206.000                         | Supplies                                | 42,752.21             | 38,575.72             | 30,334.62             | 41,000.00             | 50,500.00             |
| 5207.000                         | Repairs & Maintenance                   | 5,915.54              | 3,897.86              | 6,128.47              | 9,300.00              | 9,300.00              |
| 5208.000                         | Bldg Repair & Maint                     | 15,063.08             | 23,440.92             | 17,927.25             | 17,124.00             | 15,597.00             |
| 5211.000                         | Data Processing Fees                    | 198,249.00            | 208,835.04            | 445,826.04            | 448,678.00            | 274,189.00            |
| 5211.001                         | Information Technology Special Projects | .00                   | 111,168.00            | 30,000.00             | .00                   | .00                   |
| 5212.000                         | Contracted/Purchased Serv               | 91,706.35             | 74,972.59             | 48,696.60             | 59,420.00             | 76,420.00             |
| 5221.000                         | Transportation/Vehicles                 | 113,575.56            | 141,621.24            | 103,138.86            | 121,885.00            | 149,027.00            |
| 5222.000                         | Postage                                 | 3,423.14              | 4,059.57              | 3,310.43              | 4,000.00              | 4,000.00              |
| 5223.000                         | Tools & Small Equipment                 | 44,648.97             | 18,245.64             | 21,043.10             | 22,500.00             | 25,500.00             |





# General Fund - Police Department

Budget Year 2022

| Account                               | Account Description | 2018 Actual Amount    | 2019 Actual Amount    | 2020 Actual Amount    | 2021 Amended Budget   | 2022 Budget           |
|---------------------------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Fund <b>100 - General Fund</b>        |                     |                       |                       |                       |                       |                       |
| <i>Operating Expenses</i>             |                     |                       |                       |                       |                       |                       |
| 5224.000                              | Dues & Publications | 2,972.19              | 2,486.97              | 1,040.06              | 2,900.00              | 2,700.00              |
| 5226.000                              | Advertising         | 3,750.68              | 4,578.60              | 3,172.40              | 5,900.00              | 5,600.00              |
| 5227.001                              | Rent-Buildings      | 13,518.00             | 14,100.00             | 14,172.00             | 14,100.00             | 11,460.00             |
| 5227.002                              | Rent-Equipment      | 175.47                | .00                   | .00                   | 600.00                | 600.00                |
| 5290.000                              | Other Expenses      | 67,639.70             | 42,879.32             | 28,734.54             | 54,500.00             | 54,500.00             |
| <i>Operating Expenses Totals</i>      |                     | <b>\$861,946.67</b>   | <b>\$958,628.20</b>   | <b>\$981,772.46</b>   | <b>\$1,111,018.00</b> | <b>\$1,036,388.00</b> |
| Fund <b>100 - General Fund Totals</b> |                     | <b>\$4,316,702.62</b> | <b>\$4,346,766.14</b> | <b>\$4,003,053.97</b> | <b>\$4,870,075.90</b> | <b>\$4,948,237.27</b> |
| Net Grand Totals                      |                     | <b>\$4,316,702.62</b> | <b>\$4,346,766.14</b> | <b>\$4,003,053.97</b> | <b>\$4,870,075.90</b> | <b>\$4,948,237.27</b> |



# General Fund - Fire Department

Budget Year 2022

| Account                          | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|----------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>   |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>        |   |                     |                     |                     |                     |                     |
| 5110.001                         | Regular Salaries/Wages                  | 438,300.74          | 471,535.99          | 479,440.08          | 567,243.45          | 608,017.32          |
| 5110.002                         | Holidays                                | 12,943.01           | 20,397.40           | 23,109.94           | .00                 | .00                 |
| 5110.003                         | Sick Leave                              | 14,545.81           | 12,591.41           | 14,586.34           | .00                 | .00                 |
| 5110.004                         | Overtime                                | 94,403.00           | 91,367.63           | 115,960.99          | 95,066.00           | 95,066.00           |
| 5110.010                         | Temp Wages                              | 45,845.00           | 38,528.00           | 60,088.50           | 60,000.00           | 60,000.00           |
| <i>Salaries and Wages Totals</i> |   | <b>\$606,037.56</b> | <b>\$634,420.43</b> | <b>\$693,185.85</b> | <b>\$722,309.45</b> | <b>\$763,083.32</b> |
| <i>Fringe Benefits</i>           |   |                     |                     |                     |                     |                     |
| 5120.001                         | Annual Leave                            | 20,814.35           | 52,649.29           | 60,127.25           | 26,052.00           | 25,381.00           |
| 5120.002                         | SBS                                     | 39,913.44           | 43,481.50           | 47,591.58           | 45,874.22           | 48,332.93           |
| 5120.003                         | Medicare                                | 9,436.21            | 10,282.78           | 11,257.36           | 10,851.23           | 11,432.76           |
| 5120.004                         | PERS                                    | 148,800.61          | 178,031.13          | 192,215.17          | 190,065.15          | 220,469.62          |
| 5120.005                         | Health Insurance                        | 131,849.57          | 146,444.34          | 117,765.27          | 146,953.14          | 177,921.60          |
| 5120.006                         | Life Insurance                          | 86.44               | 94.92               | 92.58               | 94.92               | 80.76               |
| 5120.007                         | Workmen's Compensation                  | 49,899.56           | 42,599.21           | 44,450.99           | 42,760.82           | 33,041.35           |
| 5120.008                         | Unemployment                            | 20.64               | 2,366.34            | .00                 | .00                 | .00                 |
| <i>Fringe Benefits Totals</i>    |   | <b>\$400,820.82</b> | <b>\$475,949.51</b> | <b>\$473,500.20</b> | <b>\$462,651.48</b> | <b>\$516,660.02</b> |
| <i>Operating Expenses</i>        |   |                     |                     |                     |                     |                     |
| 5201.000                         | Training and Travel                     | 21,101.24           | 25,413.54           | 12,139.94           | 24,000.00           | 34,500.00           |
| 5202.000                         | Uniforms                                | 2,105.08            | 2,955.70            | 2,264.99            | 2,700.00            | 2,700.00            |
| 5203.001                         | Electric                                | 38,767.38           | 41,566.53           | 39,440.80           | 40,000.00           | 40,000.00           |
| 5203.005                         | Heating Fuel                            | 16,696.62           | 14,766.60           | 14,171.88           | 15,000.00           | 15,000.00           |
| 5204.000                         | Telephone                               | 485.65              | .00                 | .00                 | 500.00              | .00                 |
| 5204.001                         | Cell Phone Stipend                      | 300.00              | 300.00              | 300.00              | 300.00              | .00                 |
| 5205.000                         | Insurance                               | 31,770.32           | 43,496.15           | 51,921.68           | 53,451.00           | 69,200.00           |
| 5206.000                         | Supplies                                | 18,915.70           | 22,621.48           | 21,024.15           | 25,500.00           | 25,500.00           |
| 5207.000                         | Repairs & Maintenance                   | 16,242.17           | 5,795.75            | 5,906.36            | 13,300.00           | 10,500.00           |
| 5208.000                         | Bldg Repair & Maint                     | 26,095.08           | 46,510.83           | 37,123.40           | 28,060.00           | 24,241.00           |
| 5211.000                         | Data Processing Fees                    | 78,275.04           | 82,883.04           | 89,894.04           | 100,538.00          | 96,443.00           |
| 5211.001                         | Information Technology Special Projects | .00                 | 9,702.00            | 15,000.00           | .00                 | .00                 |
| 5212.000                         | Contracted/Purchased Serv               | 2,417.50            | 2,575.00            | 9,960.00            | 34,000.00           | 46,750.00           |
| 5221.000                         | Transportation/Vehicles                 | 157,455.95          | 164,505.97          | 212,113.22          | 209,789.00          | 210,278.00          |
| 5222.000                         | Postage                                 | 148.25              | 263.44              | 103.40              | 350.00              | 500.00              |
| 5223.000                         | Tools & Small Equipment                 | 42,868.96           | 62,787.03           | 66,492.31           | 75,883.00           | 52,000.00           |



# General Fund - Fire Department

Budget Year 2022

| Account  | Account Description              | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget    |
|----------|----------------------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| Fund     | <b>100 - General Fund</b>        |                    |                    |                    |                     |                |
|          | <i>Operating Expenses</i>        |                    |                    |                    |                     |                |
| 5224.000 | Dues & Publications              | .00                | 695.00             | 910.00             | 2,025.00            | 2,350.00       |
| 5226.000 | Advertising                      | 2,600.05           | 428.30             | 1,200.55           | 750.00              | 750.00         |
| 5290.000 | Other Expenses                   | 50,764.19          | 46,943.70          | 48,810.21          | .00                 | .00            |
|          | <i>Operating Expenses Totals</i> | \$507,009.18       | \$574,210.06       | \$628,776.93       | \$626,146.00        | \$630,712.00   |
| Fund     | <b>100 - General Fund Totals</b> | \$1,513,867.56     | \$1,684,580.00     | \$1,795,462.98     | \$1,811,106.93      | \$1,910,455.34 |
|          | Net Grand Totals                 | \$1,513,867.56     | \$1,684,580.00     | \$1,795,462.98     | \$1,811,106.93      | \$1,910,455.34 |



# General Fund - Ambulance

Budget Year 2022

| Account                               | Account Description       | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |                           |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>             |                           |                     |                     |                     |                     |                     |
| 5110.001                              | Regular Salaries/Wages    | 66,678.19           | 66,618.70           | 68,817.83           | 82,452.51           | 100,524.84          |
| 5110.002                              | Holidays                  | 3,448.16            | 3,598.88            | 2,968.14            | .00                 | .00                 |
| 5110.003                              | Sick Leave                | 2,998.40            | 5,895.40            | .00                 | .00                 | .00                 |
| 5110.004                              | Overtime                  | 11,108.34           | 6,891.29            | 8,583.56            | 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>\$84,233.09</b>  | <b>\$83,004.27</b>  | <b>\$80,369.53</b>  | <b>\$107,452.51</b> | <b>\$125,524.84</b> |
| <i>Fringe Benefits</i>                |                           |                     |                     |                     |                     |                     |
| 5120.001                              | Annual Leave              | 7,645.92            | 7,215.68            | 11,391.24           | 3,265.00            | 3,330.00            |
| 5120.002                              | SBS                       | 5,632.19            | 5,530.49            | 5,624.94            | 6,786.91            | 7,898.89            |
| 5120.003                              | Medicare                  | 1,332.25            | 1,308.18            | 1,330.54            | 1,605.40            | 1,868.40            |
| 5120.004                              | PERS                      | 23,252.12           | 25,353.39           | 26,437.43           | 22,539.50           | 26,515.34           |
| 5120.005                              | Health Insurance          | 31,867.55           | 30,693.94           | 26,044.60           | 30,224.76           | 32,972.40           |
| 5120.006                              | Life Insurance            | 14.16               | 14.16               | 14.16               | 14.16               | 14.16               |
| 5120.007                              | Workmen's Compensation    | 7,111.48            | 5,539.51            | 5,423.35            | 6,554.51            | 5,579.35            |
| <i>Fringe Benefits Totals</i>         |                           | <b>\$76,855.67</b>  | <b>\$75,655.35</b>  | <b>\$76,266.26</b>  | <b>\$70,990.24</b>  | <b>\$78,178.54</b>  |
| <i>Operating Expenses</i>             |                           |                     |                     |                     |                     |                     |
| 5201.000                              | Training and Travel       | 8,833.03            | 13,989.73           | 13,075.63           | 24,500.00           | 31,000.00           |
| 5202.000                              | Uniforms                  | 514.31              | 980.57              | 1,954.54            | 3,000.00            | 3,500.00            |
| 5204.000                              | Telephone                 | 1,141.24            | 1,202.70            | 1,491.84            | 1,200.00            | 1,600.00            |
| 5206.000                              | Supplies                  | 21,864.36           | 18,348.86           | 24,989.79           | 40,034.70           | 39,500.00           |
| 5207.000                              | Repairs & Maintenance     | .00                 | .00                 | .00                 | 2,500.00            | 2,500.00            |
| 5212.000                              | Contracted/Purchased Serv | 16,484.64           | 16,484.64           | 19,707.64           | 25,300.00           | 26,800.00           |
| 5221.000                              | Transportation/Vehicles   | 72,458.66           | 76,187.95           | 81,454.91           | 78,849.00           | 82,224.00           |
| 5222.000                              | Postage                   | 439.04              | 285.05              | 268.05              | 500.00              | 500.00              |
| 5223.000                              | Tools & Small Equipment   | 243.64              | 2,224.40            | 3,181.25            | 11,700.00           | 13,900.00           |
| 5224.000                              | Dues & Publications       | .00                 | .00                 | .00                 | 150.00              | 150.00              |
| 5290.000                              | Other Expenses            | 3,140.78            | 1,159.33            | 180.00              | .00                 | .00                 |
| <i>Operating Expenses Totals</i>      |                           | <b>\$125,119.70</b> | <b>\$130,863.23</b> | <b>\$146,303.65</b> | <b>\$187,733.70</b> | <b>\$201,674.00</b> |
| <b>Fund 100 - General Fund Totals</b> |                           | <b>\$286,208.46</b> | <b>\$289,522.85</b> | <b>\$302,939.44</b> | <b>\$366,176.45</b> | <b>\$405,377.38</b> |
| <b>Net Grand Totals</b>               |                           | <b>\$286,208.46</b> | <b>\$289,522.85</b> | <b>\$302,939.44</b> | <b>\$366,176.45</b> | <b>\$405,377.38</b> |



# General Fund - Search and Rescue

Budget Year 2022

| Account                               | Account Description              | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget        |
|---------------------------------------|----------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| <b>Fund 100 - General Fund</b>        |                                  |                    |                    |                    |                     |                    |
| <i>Salaries and Wages</i>             |                                  |                    |                    |                    |                     |                    |
| 5110.010                              | Temp Wages                       | 5,500.00           | 6,300.00           | 5,500.00           | 5,000.00            | 5,000.00           |
|                                       | <i>Salaries and Wages Totals</i> | \$5,500.00         | \$6,300.00         | \$5,500.00         | \$5,000.00          | \$5,000.00         |
| <i>Fringe Benefits</i>                |                                  |                    |                    |                    |                     |                    |
| 5120.002                              | SBS                              | 337.26             | 390.66             | 337.26             | 306.50              | 306.50             |
| 5120.003                              | Medicare                         | 79.84              | 92.43              | 79.78              | 72.50               | 72.50              |
| 5120.007                              | Workmen's Compensation           | 221.43             | 313.17             | 323.84             | 296.00              | 216.50             |
|                                       | <i>Fringe Benefits Totals</i>    | \$638.53           | \$796.26           | \$740.88           | \$675.00            | \$595.50           |
| <i>Operating Expenses</i>             |                                  |                    |                    |                    |                     |                    |
| 5201.000                              | Training and Travel              | 6,545.48           | 2,948.79           | .00                | 7,000.00            | 14,500.00          |
| 5204.000                              | Telephone                        | 1,622.12           | 1,626.17           | 1,658.07           | 1,600.00            | 1,600.00           |
| 5206.000                              | Supplies                         | 5,352.21           | 3,939.10           | 4,093.74           | 14,000.00           | 5,000.00           |
| 5207.000                              | Repairs & Maintenance            | .00                | .00                | .00                | 1,350.00            | 1,350.00           |
| 5212.000                              | Contracted/Purchased Serv        | 4,195.00           | 3,153.98           | 3,250.00           | 2,500.00            | 2,100.00           |
| 5221.000                              | Transportation/Vehicles          | 372.00             | 458.99             | 244.00             | 1,148.00            | 1,148.00           |
| 5223.000                              | Tools & Small Equipment          | 10,233.89          | 5,224.20           | 3,539.97           | 6,300.00            | 4,600.00           |
| 5224.000                              | Dues & Publications              | 775.00             | 645.00             | 715.00             | 1,200.00            | 1,200.00           |
| 5290.000                              | Other Expenses                   | 11,168.00          | 1,285.26           | 6,216.76           | .00                 | .00                |
|                                       | <i>Operating Expenses Totals</i> | \$40,263.70        | \$19,281.49        | \$19,717.54        | \$35,098.00         | \$31,498.00        |
| <b>Fund 100 - General Fund Totals</b> |                                  | <b>\$46,402.23</b> | <b>\$26,377.75</b> | <b>\$25,958.42</b> | <b>\$40,773.00</b>  | <b>\$37,093.50</b> |
| <b>Net Grand Totals</b>               |                                  | <b>\$46,402.23</b> | <b>\$26,377.75</b> | <b>\$25,958.42</b> | <b>\$40,773.00</b>  | <b>\$37,093.50</b> |



# General Fund - Public Works Administration

Budget Year 2022

| Account                               | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>             |   |                     |                     |                     |                     |                     |
| 5110.001                              | Regular Salaries/Wages                  | 280,351.97          | 257,451.76          | 281,820.77          | 342,470.92          | 348,155.73          |
| 5110.002                              | Holidays                                | 12,808.00           | 13,871.45           | 12,172.28           | .00                 | .00                 |
| 5110.003                              | Sick Leave                              | 9,228.82            | 20,829.82           | 10,640.69           | .00                 | .00                 |
| 5110.004                              | Overtime                                | .00                 | .00                 | .00                 | 1,000.01            | 1,000.01            |
| 5110.010                              | Temp Wages                              | .00                 | 4,785.00            | .00                 | 1,000.00            | 1,000.00            |
| <i>Salaries and Wages Totals</i>      |   | <b>\$302,388.79</b> | <b>\$296,938.03</b> | <b>\$304,633.74</b> | <b>\$344,470.93</b> | <b>\$350,155.74</b> |
| <i>Fringe Benefits</i>                |   |                     |                     |                     |                     |                     |
| 5120.001                              | Annual Leave                            | 24,967.03           | 34,558.18           | 17,879.32           | 12,737.00           | 13,014.00           |
| 5120.002                              | SBS                                     | 20,158.83           | 20,412.71           | 19,862.12           | 21,896.65           | 22,262.08           |
| 5120.003                              | Medicare                                | 4,768.40            | 4,828.44            | 4,698.21            | 5,179.52            | 5,265.94            |
| 5120.004                              | PERS                                    | 86,412.90           | 89,198.86           | 91,662.86           | 95,180.23           | 103,844.35          |
| 5120.005                              | Health Insurance                        | 107,482.03          | 95,532.83           | 71,834.26           | 92,109.24           | 111,207.36          |
| 5120.006                              | Life Insurance                          | 50.52               | 44.71               | 38.53               | 44.40               | 44.40               |
| 5120.007                              | Workmen's Compensation                  | 1,937.79            | 1,645.22            | 1,468.06            | 1,642.89            | 1,125.78            |
| <i>Fringe Benefits Totals</i>         |   | <b>\$245,777.50</b> | <b>\$246,220.95</b> | <b>\$207,443.36</b> | <b>\$228,789.93</b> | <b>\$256,763.91</b> |
| <i>Operating Expenses</i>             |   |                     |                     |                     |                     |                     |
| 5201.000                              | Training and Travel                     | 661.00              | 2,983.10            | 9.80                | 4,000.00            | 4,000.00            |
| 5204.000                              | Telephone                               | 416.08              | 428.76              | 398.88              | 370.00              | 370.00              |
| 5204.001                              | Cell Phone Stipend                      | 600.00              | 600.00              | 600.00              | 600.00              | 600.00              |
| 5206.000                              | Supplies                                | 6,216.65            | 3,499.23            | 3,877.49            | 7,000.00            | 5,500.00            |
| 5207.000                              | Repairs & Maintenance                   | 1,485.00            | 948.60              | 1,485.00            | 2,000.00            | 2,000.00            |
| 5211.000                              | Data Processing Fees                    | 100,244.04          | 106,682.04          | 97,382.04           | 103,138.00          | 110,078.00          |
| 5211.001                              | Information Technology Special Projects | .00                 | 14,112.00           | .00                 | .00                 | .00                 |
| 5212.000                              | Contracted/Purchased Serv               | 988.80              | 25.00               | 673.31              | 1,000.00            | 1,000.00            |
| 5221.000                              | Transportation/Vehicles                 | 900.00              | 900.00              | 900.00              | 900.00              | 900.00              |
| 5223.000                              | Tools & Small Equipment                 | .00                 | .00                 | 3,459.98            | .00                 | .00                 |
| 5224.000                              | Dues & Publications                     | 200.00              | 2,292.44            | 470.00              | 370.00              | 470.00              |
| 5226.000                              | Advertising                             | .00                 | 268.80              | 2,946.00            | 3,300.00            | 3,300.00            |
| 5227.002                              | Rent-Equipment                          | 3,072.00            | .00                 | 6,144.00            | 3,072.00            | 3,072.00            |
| 5290.000                              | Other Expenses                          | .00                 | 855.20              | 271.70              | .00                 | .00                 |
| <i>Operating Expenses Totals</i>      |   | <b>\$114,783.57</b> | <b>\$133,595.17</b> | <b>\$118,618.20</b> | <b>\$125,750.00</b> | <b>\$131,290.00</b> |
| <b>Fund 100 - General Fund Totals</b> |   | <b>\$662,949.86</b> | <b>\$676,754.15</b> | <b>\$630,695.30</b> | <b>\$699,010.86</b> | <b>\$738,209.65</b> |



# General Fund - Engineering

Budget Year 2022

| Account                               | Account Description       | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |                           |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>             |                           |                     |                     |                     |                     |                     |
| 5110.001                              | Regular Salaries/Wages    | 403,772.91          | 432,696.53          | 401,659.56          | 386,520.12          | 379,188.63          |
| 5110.002                              | Holidays                  | 17,567.00           | 19,189.95           | 19,248.00           | .00                 | .00                 |
| 5110.003                              | Sick Leave                | 18,816.84           | 13,485.24           | 14,955.01           | .00                 | .00                 |
| 5110.004                              | Overtime                  | 23,619.00           | 11,505.00           | 2,203.50            | 30,000.00           | 30,000.00           |
| 5110.010                              | Temp Wages                | 62,775.00           | 54,574.00           | 46,917.00           | 110,605.00          | 2,000.00            |
| <i>Salaries and Wages Totals</i>      |                           | <b>\$526,550.75</b> | <b>\$531,450.72</b> | <b>\$484,983.07</b> | <b>\$527,125.12</b> | <b>\$411,188.63</b> |
| <i>Fringe Benefits</i>                |                           |                     |                     |                     |                     |                     |
| 5120.001                              | Annual Leave              | 43,954.59           | 33,178.46           | 68,962.94           | 18,547.00           | 13,269.00           |
| 5120.002                              | SBS                       | 35,108.29           | 34,666.97           | 34,002.80           | 33,449.61           | 26,019.39           |
| 5120.003                              | Medicare                  | 8,304.61            | 8,200.16            | 8,043.09            | 7,912.24            | 6,154.62            |
| 5120.004                              | PERS                      | 114,109.56          | 140,306.17          | 137,439.29          | 122,259.71          | 132,516.59          |
| 5120.005                              | Health Insurance          | 114,304.19          | 101,167.71          | 73,879.43           | 61,884.48           | 100,482.36          |
| 5120.006                              | Life Insurance            | 60.62               | 60.18               | 56.99               | 50.52               | 22.20               |
| 5120.007                              | Workmen's Compensation    | 22,227.69           | 23,415.46           | 19,624.57           | 22,353.92           | 9,460.75            |
| 5120.008                              | Unemployment              | 2,888.75            | .00                 | .00                 | .00                 | .00                 |
| <i>Fringe Benefits Totals</i>         |                           | <b>\$340,958.30</b> | <b>\$340,995.11</b> | <b>\$342,009.11</b> | <b>\$266,457.48</b> | <b>\$287,924.91</b> |
| <i>Operating Expenses</i>             |                           |                     |                     |                     |                     |                     |
| 5201.000                              | Training and Travel       | 1,666.27            | 3,671.10            | 1,706.55            | 3,000.00            | 1,700.00            |
| 5202.000                              | Uniforms                  | .00                 | .00                 | .00                 | 500.00              | 500.00              |
| 5204.001                              | Cell Phone Stipend        | 1,175.00            | 900.00              | 750.00              | 1,200.00            | 1,200.00            |
| 5206.000                              | Supplies                  | 412.41              | 174.60              | 346.18              | 1,500.00            | 1,500.00            |
| 5212.000                              | Contracted/Purchased Serv | 20,436.55           | 37,523.00           | 44,586.60           | 64,400.00           | 120,000.00          |
| 5221.000                              | Transportation/Vehicles   | 3,540.57            | 4,320.12            | 1,890.31            | 8,586.00            | 7,497.00            |
| 5222.000                              | Postage                   | .00                 | .00                 | .00                 | 100.00              | 100.00              |
| 5223.000                              | Tools & Small Equipment   | 2,633.95            | .00                 | .00                 | 500.00              | 500.00              |
| 5224.000                              | Dues & Publications       | 649.00              | 270.00              | 77.00               | 1,500.00            | 300.00              |
| 5226.000                              | Advertising               | 3,631.90            | 106.85              | 392.45              | 2,500.00            | 5,000.00            |
| 5290.000                              | Other Expenses            | .00                 | 16.47               | 105.00              | .00                 | .00                 |
| <i>Operating Expenses Totals</i>      |                           | <b>\$34,145.65</b>  | <b>\$46,982.14</b>  | <b>\$49,854.09</b>  | <b>\$83,786.00</b>  | <b>\$138,297.00</b> |
| <b>Fund 100 - General Fund Totals</b> |                           | <b>\$901,654.70</b> | <b>\$919,427.97</b> | <b>\$876,846.27</b> | <b>\$877,368.60</b> | <b>\$837,410.54</b> |
| <b>Net Grand Totals</b>               |                           | <b>\$901,654.70</b> | <b>\$919,427.97</b> | <b>\$876,846.27</b> | <b>\$877,368.60</b> | <b>\$837,410.54</b> |



# General Fund - Streets

Budget Year 2022

| Account                          | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|----------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>   |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>        |   |                     |                     |                     |                     |                     |
| 5110.001                         | Regular Salaries/Wages                  | 218,723.85          | 189,078.90          | 230,140.71          | 233,818.92          | 239,344.29          |
| 5110.002                         | Holidays                                | 8,168.52            | 9,195.99            | 9,001.01            | .00                 | .00                 |
| 5110.003                         | Sick Leave                              | 4,490.51            | 8,715.37            | 11,712.40           | .00                 | .00                 |
| 5110.004                         | Overtime                                | 20,472.38           | 10,083.71           | 22,262.30           | 27,500.00           | 27,500.00           |
| 5110.010                         | Temp Wages                              | 99,577.50           | 97,449.00           | 50,187.50           | 51,028.00           | 51,028.00           |
| <i>Salaries and Wages Totals</i> |   | <b>\$351,432.76</b> | <b>\$314,522.97</b> | <b>\$323,303.92</b> | <b>\$312,346.92</b> | <b>\$317,872.29</b> |
| <i>Fringe Benefits</i>           |   |                     |                     |                     |                     |                     |
| 5120.001                         | Annual Leave                            | 8,802.03            | 9,135.44            | 8,430.08            | 7,557.00            | 7,859.00            |
| 5120.002                         | SBS                                     | 22,091.62           | 19,858.65           | 20,401.25           | 19,610.31           | 19,967.37           |
| 5120.003                         | Medicare                                | 5,225.59            | 4,697.39            | 4,825.73            | 4,638.62            | 4,723.13            |
| 5120.004                         | PERS                                    | 64,141.63           | 61,898.36           | 80,750.93           | 71,072.19           | 82,302.55           |
| 5120.005                         | Health Insurance                        | 44,274.38           | 51,235.10           | 59,114.75           | 73,150.68           | 69,843.72           |
| 5120.006                         | Life Insurance                          | 36.27               | 29.61               | 38.28               | 24.12               | 24.12               |
| 5120.007                         | Workmen's Compensation                  | 16,471.18           | 15,100.59           | 18,827.96           | 20,583.80           | 15,988.72           |
| 5120.008                         | Unemployment                            | .00                 | 62.45               | 184.00              | .00                 | .00                 |
| <i>Fringe Benefits Totals</i>    |   | <b>\$161,042.70</b> | <b>\$162,017.59</b> | <b>\$192,572.98</b> | <b>\$196,636.72</b> | <b>\$200,708.61</b> |
| <i>Operating Expenses</i>        |   |                     |                     |                     |                     |                     |
| 5201.000                         | Training and Travel                     | 551.99              | 404.03              | 610.00              | 4,000.00            | 2,200.00            |
| 5202.000                         | Uniforms                                | 4,076.85            | 4,647.89            | 3,067.94            | 3,000.00            | 3,000.00            |
| 5203.001                         | Electric                                | 82,820.44           | 82,763.84           | 82,663.74           | 82,822.00           | 82,822.00           |
| 5204.000                         | Telephone                               | 105.50              | 613.25              | 914.41              | 100.00              | 1,000.00            |
| 5204.001                         | Cell Phone Stipend                      | 150.00              | 300.00              | 1,075.00            | 1,200.00            | 1,200.00            |
| 5206.000                         | Supplies                                | 105,882.37          | 204,108.16          | 251,968.03          | 209,500.00          | 198,000.00          |
| 5207.000                         | Repairs & Maintenance                   | .00                 | 39.38               | 454.52              | 10,200.00           | 10,200.00           |
| 5208.000                         | Bldg Repair & Maint                     | 3,123.05            | 4,564.95            | 8,439.85            | 9,526.00            | 11,598.00           |
| 5211.000                         | Data Processing Fees                    | 22,815.00           | 23,820.00           | 23,859.96           | 24,214.00           | 22,441.00           |
| 5211.001                         | Information Technology Special Projects | .00                 | 1,764.00            | .00                 | .00                 | .00                 |
| 5212.000                         | Contracted/Purchased Serv               | 58,888.81           | 25,557.45           | 52,648.69           | 97,000.00           | 92,000.00           |
| 5214.000                         | Interdepartment Services                | 21,262.66           | 14,151.56           | 26,299.59           | .00                 | .00                 |
| 5221.000                         | Transportation/Vehicles                 | 309,809.17          | 367,231.74          | 359,006.33          | 342,474.00          | 353,479.00          |
| 5222.000                         | Postage                                 | .00                 | .00                 | .00                 | 200.00              | 200.00              |
| 5223.000                         | Tools & Small Equipment                 | 2,805.35            | 5,834.35            | 6,633.91            | 6,000.00            | 12,000.00           |
| 5224.000                         | Dues & Publications                     | 46.00               | .00                 | .00                 | 100.00              | .00                 |





# General Fund - Streets

Budget Year 2022

| Account                               | Account Description   | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget    |
|---------------------------------------|-----------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| Fund <b>100 - General Fund</b>        |                       |                    |                    |                    |                     |                |
| <i>Operating Expenses</i>             |                       |                    |                    |                    |                     |                |
| 5226.000                              | Advertising           | 1,930.93           | 1,293.51           | 297.25             | 800.00              | 500.00         |
| 5227.002                              | Rent-Equipment        | 16,368.00          | 485.38             | 32,736.00          | 16,368.00           | 16,368.00      |
| 5290.000                              | Other Expenses        | 768.69             | 5,963.94           | 1,994.99           | 300.00              | 300.00         |
| 5290.100                              | Unanticipated Repairs | 10,315.62          | .00                | .00                | 50,000.00           | 50,000.00      |
| <i>Operating Expenses Totals</i>      |                       | \$641,720.43       | \$743,543.43       | \$852,670.21       | \$857,804.00        | \$857,308.00   |
| Fund <b>100 - General Fund Totals</b> |                       | \$1,154,195.89     | \$1,220,083.99     | \$1,368,547.11     | \$1,366,787.64      | \$1,375,888.90 |
| Net Grand Totals                      |                       | \$1,154,195.89     | \$1,220,083.99     | \$1,368,547.11     | \$1,366,787.64      | \$1,375,888.90 |



# General Fund - Recreation

Budget Year 2022

| Account                          | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|----------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>   |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>        |   |                     |                     |                     |                     |                     |
| 5110.001                         | Regular Salaries/Wages                  | 100,207.49          | 146,548.95          | 147,693.03          | 165,714.12          | 168,632.10          |
| 5110.002                         | Holidays                                | 5,449.35            | 6,271.16            | 6,917.68            | .00                 | .00                 |
| 5110.003                         | Sick Leave                              | 8,689.62            | 8,602.06            | 7,419.31            | .00                 | .00                 |
| 5110.004                         | Overtime                                | 3,800.03            | 7,449.12            | 13,160.14           | 4,000.01            | 4,000.01            |
| 5110.010                         | Temp Wages                              | 54,052.75           | 55,679.00           | 40,793.38           | 48,000.00           | 48,000.00           |
| <i>Salaries and Wages Totals</i> |   | <b>\$172,199.24</b> | <b>\$224,550.29</b> | <b>\$215,983.54</b> | <b>\$217,714.13</b> | <b>\$220,632.11</b> |
| <i>Fringe Benefits</i>           |   |                     |                     |                     |                     |                     |
| 5120.001                         | Annual Leave                            | 8,139.69            | 12,237.24           | 10,936.37           | 5,552.00            | 5,805.00            |
| 5120.002                         | SBS                                     | 11,054.76           | 14,580.98           | 13,974.59           | 13,686.06           | 13,880.61           |
| 5120.003                         | Medicare                                | 2,614.90            | 3,449.02            | 3,305.59            | 3,237.35            | 3,283.34            |
| 5120.004                         | PERS                                    | 30,720.24           | 50,537.11           | 51,631.84           | 48,211.25           | 53,578.05           |
| 5120.005                         | Health Insurance                        | 44,693.39           | 60,834.52           | 55,859.87           | 81,547.56           | 55,988.40           |
| 5120.006                         | Life Insurance                          | 26.76               | 35.18               | 34.35               | 28.32               | 36.36               |
| 5120.007                         | Workmen's Compensation                  | 13,721.99           | 15,890.00           | 13,439.56           | 13,040.90           | 9,443.03            |
| 5120.008                         | Unemployment                            | 150.99              | 56.05               | 238.56              | .00                 | .00                 |
| <i>Fringe Benefits Totals</i>    |   | <b>\$111,122.72</b> | <b>\$157,620.10</b> | <b>\$149,420.73</b> | <b>\$165,303.44</b> | <b>\$142,014.79</b> |
| <i>Operating Expenses</i>        |   |                     |                     |                     |                     |                     |
| 5201.000                         | Training and Travel                     | 1,298.13            | 859.80              | 375.00              | 142.00              | 2,142.00            |
| 5202.000                         | Uniforms                                | 240.03              | 882.86              | 537.79              | 600.00              | 600.00              |
| 5203.001                         | Electric                                | 50,525.51           | 58,510.15           | 55,360.63           | 52,000.00           | 52,000.00           |
| 5204.000                         | Telephone                               | .00                 | 265.92              | 398.88              | .00                 | 400.00              |
| 5204.001                         | Cell Phone Stipend                      | .00                 | 1,075.00            | 975.00              | 900.00              | 900.00              |
| 5205.000                         | Insurance                               | 3,358.06            | 5,353.73            | 6,267.20            | 6,500.00            | 9,400.00            |
| 5206.000                         | Supplies                                | 31,468.10           | 22,809.40           | 18,869.93           | 39,000.00           | 39,200.00           |
| 5207.000                         | Repairs & Maintenance                   | 15,842.92           | 1,590.58            | 7,674.52            | 19,500.00           | 26,000.00           |
| 5208.000                         | Bldg Repair & Maint                     | 31,020.62           | 31,893.76           | 62,097.42           | 63,851.00           | 46,914.00           |
| 5211.000                         | Data Processing Fees                    | 18,768.00           | 19,695.00           | 18,015.96           | 18,553.00           | 19,495.00           |
| 5211.001                         | Information Technology Special Projects | .00                 | 1,764.00            | .00                 | .00                 | .00                 |
| 5212.000                         | Contracted/Purchased Serv               | 39,658.59           | 27,690.78           | 620.00              | 60,975.00           | 69,500.00           |
| 5214.000                         | Interdepartment Services                | .00                 | .00                 | .00                 | 30,000.00           | .00                 |
| 5221.000                         | Transportation/Vehicles                 | 51,471.77           | 66,141.35           | 66,155.52           | 82,496.00           | 77,693.00           |
| 5223.000                         | Tools & Small Equipment                 | 6,324.77            | 10,123.31           | 4,160.98            | 8,000.00            | 5,000.00            |
| 5226.000                         | Advertising                             | 1,112.30            | 241.50              | 487.20              | 1,200.00            | 600.00              |



# General Fund - Recreation

Budget Year 2022

| Account  | Account Description              | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget  |
|----------|----------------------------------|--------------------|--------------------|--------------------|---------------------|--------------|
| Fund     | <b>100 - General Fund</b>        |                    |                    |                    |                     |              |
|          | <i>Operating Expenses</i>        |                    |                    |                    |                     |              |
| 5227.002 | Rent-Equipment                   | 669.69             | 3,409.30           | 6,731.38           | 2,000.00            | 2,000.00     |
| 5290.000 | Other Expenses                   | 566.35             | 1,151.33           | 534.21             | 600.00              | 4,600.00     |
|          | <i>Operating Expenses Totals</i> | \$252,324.84       | \$253,457.77       | \$249,261.62       | \$386,317.00        | \$356,444.00 |
| Fund     | <b>100 - General Fund Totals</b> | \$535,646.80       | \$635,628.16       | \$614,665.89       | \$769,334.57        | \$719,090.90 |
|          | Net Grand Totals                 | \$535,646.80       | \$635,628.16       | \$614,665.89       | \$769,334.57        | \$719,090.90 |



# General Fund - Building Officials

Budget Year 2022

| Account                               | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>             |   |                     |                     |                     |                     |                     |
| 5110.001                              | Regular Salaries/Wages                  | 97,176.65           | 110,029.39          | 113,362.02          | 125,086.86          | 142,748.73          |
| 5110.002                              | Holidays                                | 5,419.04            | 5,331.14            | 4,268.11            | .00                 | .00                 |
| 5110.003                              | Sick Leave                              | 2,973.92            | 2,662.75            | 1,290.21            | .00                 | .00                 |
| 5110.010                              | Temp Wages                              | 12,162.50           | .00                 | .00                 | .00                 | .00                 |
| <i>Salaries and Wages Totals</i>      |   | <b>\$117,732.11</b> | <b>\$118,023.28</b> | <b>\$118,920.34</b> | <b>\$125,086.86</b> | <b>\$142,748.73</b> |
| <i>Fringe Benefits</i>                |   |                     |                     |                     |                     |                     |
| 5120.001                              | Annual Leave                            | 9,856.91            | 3,780.74            | 10,664.62           | 4,243.00            | 4,539.00            |
| 5120.002                              | SBS                                     | 7,853.45            | 7,484.91            | 7,961.84            | 7,928.02            | 9,028.53            |
| 5120.003                              | Medicare                                | 1,857.67            | 1,770.51            | 1,883.33            | 1,875.29            | 2,135.67            |
| 5120.004                              | PERS                                    | 28,896.11           | 34,110.23           | 37,197.59           | 34,832.61           | 42,264.57           |
| 5120.005                              | Health Insurance                        | 24,314.57           | 55,935.18           | 44,224.70           | 51,322.80           | 55,988.40           |
| 5120.006                              | Life Insurance                          | 19.33               | 15.41               | 14.90               | 16.08               | 16.08               |
| 5120.007                              | Workmen's Compensation                  | 5,701.08            | 6,666.87            | 6,906.29            | 6,666.99            | 4,439.61            |
| <i>Fringe Benefits Totals</i>         |   | <b>\$78,499.12</b>  | <b>\$109,763.85</b> | <b>\$108,853.27</b> | <b>\$106,884.79</b> | <b>\$118,411.86</b> |
| <i>Operating Expenses</i>             |   |                     |                     |                     |                     |                     |
| 5201.000                              | Training and Travel                     | 10,633.28           | 16,660.39           | 12,577.34           | 7,000.00            | 7,000.00            |
| 5204.001                              | Cell Phone Stipend                      | 525.00              | 300.00              | 300.00              | 600.00              | 600.00              |
| 5206.000                              | Supplies                                | 584.52              | 552.84              | 900.32              | 550.00              | 550.00              |
| 5211.000                              | Data Processing Fees                    | 14,721.96           | 15,570.00           | 15,093.96           | 15,723.00           | 16,549.00           |
| 5211.001                              | Information Technology Special Projects | .00                 | 1,764.00            | .00                 | .00                 | .00                 |
| 5212.000                              | Contracted/Purchased Serv               | .00                 | .00                 | 15.00               | 3,750.00            | 35,000.00           |
| 5221.000                              | Transportation/Vehicles                 | 10,138.78           | 11,034.50           | 10,444.01           | 10,674.00           | 10,917.00           |
| 5223.000                              | Tools & Small Equipment                 | 70.78               | 76.00               | 132.63              | 200.00              | 200.00              |
| 5224.000                              | Dues & Publications                     | 1,232.37            | 2,016.76            | 2,173.23            | 1,450.00            | 1,450.00            |
| 5226.000                              | Advertising                             | 1,366.20            | .00                 | .00                 | 250.00              | 250.00              |
| <i>Operating Expenses Totals</i>      |   | <b>\$39,272.89</b>  | <b>\$47,974.49</b>  | <b>\$41,636.49</b>  | <b>\$40,197.00</b>  | <b>\$72,516.00</b>  |
| <b>Fund 100 - General Fund Totals</b> |   | <b>\$235,504.12</b> | <b>\$275,761.62</b> | <b>\$269,410.10</b> | <b>\$272,168.65</b> | <b>\$333,676.59</b> |
| <b>Net Grand Totals</b>               |   | <b>\$235,504.12</b> | <b>\$275,761.62</b> | <b>\$269,410.10</b> | <b>\$272,168.65</b> | <b>\$333,676.59</b> |



# General Fund - Library

Budget Year 2022

| Account                          | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|----------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>   |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>        |   |                     |                     |                     |                     |                     |
| 5110.001                         | Regular Salaries/Wages                  | 285,096.25          | 291,577.79          | 266,956.47          | 363,640.86          | 371,634.29          |
| 5110.002                         | Holidays                                | 13,525.12           | 14,238.09           | 14,316.77           | .00                 | .00                 |
| 5110.003                         | Sick Leave                              | 9,342.59            | 10,620.27           | 22,850.64           | .00                 | .00                 |
| 5110.004                         | Overtime                                | 1,390.75            | 172.44              | 31.20               | .00                 | .00                 |
| 5110.010                         | Temp Wages                              | 20,743.63           | 18,460.32           | 17,500.25           | 28,878.00           | 28,878.00           |
| <i>Salaries and Wages Totals</i> |   | <b>\$330,098.34</b> | <b>\$335,068.91</b> | <b>\$321,655.33</b> | <b>\$392,518.86</b> | <b>\$400,512.29</b> |
| <i>Fringe Benefits</i>           |   |                     |                     |                     |                     |                     |
| 5120.001                         | Annual Leave                            | 29,919.19           | 22,693.46           | 28,671.63           | 16,639.00           | 17,356.00           |
| 5120.002                         | SBS                                     | 22,001.77           | 21,930.70           | 21,474.95           | 25,081.42           | 25,615.20           |
| 5120.003                         | Medicare                                | 5,223.24            | 5,187.56            | 5,079.74            | 5,932.82            | 6,059.10            |
| 5120.004                         | PERS                                    | 83,506.06           | 94,882.44           | 94,040.07           | 100,373.26          | 109,654.29          |
| 5120.005                         | Health Insurance                        | 63,322.20           | 74,101.35           | 64,560.38           | 94,953.24           | 103,584.72          |
| 5120.006                         | Life Insurance                          | 94.37               | 107.15              | 88.95               | 90.96               | 84.84               |
| 5120.007                         | Workmen's Compensation                  | 2,069.25            | 1,823.12            | 1,577.00            | 1,805.60            | 1,241.70            |
| 5120.008                         | Unemployment                            | .00                 | 4.86                | .00                 | .00                 | .00                 |
| <i>Fringe Benefits Totals</i>    |   | <b>\$206,136.08</b> | <b>\$220,730.64</b> | <b>\$215,492.72</b> | <b>\$244,876.30</b> | <b>\$263,595.85</b> |
| <i>Operating Expenses</i>        |   |                     |                     |                     |                     |                     |
| 5201.000                         | Training and Travel                     | 4,855.96            | 5,561.93            | 1,973.30            | 2,400.00            | 5,100.00            |
| 5203.001                         | Electric                                | 22,583.06           | 22,064.99           | 21,943.73           | 22,000.00           | 22,000.00           |
| 5204.000                         | Telephone                               | (26.39)             | 32.99               | .00                 | 100.00              | 100.00              |
| 5204.001                         | Cell Phone Stipend                      | 200.00              | .00                 | .00                 | 300.00              | 300.00              |
| 5205.000                         | Insurance                               | 16,560.03           | 18,736.88           | 24,454.98           | 25,153.00           | 36,700.00           |
| 5206.000                         | Supplies                                | 13,393.14           | 19,726.53           | 20,092.42           | 20,011.41           | 20,000.00           |
| 5207.000                         | Repairs & Maintenance                   | .00                 | .00                 | 50.00               | 1,200.00            | 1,200.00            |
| 5208.000                         | Bldg Repair & Maint                     | 22,023.75           | 26,831.86           | 36,065.54           | 38,106.00           | 41,039.00           |
| 5211.000                         | Data Processing Fees                    | 110,189.04          | 117,660.96          | 109,418.04          | 118,231.00          | 122,959.00          |
| 5211.001                         | Information Technology Special Projects | .00                 | 16,758.00           | .00                 | .00                 | .00                 |
| 5212.000                         | Contracted/Purchased Serv               | 52,711.50           | 46,725.90           | 56,945.31           | 67,000.00           | 65,354.00           |
| 5214.000                         | Interdepartment Services                | 151.50              | .00                 | .00                 | .00                 | .00                 |
| 5222.000                         | Postage                                 | 6,088.35            | 12,338.28           | 14,000.00           | 15,000.00           | 15,000.00           |
| 5223.000                         | Tools & Small Equipment                 | 788.09              | .00                 | 238.99              | 750.00              | 750.00              |
| 5224.000                         | Dues & Publications                     | 1,012.66            | 939.38              | 617.87              | 1,050.00            | 1,000.00            |
| 5226.000                         | Advertising                             | 4,930.25            | 201.60              | 1,739.80            | 750.00              | 750.00              |



# General Fund - Library

Budget Year 2022

| Account  | Account Description              | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget    |
|----------|----------------------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| Fund     | <b>100 - General Fund</b>        |                    |                    |                    |                     |                |
|          | <i>Operating Expenses</i>        |                    |                    |                    |                     |                |
| 5227.002 | Rent-Equipment                   | 282.90             | 207.00             | 345.00             | 1,150.00            | 900.00         |
| 5240.000 | Books & Publications             | 48,009.46          | 52,449.79          | 53,534.41          | 60,500.00           | 70,000.00      |
| 5290.000 | Other Expenses                   | 152.99             | 900.71             | .00                | 4,000.00            | 4,000.00       |
|          | <i>Operating Expenses Totals</i> | \$303,906.29       | \$341,136.80       | \$341,419.39       | \$377,701.41        | \$407,152.00   |
| Fund     | <b>100 - General Fund Totals</b> | \$840,140.71       | \$896,936.35       | \$878,567.44       | \$1,015,096.57      | \$1,071,260.14 |
|          | Net Grand Totals                 | \$840,140.71       | \$896,936.35       | \$878,567.44       | \$1,015,096.57      | \$1,071,260.14 |



# General Fund - Centennial Hall

Budget Year 2022

| Account                               | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 100 - General Fund</b>        |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>             |   |                     |                     |                     |                     |                     |
| 5110.001                              | Regular Salaries/Wages                  | 194,853.45          | 208,023.51          | 233,279.93          | 265,972.05          | 247,759.47          |
| 5110.002                              | Holidays                                | 8,771.79            | 8,584.06            | 11,264.21           | .00                 | .00                 |
| 5110.003                              | Sick Leave                              | 2,633.00            | 7,104.32            | 9,106.01            | .00                 | .00                 |
| 5110.004                              | Overtime                                | 2,030.42            | 3,595.87            | 2,759.34            | 3,500.00            | 3,500.00            |
| 5110.010                              | Temp Wages                              | .00                 | 7,796.50            | 23,808.50           | 15,000.00           | 15,000.00           |
| <i>Salaries and Wages Totals</i>      |   | <b>\$208,288.66</b> | <b>\$235,104.26</b> | <b>\$280,217.99</b> | <b>\$284,472.05</b> | <b>\$266,259.47</b> |
| <i>Fringe Benefits</i>                |   |                     |                     |                     |                     |                     |
| 5120.001                              | Annual Leave                            | 18,620.20           | 25,081.29           | 24,682.17           | 12,381.00           | 9,596.00            |
| 5120.002                              | SBS                                     | 13,909.38           | 15,949.33           | 18,690.43           | 18,196.91           | 16,909.87           |
| 5120.003                              | Medicare                                | 2,185.44            | 2,651.33            | 3,274.05            | 3,179.26            | 3,999.90            |
| 5120.004                              | PERS                                    | 56,071.44           | 69,235.18           | 79,729.07           | 74,438.20           | 78,835.72           |
| 5120.005                              | Health Insurance                        | 75,553.13           | 67,235.04           | 81,963.30           | 80,843.04           | 89,757.36           |
| 5120.006                              | Life Insurance                          | 60.63               | 58.41               | 63.34               | 64.68               | 44.40               |
| 5120.007                              | Workmen's Compensation                  | 11,354.49           | 12,413.64           | 15,021.79           | 14,223.98           | 10,091.13           |
| 5120.008                              | Unemployment                            | .00                 | .00                 | 627.84              | .00                 | .00                 |
| <i>Fringe Benefits Totals</i>         |   | <b>\$177,754.71</b> | <b>\$192,624.22</b> | <b>\$224,051.99</b> | <b>\$203,327.07</b> | <b>\$209,234.38</b> |
| <i>Operating Expenses</i>             |   |                     |                     |                     |                     |                     |
| 5203.001                              | Electric                                | 61,317.08           | 63,954.52           | 60,994.14           | 64,000.00           | 64,000.00           |
| 5205.000                              | Insurance                               | 20,392.98           | 20,674.69           | 24,142.14           | 24,500.00           | 35,100.00           |
| 5206.000                              | Supplies                                | 7,380.88            | 9,867.67            | 11,110.82           | 12,200.00           | 12,200.00           |
| 5207.000                              | Repairs & Maintenance                   | 4,792.53            | 7,219.14            | 3,109.81            | 8,750.00            | 8,250.00            |
| 5208.000                              | Bldg Repair & Maint                     | 21,176.34           | 19,727.55           | 28,730.09           | 46,614.00           | 62,876.00           |
| 5211.000                              | Data Processing Fees                    | 57,426.00           | 61,347.96           | 60,864.00           | 64,462.00           | 71,018.00           |
| 5211.001                              | Information Technology Special Projects | .00                 | 8,820.00            | .00                 | .00                 | .00                 |
| 5212.000                              | Contracted/Purchased Serv               | (487.24)            | .00                 | 4,785.00            | 8,000.00            | 10,500.00           |
| 5223.000                              | Tools & Small Equipment                 | .00                 | .00                 | 1,361.54            | .00                 | .00                 |
| 5226.000                              | Advertising                             | 1,433.55            | 722.05              | .00                 | .00                 | .00                 |
| 5290.000                              | Other Expenses                          | 580.00              | 986.00              | 580.00              | 500.00              | 600.00              |
| <i>Operating Expenses Totals</i>      |   | <b>\$174,012.12</b> | <b>\$193,319.58</b> | <b>\$195,677.54</b> | <b>\$229,026.00</b> | <b>\$264,544.00</b> |
| <b>Fund 100 - General Fund Totals</b> |   | <b>\$560,055.49</b> | <b>\$621,048.06</b> | <b>\$699,947.52</b> | <b>\$716,825.12</b> | <b>\$740,037.85</b> |
| <b>Net Grand Totals</b>               |   | <b>\$560,055.49</b> | <b>\$621,048.06</b> | <b>\$699,947.52</b> | <b>\$716,825.12</b> | <b>\$740,037.85</b> |



# General Fund - Senior Center

Budget Year 2022

| Account                               | Account Description     | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget        |
|---------------------------------------|-------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| <b>Fund 100 - General Fund</b>        |                         |                    |                    |                    |                     |                    |
| <i>Operating Expenses</i>             |                         |                    |                    |                    |                     |                    |
| 5203.001                              | Electric                | 19,722.74          | 19,685.25          | 19,535.24          | 19,500.00           | 19,500.00          |
| 5204.000                              | Telephone               | 2,579.05           | 2,742.44           | 2,816.15           | 2,580.00            | 2,580.00           |
| 5205.000                              | Insurance               | 1,603.44           | 1,939.37           | 2,341.92           | 2,396.00            | 3,800.00           |
| 5206.000                              | Supplies                | 2,867.14           | 3,407.14           | 2,633.30           | 3,080.00            | 3,080.00           |
| 5207.000                              | Repairs & Maintenance   | .00                | .00                | .00                | 3,000.00            | 3,000.00           |
| 5208.000                              | Bldg Repair & Maint     | 25,374.10          | 47,749.83          | 19,372.43          | 43,938.00           | 35,906.00          |
| 5221.000                              | Transportation/Vehicles | 25,966.36          | 20,090.19          | 15,509.98          | 30,000.00           | 30,000.00          |
| <i>Operating Expenses Totals</i>      |                         | <b>\$78,112.83</b> | <b>\$95,614.22</b> | <b>\$62,209.02</b> | <b>\$104,494.00</b> | <b>\$97,866.00</b> |
| <b>Fund 100 - General Fund Totals</b> |                         | <b>\$78,112.83</b> | <b>\$95,614.22</b> | <b>\$62,209.02</b> | <b>\$104,494.00</b> | <b>\$97,866.00</b> |
| <b>Net Grand Totals</b>               |                         | <b>\$78,112.83</b> | <b>\$95,614.22</b> | <b>\$62,209.02</b> | <b>\$104,494.00</b> | <b>\$97,866.00</b> |





# General Fund - Contingency

Budget Year 2022

| Account                               | Account Description              | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget |
|---------------------------------------|----------------------------------|--------------------|--------------------|--------------------|---------------------|-------------|
| <b>Fund 100 - General Fund</b>        |                                  |                    |                    |                    |                     |             |
| <i>Salaries and Wages</i>             |                                  |                    |                    |                    |                     |             |
| 5110.004                              | Overtime                         | .00                | .00                | .00                | 150,000.00          | .00         |
|                                       | <i>Salaries and Wages Totals</i> | \$0.00             | \$0.00             | \$0.00             | \$150,000.00        | \$0.00      |
| <i>Operating Expenses</i>             |                                  |                    |                    |                    |                     |             |
| 5206.000                              | Supplies                         | .00                | .00                | 64,764.70          | 119,694.00          | .00         |
| 5212.000                              | Contracted/Purchased Serv        | (4,096.92)         | .00                | 24,598.75          | 130,182.75          | .00         |
|                                       | <i>Operating Expenses Totals</i> | (\$4,096.92)       | \$0.00             | \$89,363.45        | \$249,876.75        | \$0.00      |
| <b>Fund 100 - General Fund Totals</b> |                                  | (\$4,096.92)       | \$0.00             | \$89,363.45        | \$399,876.75        | \$0.00      |
| <b>Net Grand Totals</b>               |                                  | (\$4,096.92)       | \$0.00             | \$89,363.45        | \$399,876.75        | \$0.00      |



# General Fund - Debt Service

Budget Year 2022

| Account  | Account Description                   | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget |
|----------|---------------------------------------|--------------------|--------------------|--------------------|---------------------|-------------|
| Fund     | <b>100 - General Fund</b>             |                    |                    |                    |                     |             |
|          | <i>Operating Expenses</i>             |                    |                    |                    |                     |             |
| 5295.000 | Interest Expense                      | 10,912.48          | 9,374.82           | 7,837.19           | 21,635.00           | 20,097.00   |
|          | <i>Operating Expenses Totals</i>      | \$10,912.48        | \$9,374.82         | \$7,837.19         | \$21,635.00         | \$20,097.00 |
|          | <i>Cash Basis Expenditures</i>        |                    |                    |                    |                     |             |
| 7301.000 | Note Principal Payments               | 22,309.85          | 22,309.77          | 22,309.77          | 64,828.00           | 64,828.00   |
|          | <i>Cash Basis Expenditures Totals</i> | \$22,309.85        | \$22,309.77        | \$22,309.77        | \$64,828.00         | \$64,828.00 |
| Fund     | <b>100 - General Fund Totals</b>      | \$33,222.33        | \$31,684.59        | \$30,146.96        | \$86,463.00         | \$84,925.00 |
|          | Net Grand Totals                      | \$33,222.33        | \$31,684.59        | \$30,146.96        | \$86,463.00         | \$84,925.00 |



# General Fund - School District Support

Budget Year 2022

| Account  | Account Description              | 2018 Actual<br>Amount | 2019 Actual<br>Amount | 2020 Actual<br>Amount | 2021 Amended<br>Budget | 2022 Level 3          |
|----------|----------------------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| Fund     | <b>100 - General Fund</b>        |                       |                       |                       |                        |                       |
|          | <i>Operating Expenses</i>        |                       |                       |                       |                        |                       |
| 5203.000 | Utilities                        | .00                   | .00                   | 54,258.40             | 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                   | 6,837,151.00          | 7,224,207.96          | 7,307,735.71          | 7,411,993.00           | 8,157,150.00          |
|          | <i>Operating Expenses Totals</i> | <b>\$6,987,151.00</b> | <b>\$7,374,207.96</b> | <b>\$7,511,994.11</b> | <b>\$7,618,993.00</b>  | <b>\$8,364,150.00</b> |
| Fund     | <b>100 - General Fund Totals</b> | <b>\$6,987,151.00</b> | <b>\$7,374,207.96</b> | <b>\$7,511,994.11</b> | <b>\$7,618,993.00</b>  | <b>\$8,364,150.00</b> |
|          | Net Grand Totals                 | <b>\$6,987,151.00</b> | <b>\$7,374,207.96</b> | <b>\$7,511,994.11</b> | <b>\$7,618,993.00</b>  | <b>\$8,364,150.00</b> |



# General Fund - Hospital Support

Budget Year 2022

| Account  | Account Description              | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget |
|----------|----------------------------------|--------------------|--------------------|--------------------|---------------------|-------------|
| Fund     | <b>100 - General Fund</b>        |                    |                    |                    |                     |             |
|          | <i>Operating Expenses</i>        |                    |                    |                    |                     |             |
| 5290.000 | Other Expenses                   | 306,862.62         | 150,671.00         | .00                | .00                 | .00         |
|          | <i>Operating Expenses Totals</i> | \$306,862.62       | \$150,671.00       | \$0.00             | \$0.00              | \$0.00      |
| Fund     | <b>100 - General Fund Totals</b> | \$306,862.62       | \$150,671.00       | \$0.00             | \$0.00              | \$0.00      |
|          | Net Grand Totals                 | \$306,862.62       | \$150,671.00       | \$0.00             | \$0.00              | \$0.00      |



# General Fund - Fixed Assets

Budget Year 2022

| Account                        | Account Description                   | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget |
|--------------------------------|---------------------------------------|--------------------|--------------------|--------------------|---------------------|-------------|
| Fund 100 - General Fund        |                                       |                    |                    |                    |                     |             |
|                                | <i>Cash Basis Expenditures</i>        |                    |                    |                    |                     |             |
| 7106.004                       | Fixed Assets-Finance                  | .00                | .00                | .00                | .00                 | 5,000.00    |
| 7106.021                       | Fixed Assets-Police Dept              | .00                | .00                | 231,117.71         | 210,576.75          | .00         |
| 7106.022                       | Fixed Assets-Fire Dept                | .00                | 248,088.54         | 47,271.84          | .00                 | 40,000.00   |
| 7106.031                       | Fixed Assets-Public Works             | .00                | .00                | .00                | .00                 | 7,500.00    |
| 7106.033                       | Fixed Assets-Streets                  | .00                | 12,982.60          | .00                | .00                 | 2,500.00    |
| 7106.034                       | Fixed Assets-Recreation               | .00                | .00                | .00                | 6,500.00            | 8,500.00    |
| 7108.000                       | Fixed Assets-Furniture                | 13,999.20          | .00                | .00                | .00                 | .00         |
|                                | <i>Cash Basis Expenditures Totals</i> | \$13,999.20        | \$261,071.14       | \$278,389.55       | \$217,076.75        | \$63,500.00 |
| Fund 100 - General Fund Totals |                                       | \$13,999.20        | \$261,071.14       | \$278,389.55       | \$217,076.75        | \$63,500.00 |
|                                | Net Grand Totals                      | \$13,999.20        | \$261,071.14       | \$278,389.55       | \$217,076.75        | \$63,500.00 |



# General Fund - Transfers to Other Funds

Budget Year 2022

| Account  | Account Description                   | 2018 Actual<br>Amount | 2019 Actual<br>Amount | 2020 Actual<br>Amount | 2021 Amended<br>Budget | 2022 Budget    |
|----------|---------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|----------------|
| Fund     | <b>100 - General Fund</b>             |                       |                       |                       |                        |                |
|          | <i>Cash Basis Expenditures</i>        |                       |                       |                       |                        |                |
| 7200.000 | Interfund Transfers Out               | 4,430,278.31          | 5,065,148.24          | 3,768,580.62          | 1,925,019.00           | 1,376,200.00   |
|          | <i>Cash Basis Expenditures Totals</i> | \$4,430,278.31        | \$5,065,148.24        | \$3,768,580.62        | \$1,925,019.00         | \$1,376,200.00 |
| Fund     | <b>100 - General Fund Totals</b>      | \$4,430,278.31        | \$5,065,148.24        | \$3,768,580.62        | \$1,925,019.00         | \$1,376,200.00 |
|          | Net Grand Totals                      | \$4,430,278.31        | \$5,065,148.24        | \$3,768,580.62        | \$1,925,019.00         | \$1,376,200.00 |

City and Borough of Sitka  
General Fund (Fund 700)  
FY2022

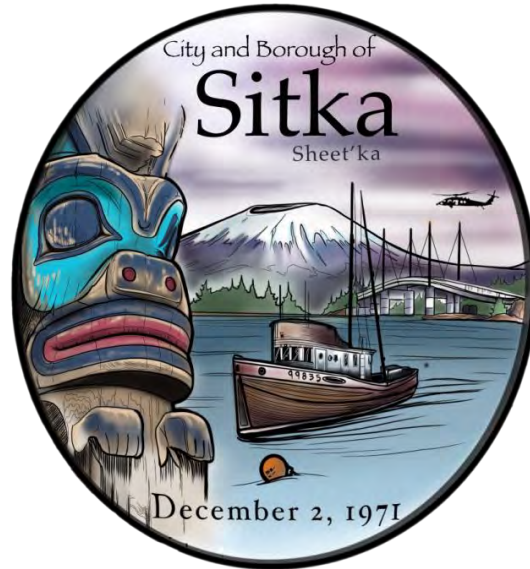
| Project number                   | Project Description  | Status                                   | Grants (approved) | General Fund Working Capital | Other source | Total project (authorized + contingent) | Other source (description)/Notes                             |
|----------------------------------|--|--|-------------------|------------------------------|--------------|---|--|
| 90690                            | City/State Troubleshoot Air Control System                             | Authorized/in progress                   | -                 | 16,000                       | -            | <b>16,000</b>                           |  |
| 90740                            | Nelson Logging Road Upgrade  | Authorized/in progress                   | 2,343,000         | -                            | -            | <b>2,343,000</b>                        |  |
| 90790                            | East DeGross St Utilities & Street Improvements                        | Authorized/in progress                   | -                 | 320,763                      | -            | <b>320,763</b>                          |  |
| 90812                            | Storm Drain Improvements   | Authorized/in progress                   | -                 | 100,000                      | -            | <b>100,000</b>                          |  |
| 90814                            | Cross Trail Multimodal Pathway Phase 6                                 | Authorized/in progress                   | 2,132,698         | 165,171                      | 50,000       | <b>2,347,869</b>                        | CPET   |
| 90832                            | CAMA (Computer Assisted Mass Appraisal)                                | Authorized/in progress                   | -                 | 150,000                      | -            | <b>150,000</b>                          |  |
| 90838                            | Lincoln Street Paving (Harbor Way to Harbor Drive)                     | Authorized/in progress                   | -                 | 1,965,000                    | 105,000      | <b>2,070,000</b>                        | CPET   |
| 90843                            | Lake St (DeGross to Arrowhead) and Hirst Utility & Street Improvements | Authorized/in progress                   | -                 | 798,060                      | -            | <b>798,060</b>                          |  |
| 90844                            | Lincoln Street Paving (Jeff Davis to Harbor Drive)                     | Authorized/in progress                   | -                 | 1,165,000                    | -            | <b>1,165,000</b>                        |  |
| 90855                            | Sea Walk Part II   | Authorized/in progress                   | 1,674,713         | 5,000                        | 153,060      | <b>1,832,773</b>                        | CPET   |
| 90861                            | Asset Management/CMMS Implementation                                   | Authorized/in progress/re-prioritization | -                 | 425,400                      | 11,600       | <b>437,000</b>                          | Funding increased \$279,000 from Brady/Gavan Paving (closed) |
| 90866                            | City Hall HVAC & Controls Replacement                                  | Authorized/in progress                   | -                 | 500,000                      | -            | <b>500,000</b>                          |  |
| 90867                            | RMS/CAD Police Department  | Authorized/in progress                   | -                 | 360,000                      | -            | <b>360,000</b>                          |  |
| 90878                            | Sitka Paving-Katlian Street  | Authorized/in progress                   | -                 | 692,868                      | -            | <b>692,868</b>                          |  |
| 90879                            | Seaplane Base Project  | Authorized/in progress                   | -                 | 50,000                       | 56,176       | <b>106,176</b>                          |  |
| 90881                            | Peterson Storm Sewer Rehabilitation                                    | Authorized/in progress                   | 115,000           | 1,020,000                    | -            | <b>1,135,000</b>                        |  |
| 90885                            | Senior Center - ADA Ramp and Rear porch Improvements                   | Authorized/in progress                   | -                 | 15,000                       | -            | <b>15,000</b>                           |  |
| 90886                            | Community Playground Safety Improvement                                | Authorized/in progress                   | -                 | 10,000                       | -            | <b>10,000</b>                           |  |
| 90887                            | Lower Moller East Playground Improvements                              | Authorized/in progress                   | -                 | 10,000                       | -            | <b>10,000</b>                           |  |
| 90888                            | Pioneer Park Shelter Improvements                                      | Authorized/in progress                   | -                 | 15,000                       | -            | <b>15,000</b>                           |  |
| 90907                            | Police Department Heat Pumps   | Authorized/in progress                   | -                 | 23,000                       | -            | <b>23,000</b>                           |  |
| 90909                            | No Name Mountain Master Plan   | Authorized/in progress                   | -                 | 165,000                      | -            | <b>165,000</b>                          |  |
| 90925                            | Knutson Drive Critical Repairs   | Authorized/in progress                   | -                 | 1,000,000                    | -            | <b>1,000,000</b>                        |  |
| 90912                            | Crescent Harbor Restroom Replacement                                   | Authorized/in progress                   | 87,905            | 76,000                       | 154,000      | <b>317,905</b>                          | Harbor-\$76000 CPET \$78,000                                 |
| <b>TOTAL OPEN APPROPRIATIONS</b> |  |  |                   |                              |              | <b>14,612,509</b>                       |  |
| 90881                            | Peterson Storm Sewer Rehabilitation                                    | New FY22-Additional Appropriation        | 125,000           | -                            | -            | <b>125,000</b>                          | New grant funding  |
| TBD                              | City Hall Building Carpet Replacement                                  | New FY22                                 |                   |                              | 150,000      | <b>150,000</b>                          | Building Maintenance Fund                                    |
| TBD                              | HCH Cedar Trim and Lam Beam Refinishing                                | New FY22                                 |                   |                              | 150,000      | <b>150,000</b>                          | Building Maintenance Fund                                    |
| TBD                              | Library Shelving Upgrade   | New FY22                                 |                   |                              | 35,000       | <b>35,000</b>                           | Library Endowment Fund                                       |
| <b>TOTAL NEW APPROPRIATIONS</b>  |  |  |                   |                              |              | <b>460,000</b>                          |  |
| 90692                            | Centennial Hall Upgrades   | Physically complete                      | 14,704,848        | -                            | 1,666,000    | <b>16,370,848</b>                       |  |
| 90739                            | Kattleson Memorial Library Expansion                                   | Physically complete                      | 5,350,000         | 357,114                      | 1,212,842    | <b>6,919,956</b>                        |  |
| 90741                            | Baranof Warm Springs Dock Imp  | Physically complete                      | 1,900,000         | -                            | -            | <b>1,900,000</b>                        |  |
| <b>TOTAL PHYSICALLY COMPLETE</b> |  |  |                   |                              |              | <b>6,919,956</b>                        |  |

General Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|   |                  | <b>FY2021</b>     | <b>FY2021</b>      | <b>FY2022</b>                    |
|---|------------------|-------------------|--------------------|----------------------------------|
|   |                  | <b>(approved)</b> | <b>(projected)</b> | <b>(proposed appropriations)</b> |
| <b><u>Operations</u></b>                                    | <b>FY2020</b>    |                   |                    |                                  |
| Revenue   | 27,962,686       | 27,557,970        | 25,415,149         | 26,300,059                       |
| General Governmental Costs                                  | (16,728,236)     | (18,747,366)      | (17,965,214)       | (19,445,365)                     |
| Debt Service (excluding school debt)                        | (30,147)         | (86,483)          | (86,483)           | (84,925)                         |
| School support  | (7,511,994)      | (7,618,993)       | (7,577,993)        | (8,364,150)                      |
| <b>Surplus before Capital Expenditures and Transfers</b>    | <b>3,692,309</b> | <b>1,105,128</b>  | <b>(214,541)</b>   | <b>(1,594,381)</b>               |
| Fixed asset acquisitions                                    | (278,390)        | (6,500)           | (6,500)            | (63,500)                         |
| 1% seasonal sales tax to School Debt Service Fund           | (1,279,834)      | (1,338,166)       | (1,200,000)        | (1,250,000)                      |
| Transfer to/from Public Infrastructure Sinking Fund         | 340,000          | 520,000           | -                  | -                                |
| Net transfers to/from Permanent Fund                        | 1,266,559        | 1,208,716         | 1,208,716          | 1,145,553                        |
| Transfer to/from capital projects funds and other transfers | (2,000,460)      | (556,853)         | 2,034,805          | (103,700)                        |
| <b>Surplus/(deficit)</b>                                    | <b>1,740,184</b> | <b>932,325</b>    | <b>1,822,480</b>   | <b>(1,866,028)</b>               |
| <b><u>General Fund, fund balance</u></b>                    |                  |                   |                    |                                  |
| Fund balance, beginning                                     | 15,757,890       | 17,498,074        | 17,498,074         | 19,320,554                       |
| Fund balance, ending  | 17,498,074       | 18,430,399        | 19,320,554         | 17,454,526                       |
| <b>Unassigned portion of fund balance, ending</b>           | <b>3,827,823</b> | <b>6,760,148</b>  | <b>7,650,303</b>   | <b>5,784,275</b>                 |
| <b><u>Capital Project Funds</u></b>                         |                  |                   |                    |                                  |
| Grant/other revenue   | 1,003,745        | 80,000            | 740,000            | 129,000                          |
| Net transfers in/(out)                                      | 1,750,474        | 200,000           | 13,271             | 335,000                          |
| Capital expenditures  | (1,581,819)      | (280,000)         | (1,500,000)        | (464,000)                        |
| <b>Beginning fund balance Capital Project Funds</b>         | <b>6,315,004</b> | <b>7,487,404</b>  | <b>7,487,404</b>   | <b>6,740,675</b>                 |
| <b>Ending fund balance Capital Project Funds</b>            | <b>7,487,404</b> | <b>7,487,404</b>  | <b>6,740,675</b>   | <b>6,740,675</b>                 |





**City and Borough of Sitka**

**DRAFT**

# **ELECTRIC FUND**

**FISCAL YEAR 2022**

**Operating Budget**

City and Borough of Sitka, AK

**ELECTRIC FUND - SUMMARY BY EXPENDITURE TYPE**

**Summary**

|                                  | 2018 Actual Amount       | 2019 Actual Amount      | 2020 Actual Amount       | 2021 Amended Budget      | 2022 Budget              |
|----------------------------------|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| <b><u>Revenue</u></b>            |                          |                         |                          |                          |                          |
| State Revenue                    | \$ 130,934.66            | \$ 436,252.23           | \$ 239,861.40            | \$ 166,959.00            | \$ 228,856.00            |
| Federal Revenue                  | \$ 575,663.45            | \$ 578,078.21           | \$ 579,979.06            | \$ 578,300.00            | \$ -                     |
| Operating Revenue                | \$ 17,268,279.16         | \$ 17,251,119.31        | \$ 16,786,994.13         | \$ 17,991,989.00         | \$ 17,884,818.00         |
| Other Operating Revenue          | \$ 116,339.87            | \$ 133,562.10           | \$ 79,874.43             | \$ 132,000.00            | \$ 243,168.00            |
| Uses of Property & Investments   | \$ 468,709.30            | \$ 481,920.07           | \$ 461,655.75            | \$ 225,000.00            | \$ 350,000.00            |
| Interfund Billings               | \$ -                     | \$ -                    | \$ -                     | \$ -                     | \$ -                     |
| Miscellaneous Revenue            | \$ 17,694.53             | \$ 29,104.00            | \$ 2,974.97              | \$ 2,000.00              | \$ 5,000.00              |
| Cash Basis Receipts              | \$ 157,651,052.59        | \$ 3,407,268.37         | \$ 2,095,834.68          | \$ 264,469.00            | \$ 72,000.00             |
| <b>Revenue Totals</b>            | <b>\$ 176,228,673.56</b> | <b>\$ 22,317,304.29</b> | <b>\$ 20,247,174.42</b>  | <b>\$ 19,360,717.00</b>  | <b>\$ 18,783,842.00</b>  |
| <b><u>Expenditures</u></b>       |                          |                         |                          |                          |                          |
| Salaries and Wages               | \$ 2,723,679.72          | \$ 2,814,691.19         | \$ 2,624,188.79          | \$ 3,019,854.76          | \$ 3,217,109.96          |
| Fringe Benefits                  | \$ 1,760,770.20          | \$ 1,409,585.13         | \$ 1,733,275.22          | \$ 1,823,062.53          | \$ 1,987,551.27          |
| Operating Expenses               | \$ 10,144,411.79         | \$ 10,134,972.30        | \$ 9,759,551.02          | \$ 10,581,623.05         | \$ 10,286,946.00         |
| Other Financing Uses             | \$ -                     | \$ -                    | \$ -                     | \$ -                     | \$ -                     |
| Amortization & Depreciation      | \$ 7,811,129.61          | \$ 7,849,193.89         | \$ 7,959,324.43          | \$ 7,849,191.00          | \$ 7,959,327.00          |
| Cash Basis Expenditures          | \$ 75,000.00             | \$ 39,427.86            | \$ 1,600,769.31          | \$ 5,278,834.00          | \$ 4,187,718.00          |
| <b>Expenditure Totals</b>        | <b>\$ 22,514,991.32</b>  | <b>\$ 22,247,870.37</b> | <b>\$ 23,677,108.77</b>  | <b>\$ 28,552,565.34</b>  | <b>\$ 27,638,652.23</b>  |
| <b>Fund Total: Electric Fund</b> | <b>\$ 153,713,682.24</b> | <b>\$ 69,433.92</b>     | <b>\$ (3,429,934.35)</b> | <b>\$ (9,191,848.34)</b> | <b>\$ (8,854,810.23)</b> |

## ELECTRIC FUND - SUMMARY BY DEPARTMENT

## Summary

|   | 2018 Actual Amount       | 2019 Actual Amount      | 2020 Actual Amount       | 2021 Amended Budget      | 2022 Budget              |
|---|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| <b>Revenue</b>                                |                          |                         |                          |                          |                          |
| State Revenue                                 | \$ 130,934.66            | \$ 436,252.23           | \$ 239,861.40            | \$ 166,959.00            | \$ 228,856.00            |
| Federal Revenue                               | \$ 575,663.45            | \$ 578,078.21           | \$ 579,979.06            | \$ 578,300.00            | \$ -                     |
| Operating Revenue                             | \$ 17,268,279.16         | \$ 17,251,119.31        | \$ 16,786,994.13         | \$ 17,991,989.00         | \$ 17,884,818.00         |
| Other Operating Revenue                       | \$ 116,339.87            | \$ 133,562.10           | \$ 79,874.43             | \$ 132,000.00            | \$ 243,168.00            |
| Uses of Prop & Investment                     | \$ 468,709.30            | \$ 481,920.07           | \$ 461,655.75            | \$ 225,000.00            | \$ 350,000.00            |
| Interfund Billings                            | \$ -                     | \$ -                    | \$ -                     | \$ -                     | \$ -                     |
| Miscellaneous                                 | \$ 17,694.53             | \$ 29,104.00            | \$ 2,974.97              | \$ 2,000.00              | \$ 5,000.00              |
| Cash Basis Receipts                           | \$ 157,651,052.59        | \$ 3,407,268.37         | \$ 2,095,834.68          | \$ 264,469.00            | \$ 72,000.00             |
| <b>Revenue Totals</b>                         | <b>\$ 176,228,673.56</b> | <b>\$ 22,317,304.29</b> | <b>\$ 20,247,174.42</b>  | <b>\$ 19,360,717.00</b>  | <b>\$ 18,783,842.00</b>  |
| <b>Expenditures</b>                           |                          |                         |                          |                          |                          |
| Administration                                | \$ 2,001,325.82          | \$ 1,551,406.64         | \$ 1,801,771.83          | \$ 2,757,972.52          | \$ 3,043,423.22          |
| Stores  | \$ 195,466.69            | \$ 202,099.36           | \$ 190,329.18            | \$ 190,321.15            | \$ 191,390.96            |
| Green lake                                    | \$ 685,066.08            | \$ 829,504.93           | \$ 724,826.59            | \$ 998,235.42            | \$ 1,028,732.76          |
| Blue lake                                     | \$ 2,163,820.08          | \$ 2,099,772.60         | \$ 2,086,142.63          | \$ 2,212,665.34          | \$ 2,323,534.61          |
| Diesel Plant                                  | \$ 619,413.43            | \$ 669,517.67           | \$ 601,521.95            | \$ 882,024.17            | \$ 890,410.82            |
| Switchyard                                    | \$ 31,604.69             | \$ 8,974.65             | \$ 26,943.14             | \$ 20,000.00             | \$ 20,000.00             |
| Line Maintenance                              | \$ 152,844.67            | \$ 215,249.63           | \$ 168,692.68            | \$ 183,500.00            | \$ 183,500.00            |
| Substation Maintenance                        | \$ 9,259.11              | \$ 10,032.25            | \$ 34,339.92             | \$ 18,000.00             | \$ 18,000.00             |
| Distribution                                  | \$ 2,157,019.85          | \$ 2,300,063.50         | \$ 2,139,156.83          | \$ 1,868,018.85          | \$ 2,042,102.22          |
| Metering                                      | \$ 430,904.58            | \$ 405,988.82           | \$ 417,760.88            | \$ 470,826.89            | \$ 487,355.64            |
| Jobbing                                       | \$ 99,569.52             | \$ 107,170.93           | \$ 155,459.74            | \$ 100,000.00            | \$ 100,000.00            |
| Depreciation/Amortization                     | \$ 7,811,129.61          | \$ 7,849,193.89         | \$ 7,959,324.43          | \$ 7,849,191.00          | \$ 7,959,327.00          |
| Debt Payments                                 | \$ 6,082,567.19          | \$ 5,998,895.50         | \$ 5,840,838.97          | \$ 8,846,303.00          | \$ 7,620,875.00          |
| Fixed Asset Acquisition                       | \$ -                     | \$ -                    | \$ -                     | \$ 75,000.00             | \$ 75,000.00             |
| Transfers to Capital Projects and Other Funds | \$ 75,000.00             | \$ -                    | \$ 1,530,000.00          | \$ 2,080,507.00          | \$ 1,655,000.00          |
| Other   | \$ -                     | \$ -                    | \$ -                     | \$ -                     | \$ -                     |
| <b>Expenditure Totals</b>                     | <b>\$ 22,514,991.32</b>  | <b>\$ 22,247,870.37</b> | <b>\$ 23,677,108.77</b>  | <b>\$ 28,552,565.34</b>  | <b>\$ 27,638,652.23</b>  |
| <b>Fund Total: Electric Fund</b>              | <b>\$ 153,713,682.24</b> | <b>\$ 69,433.92</b>     | <b>\$ (3,429,934.35)</b> | <b>\$ (9,191,848.34)</b> | <b>\$ (8,854,810.23)</b> |



# Electric Fund

Budget Year 2022

| Account                          | Account Description                     | 2018 Actual Amount    | 2019 Actual Amount    | 2020 Actual Amount    | 2021 Amended Budget   | 2022 Budget           |
|----------------------------------|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Fund 200 - Electric Fund</b>  |   |                       |                       |                       |                       |                       |
| <i>Salaries and Wages</i>        |   |                       |                       |                       |                       |                       |
| 5110.001                         | Regular Salaries/Wages                  | 2,103,196.19          | 2,126,492.09          | 1,960,339.52          | 2,644,854.76          | 2,842,109.96          |
| 5110.002                         | Holidays                                | 104,111.64            | 110,149.89            | 105,402.93            | .00                   | .00                   |
| 5110.003                         | Sick Leave                              | 76,824.84             | 81,753.48             | 127,090.89            | .00                   | .00                   |
| 5110.004                         | Overtime                                | 211,319.77            | 263,074.44            | 240,183.39            | 200,000.00            | 200,000.00            |
| 5110.010                         | Temp Wages                              | 228,227.28            | 233,221.29            | 191,172.06            | 175,000.00            | 175,000.00            |
| <i>Salaries and Wages Totals</i> |   | <b>\$2,723,679.72</b> | <b>\$2,814,691.19</b> | <b>\$2,624,188.79</b> | <b>\$3,019,854.76</b> | <b>\$3,217,109.96</b> |
| <i>Fringe Benefits</i>           |   |                       |                       |                       |                       |                       |
| 5120.001                         | Annual Leave                            | 219,721.83            | 242,559.27            | 207,190.07            | 96,269.00             | 89,808.00             |
| 5120.002                         | SBS                                     | 175,175.61            | 178,009.03            | 172,454.63            | 182,702.25            | 194,932.41            |
| 5120.003                         | Medicare                                | 42,422.14             | 43,735.44             | 42,384.96             | 45,191.66             | 47,958.02             |
| 5120.004                         | PERS                                    | 557,230.02            | 227,836.88            | 743,486.91            | 792,826.33            | 898,120.24            |
| 5120.005                         | Health Insurance                        | 615,938.62            | 566,213.82            | 433,843.18            | 565,305.96            | 681,871.44            |
| 5120.006                         | Life Insurance                          | 324.42                | 321.04                | 295.11                | 301.20                | 235.56                |
| 5120.007                         | Workmen's Compensation                  | 149,957.56            | 150,909.65            | 130,290.36            | 140,466.13            | 74,625.60             |
| 5120.008                         | Unemployment                            | .00                   | .00                   | 3,330.00              | .00                   | .00                   |
| <i>Fringe Benefits Totals</i>    |   | <b>\$1,760,770.20</b> | <b>\$1,409,585.13</b> | <b>\$1,733,275.22</b> | <b>\$1,823,062.53</b> | <b>\$1,987,551.27</b> |
| <i>Operating Expenses</i>        |   |                       |                       |                       |                       |                       |
| 5201.000                         | Training and Travel                     | 31,955.48             | 23,474.79             | 35,554.39             | 52,500.00             | 52,500.00             |
| 5202.000                         | Uniforms                                | 11,348.24             | 14,574.98             | 8,664.71              | 33,225.05             | 32,100.00             |
| 5203.001                         | Electric                                | 26,783.28             | 27,813.69             | 29,954.63             | 27,000.00             | 27,000.00             |
| 5203.005                         | Heating Fuel                            | 69,797.48             | 89,455.78             | 42,217.23             | 233,100.00            | 232,600.00            |
| 5204.000                         | Telephone                               | 27,584.42             | 30,907.34             | 21,052.06             | 28,360.00             | 21,000.00             |
| 5204.001                         | Cell Phone Stipend                      | 900.00                | 900.00                | 665.00                | 900.00                | 900.00                |
| 5205.000                         | Insurance                               | 643,409.58            | 677,963.83            | 750,491.88            | 754,418.00            | 933,568.00            |
| 5206.000                         | Supplies                                | 258,690.78            | 266,337.46            | 257,050.71            | 286,980.00            | 290,900.00            |
| 5207.000                         | Repairs & Maintenance                   | 293,533.51            | 204,165.04            | 195,816.34            | 280,359.00            | 278,500.00            |
| 5208.000                         | Bldg Repair & Maint                     | 23,555.03             | 21,568.46             | 17,770.98             | 13,588.00             | 17,860.00             |
| 5211.000                         | Data Processing Fees                    | 136,238.04            | 143,976.96            | 144,834.96            | 156,791.00            | 169,519.00            |
| 5211.001                         | Information Technology Special Projects | .00                   | 26,664.00             | .00                   | .00                   | .00                   |
| 5212.000                         | Contracted/Purchased Serv               | 639,046.34            | 858,905.94            | 785,714.43            | 1,298,945.00          | 1,269,415.00          |
| 5214.000                         | Interdepartment Services                | 972,938.69            | 988,494.57            | 870,206.02            | 888,247.00            | 944,703.00            |
| 5221.000                         | Transportation/Vehicles                 | 258,570.32            | 298,911.97            | 305,993.14            | 236,074.00            | 257,624.00            |
| 5222.000                         | Postage                                 | 5,874.46              | 7,270.66              | 6,148.71              | 3,000.00              | 3,000.00              |



# Electric Fund

Budget Year 2022

| Account                                       | Account Description       | 2018 Actual Amount     | 2019 Actual Amount     | 2020 Actual Amount     | 2021 Amended Budget    | 2022 Budget            |
|---|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Fund 200 - Electric Fund</b>               |                           |                        |                        |                        |                        |                        |
| <i>Operating Expenses</i>                     |                           |                        |                        |                        |                        |                        |
| 5223.000                                      | Tools & Small Equipment   | 55,946.94              | 49,373.20              | 69,117.24              | 78,500.00              | 78,500.00              |
| 5224.000                                      | Dues & Publications       | 15,966.81              | 15,435.43              | 16,662.42              | 21,900.00              | 51,900.00              |
| 5226.000                                      | Advertising               | 722.80                 | 5,081.56               | 4,868.80               | 3,000.00               | 3,000.00               |
| 5227.002                                      | Rent-Equipment            | 186,966.12             | 3,316.93               | 452.53                 | 7,000.00               | 7,000.00               |
| 5227.003                                      | Rent-Other                | .00                    | 3,046.50               | 15,232.50              | .00                    | .00                    |
| 5230.000                                      | Bad Debts                 | 83,926.18              | 14,156.05              | 20,514.67              | 40,000.00              | 40,000.00              |
| 5231.000                                      | Credit Card Expense       | 214,857.81             | 153,755.50             | 144,489.15             | 160,000.00             | 160,000.00             |
| 5290.000                                      | Other Expenses            | 103,232.29             | 210,526.16             | 175,239.55             | 175,200.00             | 175,200.00             |
| 5295.000                                      | Interest Expense          | 6,076,567.19           | 5,993,895.50           | 5,835,338.97           | 5,802,036.00           | 5,234,657.00           |
| 5297.000                                      | Debt Admin Expense        | 6,000.00               | 5,000.00               | 5,500.00               | 500.00                 | 500.00                 |
| <i>Operating Expenses Totals</i>              |                           | <b>\$10,144,411.79</b> | <b>\$10,134,972.30</b> | <b>\$9,759,551.02</b>  | <b>\$10,581,623.05</b> | <b>\$10,281,946.00</b> |
| <i>Amortization &amp; Depreciation</i>        |                           |                        |                        |                        |                        |                        |
| 6101.000                                      | Amortization              | .00                    | .00                    | .00                    | 5,910.00               | .00                    |
| 6201.000                                      | Depreciation-Land Improve | .00                    | .00                    | 9,239.20               | .00                    | 15,150.00              |
| 6202.000                                      | Depreciation-Plants       | 7,630,155.34           | 7,682,206.84           | 7,791,614.14           | 7,676,296.00           | 7,785,704.00           |
| 6205.000                                      | Depreciation-Buildings    | 50,265.03              | 50,439.09              | 50,439.12              | 50,439.00              | 50,440.00              |
| 6206.000                                      | Depreciation-Machinery    | 96,011.16              | 76,818.30              | 65,470.51              | 76,818.00              | 65,471.00              |
| 6208.000                                      | Deprec-Furniture/Fixtures | 7,939.92               | 7,939.92               | 7,940.04               | 7,939.00               | 7,940.00               |
| 6209.000                                      | Deprec-Heat Conversions   | 26,758.16              | 31,789.74              | 34,621.42              | 31,789.00              | 34,622.00              |
| <i>Amortization &amp; Depreciation Totals</i> |                           | <b>\$7,811,129.61</b>  | <b>\$7,849,193.89</b>  | <b>\$7,959,324.43</b>  | <b>\$7,849,191.00</b>  | <b>\$7,959,327.00</b>  |
| <i>Cash Basis Expenditures</i>                |                           |                        |                        |                        |                        |                        |
| 5291.000                                      | Utility Subsidization     | .00                    | 39,427.86              | 70,769.31              | 79,560.00              | 72,000.00              |
| 7103.000                                      | Fixed Assets-Plant        | .00                    | .00                    | .00                    | 37,500.00              | 37,500.00              |
| 7106.000                                      | Fixed Assets-Machinery    | .00                    | .00                    | .00                    | 37,500.00              | 42,500.00              |
| 7200.000                                      | Interfund Transfers Out   | 75,000.00              | .00                    | 1,530,000.00           | 2,105,507.00           | 1,655,000.00           |
| 7301.000                                      | Note Principal Payments   | .00                    | .00                    | .00                    | 668,767.00             | 500,718.00             |
| 7302.000                                      | Bond Principal Payments   | .00                    | .00                    | .00                    | 2,375,000.00           | 1,885,000.00           |
| <i>Cash Basis Expenditures Totals</i>         |                           | <b>\$75,000.00</b>     | <b>\$39,427.86</b>     | <b>\$1,600,769.31</b>  | <b>\$5,303,834.00</b>  | <b>\$4,192,718.00</b>  |
| <b>Fund 200 - Electric Fund Totals</b>        |                           | <b>\$22,514,991.32</b> | <b>\$22,247,870.37</b> | <b>\$23,677,108.77</b> | <b>\$28,577,565.34</b> | <b>\$27,638,652.23</b> |
| <b>Net Grand Totals</b>                       |                           | <b>\$22,514,991.32</b> | <b>\$22,247,870.37</b> | <b>\$23,677,108.77</b> | <b>\$28,577,565.34</b> | <b>\$27,638,652.23</b> |

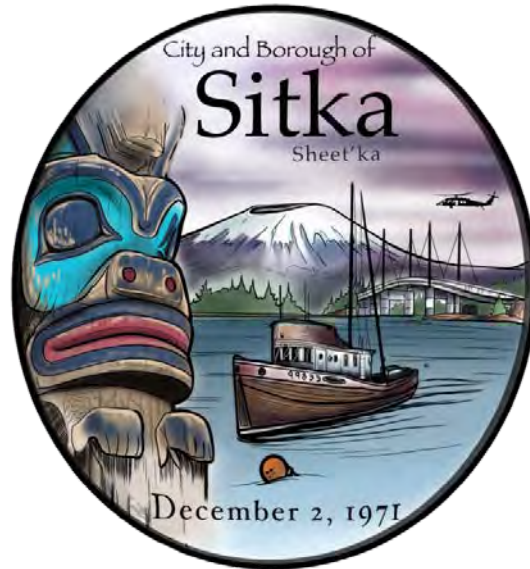
City and Borough of Sitka  
Electric Fund (Fund 710)  
FY2022

| Project number                   | Project Description                            | Status                 | Electric Fund Working Capital | Contingent Loans/Bond proceeds | Total Contingent | Total authorized  | Total project (authorized + contingent) | Other source (description)                                      |
|----------------------------------|--|------------------------|-------------------------------|--------------------------------|------------------|-------------------|---|---|
| 80003                            | Feeder Improvements                            | Authorized/in progress | 7,110,587                     | -                              | -                | #REF!             | #REF!                                   |   |
| 90261                            | Island Improvements                            | Authorized/in progress | 285,000                       | -                              | -                | #REF!             | #REF!                                   |   |
| 90610                            | Blue Lake FERC License Mitigation              | Authorized/in progress | 243,251                       | -                              | -                | 243,251           | 243,251                                 |   |
| 90777                            | Meter Replacement Upgrading Meters             | Authorized/in progress | 485,000                       | -                              | -                | 485,000           | 485,000                                 |   |
| 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 | 296,327                       | -                              | -                | 296,327           | 296,327                                 |   |
| 90839                            | Green Lake Power Plant Overhaul-Phase 1        | Authorized/in progress | 4,400,111                     | 4,000,000                      | 4,000,000        | 4,400,111         | 8,400,111                               | Expecting USDA loan-working capital will decrease when approved |
| 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>12,159,201</b> | <b>16,159,201</b>                       |   |
| TBD                              | Master Plan/rate study                         | FY22                   | 250,000                       | -                              | -                | 250,000           | 250,000                                 |   |
| TBD                              | Asset management/GIS                           | FY22                   | 35,000                        | -                              | -                | 35,000            | 35,000                                  |   |
| TBD                              | Howell -- Bungler valve/gate                   | FY22                   | 150,000                       | -                              | -                | 150,000           | 150,000                                 |   |
| TBD                              | Facility security cameras                      | FY22                   | 50,000                        | -                              | -                | 50,000            | 50,000                                  |   |
| TBD                              | Mobile diesel generator                        | FY22                   | 40,000                        | -                              | -                | 40,000            | 40,000                                  |   |
| TBD                              | Green Lake Excitation upgrade                  | FY22                   | 125,000                       | -                              | -                | 125,000           | 125,000                                 |   |
| TBD                              | Green Lake Dam power cable replacement         | FY22                   | 100,000                       | -                              | -                | 100,000           | 100,000                                 |   |
| TBD                              | Wind Metering Towers                           | FY22                   | 30,000                        | -                              | -                | 30,000            | 30,000                                  |   |
| TBD                              | Snowtel stations                               | FY22                   | 40,000                        | -                              | -                | 40,000            | 40,000                                  |   |
| TBD                              | Radio Repeater                                 | FY22                   | 25,000                        | -                              | -                | 25,000            | 25,000                                  |   |
| 80003                            | Feeder Improvements                            | FY22                   | 500,000                       | -                              | -                | 500,000           | 500,000                                 |   |
| 90261                            | Island Improvements                            | FY22                   | 200,000                       | -                              | -                | 200,000           | 200,000                                 |   |
| 90410                            | SCADA System Enhancements                      | FY22                   | 60,000                        | -                              | -                | 60,000            | 60,000                                  |   |
| 90777                            | Meter Replacement Upgrading Meters             | FY22                   | 50,000                        | -                              | -                | 50,000            | 50,000                                  |   |
| <b>TOTAL NEW APPROPRIATIONS</b>  |  |                        | <b>1,655,000</b>              |                                |                  | <b>1,655,000</b>  | <b>1,655,000</b>                        |   |

Electric Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|  |                                    |                    |                              | <b>FY2022<br/>(proposed<br/>appropriations)</b> |
|--|------------------------------------|--------------------|------------------------------|---|
|  | <b><u>Operations</u></b>           | <b>FY2020</b>      | <b>FY2021<br/>(approved)</b> | <b>FY2021<br/>(projected)</b>                   |
| Revenue  |                                    | 17,413,092         | 18,125,989                   | 17,806,189                                      |
| Cost of operations   |                                    | (14,386,932)       | (14,770,024)                 | (14,191,197)                                    |
| <b>Gross margin</b>  |                                    | <b>3,026,160</b>   | <b>3,355,965</b>             | <b>3,614,992</b>                                |
| Administrative expenses                                      |                                    | (1,811,597)        | (2,757,973)                  | (2,475,281)                                     |
| Interest expense   |                                    | (5,922,496)        | (5,802,036)                  | (5,330,626)                                     |
| Other income   |                                    | 991,892            | 1,234,728                    | 1,144,960                                       |
| <b>Net operating income</b>                                  |                                    | <b>(3,716,041)</b> | <b>(3,969,315)</b>           | <b>(3,045,955)</b>                              |
| Depreciation   |                                    | 7,849,194          | 7,849,191                    | 7,959,324                                       |
| Debt principal repayment                                     |                                    | (2,544,135)        | (3,043,767)                  | (2,403,858)                                     |
| Transfers in/(out) including capital                         |                                    | (1,750,474)        | (805,000)                    | (2,030,000)                                     |
| <b>Operating cash flow</b>                                   |                                    | <b>(161,456)</b>   | <b>31,109</b>                | <b>479,511</b>                                  |
|  | <b><u>Working Capital</u></b>      |                    |                              |   |
| <b>Working capital, beginning</b>                            |                                    | <b>11,373,176</b>  | <b>9,534,897</b>             | <b>9,534,897</b>                                |
| <b>Working capital, ending</b>                               |                                    | <b>9,534,897</b>   | <b>9,999,013</b>             | <b>9,894,408</b>                                |
| Designated for capital expenditures                          |                                    | 4,778,044          | 5,211,051                    | 4,658,044                                       |
| Designated for subsequent year debt principal payment        |                                    | 2,385,718          | 2,488,219                    | 2,488,219                                       |
| <b>Undesignated working capital, ending</b>                  |                                    | <b>2,371,135</b>   | <b>2,402,244</b>             | <b>2,850,647</b>                                |
|  | <b><u>Capital Expenditures</u></b> |                    |                              |   |
| Grant/other revenue  |                                    | 1,003,745          | 395,507                      | 350,000   |
| New designations of working capital for capital expenditures |                                    | 1,750,474          | 805,000                      | 2,030,000                                       |
| Capital expenditures   |                                    | (1,581,819)        | (767,500)                    | (2,500,000)                                     |
| <b>Debt service coverage</b>                                 |                                    | <b>12500%</b>      | <b>124%</b>                  | <b>140%</b>                                     |
|  |                                    |                    |                              | <b>114%</b>                                     |



**City and Borough of Sitka**

**DRAFT**

**WATER FUND**

**FISCAL YEAR 2022**

**Operating Budget**



City and Borough of Sitka, AK

**WATER FUND - SUMMARY BY EXPENDITURE TYPE**

|                                | 2018 Actual Amount     | 2019 Actual Amount     | 2020 Actual Amount     | 2021 Amended Budget      | 2022 Budget            |
|--------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| <b><u>Revenue</u></b>          |                        |                        |                        |                          |                        |
| State Revenue                  | \$ 234,348.85          | \$ 4,633.43            | \$ 19,631.13           | \$ 12,505.00             | \$ 18,730.00           |
| Federal Revenue                | \$ -                   | \$ -                   | \$ -                   | \$ -                     | \$ -                   |
| Operating Revenue              | \$ 2,364,417.03        | \$ 2,857,397.13        | \$ 2,842,379.41        | \$ 3,006,000.00          | \$ 2,997,540.00        |
| Other Operating Revenue        | \$ 9,325.00            | \$ 11,540.00           | \$ 12,160.00           | \$ 9,000.00              | \$ 15,000.00           |
| Uses of Property & Investments | \$ 48,226.34           | \$ 62,005.21           | \$ 67,997.73           | \$ 65,170.00             | \$ 55,500.00           |
| Interfund Billings             | \$ -                   | \$ -                   | \$ -                   | \$ -                     | \$ -                   |
| Miscellaneous Revenue          | \$ 6,083.55            | \$ 1,064.70            | \$ 5,016.22            | \$ 1,000.00              | \$ 1,000.00            |
| Cash Basis Receipts            | \$ 2,212,577.11        | \$ 350,394.75          | \$ 1,612,035.76        | \$ -                     | \$ -                   |
| <b>Revenue Totals</b>          | <b>\$ 4,874,977.88</b> | <b>\$ 3,287,035.22</b> | <b>\$ 4,559,220.25</b> | <b>\$ 3,093,675.00</b>   | <b>\$ 3,087,770.00</b> |
| <b><u>Expenditures</u></b>     |                        |                        |                        |                          |                        |
| Salaries and Wages             | \$ 207,428.64          | \$ 195,288.45          | \$ 202,879.13          | \$ 264,290.18            | \$ 269,440.00          |
| Fringe Benefits                | \$ 183,721.92          | \$ 148,439.98          | \$ 173,799.24          | \$ 190,648.59            | \$ 204,248.74          |
| Operating Expenses             | \$ 1,127,425.08        | \$ 1,025,118.83        | \$ 1,010,300.75        | \$ 1,392,092.51          | \$ 1,312,265.00        |
| Amortization & Depreciation    | \$ 1,283,444.01        | \$ 1,327,199.46        | \$ 1,352,697.72        | \$ 1,327,206.00          | \$ 1,352,691.00        |
| Other Financing Uses           | \$ -                   | \$ -                   | \$ -                   | \$ -                     | \$ -                   |
| Cash Basis Expenditures        | \$ 2,509,759.73        | \$ 1,059,282.30        | \$ 657,000.00          | \$ 1,182,160.00          | \$ 487,906.00          |
| <b>Expenditure Totals</b>      | <b>\$ 5,311,779.38</b> | <b>\$ 3,755,329.02</b> | <b>\$ 3,396,676.84</b> | <b>\$ 4,356,397.28</b>   | <b>\$ 3,626,550.74</b> |
| <b>Fund Total: Water Fund</b>  | <b>\$ (436,801.50)</b> | <b>\$ (468,293.80)</b> | <b>\$ 1,162,543.41</b> | <b>\$ (1,262,722.28)</b> | <b>\$ (538,780.74)</b> |

City and Borough of Sitka, AK

**WATER FUND - SUMMARY BY DEPARTMENT**

**Summary**

|   | 2018 Actual Amount |                     | 2019 Actual Amount |                     | 2020 Actual Amount |                     | 2021 Amended Budget |                       | 2022 Budget |                     |
|---|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|---------------------|-----------------------|-------------|---------------------|
| <b>Revenue</b>                                |                    |                     |                    |                     |                    |                     |                     |                       |             |                     |
| State Revenue                                 | \$                 | 234,348.85          | \$                 | 4,633.43            | \$                 | 19,631.13           | \$                  | 12,505.00             | \$          | 18,730.00           |
| Federal Revenue                               | \$                 | -                   | \$                 | -                   | \$                 | -                   | \$                  | -                     | \$          | -                   |
| Operating Revenue                             | \$                 | 2,364,417.03        | \$                 | 2,857,397.13        | \$                 | 2,842,379.41        | \$                  | 3,006,000.00          | \$          | 2,997,540.00        |
| Other Operating Revenue                       | \$                 | -                   | \$                 | -                   | \$                 | -                   | \$                  | -                     | \$          | -                   |
| Non-Operating Revenue                         | \$                 | 9,325.00            | \$                 | 11,540.00           | \$                 | 12,160.00           | \$                  | 9,000.00              | \$          | 15,000.00           |
| Uses of Prop & Investment                     | \$                 | 48,226.34           | \$                 | 62,005.21           | \$                 | 67,997.73           | \$                  | 65,170.00             | \$          | 55,500.00           |
| Interfund Billings                            | \$                 | -                   | \$                 | -                   | \$                 | -                   | \$                  | -                     | \$          | -                   |
| Miscellaneous                                 | \$                 | 6,083.55            | \$                 | 1,064.70            | \$                 | 5,016.22            | \$                  | 1,000.00              | \$          | 1,000.00            |
| Cash Basis Receipts                           | \$                 | 2,212,577.11        | \$                 | 350,394.75          | \$                 | 1,612,035.76        | \$                  | -                     | \$          | -                   |
| <b>Revenue Totals</b>                         | <b>\$</b>          | <b>4,874,977.88</b> | <b>\$</b>          | <b>3,287,035.22</b> | <b>\$</b>          | <b>4,559,220.25</b> | <b>\$</b>           | <b>3,093,675.00</b>   | <b>\$</b>   | <b>3,087,770.00</b> |
| <b>Expenditures</b>                           |                    |                     |                    |                     |                    |                     |                     |                       |             |                     |
| Administration                                | \$                 | 684,374.06          | \$                 | 557,157.41          | \$                 | 605,382.32          | \$                  | 686,352.61            | \$          | 720,391.59          |
| Distribution                                  | \$                 | 435,535.12          | \$                 | 404,787.10          | \$                 | 413,968.68          | \$                  | 736,430.03            | \$          | 637,596.71          |
| Treatment                                     | \$                 | 304,283.73          | \$                 | 312,961.30          | \$                 | 268,796.40          | \$                  | 215,151.64            | \$          | 220,310.44          |
| Jobbing                                       |                    |                     |                    |                     |                    |                     |                     |                       |             |                     |
| Depreciation/Amortization                     | \$                 | 1,283,444.01        | \$                 | 1,327,199.46        | \$                 | 1,352,697.72        | \$                  | 1,327,206.00          | \$          | 1,352,691.00        |
| Debt Payments                                 | \$                 | 94,382.73           | \$                 | 93,941.45           | \$                 | 98,831.72           | \$                  | 599,832.00            | \$          | 625,561.00          |
| Fixed Asset Acquisition                       |                    |                     |                    |                     |                    |                     | \$                  | 80,000.00             | \$          | 50,000.00           |
| Transfers to Capital Projects and Other Funds | \$                 | 2,509,759.73        | \$                 | 1,059,282.30        | \$                 | 657,000.00          | \$                  | 711,425.00            | \$          | 20,000.00           |
| <b>Expenditure Totals</b>                     | <b>\$</b>          | <b>5,311,779.38</b> | <b>\$</b>          | <b>3,755,329.02</b> | <b>\$</b>          | <b>3,396,676.84</b> | <b>\$</b>           | <b>4,356,397.28</b>   | <b>\$</b>   | <b>3,626,550.74</b> |
| <b>Fund Total: Water Fund</b>                 | <b>\$</b>          | <b>(436,801.50)</b> | <b>\$</b>          | <b>(468,293.80)</b> | <b>\$</b>          | <b>1,162,543.41</b> | <b>\$</b>           | <b>(1,262,722.28)</b> | <b>\$</b>   | <b>(538,780.74)</b> |



# Water Fund

Budget Year 2022

| Account               | Account Description                     | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget  |
|-----------------------|---|--------------------|--------------------|--------------------|---------------------|--------------|
| Fund 210 - Water Fund |   |                    |                    |                    |                     |              |
|                       | <i>Salaries and Wages</i>               |                    |                    |                    |                     |              |
| 5110.001              | Regular Salaries/Wages                  | 177,761.99         | 168,868.01         | 161,928.46         | 221,290.18          | 226,440.00   |
| 5110.002              | Holidays                                | 10,209.46          | 9,021.20           | 8,988.72           | .00                 | .00          |
| 5110.003              | Sick Leave                              | 9,909.94           | 5,582.18           | 20,739.62          | .00                 | .00          |
| 5110.004              | Overtime                                | 9,547.25           | 11,817.06          | 11,222.33          | 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>        | \$207,428.64       | \$195,288.45       | \$202,879.13       | \$264,290.18        | \$269,440.00 |
|                       | <i>Fringe Benefits</i>                  |                    |                    |                    |                     |              |
| 5120.001              | Annual Leave                            | 23,533.51          | 22,094.84          | 21,517.30          | 11,066.00           | 12,996.00    |
| 5120.002              | SBS                                     | 14,283.41          | 13,152.42          | 13,768.84          | 16,879.31           | 17,313.42    |
| 5120.003              | Medicare                                | 3,378.62           | 3,111.07           | 3,256.93           | 3,992.67            | 4,095.32     |
| 5120.004              | PERS                                    | 46,647.45          | 18,802.77          | 55,729.19          | 66,249.27           | 73,607.06    |
| 5120.005              | Health Insurance                        | 85,734.59          | 82,096.33          | 69,662.20          | 80,843.04           | 88,192.20    |
| 5120.006              | Life Insurance                          | 44.84              | 42.48              | 42.48              | 42.48               | 42.48        |
| 5120.007              | Workmen's Compensation                  | 10,099.50          | 9,140.07           | 9,822.30           | 11,575.82           | 8,002.26     |
|                       | <i>Fringe Benefits Totals</i>           | \$183,721.92       | \$148,439.98       | \$173,799.24       | \$190,648.59        | \$204,248.74 |
|                       | <i>Operating Expenses</i>               |                    |                    |                    |                     |              |
| 5201.000              | Training and Travel                     | 8,479.03           | 8,632.67           | 4,130.18           | 9,450.00            | 8,500.00     |
| 5202.000              | Uniforms                                | 538.38             | 871.88             | 846.70             | 1,000.00            | 1,000.00     |
| 5203.001              | Electric                                | 88,742.01          | 90,444.09          | 97,359.95          | 91,000.00           | 101,800.00   |
| 5203.005              | Heating Fuel                            | 2,968.54           | 3,653.18           | 2,141.15           | 3,800.00            | 3,400.00     |
| 5204.000              | Telephone                               | .00                | .00                | .00                | 4,000.00            | 4,000.00     |
| 5204.001              | Cell Phone Stipend                      | 975.00             | 900.00             | 900.00             | 900.00              | 900.00       |
| 5205.000              | Insurance                               | 20,792.42          | 29,005.36          | 39,554.58          | 41,339.00           | 60,171.00    |
| 5206.000              | Supplies                                | 112,154.58         | 102,652.91         | 94,429.39          | 135,540.51          | 133,700.00   |
| 5207.000              | Repairs & Maintenance                   | 21,478.25          | 34,533.18          | 10,219.75          | 16,000.00           | 13,400.00    |
| 5208.000              | Bldg Repair & Maint                     | 10,370.43          | 13,325.81          | 10,399.28          | 4,313.00            | 4,838.00     |
| 5211.000              | Data Processing Fees                    | 37,776.96          | 39,999.96          | 31,893.00          | 33,646.00           | 38,732.00    |
| 5211.001              | Information Technology Special Projects | .00                | 7,797.00           | .00                | .00                 | .00          |
| 5212.000              | Contracted/Purchased Serv               | 108,716.41         | 50,421.99          | 36,984.38          | 101,573.00          | 81,368.00    |
| 5214.000              | Interdepartment Services                | 472,527.73         | 448,794.02         | 468,137.80         | 444,247.00          | 443,905.00   |
| 5221.000              | Transportation/Vehicles                 | 10,708.07          | 15,845.30          | 12,442.75          | 14,787.00           | 24,496.00    |
| 5222.000              | Postage                                 | 6,815.16           | 8,059.54           | 6,567.40           | 7,000.00            | 7,000.00     |
| 5223.000              | Tools & Small Equipment                 | 6,222.71           | 7,084.74           | 315.32             | 10,800.00           | 13,800.00    |



# Water Fund

Budget Year 2022

| Account                                       | Account Description     | 2018 Actual Amount    | 2019 Actual Amount    | 2020 Actual Amount    | 2021 Amended Budget   | 2022 Budget           |
|---|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Fund 210 - Water Fund</b>                  |                         |                       |                       |                       |                       |                       |
| <i>Operating Expenses</i>                     |                         |                       |                       |                       |                       |                       |
| 5224.000                                      | Dues & Publications     | 1,861.90              | 525.25                | 1,282.28              | 2,000.00              | 2,000.00              |
| 5226.000                                      | Advertising             | 993.85                | 297.65                | 202.05                | 1,100.00              | 1,100.00              |
| 5227.002                                      | Rent-Equipment          | 894.13                | 5,393.07              | 2,192.55              | 3,000.00              | 3,000.00              |
| 5230.000                                      | Bad Debts               | 18,179.95             | 591.76                | 6,218.83              | 20,000.00             | 20,000.00             |
| 5231.000                                      | Credit Card Expense     | 33,057.93             | 26,675.79             | 26,262.14             | 35,000.00             | 35,000.00             |
| 5290.000                                      | Other Expenses          | 4,678.22              | 3,370.09              | 29,172.42             | 2,500.00              | 2,500.00              |
| 5290.100                                      | Unanticipated Repairs   | 64,110.69             | 32,302.14             | 29,817.13             | 200,000.00            | 100,000.00            |
| 5295.000                                      | Interest Expense        | 94,382.73             | 93,941.45             | 98,831.72             | 209,097.00            | 207,655.00            |
| <i>Operating Expenses Totals</i>              |                         | \$1,127,425.08        | \$1,025,118.83        | \$1,010,300.75        | \$1,392,092.51        | \$1,312,265.00        |
| <i>Amortization &amp; Depreciation</i>        |                         |                       |                       |                       |                       |                       |
| 6202.000                                      | Depreciation-Plants     | 983,361.58            | 1,024,977.38          | 1,050,425.39          | 1,024,985.00          | 1,050,418.00          |
| 6205.000                                      | Depreciation-Buildings  | 296,409.47            | 296,720.40            | 296,720.40            | 296,720.00            | 296,721.00            |
| 6206.000                                      | Depreciation-Machinery  | 3,672.96              | 5,501.68              | 5,551.93              | 5,501.00              | 5,552.00              |
| <i>Amortization &amp; Depreciation Totals</i> |                         | \$1,283,444.01        | \$1,327,199.46        | \$1,352,697.72        | \$1,327,206.00        | \$1,352,691.00        |
| <i>Cash Basis Expenditures</i>                |                         |                       |                       |                       |                       |                       |
| 7103.000                                      | Fixed Assets-Plant      | .00                   | .00                   | .00                   | .00                   | 50,000.00             |
| 7106.000                                      | Fixed Assets-Machinery  | .00                   | .00                   | .00                   | 80,000.00             | .00                   |
| 7200.000                                      | Interfund Transfers Out | 2,509,759.73          | 1,059,282.30          | 657,000.00            | 711,425.00            | 20,000.00             |
| 7301.000                                      | Note Principal Payments | .00                   | .00                   | .00                   | 390,735.00            | 417,906.00            |
| <i>Cash Basis Expenditures Totals</i>         |                         | \$2,509,759.73        | \$1,059,282.30        | \$657,000.00          | \$1,182,160.00        | \$487,906.00          |
| <b>Fund 210 - Water Fund Totals</b>           |                         | <b>\$5,311,779.38</b> | <b>\$3,755,329.02</b> | <b>\$3,396,676.84</b> | <b>\$4,356,397.28</b> | <b>\$3,626,550.74</b> |
| <b>Net Grand Totals</b>                       |                         | <b>\$5,311,779.38</b> | <b>\$3,755,329.02</b> | <b>\$3,396,676.84</b> | <b>\$4,356,397.28</b> | <b>\$3,626,550.74</b> |

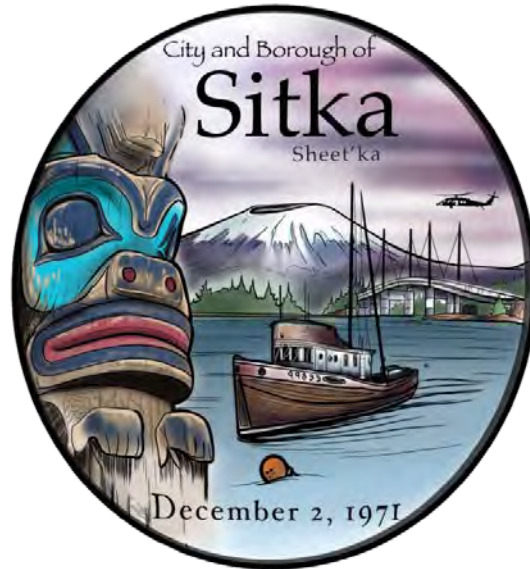
City and Borough of Sitka  
Water Fund (Fund 720)  
FY2022

| Project number                   | Project Description   | Status                 | Grants (approved) | Loans/ Bond Proceeds (approved) | Water Fund Working Capital | Total project (authorized + contingent) |
|----------------------------------|---|------------------------|-------------------|---------------------------------|----------------------------|---|
| 80238                            | Japonski Island Water Design  | Authorized/in progress | -                 | -                               | 50,000                     | <b>50,000</b>                           |
| 90531                            | Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements | Authorized/in progress | -                 | 650,000                         | 50,000                     | <b>700,000</b>                          |
| 90652                            | UV Disinfection Feasibility   | Physically complete    | 5,561,000         | 6,550,000                       | 18,000                     | <b>12,129,000</b>                       |
| 90790                            | East DeGroff St Utilities & Street Improvements                               | Authorized/in progress | -                 | 1,120,000                       | 175,000                    | <b>1,295,000</b>                        |
| 90819                            | South Lake/West DeGroff Utilities & Street Improvements                       | Authorized/in progress | 500,000           | 232,100                         | 50,000                     | <b>782,100</b>                          |
| 90833                            | Critical Secondary Water Supply   | Authorized/in progress | -                 | 17,620,000                      | 530,000                    | <b>18,150,000</b>                       |
| 90838                            | Lincoln Street Paving-Harbor Way to Harbor Drive                              | Authorized/in progress | -                 | -                               | 80,000                     | <b>80,000</b>                           |
| 90843                            | Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements        | Authorized/in progress | -                 | 850,000                         | 50,000                     | <b>900,000</b>                          |
| 90859                            | Landslide Study   | Authorized/in progress | -                 | -                               | 20,000                     | <b>20,000</b>                           |
| 90870                            | Water Master Plan   | Authorized/in progress | -                 | -                               | 100,000                    | <b>100,000</b>                          |
| 90883                            | Water Transmission Main Emergency repair                                      | Authorized/in progress | -                 | -                               | 400,000                    | <b>400,000</b>                          |
| 90889                            | Blue Lake Watershed Plan  | Authorized/in progress | -                 | -                               | 35,000                     | <b>35,000</b>                           |
| 90890                            | Analyzer Monitoring Panel   | Authorized/in progress | -                 | -                               | 25,000                     | <b>25,000</b>                           |
| 90891                            | Blue Lake WTP Valve Insulation Box  | Authorized/in progress | -                 | -                               | 15,000                     | <b>15,000</b>                           |
| 90892                            | Harbor Mountain Tank Ladder   | Authorized/in progress | -                 | -                               | 17,000                     | <b>17,000</b>                           |
| 90893                            | SCADA Reporting Software  | Authorized/in progress | -                 | -                               | 10,000                     | <b>10,000</b>                           |
| 90894                            | CMMS Data/Asset Management  | Authorized/in progress | -                 | -                               | 20,000                     | <b>20,000</b>                           |
| 90913                            | Water Tanks-Interior Condition Assesment Exterior Painting                    | Authorized/in progress | -                 | -                               | 40,000                     | <b>40,000</b>                           |
| 90914                            | Transmission Main Condition Assessment  | Authorized/in progress | -                 | -                               | 150,000                    | <b>150,000</b>                          |
| 90915                            | Blue Lake Slope Stabilization   | Authorized/in progress | -                 | -                               | 500,000                    | <b>500,000</b>                          |
| <b>TOTAL OPEN APPROPRIATIONS</b> |   |                        |                   |                                 |                            | <b>34,728,100</b>                       |
| 90894                            | Asset Management/CMMS Implementation  | New FY22               | -                 | -                               | 20,000                     | <b>20,000</b>                           |
| <b>TOTAL NEW APPROPRIATIONS</b>  |   |                        |                   |                                 |                            | <b>20,000</b>                           |
| 90652                            | UV Disinfection Feasibility   | Physically complete    | 5,561,000         | 6,550,000                       | 18,000                     | <b>12,129,000</b>                       |
| <b>TOTAL PHYSICALLY COMPLETE</b> |   |                        |                   |                                 |                            | <b>12,129,000</b>                       |

Water Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|  |                             |                  |                      | FY2022<br>(proposed<br>appropriations) |
|--|-----------------------------|------------------|----------------------|--|
|  | <u>Operations</u>           | FY2020           | FY2021<br>(approved) | FY2021<br>(projected)                  |
| Revenue  |                             | 2,859,554        | 3,016,000            | 3,016,000                              |
| Cost of operations   |                             | (3,388,163)      | (2,258,374)          | (2,032,536)                            |
| <b>Gross margin</b>  |                             | <b>(528,609)</b> | <b>757,626</b>       | <b>983,464</b>                         |
| Administrative expenses                                      |                             | (510,752)        | (686,353)            | (624,581)                              |
| Interest expense   |                             | (98,832)         | (209,097)            | (125,458)                              |
| Other income   |                             | 185,524          | 77,675               | 94,631                                 |
| <b>Net operating income</b>                                  |                             | <b>(952,669)</b> | <b>(60,149)</b>      | <b>328,055</b>                         |
| Depreciation   |                             | 1,352,697        | 1,327,206            | 1,327,206                              |
| Debt principal repayment                                     |                             | (433,966)        | (390,735)            | (390,735)                              |
| Transfers in/(out) including capital                         |                             | (657,000)        | (711,425)            | (711,425)                              |
| <b>Operating cash flow</b>                                   |                             | <b>(690,938)</b> | <b>164,897</b>       | <b>553,101</b>                         |
|  | <u>Working Capital</u>      |                  |                      |  |
| <b>Working capital, beginning</b>                            |                             | <b>3,167,825</b> | <b>4,068,821</b>     | <b>4,068,821</b>                       |
| <b>Working capital, ending</b>                               |                             | <b>4,068,821</b> | <b>4,573,150</b>     | <b>4,681,922</b>                       |
| Designated for capital expenditures                          |                             | 1,207,270        | 1,546,702            | 1,267,270                              |
| Designated for subsequent year debt principal payment        |                             | 413,896          | 413,896              | 413,896                                |
| <b>Undesignated working capital, ending</b>                  |                             | <b>2,447,655</b> | <b>2,612,552</b>     | <b>3,000,756</b>                       |
|  | <u>Capital Expenditures</u> |                  |                      |  |
| Grant/other revenue  |                             | 556,836          | 395,507              | 3,500,000                              |
| New designations of working capital for capital expenditures |                             | 657,000          | 711,425              | 360,000                                |
| Capital expenditures   |                             | (904,001)        | (767,500)            | (3,800,000)                            |



**City and Borough of Sitka**

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# **WASTEWATER FUND**

**FISCAL YEAR 2022**

**Operating Budget**

City and Borough of Sitka, AK

WASTEWATER TREATMENT FUND - SUMMARY BY EXPENDITURE TYPE

|  | 2018 Actual Amount     | 2019 Actual Amount       | 2020 Actual Amount     | 2021 Amended Budget      | 2022 Budget            |
|--|------------------------|--------------------------|------------------------|--------------------------|------------------------|
| <b>Revenue</b>                               |                        |                          |                        |                          |                        |
| State Revenue                                | \$ 48,083.01           | \$ 14,177.21             | \$ 57,694.85           | \$ 38,261.00             | \$ 55,047.00           |
| Federal Revenue                              | \$ -                   | \$ -                     | \$ -                   | \$ -                     | \$ -                   |
| Operating Revenue                            | \$ 3,188,474.07        | \$ 3,315,092.42          | \$ 3,520,556.68        | \$ 3,571,400.00          | \$ 3,636,000.00        |
| Other Operating Revenue                      | \$ 9,555.00            | \$ 16,869.00             | \$ 12,920.00           | \$ 17,000.00             | \$ 17,000.00           |
| Uses of Property & Investments               | \$ 120,842.89          | \$ 154,005.61            | \$ 143,582.96          | \$ 166,850.00            | \$ 80,000.00           |
| Interfund Billings                           | \$ -                   | \$ -                     | \$ -                   | \$ -                     | \$ -                   |
| Miscellaneous Revenue                        | \$ 3,079.44            | \$ 3,667.63              | \$ 760.27              | \$ 1,000.00              | \$ 2,000.00            |
| Cash Basis Receipts                          | \$ 3,911,697.15        | \$ 135,149.69            | \$ 1,154,157.97        | \$ -                     | \$ -                   |
| <b>Revenue Totals</b>                        | <b>\$ 7,281,731.56</b> | <b>\$ 3,638,961.56</b>   | <b>\$ 4,889,672.73</b> | <b>\$ 3,794,511.00</b>   | <b>\$ 3,790,047.00</b> |
| <b>Expenditures</b>                          |                        |                          |                        |                          |                        |
| Salaries and Wages                           | \$ 607,921.70          | \$ 588,047.91            | \$ 601,094.48          | \$ 703,632.88            | \$ 717,694.96          |
| Fringe Benefits                              | \$ 461,117.77          | \$ 359,091.90            | \$ 335,717.90          | \$ 492,486.08            | \$ 534,345.29          |
| Operating Expenses                           | \$ 1,332,647.74        | \$ 1,197,746.20          | \$ 1,312,000.16        | \$ 1,758,131.59          | \$ 1,686,816.00        |
| Amortization & Depreciation                  | \$ 872,629.78          | \$ 895,228.77            | \$ 889,453.05          | \$ 895,228.00            | \$ 889,455.00          |
| Other Financing Uses                         |                        | \$ -                     | \$ -                   | \$ -                     | \$ -                   |
| Cash Basis Expenditures                      | \$ 3,697,592.26        | \$ 1,786,370.06          | \$ 370,000.43          | \$ 972,348.00            | \$ 824,251.00          |
| <b>Expenditure Totals</b>                    | <b>\$ 6,971,909.25</b> | <b>\$ 4,826,484.84</b>   | <b>\$ 3,508,266.02</b> | <b>\$ 4,821,826.55</b>   | <b>\$ 4,652,562.25</b> |
| <b>Fund Total: Wastewater Treatment Fund</b> | <b>\$ 309,822.31</b>   | <b>\$ (1,187,523.28)</b> | <b>\$ 1,381,406.71</b> | <b>\$ (1,027,315.55)</b> | <b>\$ (862,515.25)</b> |



City and Borough of Sitka, AK

WASTEWATER TREATMENT FUND - SUMMARY BY DEPARTMENT

Summary

|   | 2018 Actual Amount     | 2019 Actual Amount       | 2020 Actual Amount     | 2021 Amended Budget    | 2022 Budget            |
|---|------------------------|--------------------------|------------------------|------------------------|------------------------|
| <b>Revenue</b>                                |                        |                          |                        |                        |                        |
| State Revenue                                 | \$ 48,083.01           | \$ 14,177.21             | \$ 57,694.85           | \$ 38,261.00           | \$ 55,047.00           |
| Federal Revenue                               | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Operating Revenue                             | \$ 3,188,474.07        | \$ 3,315,092.42          | \$ 3,520,556.68        | \$ 3,571,400.00        | \$ 3,636,000.00        |
| Other Operating Revenue                       | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Non-Operating Revenue                         | \$ 9,555.00            | \$ 16,869.00             | \$ 12,920.00           | \$ 17,000.00           | \$ 17,000.00           |
| Uses of Prop & Investment                     | \$ 120,842.89          | \$ 154,005.61            | \$ 143,582.96          | \$ 166,850.00          | \$ 80,000.00           |
| Interfund Billings                            | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts                           | \$ 3,911,697.15        | \$ 135,149.69            | \$ 1,154,157.97        | \$ -                   | \$ -                   |
| Miscellaneous                                 | \$ 3,079.44            | \$ 3,667.63              | \$ 760.27              | \$ 1,000.00            | \$ 2,000.00            |
| <b>Revenue Totals</b>                         | <b>\$ 7,281,731.56</b> | <b>\$ 3,638,961.56</b>   | <b>\$ 4,889,672.73</b> | <b>\$ 3,794,511.00</b> | <b>\$ 3,790,047.00</b> |
| <b>Expenditures</b>                           |                        |                          |                        |                        |                        |
| Administration                                | \$ 757,344.45          | \$ 637,651.96            | \$ 592,942.55          | \$ 1,037,793.06        | \$ 1,063,441.41        |
| Distribution                                  | \$ 305.50              | \$ 11,340.91             | \$ -                   | \$ -                   | \$ -                   |
| Collections                                   | \$ 1,047,712.74        | \$ 911,986.71            | \$ 1,050,727.40        | \$ 1,495,939.71        | \$ 1,430,202.68        |
| Treatment                                     | \$ 503,543.06          | \$ 478,670.36            | \$ 498,937.25          | \$ 224,973.78          | \$ 240,365.16          |
| Jobbing                                       | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Depreciation/Amortization                     | \$ 872,629.78          | \$ 895,228.77            | \$ 889,453.05          | \$ 895,228.00          | \$ 889,455.00          |
| Debt Payments                                 | \$ 92,781.46           | \$ 105,236.07            | \$ 106,205.34          | \$ 522,892.00          | \$ 519,098.00          |
| Fixed Asset Acquisition                       | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ 50,000.00           |
| Transfers to Capital Projects and Other Funds | \$ 3,697,592.26        | \$ 1,786,370.06          | \$ 370,000.43          | \$ 245,000.00          | \$ 460,000.00          |
| Other   | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| <b>Expenditure Totals</b>                     | <b>\$ 6,971,909.25</b> | <b>\$ 4,826,484.84</b>   | <b>\$ 3,508,266.02</b> | <b>\$ 4,421,826.55</b> | <b>\$ 4,652,562.25</b> |
| <b>Fund Total: Wastewater Treatment Fund</b>  | <b>\$ 309,822.31</b>   | <b>\$ (1,187,523.28)</b> | <b>\$ 1,381,406.71</b> | <b>\$ (627,315.55)</b> | <b>\$ (862,515.25)</b> |



# Wastewater Fund

Budget Year 2022

| Account  | Account Description                     | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget  |
|----------|---|--------------------|--------------------|--------------------|---------------------|--------------|
| Fund 220 | <b>Waste Water Treatment</b>            |                    |                    |                    |                     |              |
|          | <i>Salaries and Wages</i>               |                    |                    |                    |                     |              |
| 5110.001 | Regular Salaries/Wages                  | 513,304.93         | 496,900.37         | 507,859.31         | 654,632.88          | 668,694.96   |
| 5110.002 | Holidays                                | 22,884.64          | 24,015.09          | 26,841.47          | .00                 | .00          |
| 5110.003 | Sick Leave                              | 31,308.49          | 35,892.20          | 41,861.71          | .00                 | .00          |
| 5110.004 | Overtime                                | 40,423.64          | 31,240.25          | 22,372.99          | 29,000.00           | 29,000.00    |
| 5110.010 | Temp Wages                              | .00                | .00                | 2,159.00           | 20,000.00           | 20,000.00    |
|          | <i>Salaries and Wages Totals</i>        | \$607,921.70       | \$588,047.91       | \$601,094.48       | \$703,632.88        | \$717,694.96 |
|          | <i>Fringe Benefits</i>                  |                    |                    |                    |                     |              |
| 5120.001 | Annual Leave                            | 56,832.93          | 55,684.69          | 54,021.19          | 29,459.00           | 31,196.00    |
| 5120.002 | SBS                                     | 40,228.77          | 39,235.59          | 40,576.91          | 44,938.49           | 45,907.11    |
| 5120.003 | Medicare                                | 9,515.75           | 9,280.85           | 9,598.17           | 10,629.85           | 10,858.91    |
| 5120.004 | PERS                                    | 135,546.72         | 51,936.76          | 44,191.11          | 188,660.62          | 208,540.10   |
| 5120.005 | Health Insurance                        | 182,889.89         | 170,980.45         | 155,613.37         | 184,923.00          | 211,689.72   |
| 5120.006 | Life Insurance                          | 94.92              | 96.99              | 99.86              | 101.04              | 101.04       |
| 5120.007 | Workmen's Compensation                  | 36,008.79          | 31,876.57          | 31,617.29          | 33,774.08           | 26,052.41    |
|          | <i>Fringe Benefits Totals</i>           | \$461,117.77       | \$359,091.90       | \$335,717.90       | \$492,486.08        | \$534,345.29 |
|          | <i>Operating Expenses</i>               |                    |                    |                    |                     |              |
| 5201.000 | Training and Travel                     | 7,471.31           | 11,635.68          | 7,421.65           | 16,000.00           | 14,000.00    |
| 5202.000 | Uniforms                                | 680.34             | 2,482.50           | 718.95             | 4,713.59            | 3,500.00     |
| 5203.001 | Electric                                | 181,783.35         | 172,185.24         | 184,792.62         | 185,000.00          | 185,000.00   |
| 5203.005 | Heating Fuel                            | 24,903.30          | 20,424.74          | 18,579.58          | 22,000.00           | 21,000.00    |
| 5204.000 | Telephone                               | 4,515.95           | 2,977.04           | 2,277.88           | 5,800.00            | 5,800.00     |
| 5204.001 | Cell Phone Stipend                      | 2,100.00           | 1,925.00           | 2,100.00           | 2,100.00            | 2,100.00     |
| 5205.000 | Insurance                               | 25,866.43          | 28,952.83          | 31,655.00          | 31,655.00           | 45,047.00    |
| 5206.000 | Supplies                                | 60,473.58          | 13,324.17          | 88,084.42          | 99,200.00           | 99,200.00    |
| 5207.000 | Repairs & Maintenance                   | 32,932.89          | 741.87             | 67,485.04          | 55,000.00           | 65,000.00    |
| 5208.000 | Bldg Repair & Maint                     | 31,251.54          | 25,374.83          | 16,042.38          | 25,873.00           | 40,281.00    |
| 5211.000 | Data Processing Fees                    | 64,763.04          | 69,000.00          | 69,629.04          | 72,953.00           | 80,105.00    |
| 5211.001 | Information Technology Special Projects | .00                | 15,593.00          | .00                | .00                 | .00          |
| 5212.000 | Contracted/Purchased Serv               | 75,753.37          | 57,956.24          | 43,546.05          | 101,200.00          | 117,945.00   |
| 5214.000 | Interdepartment Services                | 389,372.79         | 422,683.25         | 423,420.56         | 476,092.00          | 436,583.00   |
| 5221.000 | Transportation/Vehicles                 | 129,431.71         | 172,018.71         | 166,525.92         | 175,253.00          | 180,160.00   |
| 5222.000 | Postage                                 | 5,549.40           | 6,777.76           | 5,874.26           | 6,000.00            | 6,000.00     |
| 5223.000 | Tools & Small Equipment                 | 4,858.57           | 3,395.35           | 1,101.22           | 9,000.00            | 5,500.00     |



# Wastewater Fund

Budget Year 2022

| Account  | Account Description     | 2018 Actual Amount    | 2019 Actual Amount    | 2020 Actual Amount    | 2021 Amended Budget   | 2022 Budget           |
|--|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Fund 220 - Waste Water Treatment</b>        |                         |                       |                       |                       |                       |                       |
| <i>Operating Expenses</i>                      |                         |                       |                       |                       |                       |                       |
| 5224.000                                       | Dues & Publications     | 1,912.00              | 962.00                | 1,573.90              | 2,000.00              | 2,000.00              |
| 5226.000                                       | Advertising             | 109.90                | 971.80                | .00                   | 1,000.00              | 1,000.00              |
| 5227.002                                       | Rent-Equipment          | 4,248.00              | 683.63                | 8,496.00              | 4,748.00              | 4,748.00              |
| 5230.000                                       | Bad Debts               | 25,115.56             | 2,878.67              | 7,572.00              | 20,000.00             | 20,000.00             |
| 5231.000                                       | Credit Card Expense     | 47,414.31             | 32,064.34             | 32,080.26             | 45,000.00             | 45,000.00             |
| 5290.000                                       | Other Expenses          | 3,235.44              | 1,251.74              | 828.87                | 2,000.00              | 2,000.00              |
| 5290.100                                       | Unanticipated Repairs   | 116,123.50            | 26,249.74             | 25,989.22             | 186,000.00            | 100,000.00            |
| 5295.000                                       | Interest Expense        | 92,781.46             | 105,236.07            | 106,205.34            | 209,544.00            | 204,847.00            |
| <i>Operating Expenses Totals</i>               |                         | <b>\$1,332,647.74</b> | <b>\$1,197,746.20</b> | <b>\$1,312,000.16</b> | <b>\$1,758,131.59</b> | <b>\$1,686,816.00</b> |
| <i>Amortization &amp; Depreciation</i>         |                         |                       |                       |                       |                       |                       |
| 6202.000                                       | Depreciation-Plants     | 739,127.65            | 758,004.29            | 776,404.56            | 758,004.00            | 776,405.00            |
| 6205.000                                       | Depreciation-Buildings  | 33,599.16             | 33,599.16             | 33,599.28             | 33,599.00             | 33,600.00             |
| 6206.000                                       | Depreciation-Machinery  | 99,902.97             | 103,625.32            | 79,449.21             | 103,625.00            | 79,450.00             |
| <i>Amortization &amp; Depreciation Totals</i>  |                         | <b>\$872,629.78</b>   | <b>\$895,228.77</b>   | <b>\$889,453.05</b>   | <b>\$895,228.00</b>   | <b>\$889,455.00</b>   |
| <i>Cash Basis Expenditures</i>                 |                         |                       |                       |                       |                       |                       |
| 7103.000                                       | Fixed Assets-Plant      | .00                   | .00                   | .00                   | .00                   | 50,000.00             |
| 7106.000                                       | Fixed Assets-Machinery  | .00                   | .00                   | .00                   | 14,000.00             | .00                   |
| 7200.000                                       | Interfund Transfers Out | 3,697,592.26          | 1,786,370.06          | 370,000.43            | 645,000.00            | 460,000.00            |
| 7301.000                                       | Note Principal Payments | .00                   | .00                   | .00                   | 313,348.00            | 314,251.00            |
| <i>Cash Basis Expenditures Totals</i>          |                         | <b>\$3,697,592.26</b> | <b>\$1,786,370.06</b> | <b>\$370,000.43</b>   | <b>\$972,348.00</b>   | <b>\$824,251.00</b>   |
| <b>Fund 220 - Waste Water Treatment Totals</b> |                         | <b>\$6,971,909.25</b> | <b>\$4,826,484.84</b> | <b>\$3,508,266.02</b> | <b>\$4,821,826.55</b> | <b>\$4,652,562.25</b> |
| <b>Net Grand Totals</b>                        |                         | <b>\$6,971,909.25</b> | <b>\$4,826,484.84</b> | <b>\$3,508,266.02</b> | <b>\$4,821,826.55</b> | <b>\$4,652,562.25</b> |

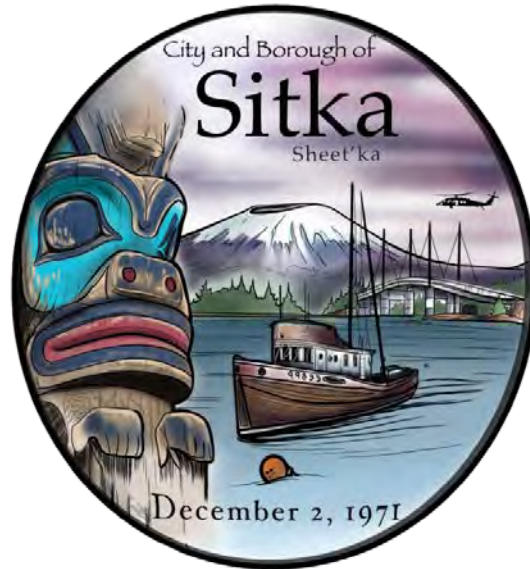
City and Borough of Sitka  
Wastewater Fund (Fund 730)  
FY2022

| Project number                   | Project Description   | Status                            | Loans/ Bond Proceeds (approved) | Wastewater Fund Working Capital | Total approved    | Total project (approved + contingent) |
|----------------------------------|---|-----------------------------------|---------------------------------|---------------------------------|-------------------|---------------------------------------|
| 90447                            | WWTP Control System   | Authorized/in progress            | -                               | 488,000                         | 488,000           | <b>488,000</b>                        |
| 90531                            | Monastery St (DeGroff to Arrowhead) and Kinhead Utility & Street Improvements | Authorized/in progress            | 275,000                         | 30,000                          | 305,000           | <b>305,000</b>                        |
| 90565                            | Jamestown East Lift Station Replacement                                       | Authorized/in progress            | -                               | 85,000                          | 85,000            | <b>85,000</b>                         |
| 90655                            | WWTP-Rehabilitation   | Authorized/in progress            | 9,737,000                       | 45,000                          | 9,782,000         | <b>9,782,000</b>                      |
| 90676                            | Brady Street Lift Station Rehabilitation                                      | Authorized/in progress            | 217,400                         | 828,759                         | 1,046,159         | <b>1,046,159</b>                      |
| 90783                            | Replace Generators - Lift Station   | Authorized/in progress            | 311,000                         | 236,000                         | 547,000           | <b>547,000</b>                        |
| 90784                            | WWTP Garage Doors and Blowers   | Authorized/in progress            | -                               | 90,000                          | 90,000            | <b>90,000</b>                         |
| 90800                            | Hypo Chlorite Injection System at the TH LS                                   | Authorized/in progress            | -                               | 24,000                          | 24,000            | <b>24,000</b>                         |
| 90809                            | Replace WWTP Influent Grinder   | Authorized/in progress            | -                               | 100,000                         | 100,000           | <b>100,000</b>                        |
| 90816                            | Channel Lift Station Rehabilitation   | Authorized/in progress            | 371,734                         | 682,024                         | 1,053,758         | <b>1,053,758</b>                      |
| 90838                            | Lincoln Street Paving (Harbor Way to Harbor Drive)                            | Authorized/in progress            | -                               | 20,000                          | 20,000            | <b>20,000</b>                         |
| 90843                            | Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements        | Authorized/in progress            | 975,000                         | 50,000                          | 1,025,000         | <b>1,025,000</b>                      |
| 90845                            | Trailer Mounted Pump  | Authorized/in progress            | -                               | 90,000                          | 90,000            | <b>90,000</b>                         |
| 90858                            | Eagle Way Lift station  | Authorized/in progress            | -                               | 220,000                         | 470,000           | <b>470,000</b>                        |
| 90862                            | Japonski Sewer Force Main Condition Assessment                                | Authorized/in progress            | -                               | 250,000                         | 250,000           | <b>250,000</b>                        |
| 90877                            | Brady-Gavan Road and Utility Project  | Authorized/in progress            | -                               | 5,000                           | 5,000             | <b>5,000</b>                          |
| 90894                            | Asset Management/CMMS Implementation  | Authorized/in progress            | -                               | 25,000                          | 25,000            | <b>25,000</b>                         |
| 90895                            | Wastewater Master Plan  | Authorized/in progress            | -                               | 120,000                         | 120,000           | <b>120,000</b>                        |
| 90896                            | Lake & Lincoln 20 Hp Pump   | Authorized/in progress            | -                               | 27,000                          | 27,000            | <b>27,000</b>                         |
| 90897                            | WW Lift station #6 6.5 Hp Pump  | Authorized/in progress            | -                               | 12,000                          | 12,000            | <b>12,000</b>                         |
| 90898                            | Granite Creek WW Pump   | Authorized/in progress            | -                               | 16,000                          | 16,000            | <b>16,000</b>                         |
| 90916                            | WWTP Blower Manifold Assessment/Design  | Authorized/in progress            | -                               | 60,000                          | 60,000            | <b>60,000</b>                         |
| 90917                            | Lincoln Street Lift Station Valve Replacement                                 | Authorized/in progress            | -                               | 55,000                          | 55,000            | <b>55,000</b>                         |
| 90918                            | WWTP Clarifier Drive Replacement  | Authorized/in progress            | -                               | 55,000                          | 55,000            | <b>55,000</b>                         |
| 90919                            | Thomsen Harbor Lift Station Rehabilitation                                    | Authorized/in progress            | -                               | 75,000                          | 75,000            | <b>75,000</b>                         |
| <b>TOTAL OPEN APPROPRIATIONS</b> |   |                                   |                                 |                                 | <b>15,825,917</b> | <b>15,825,917</b>                     |
| 90894                            | Asset Management/CMMS Implementation  | New FY22-additional appropriation |                                 | 20,000                          | 20,000            | <b>20,000</b>                         |
| TBD                              | Sludge thickener catwalk replacement  | New FY22                          |                                 | 20,000                          | 20,000            | <b>20,000</b>                         |
| 90919                            | Thomsen Harbor lift station rehabilitation                                    | New FY22-additional appropriation |                                 | 420,000                         | 420,000           | <b>420,000</b>                        |
| <b>TOTAL NEW APPROPRIATIONS</b>  |   |                                   |                                 |                                 | <b>460,000</b>    | <b>460,000</b>                        |

Wastewater Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|  |                             |                  |                      | FY2022<br>(proposed<br>appropriations) |
|--|-----------------------------|------------------|----------------------|--|
|  | <u>Operations</u>           | FY2020           | FY2021<br>(approved) | FY2021<br>(projected)                  |
| Revenue  |                             | 3,534,237        | 3,559,400            | 3,559,400                              |
| Cost of operations   |                             | (2,189,451)      | (2,599,928)          | (1,504,675)                            |
| <b>Gross margin</b>  |                             | <b>1,344,786</b> | <b>959,472</b>       | <b>2,054,725</b>                       |
| Administrative expenses                                      |                             | (592,943)        | (1,037,793)          | (913,258)                              |
| Interest expense   |                             | (106,205)        | (209,544)            | (175,000)                              |
| Other income   |                             | 331,750          | 205,111              | 113,760                                |
| <b>Net operating income</b>                                  |                             | <b>977,388</b>   | <b>(82,754)</b>      | <b>1,080,227</b>                       |
| Depreciation   |                             | 913,629          | 895,228              | 895,228                                |
| Debt principal repayment                                     |                             | (333,641)        | (313,348)            | (313,348)                              |
| Transfers in/(out) including capital                         |                             | (150,000)        | (245,000)            | (645,000)                              |
| <b>Operating cash flow</b>                                   |                             | <b>1,407,376</b> | <b>254,126</b>       | <b>1,017,107</b>                       |
|  | <u>Working Capital</u>      |                  |                      |  |
| <b>Working capital, beginning</b>                            |                             | <b>7,697,196</b> | <b>8,519,570</b>     | <b>8,519,570</b>                       |
| <b>Working capital, ending</b>                               |                             | <b>8,519,570</b> | <b>8,773,696</b>     | <b>8,986,677</b>                       |
| Designated for capital expenditures                          |                             | 2,468,610        | 2,468,610            | 1,918,610                              |
| Designated for subsequent year debt principal payment        |                             | 334,849          | 334,849              | 334,849                                |
| <b>Undesignated working capital, ending</b>                  |                             | <b>5,716,111</b> | <b>5,970,237</b>     | <b>6,733,218</b>                       |
|  | <u>Capital Expenditures</u> |                  |                      |  |
| Grant/other revenue  |                             | 1,261,919        | -                    | 5,105,000                              |
| New designations of working capital for capital expenditures |                             | 150,000          | 245,000              | 645,000                                |
| Capital expenditures   |                             | (3,723,882)      | (245,000)            | (6,300,000)                            |



**City and Borough of Sitka**

**DRAFT**

# **SOLID WASTE FUND**

**FISCAL YEAR 2022**

**Operating Budget**

City and Borough of Sitka, AK

**SOLID WASTE DISPOSAL FUND - SUMMARY BY EXPENDITURE TYPE**

|  | 2018 Actual Amount     | 2019 Actual Amount     | 2020 Actual Amount     | 2021 Amended Budget    | 2022 Budget            |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>                        |                        |                        |                        |                        |                        |
| State Revenue                                | \$ -                   | \$ 3,084.04            | \$ 11,377.04           | \$ 8,324.00            | \$ 10,855.00           |
| Federal Revenue                              | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Operating Revenue                            | \$ 4,044,635.82        | \$ 4,534,359.80        | \$ 4,691,496.64        | \$ 5,143,200.00        | \$ 4,786,500.00        |
| Other Operating Revenue                      | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Uses of Property & Investments               | \$ 9,242.85            | \$ 9,574.55            | \$ 22,070.43           | \$ 18,700.00           | \$ 6,000.00            |
| Interfund Billings                           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous Revenue                        | \$ 8,678.03            | \$ (197.00)            | \$ 3,461.75            | \$ 1,200.00            | \$ 4,000.00            |
| Cash Basis Receipts                          | \$ 1,462,372.19        | \$ 59,110.06           | \$ 80,752.35           | \$ -                   | \$ -                   |
| <b>Revenue Totals</b>                        | <b>\$ 5,524,928.89</b> | <b>\$ 4,605,931.45</b> | <b>\$ 4,809,158.21</b> | <b>\$ 5,171,424.00</b> | <b>\$ 4,807,355.00</b> |
| <b><u>Expenditures</u></b>                   |                        |                        |                        |                        |                        |
| Salaries and Wages                           | \$ -                   | \$ 133,072.51          | \$ 122,921.36          | \$ 148,415.04          | \$ 153,280.08          |
| Fringe Benefits                              | \$ -                   | \$ 71,601.25           | \$ 294,638.98          | \$ 91,377.98           | \$ 98,133.56           |
| Operating Expenses                           | \$ 4,770,489.97        | \$ 4,258,071.00        | \$ 3,926,569.17        | \$ 4,736,613.00        | \$ 5,071,086.00        |
| Amortization & Depreciation                  | \$ 174,301.78          | \$ 168,691.85          | \$ 172,861.36          | \$ 168,690.00          | \$ 262,852.00          |
| Other Financing Uses                         | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Expenditures                      | \$ 500,000.00          | \$ 425,000.00          | \$ 23,000.00           | \$ 163,020.00          | \$ 205,798.00          |
| <b>Expenditure Totals</b>                    | <b>\$ 5,444,791.75</b> | <b>\$ 5,056,436.61</b> | <b>\$ 4,539,990.87</b> | <b>\$ 5,308,116.02</b> | <b>\$ 5,791,149.64</b> |
| <b>Fund Total: Solid Waste Disposal Fund</b> | <b>\$ 80,137.14</b>    | <b>\$ (450,505.16)</b> | <b>\$ 269,167.34</b>   | <b>\$ (136,692.02)</b> | <b>\$ (983,794.64)</b> |

City and Borough of Sitka, AK

**SOLID WASTE DISPOSAL FUND - SUMMARY BY DEPARTMENT**

|   | 2018 Actual Amount     | 2019 Actual Amount     | 2020 Actual Amount     | 2021 Amended Budget    | 2022 Budget            |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>                         |                        |                        |                        |                        |                        |
| State Revenue                                 | \$ -                   | \$ 3,084.04            | \$ 11,377.04           | \$ 8,324.00            | \$ 10,855.00           |
| Federal Revenue                               | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Operating Revenue                             | \$ 4,044,635.82        | \$ 4,534,359.80        | \$ 4,691,496.64        | \$ 5,143,200.00        | \$ 4,786,500.00        |
| Other Operating Revenue                       | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Uses of Prop & Investment                     | \$ 9,242.85            | \$ 9,574.55            | \$ 22,070.43           | \$ 18,700.00           | \$ 6,000.00            |
| Interfund Billings                            | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous                                 | \$ 8,678.03            | \$ (197.00)            | \$ 3,461.75            | \$ 1,200.00            | \$ 4,000.00            |
| Cash Basis Receipts                           | \$ 1,462,372.19        | \$ 59,110.06           | \$ 80,752.35           | \$ -                   | \$ -                   |
| <b>Revenue Totals</b>                         | <b>\$ 5,524,928.89</b> | <b>\$ 4,605,931.45</b> | <b>\$ 4,809,158.21</b> | <b>\$ 5,171,424.00</b> | <b>\$ 4,807,355.00</b> |
| <b><u>Expenditures</u></b>                    |                        |                        |                        |                        |                        |
| Administration                                | \$ 1,541,487.73        | \$ 1,437,218.42        | \$ 2,001,341.70        | \$ 1,652,833.00        | \$ 1,935,775.00        |
| Transfer Station                              | \$ 2,005,884.86        | \$ 1,906,970.54        | \$ 1,465,060.23        | \$ 2,220,924.00        | \$ 2,311,969.00        |
| Landfill                                      | \$ 573,383.65          | \$ 486,381.95          | \$ 316,216.04          | \$ 483,041.00          | \$ 428,966.00          |
| Scrap Yard                                    | \$ 578,761.87          | \$ 535,334.28          | \$ 459,132.63          | \$ 514,583.77          | \$ 536,139.85          |
| Dropoff Recycle Center                        | \$ 50,106.72           | \$ 77,708.15           | \$ 84,996.82           | \$ 89,391.25           | \$ 95,753.79           |
| Jobbing                                       | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Depreciation/Amortization                     | \$ 174,301.78          | \$ 168,691.85          | \$ 172,861.36          | \$ 168,690.00          | \$ 262,852.00          |
| Debt Payments                                 | \$ 20,865.14           | \$ 19,131.42           | \$ 17,382.09           | \$ 131,431.00          | \$ 129,694.00          |
| Fixed Asset Acquisition                       | \$ -                   | \$ -                   | \$ -                   | \$ 14,000.00           | \$ 20,000.00           |
| Transfers to Capital Projects and Other Funds | \$ 500,000.00          | \$ 425,000.00          | \$ 23,000.00           | \$ 33,222.00           | \$ 70,000.00           |
| Other   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| <b>Expenditure Totals</b>                     | <b>\$ 5,444,791.75</b> | <b>\$ 5,056,436.61</b> | <b>\$ 4,539,990.87</b> | <b>\$ 5,308,116.02</b> | <b>\$ 5,791,149.64</b> |
| <b>Fund Total: Solid Waste Disposal Fund</b>  | <b>\$ 80,137.14</b>    | <b>\$ (450,505.16)</b> | <b>\$ 269,167.34</b>   | <b>\$ (136,692.02)</b> | <b>\$ (983,794.64)</b> |





# Solid Waste Fund

Budget Year 2022

| Account                     | Account Description                     | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget  |
|-----------------------------|---|--------------------|--------------------|--------------------|---------------------|--------------|
| Fund 230 - Solid Waste Fund |   |                    |                    |                    |                     |              |
|                             | <i>Salaries and Wages</i>               |                    |                    |                    |                     |              |
| 5110.001                    | Regular Salaries/Wages                  | .00                | 117,157.69         | 109,753.77         | 148,415.04          | 153,280.08   |
| 5110.002                    | Holidays                                | .00                | 5,556.66           | 5,550.10           | .00                 | .00          |
| 5110.003                    | Sick Leave                              | .00                | 5,832.27           | 6,414.66           | .00                 | .00          |
| 5110.004                    | Overtime                                | .00                | 4,525.89           | 1,202.83           | .00                 | .00          |
|                             | <i>Salaries and Wages Totals</i>        | \$0.00             | \$133,072.51       | \$122,921.36       | \$148,415.04        | \$153,280.08 |
|                             | <i>Fringe Benefits</i>                  |                    |                    |                    |                     |              |
| 5120.001                    | Annual Leave                            | .00                | 9,585.67           | 8,293.62           | 4,779.00            | 5,116.00     |
| 5120.002                    | SBS                                     | .00                | 8,498.21           | 7,939.17           | 9,390.63            | 9,709.62     |
| 5120.003                    | Medicare                                | .00                | 2,010.20           | 1,877.95           | 2,221.31            | 2,296.73     |
| 5120.004                    | PERS                                    | .00                | 11,564.53          | 248,274.90         | 40,975.51           | 44,576.46    |
| 5120.005                    | Health Insurance                        | .00                | 30,819.75          | 18,445.20          | 22,532.40           | 24,580.32    |
| 5120.006                    | Life Insurance                          | .00                | 38.17              | 33.84              | 36.36               | 36.36        |
| 5120.007                    | Workmen's Compensation                  | .00                | 9,084.72           | 9,774.30           | 11,442.77           | 11,818.07    |
|                             | <i>Fringe Benefits Totals</i>           | \$0.00             | \$71,601.25        | \$294,638.98       | \$91,377.98         | \$98,133.56  |
|                             | <i>Operating Expenses</i>               |                    |                    |                    |                     |              |
| 5201.000                    | Training and Travel                     | 923.69             | 3,836.47           | 999.07             | 10,200.00           | 3,000.00     |
| 5202.000                    | Uniforms                                | .00                | 543.39             | 1,313.95           | 2,000.00            | 2,000.00     |
| 5203.001                    | Electric                                | 33,145.79          | 34,940.57          | 47,949.59          | 35,500.00           | 45,300.00    |
| 5204.000                    | Telephone                               | 1,905.38           | 1,950.57           | 1,990.80           | 1,932.00            | 1,990.00     |
| 5205.000                    | Insurance                               | 738.83             | 2,686.23           | 3,833.41           | 4,012.00            | 5,848.00     |
| 5206.000                    | Supplies                                | 16,992.46          | 34,547.54          | 9,906.21           | 49,500.00           | 27,000.00    |
| 5207.000                    | Repairs & Maintenance                   | .00                | 435.87             | 13.64              | .00                 | .00          |
| 5208.000                    | Bldg Repair & Maint                     | 4,531.29           | 29,911.63          | 7,892.59           | 8,624.00            | 9,677.00     |
| 5211.000                    | Data Processing Fees                    | 13,154.04          | 8,300.04           | 18,015.96          | 18,553.00           | 19,495.00    |
| 5211.001                    | Information Technology Special Projects | .00                | 3,119.00           | .00                | .00                 | .00          |
| 5212.000                    | Contracted/Purchased Serv               | 3,577,850.49       | 3,232,574.36       | 2,973,438.92       | 3,746,690.00        | 4,083,877.00 |
| 5214.000                    | Interdepartment Services                | 501,543.97         | 406,291.48         | 452,997.45         | 381,828.00          | 418,737.00   |
| 5221.000                    | Transportation/Vehicles                 | 131,660.23         | 399,359.01         | 331,542.89         | 321,841.00          | 309,466.00   |
| 5222.000                    | Postage                                 | 5,585.70           | 6,750.00           | 5,625.00           | 5,000.00            | 6,000.00     |
| 5223.000                    | Tools & Small Equipment                 | 3,508.53           | 5,473.80           | 275.68             | 11,000.00           | 3,000.00     |
| 5224.000                    | Dues & Publications                     | 257.00             | 268.00             | 268.00             | 300.00              | 300.00       |
| 5226.000                    | Advertising                             | 259.60             | 2,050.85           | 684.80             | 4,000.00            | 1,500.00     |
| 5227.002                    | Rent-Equipment                          | 33,577.50          | 30,866.96          | 30,655.00          | 35,000.00           | 35,000.00    |



# Solid Waste Fund

Budget Year 2022

| Account  | Account Description                           | 2018 Actual Amount    | 2019 Actual Amount    | 2020 Actual Amount    | 2021 Amended Budget   | 2022 Budget           |
|----------|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Fund     | <b>230 - Solid Waste Fund</b>                 |                       |                       |                       |                       |                       |
|          | <i>Operating Expenses</i>                     |                       |                       |                       |                       |                       |
| 5230.000 | Bad Debts                                     | 24,347.37             | 2,488.01              | 10,618.02             | 20,000.00             | 20,000.00             |
| 5231.000 | Credit Card Expense                           | 54,194.94             | 39,525.30             | 38,007.10             | 60,000.00             | 60,000.00             |
| 5290.000 | Other Expenses                                | 345,448.02            | (6,979.50)            | (26,841.00)           | 5,000.00              | 5,000.00              |
| 5295.000 | Interest Expense                              | 20,865.14             | 19,131.42             | 17,382.09             | 15,633.00             | 13,896.00             |
|          | <i>Operating Expenses Totals</i>              | <b>\$4,770,489.97</b> | <b>\$4,258,071.00</b> | <b>\$3,926,569.17</b> | <b>\$4,736,613.00</b> | <b>\$5,071,086.00</b> |
|          | <i>Amortization &amp; Depreciation</i>        |                       |                       |                       |                       |                       |
| 6201.000 | Depreciation-Land Improve                     | 87,033.96             | 88,511.70             | 89,989.46             | 88,511.00             | 179,979.00            |
| 6202.000 | Depreciation-Plants                           | 6,686.16              | 6,686.16              | 9,377.90              | 6,686.00              | 9,378.00              |
| 6205.000 | Depreciation-Buildings                        | 68,447.04             | 68,447.04             | 68,447.04             | 68,447.00             | 68,448.00             |
| 6206.000 | Depreciation-Machinery                        | 19,714.36             | 5,046.95              | 5,046.96              | 5,046.00              | 5,047.00              |
| 6210.000 | Deprec-Intangibles                            | (7,579.74)            | .00                   | .00                   | .00                   | .00                   |
|          | <i>Amortization &amp; Depreciation Totals</i> | <b>\$174,301.78</b>   | <b>\$168,691.85</b>   | <b>\$172,861.36</b>   | <b>\$168,690.00</b>   | <b>\$262,852.00</b>   |
|          | <i>Cash Basis Expenditures</i>                |                       |                       |                       |                       |                       |
| 7106.000 | Fixed Assets-Machinery                        | .00                   | .00                   | .00                   | 14,000.00             | 20,000.00             |
| 7200.000 | Interfund Transfers Out                       | 500,000.00            | 425,000.00            | 23,000.00             | 33,222.00             | 70,000.00             |
| 7301.000 | Note Principal Payments                       | .00                   | .00                   | .00                   | 115,798.00            | 115,798.00            |
|          | <i>Cash Basis Expenditures Totals</i>         | <b>\$500,000.00</b>   | <b>\$425,000.00</b>   | <b>\$23,000.00</b>    | <b>\$163,020.00</b>   | <b>\$205,798.00</b>   |
| Fund     | <b>230 - Solid Waste Fund Totals</b>          | <b>\$5,444,791.75</b> | <b>\$5,056,436.61</b> | <b>\$4,539,990.87</b> | <b>\$5,308,116.02</b> | <b>\$5,791,149.64</b> |
|          | Net Grand Totals                              | <b>\$5,444,791.75</b> | <b>\$5,056,436.61</b> | <b>\$4,539,990.87</b> | <b>\$5,308,116.02</b> | <b>\$5,791,149.64</b> |

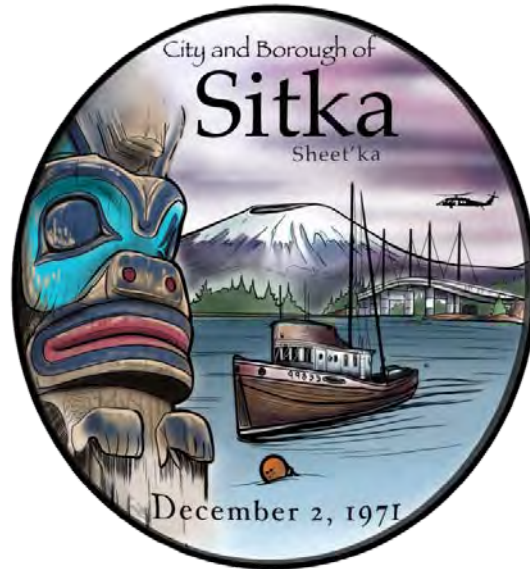
City and Borough of Sitka  
Solid Waste Fund (Fund 740)  
FY2022

| 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>                           |                            |
| 90920  | Scrap Yard Tank Circular Concrete Structure Repairs | Authorized/in progress | -                 | -                               | 8,500                            | -            | -                 | -                              | -                | -                | 8,500            | <b>8,500</b>                            |                            |
| 90921  | Transfer Station Lighting                           | Authorized/in progress | -                 | -                               | 10,000                           | -            | -                 | -                              | -                | -                | 10,000           | <b>10,000</b>                           |                            |
| <b>TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS</b> |   |                        |                   |                                 |                                  |              |                   |                                |                  |                  | <b>-</b>         | <b>15,000</b>                           | <b>15,000</b>              |
| TBD  | Recycling Loading Dock Repair                       | New FY22               | -                 | -                               | 15,000                           | -            | -                 | -                              | -                | -                | 15,000           | <b>15,000</b>                           |                            |
| TBD  | Transfer Station Cameras                            | New FY22               | -                 | -                               | 55,000                           | -            | -                 | -                              | -                | -                | 55,000           | <b>55,000</b>                           |                            |
| <b>TOTAL NEW APPROPRIATIONS</b>                |   |                        |                   |                                 |                                  |              |                   |                                |                  |                  | <b>-</b>         | <b>70,000</b>                           | <b>70,000</b>              |

Solid Waste Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|  |                             |                    |                      | FY2022<br>(proposed<br>appropriations) |
|--|-----------------------------|--------------------|----------------------|--|
|  | <u>Operations</u>           | FY2020             | FY2021<br>(approved) | FY2021<br>(projected)                  |
| Revenue  |                             | 4,699,159          | 5,144,400            | 4,722,648                              |
| Cost of operations   |                             | (4,080,749)        | (4,761,635)          | (4,285,472)                            |
| <b>Gross margin</b>  |                             | <b>618,410</b>     | <b>382,765</b>       | <b>437,177</b>                         |
| Administrative expenses                                      |                             | (417,718)          | (381,828)            | (343,645)                              |
| Interest expense   |                             | (17,385)           | (15,633)             | (15,633)                               |
| Other income   |                             | 61,094             | 27,024               | 10,200                                 |
| <b>Net operating income</b>                                  |                             | <b>244,401</b>     | <b>12,328</b>        | <b>88,098</b>                          |
| Depreciation   |                             | 172,861            | 168,690              | 168,690                                |
| Debt principal repayment                                     |                             | (115,798)          | (115,798)            | (115,798)                              |
| Transfers in/(out) including capital                         |                             | (23,000)           | (33,222)             | (33,222)                               |
| <b>Operating cash flow</b>                                   |                             | <b>278,464</b>     | <b>31,998</b>        | <b>107,768</b>                         |
|  | <u>Working Capital</u>      |                    |                      |  |
| <b>Working capital, beginning</b>                            |                             | <b>(1,689,524)</b> | <b>(551,730)</b>     | <b>(551,730)</b>                       |
| <b>Working capital, ending</b>                               |                             | <b>(551,730)</b>   | <b>(519,732)</b>     | <b>(443,962)</b>                       |
| Designated for capital expenditures                          |                             | 730,854            | 730,854              | 730,854                                |
| Designated for subsequent year debt principal payment        |                             | -                  | -                    | -                                      |
| <b>Undesignated working capital, ending</b>                  |                             | <b>(1,282,584)</b> | <b>(1,250,586)</b>   | <b>(1,174,816)</b>                     |
|  | <u>Capital Expenditures</u> |                    |                      |  |
| Grant/other revenue  |                             | -                  | -                    | -                                      |
| New designations of working capital for capital expenditures |                             | 23,000             | 18,500               | 20,000                                 |
| Capital expenditures   |                             | (99,488)           | (18,500)             | (20,000)                               |



**City and Borough of Sitka**

**DRAFT**

# **HARBOR FUND**

**FISCAL YEAR 2022**

**Operating Budget**

City and Borough of Sitka, AK

**HARBOR FUND - SUMMARY BY EXPENDITURE TYPE**

|                                | 2018 Actual Amount       | 2019 Actual Amount       | 2020 Actual Amount       | 2021 Amended Budget      | 2022 Budget              |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>Revenue</b>                 |                          |                          |                          |                          |                          |
| State Revenue                  | \$ 1,302,870.32          | \$ 1,199,728.44          | \$ 664,888.14            | \$ 1,029,703.00          | \$ 663,152.00            |
| Federal Revenue                | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |
| Operating Revenue              | \$ 2,308,083.74          | \$ 2,426,116.66          | \$ 2,333,745.53          | \$ 2,724,170.00          | \$ 2,581,000.00          |
| Other Operating Revenue        | \$ 93,339.51             | \$ 112,505.54            | \$ 102,586.71            | \$ 100,300.00            | \$ 94,000.00             |
| Uses of Property & Investments | \$ 167,748.19            | \$ 223,507.40            | \$ 208,617.24            | \$ 225,000.00            | \$ 120,000.00            |
| Interfund Billings             | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |
| Miscellaneous Revenue          | \$ 18,288.62             | \$ 87,882.40             | \$ 4,116.25              | \$ 15,000.00             | \$ 6,000.00              |
| Cash Basis Receipts            | \$ 354,131.71            | \$ 59,891.79             | \$ 618,448.83            | \$ 102,500.00            | \$ 60,600.00             |
| <b>Revenue Totals</b>          | <b>\$ 4,244,462.09</b>   | <b>\$ 4,109,632.23</b>   | <b>\$ 3,932,402.70</b>   | <b>\$ 4,196,673.00</b>   | <b>\$ 3,524,752.00</b>   |
| <b>Expenditures</b>            |                          |                          |                          |                          |                          |
| Salaries and Wages             | \$ 482,377.41            | \$ 499,722.83            | \$ 492,851.94            | \$ 558,890.88            | \$ 543,302.88            |
| Fringe Benefits                | \$ 404,992.66            | \$ 320,675.18            | \$ 422,539.27            | \$ 390,349.36            | \$ 420,370.36            |
| Operating Expenses             | \$ 1,482,608.60          | \$ 1,429,925.01          | \$ 1,944,551.81          | \$ 1,898,718.00          | \$ 1,962,637.00          |
| Amortization & Depreciation    | \$ 1,372,225.74          | \$ 1,375,768.38          | \$ 1,383,329.57          | \$ 1,373,846.00          | \$ 1,726,080.00          |
| Other Financing Uses           | \$ -                     | \$ 140,617.95            | \$ -                     | \$ -                     | \$ -                     |
| Cash Basis Expenditures        | \$ 1,634,748.50          | \$ 8,003,515.92          | \$ 1,997,772.00          | \$ 1,025,348.00          | \$ 4,107,348.00          |
| <b>Expenditure Totals</b>      | <b>\$ 5,376,952.91</b>   | <b>\$ 11,770,225.27</b>  | <b>\$ 6,241,044.59</b>   | <b>\$ 5,247,152.24</b>   | <b>\$ 8,759,738.24</b>   |
| <b>Fund Total: Harbor Fund</b> | <b>\$ (1,132,490.82)</b> | <b>\$ (7,660,593.04)</b> | <b>\$ (2,308,641.89)</b> | <b>\$ (1,050,479.24)</b> | <b>\$ (5,234,986.24)</b> |

City and Borough of Sitka, AK

**HARBOR FUND - SUMMARY BY DEPARTMENT**

|   | 2018 Actual Amount       | 2019 Actual Amount       | 2020 Actual Amount       | 2021 Amended Budget      | 2022 Budget              |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b><u>Revenue</u></b>                       |                          |                          |                          |                          |                          |
| State Revenue                               | \$ 1,302,870.32          | \$ 1,199,728.44          | \$ 664,888.14            | \$ 1,029,703.00          | \$ 663,152.00            |
| Federal Revenue                             | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |
| Operating Revenue                           | \$ 2,308,083.74          | \$ 2,426,116.66          | \$ 2,333,745.53          | \$ 2,724,170.00          | \$ 2,581,000.00          |
| Other Operating Revenue                     | \$ 93,339.51             | \$ 112,505.54            | \$ 102,586.71            | \$ 100,300.00            | \$ 94,000.00             |
| Uses of Prop & Investment                   | \$ 167,748.19            | \$ 223,507.40            | \$ 208,617.24            | \$ 225,000.00            | \$ 120,000.00            |
| Interfund Billings                          | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |
| Miscellaneous                               | \$ 18,288.62             | \$ 87,882.40             | \$ 4,116.25              | \$ 15,000.00             | \$ 6,000.00              |
| Interfund Transfers In                      | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |
| Cash Basis Receipts                         | \$ 354,131.71            | \$ 59,891.79             | \$ 618,448.83            | \$ 102,500.00            | \$ 60,600.00             |
| <b>Revenue Totals</b>                       | <b>\$ 4,244,462.09</b>   | <b>\$ 4,109,632.23</b>   | <b>\$ 3,932,402.70</b>   | <b>\$ 4,196,673.00</b>   | <b>\$ 3,524,752.00</b>   |
| <b><u>Expenditures</u></b>                  |                          |                          |                          |                          |                          |
| Administration                              | \$ 698,065.69            | \$ 532,721.46            | \$ 794,085.57            | \$ 788,061.12            | \$ 847,101.98            |
| Operations                                  | \$ 1,546,679.51          | \$ 1,489,996.27          | \$ 1,474,631.60          | \$ 1,535,475.12          | \$ 1,572,766.26          |
| Jobbing Expenses                            | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |
| Depreciation/Amortization                   | \$ 1,372,225.74          | \$ 1,375,768.38          | \$ 1,383,329.57          | \$ 1,373,846.00          | \$ 1,726,080.00          |
| Debt Payments                               | \$ 125,233.47            | \$ 227,605.29            | \$ 591,225.85            | \$ 949,770.00            | \$ 946,790.00            |
| Fixed Asset Acquisition                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ 10,000.00             |
| Transfers to Capital Projects and Other Fun | \$ 1,634,748.50          | \$ 8,003,515.92          | \$ 1,997,772.00          | \$ 600,000.00            | \$ 3,657,000.00          |
| Other                                       | \$ -                     | \$ 140,617.95            | \$ -                     | \$ -                     | \$ -                     |
| <b>Expenditure Totals</b>                   | <b>\$ 5,376,952.91</b>   | <b>\$ 11,770,225.27</b>  | <b>\$ 6,241,044.59</b>   | <b>\$ 5,247,152.24</b>   | <b>\$ 8,759,738.24</b>   |
| <b>Fund Total: Harbor Fund</b>              | <b>\$ (1,132,490.82)</b> | <b>\$ (7,660,593.04)</b> | <b>\$ (2,308,641.89)</b> | <b>\$ (1,050,479.24)</b> | <b>\$ (5,234,986.24)</b> |



# Harbor Fund

Budget Year 2022

| Account                       | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|-------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Fund <b>240 - Harbor Fund</b> |   |                     |                     |                     |                     |                     |
|                               | <i>Salaries and Wages</i>               |                     |                     |                     |                     |                     |
| 5110.001                      | Regular Salaries/Wages                  | 375,934.84          | 372,945.32          | 391,589.65          | 485,710.88          | 470,122.88          |
| 5110.002                      | Holidays                                | 18,596.38           | 20,284.20           | 18,304.42           | .00                 | .00                 |
| 5110.003                      | Sick Leave                              | 15,867.84           | 41,737.50           | 25,748.56           | .00                 | .00                 |
| 5110.004                      | Overtime                                | 21,436.54           | 10,667.01           | 9,859.81            | 10,500.00           | 10,500.00           |
| 5110.010                      | Temp Wages                              | 50,541.81           | 54,088.80           | 47,349.50           | 62,680.00           | 62,680.00           |
|                               | <i>Salaries and Wages Totals</i>        | <b>\$482,377.41</b> | <b>\$499,722.83</b> | <b>\$492,851.94</b> | <b>\$558,890.88</b> | <b>\$543,302.88</b> |
|                               | <i>Fringe Benefits</i>                  |                     |                     |                     |                     |                     |
| 5120.001                      | Annual Leave                            | 44,269.41           | 47,085.68           | 48,055.89           | 21,308.00           | 20,594.00           |
| 5120.002                      | SBS                                     | 33,362.95           | 33,687.11           | 33,037.62           | 35,565.91           | 34,567.01           |
| 5120.003                      | Medicare                                | 7,932.05            | 7,990.53            | 7,836.62            | 8,412.88            | 8,176.54            |
| 5120.004                      | PERS                                    | 98,117.58           | 37,662.36           | 161,218.46          | 138,869.86          | 146,888.89          |
| 5120.005                      | Health Insurance                        | 194,232.29          | 168,901.04          | 145,040.08          | 157,510.66          | 188,675.40          |
| 5120.006                      | Life Insurance                          | 113.28              | 110.92              | 113.28              | 113.28              | 107.16              |
| 5120.007                      | Workmen's Compensation                  | 26,965.10           | 25,237.54           | 26,300.32           | 28,568.77           | 21,361.36           |
| 5120.008                      | Unemployment                            | .00                 | .00                 | 937.00              | .00                 | .00                 |
|                               | <i>Fringe Benefits Totals</i>           | <b>\$404,992.66</b> | <b>\$320,675.18</b> | <b>\$422,539.27</b> | <b>\$390,349.36</b> | <b>\$420,370.36</b> |
|                               | <i>Operating Expenses</i>               |                     |                     |                     |                     |                     |
| 5201.000                      | Training and Travel                     | 4,219.42            | 4,020.66            | 3,690.31            | 11,500.00           | 4,100.00            |
| 5202.000                      | Uniforms                                | 2,162.19            | 1,921.18            | 2,693.58            | 2,750.00            | 2,700.00            |
| 5203.001                      | Electric                                | 474,422.83          | 495,511.77          | 514,252.97          | 500,000.00          | 500,000.00          |
| 5203.004                      | Solid Waste                             | 27.50               | 134.01              | .00                 | .00                 | .00                 |
| 5204.000                      | Telephone                               | 1,062.27            | 740.89              | 733.27              | 750.00              | 750.00              |
| 5204.001                      | Cell Phone Stipend                      | 900.00              | 750.00              | 600.00              | 600.00              | 600.00              |
| 5205.000                      | Insurance                               | 42,038.71           | 57,172.47           | 65,169.62           | 66,378.00           | 83,870.00           |
| 5206.000                      | Supplies                                | 18,422.34           | 14,973.15           | 14,812.47           | 15,000.00           | 17,000.00           |
| 5207.000                      | Repairs & Maintenance                   | 82,927.06           | 41,259.14           | 44,723.22           | 90,000.00           | 70,000.00           |
| 5207.001                      | Boat Repair and Maintenance             | 1,289.74            | 3,135.06            | 2,587.07            | 1,800.00            | 1,800.00            |
| 5207.002                      | Crush derelict boats                    | 4,545.46            | .00                 | .00                 | 5,000.00            | 5,000.00            |
| 5208.000                      | Bldg Repair & Maint                     | 5,381.66            | 4,432.17            | 6,916.18            | 8,624.00            | 9,677.00            |
| 5211.000                      | Data Processing Fees                    | 49,380.96           | 52,425.00           | 56,912.04           | 59,210.00           | 62,219.00           |
| 5211.001                      | Information Technology Special Projects | .00                 | 30,915.00           | .00                 | .00                 | .00                 |
| 5212.000                      | Contracted/Purchased Serv               | 85,211.57           | 82,213.48           | 80,547.13           | 119,900.00          | 171,994.00          |
| 5214.000                      | Interdepartment Services                | 353,059.11          | 267,161.41          | 309,770.77          | 327,624.00          | 356,400.00          |





# Harbor Fund

Budget Year 2022

| Account  | Account Description                           | 2018 Actual Amount    | 2019 Actual Amount     | 2020 Actual Amount    | 2021 Amended Budget   | 2022 Budget           |
|----------|---|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|
| Fund     | <b>240 - Harbor Fund</b>                      |                       |                        |                       |                       |                       |
|          | <i>Operating Expenses</i>                     |                       |                        |                       |                       |                       |
| 5221.000 | Transportation/Vehicles                       | 43,026.40             | 45,087.56              | 45,672.91             | 53,160.00             | 53,610.00             |
| 5222.000 | Postage                                       | 4,900.00              | 6,000.00               | 5,083.38              | 5,500.00              | 5,500.00              |
| 5223.000 | Tools & Small Equipment                       | 1,105.95              | 545.00                 | 8,464.51              | 10,000.00             | 10,000.00             |
| 5224.000 | Dues & Publications                           | 326.96                | 675.00                 | 375.00                | 1,500.00              | 2,400.00              |
| 5226.000 | Advertising                                   | 1,831.95              | 1,610.35               | 2,102.07              | 1,000.00              | 2,300.00              |
| 5227.002 | Rent-Equipment                                | 567.00                | 343.54                 | 125.00                | 1,000.00              | 1,000.00              |
| 5230.000 | Bad Debts                                     | 121,118.46            | 39,189.84              | 137,024.52            | 40,000.00             | 40,000.00             |
| 5231.000 | Credit Card Expense                           | 53,305.92             | 48,364.14              | 48,760.35             | 53,000.00             | 53,000.00             |
| 5290.000 | Other Expenses                                | 6,141.67              | 3,738.90               | 2,309.59              | .00                   | 2,275.00              |
| 5295.000 | Interest Expense                              | 123,733.47            | 227,105.29             | 589,475.85            | 524,422.00            | 506,442.00            |
| 5297.000 | Debt Admin Expense                            | 1,500.00              | 500.00                 | 1,750.00              | .00                   | .00                   |
|          | <i>Operating Expenses Totals</i>              | <b>\$1,482,608.60</b> | <b>\$1,429,925.01</b>  | <b>\$1,944,551.81</b> | <b>\$1,898,718.00</b> | <b>\$1,962,637.00</b> |
|          | <i>Amortization &amp; Depreciation</i>        |                       |                        |                       |                       |                       |
| 6201.000 | Depreciation-Land Improve                     | .00                   | .00                    | 6,922.82              | .00                   | 1,920.00              |
| 6203.000 | Depreciation-Harbors                          | 1,340,522.35          | 1,346,230.84           | 1,346,231.28          | 1,344,310.00          | 1,693,984.00          |
| 6205.000 | Depreciation-Buildings                        | 1,019.60              | 1,141.48               | 1,483.48              | 1,141.00              | 1,484.00              |
| 6206.000 | Depreciation-Machinery                        | 30,683.79             | 28,396.06              | 28,691.99             | 28,395.00             | 28,692.00             |
|          | <i>Amortization &amp; Depreciation Totals</i> | <b>\$1,372,225.74</b> | <b>\$1,375,768.38</b>  | <b>\$1,383,329.57</b> | <b>\$1,373,846.00</b> | <b>\$1,726,080.00</b> |
|          | <i>Other Financing Uses</i>                   |                       |                        |                       |                       |                       |
| 7740.000 | Bonds issuance costs                          | .00                   | 140,617.95             | .00                   | .00                   | .00                   |
|          | <i>Other Financing Uses Totals</i>            | <b>\$0.00</b>         | <b>\$140,617.95</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
|          | <i>Cash Basis Expenditures</i>                |                       |                        |                       |                       |                       |
| 7106.000 | Fixed Assets-Machinery                        | .00                   | .00                    | .00                   | .00                   | 10,000.00             |
| 7200.000 | Interfund Transfers Out                       | 1,634,748.50          | 8,003,515.92           | 1,997,772.00          | 600,000.00            | 3,657,000.00          |
| 7301.000 | Note Principal Payments                       | .00                   | .00                    | .00                   | 45,348.00             | 45,348.00             |
| 7302.000 | Bond Principal Payments                       | .00                   | .00                    | .00                   | 380,000.00            | 395,000.00            |
|          | <i>Cash Basis Expenditures Totals</i>         | <b>\$1,634,748.50</b> | <b>\$8,003,515.92</b>  | <b>\$1,997,772.00</b> | <b>\$1,025,348.00</b> | <b>\$4,107,348.00</b> |
| Fund     | <b>240 - Harbor Fund Totals</b>               | <b>\$5,376,952.91</b> | <b>\$11,770,225.27</b> | <b>\$6,241,044.59</b> | <b>\$5,247,152.24</b> | <b>\$8,759,738.24</b> |
|          | <b>Net Grand Totals</b>                       | <b>\$5,376,952.91</b> | <b>\$11,770,225.27</b> | <b>\$6,241,044.59</b> | <b>\$5,247,152.24</b> | <b>\$8,759,738.24</b> |

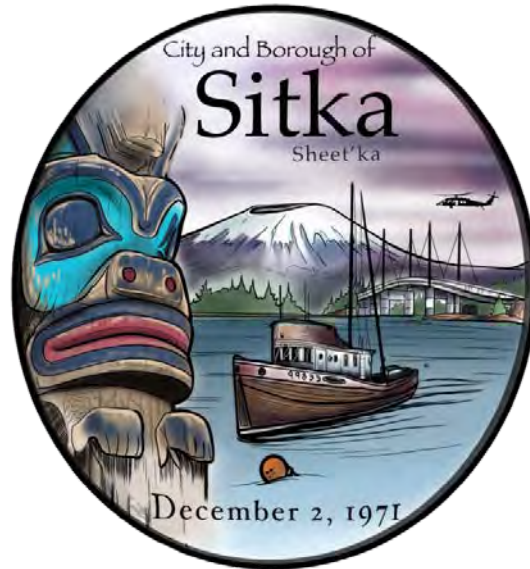
City and Borough of Sitka  
Harbor Fund (Fund 750)  
FY2022

| Project number                   | Project Description   | Status                            | Grants (approved) | Loans/ Bond Proceeds (approved) | Harbor Fund Working Capital | Contingent Grants | Total Contingent  | Total authorized  | Total project (authorized + contingent) |
|----------------------------------|---|-----------------------------------|-------------------|---------------------------------|-----------------------------|-------------------|-------------------|-------------------|---|
| 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                                 |
| 90922                            | Crescent Harbor High Load Dock Project                      | New FY2021                        | -                 | -                               | 450,000                     | -                 | -                 | 450,000           | 450,000                                 |
| 90923                            | Sealing Cove Upland and Parking Lot Paving Repairs          | New FY2021                        | -                 | -                               | 50,000                      | -                 | -                 | 50,000            | 50,000                                  |
| <b>TOTAL OPEN APPROPRIATIONS</b> |   |                                   |                   |                                 |                             |                   | <b>16,657,371</b> | <b>17,629,577</b> | <b>34,286,948</b>                       |
| TBD                              | Master Plan   | New FY22                          | -                 | -                               | 100,000                     | -                 | -                 | 100,000           | 100,000                                 |
| TBD                              | Eliason Electrical  | New FY22-additional appropriation | -                 | -                               | 3,500,000                   | -                 | -                 | 3,500,000         | 3,500,000                               |
| TBD                              | Harbor Parking Lot Repairs                                  | New FY22                          | -                 | -                               | 30,000                      | -                 | -                 | 30,000            | 30,000                                  |
| TBD                              | Sealing Cove Lift Station                                   | New FY22                          | -                 | -                               | 20,000                      | -                 | -                 | 20,000            | 20,000                                  |
| TBD                              | Radio Repeaters   | New FY22                          | -                 | -                               | 7,000                       | -                 | -                 | 7,000             | 7,000                                   |
| <b>TOTAL NEW APPROPRIATIONS</b>  |   |                                   |                   |                                 |                             |                   | <b>-</b>          | <b>3,657,000</b>  | <b>3,657,000</b>                        |

Harbor Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|  |                             |                   |                      | FY2022<br>(proposed<br>appropriations) |
|--|-----------------------------|-------------------|----------------------|--|
|  | <u>Operations</u>           | FY2020            | FY2021<br>(approved) | FY2021<br>(projected)                  |
| Revenue  |                             | 2,440,448         | 2,839,470            | 2,328,365                              |
| Cost of operations   |                             | (3,047,609)       | (2,909,321)          | (2,822,041)                            |
| <b>Gross margin</b>  |                             | <b>(607,161)</b>  | <b>(69,851)</b>      | <b>(493,676)</b>                       |
| Administrative expenses                                      |                             | (423,330)         | (788,061)            | (772,300)                              |
| Interest expense   |                             | (591,226)         | (524,422)            | (524,422)                              |
| Other income   |                             | 1,197,146         | 1,254,703            | 649,704                                |
| <b>Net operating income</b>                                  |                             | <b>(424,571)</b>  | <b>(127,631)</b>     | <b>(1,140,694)</b>                     |
| Depreciation   |                             | 1,383,331         | 1,373,846            | 1,373,846                              |
| Debt principal repayment                                     |                             | (410,348)         | (425,348)            | (425,348)                              |
| Transfers in/(out) including capital                         |                             | (500,000)         | (600,000)            | (576,000)                              |
| <b>Operating cash flow</b>                                   |                             | <b>48,412</b>     | <b>220,867</b>       | <b>(768,196)</b>                       |
|  | <u>Working Capital</u>      |                   |                      |  |
| <b>Working capital, beginning</b>                            |                             | <b>16,785,212</b> | <b>8,172,490</b>     | <b>8,172,490</b>                       |
| <b>Working capital, ending</b>                               |                             | <b>8,172,490</b>  | <b>8,393,357</b>     | <b>7,630,294</b>                       |
| Designated for capital expenditures                          |                             | 2,901,508         | 2,901,508            | 3,127,508                              |
| Designated for subsequent year debt principal payment        |                             | 355,348           | 355,348              | 355,348                                |
| <b>Undesignated working capital, ending</b>                  |                             | <b>4,915,634</b>  | <b>5,136,501</b>     | <b>4,147,438</b>                       |
|  | <u>Capital Expenditures</u> |                   |                      |  |
| Grant/other revenue  |                             | 4,220,218         | -                    | 1,150,000                              |
| New designations of working capital for capital expenditures |                             | 500,000           | 18,500               | 576,000                                |
| Capital expenditures   |                             | (12,532,161)      | (18,500)             | (1,500,000)                            |



**City and Borough of Sitka**

**DRAFT**

# **AIRPORT TERMINAL FUND**

**FISCAL YEAR 2022**

**Operating Budget**

City and Borough of Sitka, AK

**AIRPORT TERMINAL FUND - SUMMARY BY EXPENDITURE TYPE**

|  | 2018 Actual<br>Amount  | 2019 Actual<br>Amount    | 2020 Actual<br>Amount  | 2021 Amended<br>Budget | 2022 Budget            |
|--|------------------------|--------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>                    |                        |                          |                        |                        |                        |
| State Revenue                            | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Federal Revenue                          | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Operating Revenue                        | \$ 392,368.89          | \$ 464,160.72            | \$ 424,721.73          | \$ 465,000.00          | \$ 418,375.00          |
| Other Operating Revenue                  | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Non-Operating Revenue                    | \$ 62,008.38           | \$ 341,279.84            | \$ 296,293.03          | \$ 426,500.00          | \$ 290,000.00          |
| Uses of Property & Investments           | \$ 18,265.01           | \$ 27,538.15             | \$ 29,375.35           | \$ 17,000.00           | \$ 14,400.00           |
| Interfund Billings                       | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous Revenue                    | \$ -                   | \$ 40,550.52             | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts                      | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| <b>Revenue Totals</b>                    | <b>\$ 472,642.28</b>   | <b>\$ 873,529.23</b>     | <b>\$ 750,390.11</b>   | <b>\$ 908,500.00</b>   | <b>\$ 722,775.00</b>   |
| <b><u>Expenditures</u></b>               |                        |                          |                        |                        |                        |
| Operating Expenses                       | \$ 379,440.78          | \$ 418,678.79            | \$ 641,426.54          | \$ 609,682.00          | \$ 639,503.00          |
| Amortization & Depreciation              | \$ 170,299.68          | \$ 170,299.68            | \$ 170,299.68          | \$ 170,299.00          | \$ 170,301.00          |
| Other Financing Uses                     | \$ -                   | \$ 70,658.30             | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Expenditures                  | \$ 280,593.00          | \$ 4,137,977.52          | \$ 220,000.00          | \$ 246,000.00          | \$ 155,000.00          |
| <b>Expenditure Totals</b>                | <b>\$ 830,333.46</b>   | <b>\$ 4,797,614.29</b>   | <b>\$ 1,031,726.22</b> | <b>\$ 1,025,981.00</b> | <b>\$ 964,804.00</b>   |
| <b>Fund Total: Airport Terminal Fund</b> | <b>\$ (357,691.18)</b> | <b>\$ (3,924,085.06)</b> | <b>\$ (281,336.11)</b> | <b>\$ (117,481.00)</b> | <b>\$ (242,029.00)</b> |

City and Borough of Sitka, AK

**AIRPORT TERMINAL BUILDING FUND - SUMMARY BY DEPARTMENT**

|  | 2018 Actual Amount     | 2019 Actual Amount       | 2020 Actual Amount     | 2021 Amended Budget    | 2022 Budget            |
|--|------------------------|--------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>                      |                        |                          |                        |                        |                        |
| State Revenue                              | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Federal Revenue                            | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Operating Revenue                          | \$ 392,368.89          | \$ 464,160.72            | \$ 424,721.73          | \$ 465,000.00          | \$ 418,375.00          |
| Non-Operating Revenue                      | \$ 62,008.38           | \$ 341,279.84            | \$ 296,293.03          | \$ 426,500.00          | \$ 290,000.00          |
| Uses of Prop & Investment                  | \$ 18,265.01           | \$ 27,538.15             | \$ 29,375.35           | \$ 17,000.00           | \$ 14,400.00           |
| Interfund Billings                         | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous                              | \$ -                   | \$ 40,550.52             | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts                        | \$ -                   | \$ -                     | \$ -                   | \$ -                   | \$ -                   |
| <b>Revenue Totals</b>                      | <b>\$ 472,642.28</b>   | <b>\$ 873,529.23</b>     | <b>\$ 750,390.11</b>   | <b>\$ 908,500.00</b>   | <b>\$ 722,775.00</b>   |
| <b><u>Expenditures</u></b>                 |                        |                          |                        |                        |                        |
| Operations                                 | \$ 379,440.78          | \$ 374,838.94            | \$ 397,286.44          | \$ 414,182.00          | \$ 451,003.00          |
| Depreciation/Amortization                  | \$ 170,299.68          | \$ 170,299.68            | \$ 170,299.68          | \$ 170,299.00          | \$ 170,301.00          |
| Debt Payments                              | \$ -                   | \$ 43,839.85             | \$ 244,140.10          | \$ 335,500.00          | \$ 333,500.00          |
| Fixed Asset Acquisition                    | \$ -                   | \$ -                     | \$ -                   | \$ 6,000.00            | \$ 10,000.00           |
| Transfers to Capital Projects and Other Fu | \$ 280,593.00          | \$ 4,137,977.52          | \$ 220,000.00          | \$ 100,000.00          | \$ -                   |
| Other                                      | \$ -                   | \$ 70,658.30             | \$ -                   | \$ -                   | \$ -                   |
| <b>Expenditure Totals</b>                  | <b>\$ 830,333.46</b>   | <b>\$ 4,797,614.29</b>   | <b>\$ 1,031,726.22</b> | <b>\$ 1,025,981.00</b> | <b>\$ 964,804.00</b>   |
| <b>Fund Total: Airport Terminal Func</b>   | <b>\$ (357,691.18)</b> | <b>\$ (3,924,085.06)</b> | <b>\$ (281,336.11)</b> | <b>\$ (117,481.00)</b> | <b>\$ (242,029.00)</b> |



# Airport Terminal Fund

Budget Year 2022

| Account  | Account Description                           | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget  |
|----------|---|--------------------|--------------------|--------------------|---------------------|--------------|
| Fund     | <b>250 - Airport Terminal Building</b>        |                    |                    |                    |                     |              |
|          | <i>Operating Expenses</i>                     |                    |                    |                    |                     |              |
| 5203.001 | Electric                                      | 70,526.25          | 87,060.54          | 90,548.12          | 85,000.00           | 90,000.00    |
| 5203.005 | Heating Fuel                                  | 19,194.85          | 15,167.50          | 17,031.41          | 14,000.00           | 17,500.00    |
| 5204.000 | Telephone                                     | 4,078.74           | 4,303.04           | 4,445.12           | 3,900.00            | 4,464.00     |
| 5205.000 | Insurance                                     | 7,895.95           | 9,366.22           | 11,210.02          | 11,433.00           | 16,411.00    |
| 5206.000 | Supplies                                      | .00                | .00                | .00                | 1,000.00            | .00          |
| 5208.000 | Bldg Repair & Maint                           | 74,046.03          | 64,758.84          | 68,938.42          | 68,244.00           | 74,563.00    |
| 5212.000 | Contracted/Purchased Serv                     | 72,397.72          | 80,023.95          | 82,005.61          | 124,140.00          | 150,111.00   |
| 5214.000 | Interdepartment Services                      | 110,273.72         | 112,616.63         | 111,013.06         | 91,065.00           | 82,854.00    |
| 5226.000 | Advertising                                   | .00                | .00                | .00                | 2,000.00            | .00          |
| 5227.002 | Rent-Equipment                                | 18,959.33          | 494.92             | 11,202.93          | 12,300.00           | 13,600.00    |
| 5230.000 | Bad Debts                                     | 120.00             | .00                | .00                | .00                 | .00          |
| 5231.000 | Credit Card Expense                           | 1,948.19           | 1,047.30           | 891.75             | 1,100.00            | 1,500.00     |
| 5295.000 | Interest Expense                              | .00                | 43,839.85          | 243,390.10         | 195,500.00          | 188,500.00   |
| 5297.000 | Debt Admin Expense                            | .00                | .00                | 750.00             | .00                 | .00          |
|          | <i>Operating Expenses Totals</i>              | \$379,440.78       | \$418,678.79       | \$641,426.54       | \$609,682.00        | \$639,503.00 |
|          | <i>Amortization &amp; Depreciation</i>        |                    |                    |                    |                     |              |
| 6205.000 | Depreciation-Buildings                        | 131,968.44         | 131,968.44         | 131,968.44         | 131,968.00          | 131,969.00   |
| 6206.000 | Depreciation-Machinery                        | 38,331.24          | 38,331.24          | 38,331.24          | 38,331.00           | 38,332.00    |
|          | <i>Amortization &amp; Depreciation Totals</i> | \$170,299.68       | \$170,299.68       | \$170,299.68       | \$170,299.00        | \$170,301.00 |
|          | <i>Other Financing Uses</i>                   |                    |                    |                    |                     |              |
| 7740.000 | Bonds issuance costs                          | .00                | 70,658.30          | .00                | .00                 | .00          |
|          | <i>Other Financing Uses Totals</i>            | \$0.00             | \$70,658.30        | \$0.00             | \$0.00              | \$0.00       |
|          | <i>Cash Basis Expenditures</i>                |                    |                    |                    |                     |              |
| 7106.000 | Fixed Assets-Machinery                        | .00                | .00                | .00                | 6,000.00            | 10,000.00    |
| 7200.000 | Interfund Transfers Out                       | 280,593.00         | 4,137,977.52       | 220,000.00         | 100,000.00          | .00          |
| 7302.000 | Bond Principal Payments                       | .00                | .00                | .00                | 140,000.00          | 145,000.00   |
|          | <i>Cash Basis Expenditures Totals</i>         | \$280,593.00       | \$4,137,977.52     | \$220,000.00       | \$246,000.00        | \$155,000.00 |
| Fund     | <b>250 - Airport Terminal Building Totals</b> | \$830,333.46       | \$4,797,614.29     | \$1,031,726.22     | \$1,025,981.00      | \$964,804.00 |
|          | <b>Net Grand Totals</b>                       | \$830,333.46       | \$4,797,614.29     | \$1,031,726.22     | \$1,025,981.00      | \$964,804.00 |

City and Borough of Sitka  
Airport Fund (Fund 760)  
FY2022

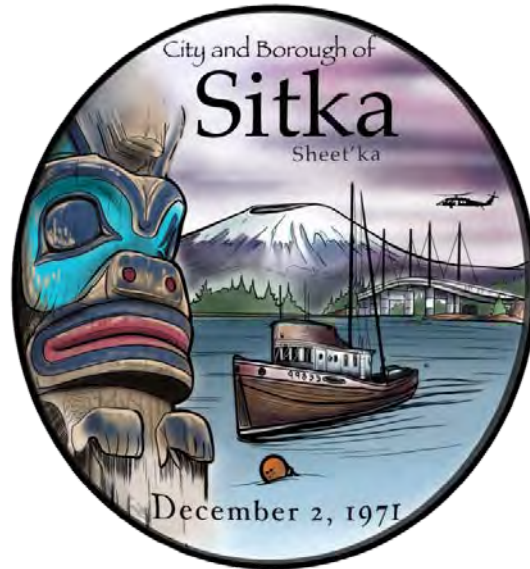
| Project number                   | Project Description                       | Status                 | Grants (approved) | Loans/ Bond Proceeds (approved) | Airport Fund Working Capital | Other source | Contingent Grants | Total Contingent  | Total authorized | Total project (authorized + contingent) |
|----------------------------------|---|------------------------|-------------------|---------------------------------|------------------------------|--------------|-------------------|-------------------|------------------|---|
| 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 | Authorized/in progress | -                 | -                               | 90,000                       | -            | -                 | -                 | 90,000           | 90,000                                  |
| 90911                            | Airport Terminal Entry Doors Replacement  | Authorized/in progress | -                 | -                               | 100,000                      | -            | -                 | -                 | 100,000          | 100,000                                 |
| 90924                            | Exterior Painting-Front and South sides   | Authorized/in progress | -                 | -                               | 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>                       |
| 90835                            | SIT Airport Terminal Improvements         | New FY22               | -                 | -                               | -                            | -            | 5,576,962         | 5,576,962         | -                | 5,576,962                               |
| <b>TOTAL NEW APPROPRIATIONS</b>  |   |                        |                   |                                 |                              |              |                   | <b>5,576,962</b>  | <b>-</b>         | <b>5,576,962</b>                        |



Airport Terminal Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|  |                             |                  |                      | FY2022<br>(proposed<br>appropriations) |
|--|-----------------------------|------------------|----------------------|--|
|  | <u>Operations</u>           | FY2020           | FY2021<br>(approved) | FY2021<br>(projected)                  |
| Revenue  |                             | 721,015          | 891,500              | 632,000                                |
| Cost of operations   |                             | (567,585)        | (590,481)            | (590,481)                              |
| <b>Gross margin</b>  |                             | <b>153,430</b>   | <b>301,019</b>       | <b>41,519</b>                          |
| Administrative expenses                                      |                             | -                | -                    | -                                      |
| Interest expense   |                             | (244,140)        | (195,500)            | (195,500)                              |
| Other income   |                             | 119,685          | 17,000               | 14,400                                 |
| <b>Net operating income</b>                                  |                             | <b>28,975</b>    | <b>122,519</b>       | <b>(139,581)</b>                       |
| Depreciation   |                             | 170,299          | 170,299              | 170,299                                |
| Debt principal repayment                                     |                             | (135,000)        | (140,000)            | (140,000)                              |
| Transfers in/(out) including capital                         |                             | (220,000)        | (100,000)            | (100,000)                              |
| <b>Operating cash flow</b>                                   |                             | <b>(155,726)</b> | <b>52,818</b>        | <b>(209,282)</b>                       |
|  | <u>Working Capital</u>      |                  |                      |  |
| <b>Working capital, beginning</b>                            |                             | <b>5,113,601</b> | <b>5,205,122</b>     | <b>5,205,122</b>                       |
| <b>Working capital, ending</b>                               |                             | <b>5,205,122</b> | <b>5,257,940</b>     | <b>5,001,840</b>                       |
| Designated for capital expenditures                          |                             | 4,609,251        | 4,609,251            | 4,615,251                              |
| Designated for subsequent year debt principal payment        |                             | 140,000          | 145,000              | 145,000                                |
| <b>Undesignated working capital, ending</b>                  |                             | <b>455,871</b>   | <b>508,689</b>       | <b>246,589</b>                         |
|  | <u>Capital Expenditures</u> |                  |                      |  |
| Grant/other revenue  |                             | 42,917           | -                    | -                                      |
| New designations of working capital for capital expenditures |                             | 500,000          | 100,000              | 100,000                                |
| Capital expenditures   |                             | (12,532,161)     | (100,000)            | (94,000)                               |



**City and Borough of Sitka**

**DRAFT**

**MARINE SERVICE CENTER**  
**FUND**

**FISCAL YEAR 2022**

**Operating Budget**

City and Borough of Sitka, AK

**MARINE SERVICE CENTER FUND - SUMMARY BY EXPENDITURE TYPE**

|   | 2018 Actual<br>Amount | 2019 Actual<br>Amount | 2020 Actual<br>Amount | 2021 Amended<br>Budget | 2022 Budget          |
|---|-----------------------|-----------------------|-----------------------|------------------------|----------------------|
| <b><u>Revenue</u></b>                         |                       |                       |                       |                        |                      |
| State Revenue                                 | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Federal Revenue                               | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Operating Revenue                             | \$ 243,788.64         | \$ 167,224.06         | \$ 255,064.56         | \$ 255,064.00          | \$ 257,445.00        |
| Other Operating Revenue                       | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Non-Operating Revenue                         | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Uses of Property & Investments                | \$ 37,003.78          | \$ 43,923.54          | \$ 39,141.62          | \$ 44,000.00           | \$ 27,600.00         |
| Interfund Billings                            | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Miscellaneous Revenue                         | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Cash Basis Receipts                           | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| <b>Revenue Totals</b>                         | <b>\$ 280,792.42</b>  | <b>\$ 211,147.60</b>  | <b>\$ 294,206.18</b>  | <b>\$ 299,064.00</b>   | <b>\$ 285,045.00</b> |
| <b><u>Expenditures</u></b>                    |                       |                       |                       |                        |                      |
| Operating Expenses                            | \$ 63,597.86          | \$ 153,315.45         | \$ 95,224.87          | \$ 152,469.00          | \$ 205,951.00        |
| Amortization & Depreciation                   | \$ 31,906.36          | \$ 31,560.16          | \$ 31,214.18          | \$ 31,558.00           | \$ 31,215.00         |
| Cash Basis Expenditures                       | \$ -                  | \$ 70,000.00          | \$ 210,000.00         | \$ 55,000.00           | \$ 15,000.00         |
| <b>Expenditure Totals</b>                     | <b>\$ 95,504.22</b>   | <b>\$ 254,875.61</b>  | <b>\$ 336,439.05</b>  | <b>\$ 239,027.00</b>   | <b>\$ 252,166.00</b> |
| <b>Fund Total: Marine Service Center Fund</b> | <b>\$ 185,288.20</b>  | <b>\$ (43,728.01)</b> | <b>\$ (42,232.87)</b> | <b>\$ 60,037.00</b>    | <b>\$ 32,879.00</b>  |

City and Borough of Sitka, AK

**MARINE SERVICE CENTER FUND - SUMMARY BY DEPARTMENT**

|   | 2018 Actual<br>Amount | 2019 Actual<br>Amount | 2020 Actual<br>Amount | 2021 Amended<br>Budget | 2022 Budget          |
|---|-----------------------|-----------------------|-----------------------|------------------------|----------------------|
| <b><u>Revenue</u></b>                         |                       |                       |                       |                        |                      |
| State Revenue                                 | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Federal Revenue                               | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Operating Revenue                             | \$ 243,788.64         | \$ 167,224.06         | \$ 255,064.56         | \$ 255,064.00          | \$ 257,445.00        |
| Other Operating Revenue                       | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Non-Operating Revenue                         | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Uses of Prop & Investment                     | \$ 37,003.78          | \$ 43,923.54          | \$ 39,141.62          | \$ 44,000.00           | \$ 27,600.00         |
| Interfund Billings                            | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Miscellaneous                                 | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Cash Basis Receipts                           | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| <b>Revenue Totals</b>                         | <b>\$ 280,792.42</b>  | <b>\$ 211,147.60</b>  | <b>\$ 294,206.18</b>  | <b>\$ 299,064.00</b>   | <b>\$ 285,045.00</b> |
| <b><u>Expenditures</u></b>                    |                       |                       |                       |                        |                      |
| Operations                                    | \$ 63,597.86          | \$ 153,315.45         | \$ 95,224.87          | \$ 152,469.00          | \$ 205,951.00        |
| Depreciation/Amortization                     | \$ 31,906.36          | \$ 31,560.16          | \$ 31,214.18          | \$ 31,558.00           | \$ 31,215.00         |
| Debt Payments                                 |                       | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Fixed Asset Acquisition                       | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| Transfers to Capital Projects and Other Funds | \$ -                  | \$ 70,000.00          | \$ 210,000.00         | \$ 55,000.00           | \$ 15,000.00         |
| Other   | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                 |
| <b>Expenditure Totals</b>                     | <b>\$ 95,504.22</b>   | <b>\$ 254,875.61</b>  | <b>\$ 336,439.05</b>  | <b>\$ 239,027.00</b>   | <b>\$ 252,166.00</b> |
| <b>Fund Total: Marine Service Center Fund</b> | <b>\$ 185,288.20</b>  | <b>\$ (43,728.01)</b> | <b>\$ (42,232.87)</b> | <b>\$ 60,037.00</b>    | <b>\$ 32,879.00</b>  |



# Marine Service Center Fund

Budget Year 2022

| Account  | Account Description                           | 2018 Actual Amount | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|----------|---|--------------------|---------------------|---------------------|---------------------|---------------------|
| Fund     | <b>260 - Marine Service Center</b>            |                    |                     |                     |                     |                     |
|          | <i>Operating Expenses</i>                     |                    |                     |                     |                     |                     |
| 5203.001 | Electric                                      | (29,772.79)        | 87,127.59           | 183.79              | 17,000.00           | 17,000.00           |
| 5204.000 | Telephone                                     | 2,727.83           | 2,862.04            | 2,935.29            | 2,860.00            | 2,940.00            |
| 5205.000 | Insurance                                     | 4,292.86           | 4,794.34            | 5,235.12            | 5,235.00            | 7,425.00            |
| 5208.000 | Bldg Repair & Maint                           | 63,134.97          | 49,334.00           | 66,753.27           | 64,231.00           | 76,483.00           |
| 5212.000 | Contracted/Purchased Serv                     | 811.50             | 903.45              | 939.70              | 43,225.00           | 80,889.00           |
| 5214.000 | Interdepartment Services                      | 22,403.49          | 8,294.03            | 18,930.73           | 19,418.00           | 21,214.00           |
| 5226.000 | Advertising                                   | .00                | .00                 | 246.97              | .00                 | .00                 |
| 5290.000 | Other Expenses                                | .00                | .00                 | .00                 | 500.00              | .00                 |
|          | <i>Operating Expenses Totals</i>              | <b>\$63,597.86</b> | <b>\$153,315.45</b> | <b>\$95,224.87</b>  | <b>\$152,469.00</b> | <b>\$205,951.00</b> |
|          | <i>Amortization &amp; Depreciation</i>        |                    |                     |                     |                     |                     |
| 6201.000 | Depreciation-Land Improve                     | 1,563.00           | 1,563.00            | 1,563.00            | 1,562.00            | 1,563.00            |
| 6205.000 | Depreciation-Buildings                        | 19,217.20          | 18,871.00           | 18,524.90           | 18,870.00           | 18,525.00           |
| 6206.000 | Depreciation-Machinery                        | 11,126.16          | 11,126.16           | 11,126.28           | 11,126.00           | 11,127.00           |
|          | <i>Amortization &amp; Depreciation Totals</i> | <b>\$31,906.36</b> | <b>\$31,560.16</b>  | <b>\$31,214.18</b>  | <b>\$31,558.00</b>  | <b>\$31,215.00</b>  |
|          | <i>Cash Basis Expenditures</i>                |                    |                     |                     |                     |                     |
| 7200.000 | Interfund Transfers Out                       | .00                | 70,000.00           | 210,000.00          | 55,000.00           | 15,000.00           |
|          | <i>Cash Basis Expenditures Totals</i>         | <b>\$0.00</b>      | <b>\$70,000.00</b>  | <b>\$210,000.00</b> | <b>\$55,000.00</b>  | <b>\$15,000.00</b>  |
| Fund     | <b>260 - Marine Service Center Totals</b>     | <b>\$95,504.22</b> | <b>\$254,875.61</b> | <b>\$336,439.05</b> | <b>\$239,027.00</b> | <b>\$252,166.00</b> |
|          | Net Grand Totals                              | <b>\$95,504.22</b> | <b>\$254,875.61</b> | <b>\$336,439.05</b> | <b>\$239,027.00</b> | <b>\$252,166.00</b> |

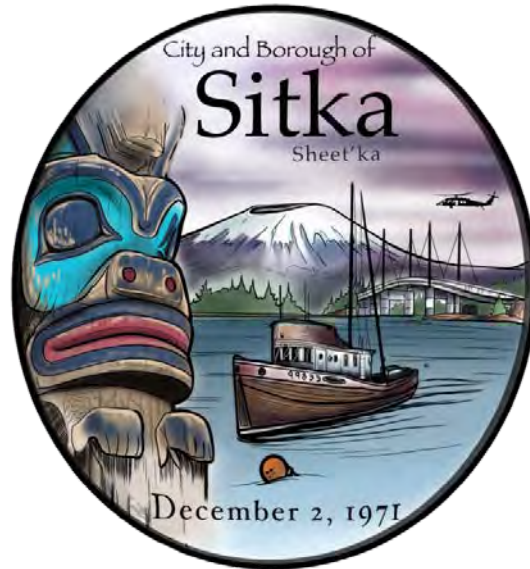
City and Borough of Sitka  
Marine Service Center-Fund 770  
FY2022

| Project number                   | Project Description               | Status                 | MSC Fund Working Capital | Contingent Grants | Contingent Other | Total Contingent        | Total authorized | Total project (authorized + contingent) |
|----------------------------------|-----------------------------------|------------------------|--------------------------|-------------------|------------------|-------------------------|------------------|---|
| 90874                            | MSC Roof Condenser Replacement    | Authorized/in progress | 200,000                  | -                 | -                | -                       | 200,000          | <b>200,000</b>                          |
| 90905                            | MSC Bulkhead Condition Assessment | Authorized/in progress | 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>                        |
| 90926                            | Arctic Door Replacement Egress    | Authorized/in progress | 10,000                   | -                 | -                | -                       | 10,000           | <b>10,000</b>                           |
| 90927                            | Asphalt Patch                     | Authorized/in progress | 5,000                    | -                 | -                | -                       | 5,000            | <b>5,000</b>                            |
| 90928                            | Freezer Vestibule Entry Curtains  | Authorized/in progress | 10,000                   | -                 | -                | -                       | 10,000           | <b>10,000</b>                           |
| 90929                            | Ramp Transition                   | Authorized/in progress | 15,000                   | -                 | -                | -                       | 15,000           | <b>15,000</b>                           |
| 90930                            | Replace Loading Dock Bumper       | Authorized/in progress | 15,000                   | -                 | -                | -                       | 15,000           | <b>15,000</b>                           |
| <b>TOTAL OPEN APPROPRIATIONS</b> |                                   |                        |                          |                   |                  | <i><b>8,440,000</b></i> | <b>335,000</b>   | <b>8,775,000</b>                        |
| TBD                              | MSC overhead door "A"             | New FY22               | 15,000                   | -                 | -                | -                       | 15,000           | <b>15,000</b>                           |
| <b>TOTAL NEW APPROPRIATIONS</b>  |                                   |                        |                          |                   |                  | -                       | <b>15,000</b>    | <b>15,000</b>                           |

Marine Service Center Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|  |                             |                  |                      | FY2022<br>(proposed<br>appropriations) |
|--|-----------------------------|------------------|----------------------|--|
|  | <u>Operations</u>           | FY2020           | FY2021<br>(approved) | FY2021<br>(projected)                  |
| Revenue  |                             | 255,064          | 255,064              | 255,064                                |
| Cost of operations   |                             | (126,439)        | (183,683)            | (128,578)                              |
| <b>Gross margin</b>  |                             | <b>128,625</b>   | <b>71,381</b>        | <b>126,486</b>                         |
| Administrative expenses                                      |                             | -                | -                    | -                                      |
| Interest expense   |                             | -                | -                    | -                                      |
| Other income   |                             | 90,973           | 44,000               | 26,400                                 |
| <b>Net operating income</b>                                  |                             | <b>219,598</b>   | <b>115,381</b>       | <b>152,886</b>                         |
| Depreciation   |                             | 31,560           | 31,214               | 31,214                                 |
| Debt principal repayment                                     |                             | -                | -                    | -                                      |
| Transfers in/(out) including capital                         |                             | (210,000)        | (100,000)            | (100,000)                              |
| <b>Operating cash flow</b>                                   |                             | <b>41,158</b>    | <b>46,595</b>        | <b>84,100</b>                          |
|  | <u>Working Capital</u>      |                  |                      |  |
| <b>Working capital, beginning</b>                            |                             | <b>2,064,217</b> | <b>2,222,704</b>     | <b>2,222,704</b>                       |
| <b>Working capital, ending</b>                               |                             | <b>2,222,704</b> | <b>2,269,299</b>     | <b>2,267,804</b>                       |
| Designated for capital expenditures                          |                             | 161,923          | 161,923              | 122,923                                |
| Designated for subsequent year debt principal payment        |                             | -                | -                    | -                                      |
| <b>Undesignated working capital, ending</b>                  |                             | <b>2,060,781</b> | <b>2,107,376</b>     | <b>2,144,881</b>                       |
|  | <u>Capital Expenditures</u> |                  |                      |  |
| Grant/other revenue  |                             | -                | -                    | -                                      |
| New designations of working capital for capital expenditures |                             | 210,000          | 55,000               | 55,000                                 |
| Capital expenditures   |                             | (102,668)        | (55,000)             | (94,000)                               |



**City and Borough of Sitka**

**DRAFT**

**GARY PAXTON INDUSTRIAL**  
**FUND**

**FISCAL YEAR 2022**

**Operating Budget**



City and Borough of Sitka, AK

**GARY PAXTON INDUSTRIAL PARK FUND - SUMMARY BY EXPENDITURE TYPE**

|                                | 2018 Actual Amount     | 2019 Actual Amount     | 2020 Actual Amount     | 2021 Amended Budget    | 2022 Budget            |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>          |                        |                        |                        |                        |                        |
| State Revenue                  | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Federal Revenue                | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Operating Revenue              | \$ 689.00              | \$ 14,744.80           | \$ 37,461.89           | \$ 37,000.00           | \$ 44,000.00           |
| Other Operating Revenue        | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Non-Operating Revenue          | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Uses of Property & Investments | \$ 140,603.60          | \$ 144,252.79          | \$ 166,709.92          | \$ 134,755.00          | \$ 119,336.00          |
| Interfund Billings             | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous Revenue          | \$ 650.00              | \$ 1,008.87            | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts            | \$ 7,766,441.66        | \$ 48,700.81           | \$ 106,705.79          | \$ 41,000.00           | \$ 21,200.00           |
| <b>Revenue Totals</b>          | <b>\$ 7,908,384.26</b> | <b>\$ 208,707.27</b>   | <b>\$ 310,877.60</b>   | <b>\$ 212,755.00</b>   | <b>\$ 184,536.00</b>   |
| <b><u>Expenditures</u></b>     |                        |                        |                        |                        |                        |
| Salaries and Wages             | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Fringe Benefits                | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Operating Expenses             | \$ 194,235.92          | \$ 279,502.12          | \$ 244,473.06          | \$ 260,992.00          | \$ 247,461.00          |
| Amortization & Depreciation    | \$ 1,826,177.09        | \$ 432,665.86          | \$ 434,014.86          | \$ 432,664.00          | \$ 434,017.00          |
| Cash Basis Expenditures        | \$ 344.50              | \$ 65,128.97           | \$ 11,236.58           | \$ 49,783.00           | \$ 15,000.00           |
| <b>Expenditure Totals</b>      | <b>\$ 2,020,757.51</b> | <b>\$ 777,296.95</b>   | <b>\$ 689,724.50</b>   | <b>\$ 743,439.00</b>   | <b>\$ 696,478.00</b>   |
| <b>Fund Total: GPIF Fund</b>   | <b>\$ 5,887,626.75</b> | <b>\$ (568,589.68)</b> | <b>\$ (378,846.90)</b> | <b>\$ (530,684.00)</b> | <b>\$ (511,942.00)</b> |

City and Borough of Sitka, AK

GARY PAXTON INDUSTRIAL PARK FUND - SUMMARY BY DEPARTMENT

|   | 2018 Actual Amount     | 2019 Actual Amount     | 2020 Actual Amount     | 2021 Amended           | 2022 Budget            |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Revenue</b>                                |                        |                        |                        |                        |                        |
| State Revenue                                 | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Federal Revenue                               | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Operating Revenue                             | \$ 689.00              | \$ 14,744.80           | \$ 37,461.89           | \$ 37,000.00           | \$ 44,000.00           |
| Other Operating Revenue                       | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Non-Operating Revenue                         | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Uses of Prop & Investment                     | \$ 140,603.60          | \$ 144,252.79          | \$ 166,709.92          | \$ 134,755.00          | \$ 119,336.00          |
| Interfund Billings                            | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous                                 | \$ 650.00              | \$ 1,008.87            | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts                           | \$ 7,766,441.66        | \$ 48,700.81           | \$ 106,705.79          | \$ 41,000.00           | \$ 21,200.00           |
| <b>Revenue Totals</b>                         | <b>\$ 7,908,384.26</b> | <b>\$ 208,707.27</b>   | <b>\$ 310,877.60</b>   | <b>\$ 212,755.00</b>   | <b>\$ 184,536.00</b>   |
| <b>Expenditures</b>                           |                        |                        |                        |                        |                        |
| Operations                                    | \$ 187,764.24          | \$ 274,648.36          | \$ 241,237.22          | \$ 259,374.00          | \$ 247,461.00          |
| Depreciation/Amortization                     | \$ 1,826,177.09        | \$ 432,665.86          | \$ 434,014.86          | \$ 432,664.00          | \$ 434,017.00          |
| Debt Payments                                 | \$ 6,471.68            | \$ 4,853.76            | \$ 3,235.84            | \$ 51,401.00           | \$ -                   |
| Fixed Asset Acquisition                       | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Transfers to Capital Projects and Other Funds | \$ 344.50              | \$ 65,128.97           | \$ 11,236.58           | \$ -                   | \$ 15,000.00           |
| Other   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| <b>Expenditure Totals</b>                     | <b>\$ 2,020,757.51</b> | <b>\$ 777,296.95</b>   | <b>\$ 689,724.50</b>   | <b>\$ 743,439.00</b>   | <b>\$ 696,478.00</b>   |
| <b>Fund Total: GPIF Fund</b>                  | <b>\$ 5,887,626.75</b> | <b>\$ (568,589.68)</b> | <b>\$ (378,846.90)</b> | <b>\$ (530,684.00)</b> | <b>\$ (511,942.00)</b> |



# Gary Paxton Industrial Park Fund

Budget Year 2022

| Account  | Account Description       | 2018 Actual Amount    | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|--|---------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 270 - Gary Paxton Industrial Park</b>        |                           |                       |                     |                     |                     |                     |
| <i>Operating Expenses</i>                            |                           |                       |                     |                     |                     |                     |
| 5203.001   | Electric                  | 18,666.51             | 20,105.45           | 16,089.23           | 20,000.00           | 20,000.00           |
| 5203.005   | Heating Fuel              | 16,335.83             | 17,319.87           | .00                 | 17,000.00           | .00                 |
| 5204.000   | Telephone                 | 1,294.07              | 1,382.62            | 1,414.33            | 1,200.00            | 1,400.00            |
| 5205.000   | Insurance                 | 9,769.95              | 16,906.21           | 22,059.09           | 22,505.00           | 20,858.00           |
| 5206.000   | Supplies                  | .00                   | 31.50               | .00                 | .00                 | .00                 |
| 5207.000   | Repairs & Maintenance     | .00                   | .00                 | .00                 | 15,000.00           | 15,000.00           |
| 5208.000   | Bldg Repair & Maint       | 6,124.71              | 4,060.83            | 469.98              | .00                 | .00                 |
| 5212.000   | Contracted/Purchased Serv | 97,171.10             | 95,444.49           | 96,623.43           | 112,725.00          | 111,768.00          |
| 5214.000   | Interdepartment Services  | 36,519.92             | 73,191.21           | 70,121.76           | 64,944.00           | 70,185.00           |
| 5223.000   | Tools & Small Equipment   | .00                   | .00                 | .00                 | 1,000.00            | 1,000.00            |
| 5225.000   | Legal Expenditures        | .00                   | 5,276.05            | 30,208.40           | .00                 | 2,500.00            |
| 5226.000   | Advertising               | 650.80                | 202.05              | .00                 | 2,500.00            | 2,500.00            |
| 5230.000   | Bad Debts                 | 682.50                | 39,957.68           | 2,146.97            | 1,000.00            | .00                 |
| 5231.000   | Credit Card Expense       | 548.85                | 685.40              | 1,072.47            | 500.00              | 1,250.00            |
| 5290.000   | Other Expenses            | .00                   | 85.00               | 1,031.56            | 1,000.00            | 1,000.00            |
| 5295.000   | Interest Expense          | 6,471.68              | 4,853.76            | 3,235.84            | 1,618.00            | .00                 |
| <i>Operating Expenses Totals</i>                     |                           | <b>\$194,235.92</b>   | <b>\$279,502.12</b> | <b>\$244,473.06</b> | <b>\$260,992.00</b> | <b>\$247,461.00</b> |
| <i>Amortization &amp; Depreciation</i>               |                           |                       |                     |                     |                     |                     |
| 6101.000   | Amortization              | 24,660.18             | 24,660.24           | 24,660.24           | 24,660.00           | 24,661.00           |
| 6201.000   | Depreciation-Land Improve | 140,466.87            | 144,725.41          | 145,262.41          | 144,725.00          | 145,263.00          |
| 6202.000   | Depreciation-Plants       | 62,520.12             | 62,520.12           | 62,520.24           | 62,520.00           | 62,521.00           |
| 6203.000   | Depreciation-Harbors      | 94,610.00             | 189,219.55          | 190,031.33          | 189,219.00          | 190,031.00          |
| 6205.000   | Depreciation-Buildings    | 11,540.59             | 11,540.54           | 11,540.64           | 11,540.00           | 11,541.00           |
| 6290.002   | Loss on Impairment        | 1,492,379.33          | .00                 | .00                 | .00                 | .00                 |
| <i>Amortization &amp; Depreciation Totals</i>        |                           | <b>\$1,826,177.09</b> | <b>\$432,665.86</b> | <b>\$434,014.86</b> | <b>\$432,664.00</b> | <b>\$434,017.00</b> |
| <i>Cash Basis Expenditures</i>                       |                           |                       |                     |                     |                     |                     |
| 7200.000   | Interfund Transfers Out   | 344.50                | 65,128.97           | 11,236.58           | .00                 | 15,000.00           |
| 7301.000   | Note Principal Payments   | .00                   | .00                 | .00                 | 49,783.00           | .00                 |
| <i>Cash Basis Expenditures Totals</i>                |                           | <b>\$344.50</b>       | <b>\$65,128.97</b>  | <b>\$11,236.58</b>  | <b>\$49,783.00</b>  | <b>\$15,000.00</b>  |
| <b>Fund 270 - Gary Paxton Industrial Park Totals</b> |                           | <b>\$2,020,757.51</b> | <b>\$777,296.95</b> | <b>\$689,724.50</b> | <b>\$743,439.00</b> | <b>\$696,478.00</b> |
| <b>Net Grand Totals</b>                              |                           | <b>\$2,020,757.51</b> | <b>\$777,296.95</b> | <b>\$689,724.50</b> | <b>\$743,439.00</b> | <b>\$696,478.00</b> |

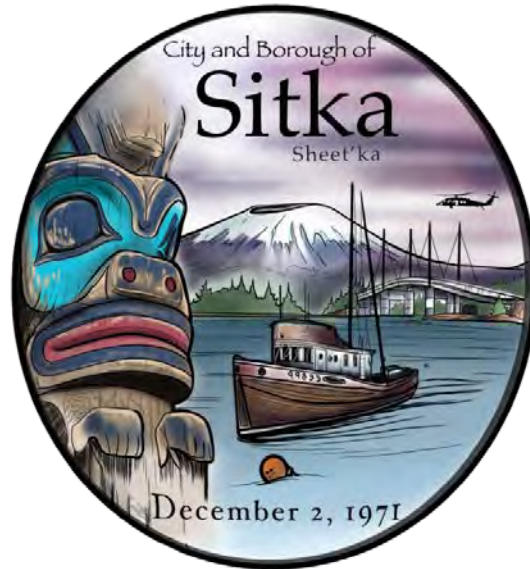
City and Borough of Sitka  
GPIP (Fund 780)  
FY2022

| Project number                   | Project Description                     | Status                 | GPIG Fund Working Capital | Other source | Total authorized | Total project (authorized + contingent) | Other source (description) |
|----------------------------------|---|------------------------|---------------------------|--------------|------------------|---|----------------------------|
| 90837                            | GPIP Access Ramp                        | Authorized/in progress | 40,000                    | -            | 40,000           | <b>40,000</b>                           |                            |
| 80273                            | Site Improvements                       | Authorized/in progress | 232,185                   | -            | 232,185          | <b>232,185</b>                          |                            |
| 90836                            | GPIP shoreline stabilization            | Authorized/in progress | -                         | 215,000      | 215,000          | <b>215,000</b>                          | Fund 173                   |
| 90854                            | GPIP Site Clean UP                      | Authorized/in progress | -                         | 35,000       | 35,000           | <b>35,000</b>                           | Fund 173                   |
| 90875                            | GPIP Wash down pad                      | Authorized/in progress | 20,000                    | -            | 20,000           | <b>20,000</b>                           |                            |
| <b>TOTAL OPEN APPROPRIATIONS</b> |   |                        |                           |              | <b>522,185</b>   | <b>522,185</b>                          |                            |
| TBD                              | Geotech assessment of APC landfill site | New FY22               | -                         | 120,000      | 120,000          | <b>120,000</b>                          | Fund 173                   |
| <b>TOTAL NEW APPROPRIATIONS</b>  |   |                        |                           |              | -                | <b>120,000</b>                          |                            |

G. Paxton Industrial Park Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|  |                             |                  |                      | FY2022<br>(proposed<br>appropriations) |
|--|-----------------------------|------------------|----------------------|--|
|  | <u>Operations</u>           | FY2020           | FY2021<br>(approved) | FY2021<br>(projected)                  |
| Revenue  |                             | 187,901          | 159,755              | 151,767                                |
| Cost of operations   |                             | (675,252)        | (692,038)            | (484,427)                              |
| <b>Gross margin</b>  |                             | <b>(487,351)</b> | <b>(532,283)</b>     | <b>(332,659)</b>                       |
| Administrative expenses                                      |                             | -                | -                    | -                                      |
| Interest expense   |                             | (3,236)          | (1,618)              | (1,618)                                |
| Other income   |                             | 33,104           | 53,000               | 52,470                                 |
| <b>Net operating income</b>                                  |                             | <b>(457,483)</b> | <b>(480,901)</b>     | <b>(281,807)</b>                       |
| Depreciation   |                             | 434,014          | 432,664              | 434,014                                |
| Debt principal repayment                                     |                             | (49,782)         | (49,782)             | (49,782)                               |
| Transfers in/(out) including capital                         |                             | 30,575           | -                    | (12,246)                               |
| <b>Operating cash flow</b>                                   |                             | <b>(42,676)</b>  | <b>(98,019)</b>      | <b>90,179</b>                          |
|  | <u>Working Capital</u>      |                  |                      |  |
| <b>Working capital, beginning</b>                            |                             | <b>879,248</b>   | <b>817,763</b>       | <b>817,763</b>                         |
| <b>Working capital, ending</b>                               |                             | <b>817,763</b>   | <b>719,744</b>       | <b>981,942</b>                         |
| Designated for capital expenditures                          |                             | 192,257          | 192,257              | 266,257                                |
| Designated for subsequent year debt principal payment        |                             | 53,018           | -                    | -                                      |
| <b>Undesignated working capital, ending</b>                  |                             | <b>572,488</b>   | <b>474,469</b>       | <b>662,667</b>                         |
|  | <u>Capital Expenditures</u> |                  |                      |  |
| Grant/other revenue  |                             | -                | -                    | 174,000                                |
| New designations of working capital for capital expenditures |                             | -                | -                    | -                                      |
| Capital expenditures   |                             | (27,370)         | -                    | (100,000)                              |



**City and Borough of Sitka**  
**DRAFT**  
**INFORMATION TECHNOLOGY**  
**FUND**

**FISCAL YEAR 2022**

**Operating Budget**

City and Borough of Sitka, AK

**INFORMATION TECHNOLOGY FUND - SUMMARY BY EXPENDITURE TYPE**

|                                | 2018 Actual<br>Amount  | 2019 Actual<br>Amount  | 2020 Actual<br>Amount  | 2021 Amended<br>Budget | 2022 Budget            |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>          |                        |                        |                        |                        |                        |
| State Revenue                  | \$ 13,373.38           | \$ 5,919.33            | \$ 26,118.17           | \$ 15,975.00           | \$ 24,920.00           |
| Federal Revenue                | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Services                       | \$ 1,175,598.00        | \$ 1,556,139.38        | \$ 1,540,800.00        | \$ 1,552,142.00        | \$ 1,483,403.00        |
| Other Operating Revenue        | \$ -                   | \$ 895.25              | \$ 652.71              | \$ -                   | \$ -                   |
| Uses of Property & Investments | \$ (1,985.95)          | \$ 1,068.51            | \$ 11,122.60           | \$ 18,000.00           | \$ 5,800.00            |
| Interfund Billings             | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous Revenue          | \$ 218.32              | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts            | \$ -                   | \$ 285,000.00          | \$ 24,791.44           | \$ -                   | \$ -                   |
| <b>Revenue Totals</b>          | <b>\$ 1,187,203.75</b> | <b>\$ 1,849,022.47</b> | <b>\$ 1,603,484.92</b> | <b>\$ 1,586,117.00</b> | <b>\$ 1,514,123.00</b> |
| <b><u>Expenditures</u></b>     |                        |                        |                        |                        |                        |
| Salaries and Wages             | \$ 249,896.10          | \$ 243,033.23          | \$ 269,829.69          | \$ 297,892.00          | \$ 307,917.36          |
| Fringe Benefits                | \$ 186,701.45          | \$ 151,251.62          | \$ 260,623.34          | \$ 226,538.86          | \$ 246,562.60          |
| Operating Expenses             | \$ 632,139.33          | \$ 657,162.40          | \$ 753,614.79          | \$ 804,694.98          | \$ 1,040,599.00        |
| Amortization & Depreciation    | \$ 198,457.49          | \$ 195,145.85          | \$ 240,465.31          | \$ 159,956.00          | \$ 240,466.00          |
| Cash Basis Expenditures        | \$ -                   | \$ 360,000.00          | \$ -                   | \$ 117,770.00          | \$ 117,770.00          |
| <b>Expenditure Totals</b>      | <b>\$ 1,267,194.37</b> | <b>\$ 1,606,593.10</b> | <b>\$ 1,524,533.13</b> | <b>\$ 1,606,851.84</b> | <b>\$ 1,953,314.96</b> |
| <b>Fund Total: IT Fund</b>     | <b>\$ (79,990.62)</b>  | <b>\$ 242,429.37</b>   | <b>\$ 78,951.79</b>    | <b>\$ (20,734.84)</b>  | <b>\$ (439,191.96)</b> |

City and Borough of Sitka, AK

**INFORMATION TECHNOLOGY FUND - SUMMARY BY DEPARTMENT**

|   | 2018 Actual Amount     | 2019 Actual Amount     | 2020 Actual Amount     | 2021 Amended Budget    | 2022 Budget            |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>                         |                        |                        |                        |                        |                        |
| State Revenue                                 | \$ 13,373.38           | \$ 5,919.33            | \$ 26,118.17           | \$ 15,975.00           | \$ 24,920.00           |
| Federal Revenue                               | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Services                                      | \$ 1,175,598.00        | \$ 1,557,034.63        | \$ 1,541,452.71        | \$ 1,552,142.00        | \$ 1,483,403.00        |
| Other Operating Revenue                       | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Uses of Property & Investments                | \$ (1,985.95)          | \$ 1,068.51            | \$ 11,122.60           | \$ 18,000.00           | \$ 5,800.00            |
| Interfund Billings                            | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous Revenue                         | \$ 218.32              | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts                           | \$ -                   | \$ 285,000.00          | \$ 24,791.44           | \$ -                   | \$ -                   |
| <b>Revenue Totals</b>                         | <b>\$ 1,187,203.75</b> | <b>\$ 1,849,022.47</b> | <b>\$ 1,603,484.92</b> | <b>\$ 1,586,117.00</b> | <b>\$ 1,514,123.00</b> |
| <b><u>Expenditures</u></b>                    |                        |                        |                        |                        |                        |
| Operations                                    | \$ 1,066,939.53        | \$ 1,037,314.92        | \$ 1,273,468.57        | \$ 1,322,058.84        | \$ 1,591,544.96        |
| Depreciation/Amortization                     | \$ 198,457.49          | \$ 195,145.85          | \$ 240,465.31          | \$ 159,956.00          | \$ 240,466.00          |
| Debt Payments                                 | \$ 1,797.35            | \$ 14,132.33           | \$ 10,599.25           | \$ 124,837.00          | \$ 121,304.00          |
| Fixed Asset Acquisition                       | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Transfers to Capital Projects and Other Funds | \$ -                   | \$ 360,000.00          | \$ -                   | \$ -                   | \$ -                   |
| Other   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| <b>Expenditure Totals</b>                     | <b>\$ 1,267,194.37</b> | <b>\$ 1,606,593.10</b> | <b>\$ 1,524,533.13</b> | <b>\$ 1,606,851.84</b> | <b>\$ 1,953,314.96</b> |
| <b>Fund Total: IT Fund</b>                    | <b>\$ (79,990.62)</b>  | <b>\$ 242,429.37</b>   | <b>\$ 78,951.79</b>    | <b>\$ (20,734.84)</b>  | <b>\$ (439,191.96)</b> |





# Information Technology Fund

Budget Year 2022

| Account  | Account Description                | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget           |
|----------|------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Fund 300 | <b>Information Technology Fund</b> |                     |                     |                     |                     |                       |
|          | <i>Salaries and Wages</i>          |                     |                     |                     |                     |                       |
| 5110.001 | Regular Salaries/Wages             | 232,538.58          | 227,137.18          | 254,664.01          | 297,892.00          | 307,917.36            |
| 5110.002 | Holidays                           | 11,543.88           | 9,113.36            | 10,984.92           | .00                 | .00                   |
| 5110.003 | Sick Leave                         | 4,068.88            | 5,744.45            | 3,174.06            | .00                 | .00                   |
| 5110.004 | Overtime                           | 1,744.76            | 1,038.24            | 1,006.70            | .00                 | .00                   |
|          | <i>Salaries and Wages Totals</i>   | <b>\$249,896.10</b> | <b>\$243,033.23</b> | <b>\$269,829.69</b> | <b>\$297,892.00</b> | <b>\$307,917.36</b>   |
|          | <i>Fringe Benefits</i>             |                     |                     |                     |                     |                       |
| 5120.001 | Annual Leave                       | 26,047.25           | 22,464.66           | 41,053.69           | 12,837.00           | 12,871.00             |
| 5120.002 | SBS                                | 16,980.94           | 16,415.65           | 18,336.53           | 19,102.72           | 19,719.71             |
| 5120.003 | Medicare                           | 4,016.65            | 3,882.97            | 4,337.39            | 4,518.63            | 4,664.48              |
| 5120.004 | PERS                               | 57,136.98           | 21,742.98           | 104,131.60          | 81,511.53           | 92,662.01             |
| 5120.005 | Health Insurance                   | 80,853.24           | 85,353.67           | 91,343.20           | 107,146.92          | 115,640.40            |
| 5120.006 | Life Insurance                     | 47.64               | 44.10               | 47.64               | 47.64               | 47.64                 |
| 5120.007 | Workmen's Compensation             | 1,618.75            | 1,347.59            | 1,373.29            | 1,374.42            | 957.36                |
|          | <i>Fringe Benefits Totals</i>      | <b>\$186,701.45</b> | <b>\$151,251.62</b> | <b>\$260,623.34</b> | <b>\$226,538.86</b> | <b>\$246,562.60</b>   |
|          | <i>Operating Expenses</i>          |                     |                     |                     |                     |                       |
| 5201.000 | Training and Travel                | 5,835.43            | 6,856.76            | 641.10              | 15,000.00           | 12,500.00             |
| 5204.000 | Telephone                          | 169,615.78          | 186,532.26          | 228,192.82          | 168,840.00          | 260,640.00            |
| 5204.001 | Cell Phone Stipend                 | 900.00              | 825.00              | 900.00              | 1,200.00            | 900.00                |
| 5205.000 | Insurance                          | 3,927.83            | 10,617.72           | 16,165.83           | 17,000.00           | 25,300.00             |
| 5206.000 | Supplies                           | 5,018.07            | 3,369.72            | 2,916.63            | 15,051.99           | 15,000.00             |
| 5207.000 | Repairs & Maintenance              | 149,439.95          | 139,454.01          | 135,234.22          | 199,348.00          | 202,048.00            |
| 5208.000 | Bldg Repair & Maint                | .00                 | 315.05              | .00                 | 5,961.00            | 6,988.00              |
| 5212.000 | Contracted/Purchased Serv          | 126,080.91          | 134,250.62          | 163,013.98          | 189,027.60          | 328,182.00            |
| 5214.000 | Interdepartment Services           | 110,601.96          | 95,000.04           | 101,140.96          | 84,175.00           | 92,407.00             |
| 5221.000 | Transportation/Vehicles            | 900.00              | 900.00              | 900.00              | 900.00              | 900.00                |
| 5222.000 | Postage                            | 58.46               | 56.43               | 173.69              | .00                 | .00                   |
| 5223.000 | Tools & Small Equipment            | 57,886.61           | 64,022.01           | 90,927.53           | 101,124.39          | 92,200.00             |
| 5224.000 | Dues & Publications                | .00                 | .00                 | 2,606.88            | .00                 | .00                   |
| 5226.000 | Advertising                        | .00                 | 830.45              | 48.65               | .00                 | .00                   |
| 5290.000 | Other Expenses                     | 76.98               | .00                 | 153.25              | .00                 | .00                   |
| 5295.000 | Interest Expense                   | 1,797.35            | 14,132.33           | 10,599.25           | 7,067.00            | 3,534.00              |
|          | <i>Operating Expenses Totals</i>   | <b>\$632,139.33</b> | <b>\$657,162.40</b> | <b>\$753,614.79</b> | <b>\$804,694.98</b> | <b>\$1,040,599.00</b> |



# Information Technology Fund

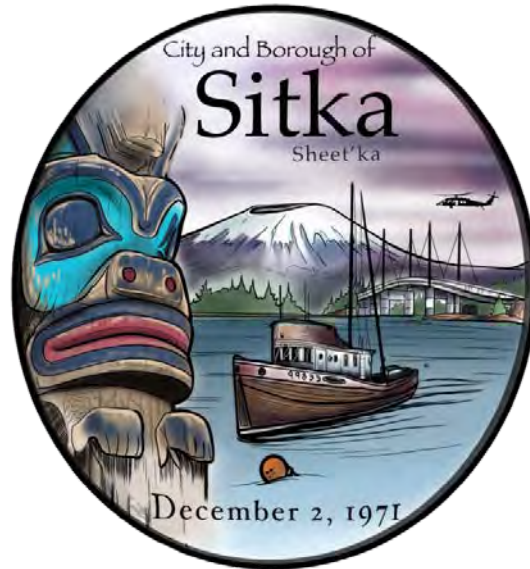
Budget Year 2022

| Account  | Account Description                             | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget    |
|----------|---|--------------------|--------------------|--------------------|---------------------|----------------|
| Fund     | <b>300 - Information Technology Fund</b>        |                    |                    |                    |                     |                |
|          | <i>Amortization &amp; Depreciation</i>          |                    |                    |                    |                     |                |
| 6205.000 | Depreciation-Buildings                          | 1,416.96           | 1,416.96           | 1,416.96           | 1,161.00            | 1,417.00       |
| 6206.000 | Depreciation-Machinery                          | 195,547.85         | 192,236.21         | 237,555.55         | 157,571.00          | 237,556.00     |
| 6208.000 | Deprec-Furniture/Fixtures                       | 1,492.68           | 1,492.68           | 1,492.80           | 1,224.00            | 1,493.00       |
|          | <i>Amortization &amp; Depreciation Totals</i>   | \$198,457.49       | \$195,145.85       | \$240,465.31       | \$159,956.00        | \$240,466.00   |
|          | <i>Cash Basis Expenditures</i>                  |                    |                    |                    |                     |                |
| 7200.000 | Interfund Transfers Out                         | .00                | 360,000.00         | .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             | \$360,000.00       | \$0.00             | \$117,770.00        | \$117,770.00   |
| Fund     | <b>300 - Information Technology Fund Totals</b> | \$1,267,194.37     | \$1,606,593.10     | \$1,524,533.13     | \$1,606,851.84      | \$1,953,314.96 |
|          | Net Grand Totals                                | \$1,267,194.37     | \$1,606,593.10     | \$1,524,533.13     | \$1,606,851.84      | \$1,953,314.96 |

Information Technology Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|   |                               | FY2020         | FY2021<br>(approved) | FY2021<br>(projected) | FY2022<br>(proposed<br>appropriations) |
|---|-------------------------------|----------------|----------------------|-----------------------|--|
|   | <b><u>Operations</u></b>      |                |                      |                       |  |
| Revenue   |                               | 1,541,453      | 1,552,142            | 1,552,142             | 1,483,403                              |
| Cost of operations                                    |                               | (1,306,685)    | (1,388,061)          | (1,388,061)           | (1,739,604)                            |
| <b>Gross margin</b>                                   |                               | <b>234,768</b> | <b>164,081</b>       | <b>164,081</b>        | <b>(256,201)</b>                       |
| Administrative expenses                               |                               | (101,141)      | (84,175)             | (84,175)              | (92,407)                               |
| Interest expense                                      |                               | (10,599)       | (7,067)              | (7,067)               | (3,534)                                |
| Other income  |                               | 42,510         | 33,975               | 271,975               | 30,720                                 |
| <b>Net operating income</b>                           |                               | <b>165,538</b> | <b>106,814</b>       | <b>344,814</b>        | <b>(321,422)</b>                       |
| Depreciation  |                               | 240,464        | 159,956              | 240,465               | 240,466                                |
| Debt principal repayment                              |                               | (117,769)      | (117,770)            | (117,770)             | (117,770)                              |
| Transfers in/(out) purchase of fixed assets           |                               | (279,963)      | -                    | -                     | -                                      |
| <b>Operating cash flow</b>                            |                               | <b>8,270</b>   | <b>149,000</b>       | <b>467,509</b>        | <b>(198,726)</b>                       |
|   | <b><u>Working Capital</u></b> |                |                      |                       |  |
| <b>Working capital, beginning</b>                     |                               | <b>468,629</b> | <b>400,615</b>       | <b>400,615</b>        | <b>868,124</b>                         |
| <b>Working capital, ending</b>                        |                               | <b>400,615</b> | <b>549,615</b>       | <b>868,124</b>        | <b>669,398</b>                         |
| Designated for capital expenditures                   |                               | -              | -                    | -                     | -                                      |
| Designated for subsequent year debt principal payment |                               | 117,770        | 121,304              | -                     | -                                      |
| <b>Undesignated working capital, ending</b>           |                               | <b>282,845</b> | <b>431,845</b>       | <b>750,354</b>        | <b>551,628</b>                         |



**City and Borough of Sitka**  
**DRAFT**  
**CENTRAL GARAGE FUND**

**FISCAL YEAR 2022**

**Operating Budget**

City and Borough of Sitka, AK

**CENTRAL GARAGE FUND - SUMMARY BY EXPENDITURE TYPE**

|  | 2018 Actual<br>Amount  | 2019 Actual<br>Amount  | 2020 Actual<br>Amount  | 2021 Amended<br>Budget | 2022 Budget            |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>                  |                        |                        |                        |                        |                        |
| State Revenue                          | \$ 5,884.52            | \$ 3,070.42            | \$ 11,946.28           | \$ 8,286.00            | \$ 11,397.00           |
| Federal Revenue                        | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Services                               | \$ 1,330,875.00        | \$ 1,799,257.11        | \$ 1,734,402.74        | \$ 1,715,607.00        | \$ 1,775,536.00        |
| Other Operating Revenue                | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Uses of Property & Investments         | \$ 115,954.58          | \$ 101,939.33          | \$ 138,187.02          | \$ 115,688.00          | \$ 93,688.00           |
| Interfund Billings                     | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous Revenue                  | \$ 10,539.36           | \$ 5,269.06            | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts                    | \$ 174,500.00          | \$ 225,067.00          | \$ 60,000.00           | \$ 90,855.00           | \$ 26,000.00           |
| <b>Revenue Totals</b>                  | <b>\$ 1,637,753.46</b> | <b>\$ 2,134,602.92</b> | <b>\$ 1,944,536.04</b> | <b>\$ 1,930,436.00</b> | <b>\$ 1,906,621.00</b> |
| <b><u>Expenditures</u></b>             |                        |                        |                        |                        |                        |
| Salaries and Wages                     | \$ 116,151.90          | \$ 122,980.79          | \$ 127,888.46          | \$ 122,333.69          | \$ 123,670.01          |
| Fringe Benefits                        | \$ 93,634.94           | \$ 89,224.35           | \$ 161,443.20          | \$ 108,233.96          | \$ 93,094.07           |
| Operating Expenses                     | \$ 548,312.07          | \$ 549,720.35          | \$ 491,015.07          | \$ 594,036.00          | \$ 566,113.00          |
| Amortization & Depreciation            | \$ 504,819.61          | \$ 486,080.75          | \$ 568,667.67          | \$ 486,079.00          | \$ 568,670.00          |
| Cash Basis Expenditures                | \$ -                   | \$ -                   | \$ -                   | \$ 1,247,192.50        | \$ 117,000.00          |
| <b>Expenditure Totals</b>              | <b>\$ 1,262,918.52</b> | <b>\$ 1,248,006.24</b> | <b>\$ 1,349,014.40</b> | <b>\$ 2,557,875.15</b> | <b>\$ 1,468,547.08</b> |
| <b>Fund Total: Central Garage Fund</b> | <b>\$ 374,834.94</b>   | <b>\$ 886,596.68</b>   | <b>\$ 595,521.64</b>   | <b>\$ (627,439.15)</b> | <b>\$ 438,073.92</b>   |

City and Borough of Sitka, AK

**CENTRAL GARAGE FUND - SUMMARY BY DEPARTMENT**

|   | 2018 Actual Amount     | 2019 Actual Amount     | 2020 Actual Amount     | 2021 Amended Budget    | 2022 Budget            |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>                         |                        |                        |                        |                        |                        |
| State Revenue                                 | \$ 5,884.52            | \$ 3,070.42            | \$ 11,946.28           | \$ 8,286.00            | \$ 11,397.00           |
| Federal Revenue                               | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Services                                      | \$ 1,330,875.00        | \$ 1,799,257.11        | \$ 1,734,402.74        | \$ 1,715,607.00        | \$ 1,775,536.00        |
| Other Operating Revenue                       | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Uses of Property & Investments                | \$ 115,954.58          | \$ 101,939.33          | \$ 138,187.02          | \$ 115,688.00          | \$ 93,688.00           |
| Interfund Billings                            | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous Revenue                         | \$ 10,539.36           | \$ 5,269.06            | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts                           | \$ 174,500.00          | \$ 225,067.00          | \$ 60,000.00           | \$ 90,855.00           | \$ 26,000.00           |
| <b>Revenue Totals</b>                         | <b>\$ 1,637,753.46</b> | <b>\$ 2,134,602.92</b> | <b>\$ 1,944,536.04</b> | <b>\$ 1,930,436.00</b> | <b>\$ 1,906,621.00</b> |
| <b><u>Expenditures</u></b>                    |                        |                        |                        |                        |                        |
| Administration                                | \$ 310,608.32          | \$ 277,448.49          | \$ 326,865.93          | \$ 278,479.21          | \$ 284,407.89          |
| Operations                                    | \$ 437,490.59          | \$ 476,977.00          | \$ 448,480.80          | \$ 543,624.44          | \$ 498,469.19          |
| Jobbing                                       |                        |                        |                        |                        |                        |
| Depreciation/Amortization                     | \$ 504,819.61          | \$ 486,080.75          | \$ 568,667.67          | \$ 486,079.00          | \$ 568,670.00          |
| Debt Payments                                 | \$ 10,000.00           | \$ 7,500.00            | \$ 5,000.00            | \$ 52,500.00           | \$ -                   |
| Fixed Asset Acquisition                       | \$ -                   | \$ -                   | \$ -                   | \$ 1,197,192.50        | \$ 117,000.00          |
| Transfers to Capital Projects and Other Funds | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Other   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| <b>Expenditure Totals</b>                     | <b>\$ 1,262,918.52</b> | <b>\$ 1,248,006.24</b> | <b>\$ 1,349,014.40</b> | <b>\$ 2,557,875.15</b> | <b>\$ 1,468,547.08</b> |
| <b>Fund Total: Central Garage Fund</b>        | <b>\$ 374,834.94</b>   | <b>\$ 886,596.68</b>   | <b>\$ 595,521.64</b>   | <b>\$ (627,439.15)</b> | <b>\$ 438,073.92</b>   |



# Central Garage Fund

Budget Year 2022

| Account                        | Account Description                     | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget  |
|--------------------------------|---|--------------------|--------------------|--------------------|---------------------|--------------|
| Fund 310 - Central Garage Fund |   |                    |                    |                    |                     |              |
|                                | <i>Salaries and Wages</i>               |                    |                    |                    |                     |              |
| 5110.001                       | Regular Salaries/Wages                  | 99,381.81          | 107,461.45         | 105,721.40         | 121,333.68          | 122,670.00   |
| 5110.002                       | Holidays                                | 4,918.68           | 4,676.96           | 5,221.84           | .00                 | .00          |
| 5110.003                       | Sick Leave                              | 4,220.54           | 889.58             | 3,335.68           | .00                 | .00          |
| 5110.004                       | Overtime                                | 7,630.87           | 9,952.80           | 13,609.54          | 1,000.01            | 1,000.01     |
|                                | <i>Salaries and Wages Totals</i>        | \$116,151.90       | \$122,980.79       | \$127,888.46       | \$122,333.69        | \$123,670.01 |
|                                | <i>Fringe Benefits</i>                  |                    |                    |                    |                     |              |
| 5120.001                       | Annual Leave                            | 10,272.32          | 10,209.71          | 11,537.75          | 5,942.00            | 5,823.00     |
| 5120.002                       | SBS                                     | 7,421.47           | 8,459.88           | 8,366.91           | 7,863.25            | 7,937.92     |
| 5120.003                       | Medicare                                | 1,755.52           | 2,001.12           | 1,979.11           | 1,860.01            | 1,877.64     |
| 5120.004                       | PERS                                    | 25,135.57          | 9,387.90           | 88,426.55          | 35,199.72           | 38,604.40    |
| 5120.005                       | Health Insurance                        | 42,013.86          | 52,241.75          | 43,617.60          | 50,618.28           | 34,537.56    |
| 5120.006                       | Life Insurance                          | 22.20              | 22.20              | 22.20              | 22.20               | 22.20        |
| 5120.007                       | Workmen's Compensation                  | 7,014.00           | 6,901.79           | 7,493.08           | 6,728.50            | 4,291.35     |
|                                | <i>Fringe Benefits Totals</i>           | \$93,634.94        | \$89,224.35        | \$161,443.20       | \$108,233.96        | \$93,094.07  |
|                                | <i>Operating Expenses</i>               |                    |                    |                    |                     |              |
| 5201.000                       | Training and Travel                     | .00                | 141.36             | .00                | 2,000.00            | 2,000.00     |
| 5202.000                       | Uniforms                                | 875.76             | 894.96             | 687.64             | 800.00              | 500.00       |
| 5203.001                       | Electric                                | 29,331.39          | 32,317.64          | 35,071.62          | 30,000.00           | 30,000.00    |
| 5203.005                       | Heating Fuel                            | 5,759.61           | 6,265.27           | 5,977.92           | 6,000.00            | 6,000.00     |
| 5204.000                       | Telephone                               | 2,202.92           | 2,277.08           | 1,897.80           | 2,388.00            | 2,000.00     |
| 5204.001                       | Cell Phone Stipend                      | .00                | .00                | 500.00             | 600.00              | 600.00       |
| 5205.000                       | Insurance                               | 92,017.47          | 105,557.40         | 110,748.24         | 109,560.00          | 120,926.00   |
| 5206.000                       | Supplies                                | 179,633.05         | 177,586.05         | 160,060.27         | 230,800.00          | 200,800.00   |
| 5207.000                       | Repairs & Maintenance                   | 47,229.38          | 54,958.67          | 48,956.33          | 70,000.00           | 70,000.00    |
| 5208.000                       | Bldg Repair & Maint                     | 22,668.81          | 11,271.38          | 16,146.77          | 9,594.00            | 13,675.00    |
| 5211.000                       | Data Processing Fees                    | 10,059.00          | 10,535.04          | 10,469.04          | 10,692.00           | 11,221.00    |
| 5211.001                       | Information Technology Special Projects | .00                | 1,559.00           | .00                | .00                 | .00          |
| 5212.000                       | Contracted/Purchased Serv               | 9,623.16           | 9,364.09           | 12,212.52          | 26,050.00           | 24,922.00    |
| 5214.000                       | Interdepartment Services                | 111,575.53         | 124,332.15         | 82,211.36          | 83,312.00           | 77,547.00    |
| 5221.000                       | Transportation/Vehicles                 | .00                | .00                | .00                | 2,640.00            | 2,922.00     |
| 5222.000                       | Postage                                 | .00                | .00                | .00                | 200.00              | .00          |
| 5223.000                       | Tools & Small Equipment                 | 2,988.49           | 2,890.67           | 155.36             | 5,000.00            | 2,000.00     |
| 5226.000                       | Advertising                             | 439.95             | 92.30              | 372.10             | 1,900.00            | 1,000.00     |



# Central Garage Fund

Budget Year 2022

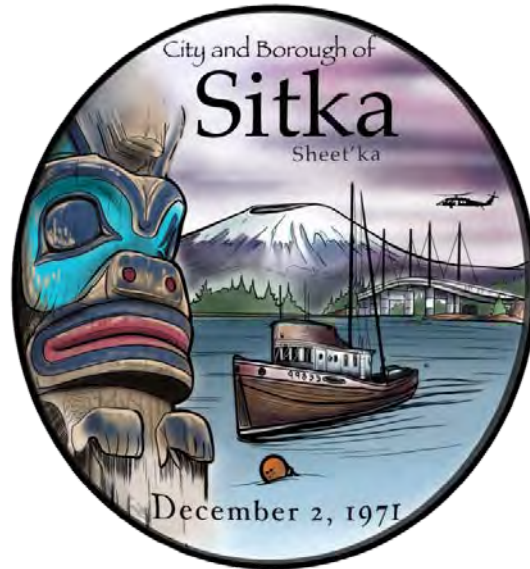
| Account                                       | Account Description              | 2018 Actual Amount    | 2019 Actual Amount    | 2020 Actual Amount    | 2021 Amended Budget   | 2022 Budget           |
|---|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Fund 310 - Central Garage Fund</b>         |                                  |                       |                       |                       |                       |                       |
| <i>Operating Expenses</i>                     |                                  |                       |                       |                       |                       |                       |
| 5231.000                                      | Credit Card Expense              | 6.61                  | 126.69                | 113.10                | .00                   | .00                   |
| 5290.000                                      | Other Expenses                   | 624.00                | 2,050.60              | 435.00                | .00                   | .00                   |
| 5290.001                                      | Loss on Disposal of Fixed Assets | 23,276.94             | .00                   | .00                   | .00                   | .00                   |
| 5295.000                                      | Interest Expense                 | 10,000.00             | 7,500.00              | 5,000.00              | 2,500.00              | .00                   |
| <i>Operating Expenses Totals</i>              |                                  | <b>\$548,312.07</b>   | <b>\$549,720.35</b>   | <b>\$491,015.07</b>   | <b>\$594,036.00</b>   | <b>\$566,113.00</b>   |
| <i>Amortization &amp; Depreciation</i>        |                                  |                       |                       |                       |                       |                       |
| 6201.000                                      | Depreciation-Land Improve        | 971.04                | 971.04                | 971.04                | 971.00                | 972.00                |
| 6205.000                                      | Depreciation-Buildings           | 27,507.96             | 27,507.96             | 27,507.96             | 27,507.00             | 27,508.00             |
| 6206.000                                      | Depreciation-Machinery           | 28,923.16             | 29,876.12             | 32,583.26             | 29,876.00             | 32,584.00             |
| 6207.000                                      | Depreciation-Vehicles            | 447,417.45            | 427,725.63            | 507,605.41            | 427,725.00            | 507,606.00            |
| <i>Amortization &amp; Depreciation Totals</i> |                                  | <b>\$504,819.61</b>   | <b>\$486,080.75</b>   | <b>\$568,667.67</b>   | <b>\$486,079.00</b>   | <b>\$568,670.00</b>   |
| <i>Cash Basis Expenditures</i>                |                                  |                       |                       |                       |                       |                       |
| 7105.000                                      | Fixed Assets-Buildings           | .00                   | .00                   | .00                   | 25,000.00             | .00                   |
| 7106.000                                      | Fixed Assets-Machinery           | .00                   | .00                   | .00                   | .00                   | 10,000.00             |
| 7107.000                                      | Fixed Assets-Vehicles            | .00                   | .00                   | .00                   | 1,197,192.50          | 107,000.00            |
| 7301.000                                      | Note Principal Payments          | .00                   | .00                   | .00                   | 50,000.00             | .00                   |
| <i>Cash Basis Expenditures Totals</i>         |                                  | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$1,272,192.50</b> | <b>\$117,000.00</b>   |
| <b>Fund 310 - Central Garage Fund Totals</b>  |                                  | <b>\$1,262,918.52</b> | <b>\$1,248,006.24</b> | <b>\$1,349,014.40</b> | <b>\$2,582,875.15</b> | <b>\$1,468,547.08</b> |
| <b>Net Grand Totals</b>                       |                                  | <b>\$1,262,918.52</b> | <b>\$1,248,006.24</b> | <b>\$1,349,014.40</b> | <b>\$2,582,875.15</b> | <b>\$1,468,547.08</b> |



Central Garage Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|   |                        |                  |                      | FY2022<br>(proposed<br>appropriations) |
|---|------------------------|------------------|----------------------|--|
|   | <u>Operations</u>      | FY2020           | FY2021<br>(approved) | FY2021<br>(projected)                  |
| Revenue   |                        | 1,781,778        | 1,624,625            | 1,624,625                              |
| Cost of operations                                    |                        | (1,204,882)      | (1,224,871)          | (1,102,384)                            |
| <b>Gross margin</b>                                   |                        | <b>576,896</b>   | <b>399,754</b>       | <b>522,241</b>                         |
| Administrative expenses                               |                        | (92,680)         | (83,312)             | (83,312)                               |
| Interest expense                                      |                        | (5,000)          | (2,500)              | (2,500)                                |
| Other income  |                        | 229,789          | 191,141              | 115,855                                |
| <b>Net operating income</b>                           |                        | <b>709,005</b>   | <b>505,083</b>       | <b>552,284</b>                         |
| Depreciation  |                        | 568,665          | 486,079              | 568,668                                |
| Debt principal repayment                              |                        | (50,000)         | (50,000)             | (50,000)                               |
| Transfers in/(out) /purchase of fixed assets          |                        | (365,914)        | (718,000)            | (1,222,193)                            |
| <b>Operating cash flow</b>                            |                        | <b>861,756</b>   | <b>223,162</b>       | <b>(151,240)</b>                       |
|   | <u>Working Capital</u> |                  |                      |  |
| <b>Working capital, beginning</b>                     |                        | <b>4,303,219</b> | <b>5,169,783</b>     | <b>5,169,783</b>                       |
| <b>Working capital, ending</b>                        |                        | <b>5,169,783</b> | <b>5,392,945</b>     | <b>5,018,543</b>                       |
| Designated for capital expenditures                   |                        | 4,532,535        | 4,814,535            | 4,310,343                              |
| Designated for subsequent year debt principal payment |                        | -                | -                    | -                                      |
| <b>Undesignated working capital, ending</b>           |                        | <b>637,248</b>   | <b>860,410</b>       | <b>486,008</b>                         |



**City and Borough of Sitka**  
**DRAFT**  
**BUILDING MAINTENANCE FUND**

**FISCAL YEAR 2022**

**Operating Budget**

City and Borough of Sitka, AK

**BUILDING MAINTENANCE FUND - SUMMARY BY EXPENDITURE TYPE**

|  | 2018 Actual Amount     | 2019 Actual Amount     | 2020 Actual Amount     | 2021 Amended Budget    | 2022 Budget            |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>                        |                        |                        |                        |                        |                        |
| State Revenue                                | \$ 10,282.20           | \$ 4,846.79            | \$ 20,308.73           | \$ 13,080.00           | \$ 19,377.00           |
| Federal Revenue                              | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Services                                     | \$ 460,565.64          | \$ 503,198.69          | \$ 515,841.98          | \$ 593,598.00          | \$ 648,527.00          |
| Other Operating Revenue                      | \$ -                   | \$ -                   | \$ -                   | \$ 30,000.00           | \$ -                   |
| Uses of Property & Investments               | \$ 30,917.94           | \$ 29,942.19           | \$ 23,956.38           | \$ 28,000.00           | \$ 16,000.00           |
| Interfund Billings                           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous Revenue                        | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts                          | \$ 39,703.39           | \$ 50,380.44           | \$ 40,003.32           | \$ 50,000.00           | \$ 50,000.00           |
| <b>Revenue Totals</b>                        | <b>\$ 541,469.17</b>   | <b>\$ 588,368.11</b>   | <b>\$ 600,110.41</b>   | <b>\$ 714,678.00</b>   | <b>\$ 733,904.00</b>   |
| <b><u>Expenditures</u></b>                   |                        |                        |                        |                        |                        |
| Salaries and Wages                           | \$ 202,776.68          | \$ 197,449.68          | \$ 220,680.97          | \$ 243,854.08          | \$ 250,285.12          |
| Fringe Benefits                              | \$ 181,354.17          | \$ 134,198.36          | \$ 253,720.08          | \$ 176,718.07          | \$ 197,652.00          |
| Operating Expenses                           | \$ 318,834.86          | \$ 355,525.30          | \$ 297,994.07          | \$ 400,439.00          | \$ 471,304.00          |
| Amortization & Depreciation                  | \$ 880.16              | \$ 880.20              | \$ 880.20              | \$ 880.00              | \$ 881.00              |
| Cash Basis Expenditures                      | \$ 60,000.00           | \$ 30,200.00           | \$ -                   | \$ -                   | \$ 300,000.00          |
| <b>Expenditure Totals</b>                    | <b>\$ 763,845.87</b>   | <b>\$ 718,253.54</b>   | <b>\$ 773,275.32</b>   | <b>\$ 821,891.15</b>   | <b>\$ 1,220,122.12</b> |
| <b>Fund Total: Building Maintenance Fund</b> | <b>\$ (222,376.70)</b> | <b>\$ (129,885.43)</b> | <b>\$ (173,164.91)</b> | <b>\$ (107,213.15)</b> | <b>\$ (486,218.12)</b> |

City and Borough of Sitka, AK

**BUILDING MAINTENANCE FUND - SUMMARY BY DEPARTMENT**

|   | 2018 Actual Amount     | 2019 Actual Amount     | 2020 Actual Amount     | 2021 Amended Budget    | 2022 Budget            |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>                         |                        |                        |                        |                        |                        |
| State Revenue                                 | \$ 10,282.20           | \$ 4,846.79            | \$ 20,308.73           | \$ 13,080.00           | \$ 19,377.00           |
| Federal Revenue                               | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Services                                      | \$ 460,565.64          | \$ 503,198.69          | \$ 515,841.98          | \$ 593,598.00          | \$ 648,527.00          |
| Other Operating Revenue                       | \$ -                   | \$ -                   | \$ -                   | \$ 30,000.00           | \$ -                   |
| Uses of Property & Investments                | \$ 30,917.94           | \$ 29,942.19           | \$ 23,956.38           | \$ 28,000.00           | \$ 16,000.00           |
| Interfund Billings                            | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Miscellaneous Revenue                         | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Cash Basis Receipts                           | \$ 39,703.39           | \$ 50,380.44           | \$ 40,003.32           | \$ 50,000.00           | \$ 50,000.00           |
| <b>Revenue Totals</b>                         | <b>\$ 541,469.17</b>   | <b>\$ 588,368.11</b>   | <b>\$ 600,110.41</b>   | <b>\$ 714,678.00</b>   | <b>\$ 733,904.00</b>   |
| <b><u>Expenditures</u></b>                    |                        |                        |                        |                        |                        |
| Administration                                | \$ 173,585.69          | \$ 212,687.32          | \$ 260,605.57          | \$ 270,814.65          | \$ 280,417.09          |
| Operations                                    | \$ 529,380.02          | \$ 474,486.02          | \$ 511,789.55          | \$ 550,196.50          | \$ 638,824.03          |
| Debt Payments                                 | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Depreciation/Amortization                     | \$ 880.16              | \$ 880.20              | \$ 880.20              | \$ 880.00              | \$ 881.00              |
| Fixed Asset Acquisition                       | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| Transfers to Capital Projects and Other Funds | \$ 60,000.00           | \$ 30,200.00           | \$ -                   | \$ -                   | \$ 300,000.00          |
| Other   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| <b>Expenditure Totals</b>                     | <b>\$ 763,845.87</b>   | <b>\$ 718,253.54</b>   | <b>\$ 773,275.32</b>   | <b>\$ 821,891.15</b>   | <b>\$ 1,220,122.12</b> |
| <b>Fund Total: Building Maintenance Fund</b>  | <b>\$ (222,376.70)</b> | <b>\$ (129,885.43)</b> | <b>\$ (173,164.91)</b> | <b>\$ (107,213.15)</b> | <b>\$ (486,218.12)</b> |



# Building Maintenance Fund

Budget Year 2022

| Account                                     | Account Description                     | 2018 Actual Amount  | 2019 Actual Amount  | 2020 Actual Amount  | 2021 Amended Budget | 2022 Budget         |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 320 - Building Maintenance Fund</b> |   |                     |                     |                     |                     |                     |
| <i>Salaries and Wages</i>                   |   |                     |                     |                     |                     |                     |
| 5110.001                                    | Regular Salaries/Wages                  | 184,354.26          | 178,370.16          | 192,577.35          | 229,820.08          | 236,251.12          |
| 5110.002                                    | Holidays                                | 6,446.40            | 6,873.72            | 6,418.04            | .00                 | .00                 |
| 5110.003                                    | Sick Leave                              | 5,178.31            | 6,117.63            | 9,347.00            | .00                 | .00                 |
| 5110.004                                    | Overtime                                | 6,797.71            | 6,088.17            | 11,101.83           | 7,500.00            | 7,500.00            |
| 5110.010                                    | Temp Wages                              | .00                 | .00                 | 1,236.75            | 6,534.00            | 6,534.00            |
| <i>Salaries and Wages Totals</i>            |   | <b>\$202,776.68</b> | <b>\$197,449.68</b> | <b>\$220,680.97</b> | <b>\$243,854.08</b> | <b>\$250,285.12</b> |
| <i>Fringe Benefits</i>                      |   |                     |                     |                     |                     |                     |
| 5120.001                                    | Annual Leave                            | 16,150.44           | 15,847.04           | 26,305.80           | 8,885.00            | 9,151.00            |
| 5120.002                                    | SBS                                     | 12,905.44           | 13,446.65           | 14,303.15           | 15,493.03           | 15,903.71           |
| 5120.003                                    | Medicare                                | 3,052.68            | 3,180.69            | 3,383.26            | 3,664.71            | 3,761.81            |
| 5120.004                                    | PERS                                    | 43,583.33           | 15,155.72           | 131,364.55          | 65,291.13           | 73,002.40           |
| 5120.005                                    | Health Insurance                        | 95,158.62           | 76,273.80           | 66,792.31           | 71,715.72           | 88,192.20           |
| 5120.006                                    | Life Insurance                          | 36.20               | 36.36               | 37.03               | 36.36               | 36.36               |
| 5120.007                                    | Workmen's Compensation                  | 10,097.46           | 10,258.10           | 11,533.98           | 11,632.12           | 7,604.52            |
| 5120.008                                    | Unemployment                            | 370.00              | .00                 | .00                 | .00                 | .00                 |
| <i>Fringe Benefits Totals</i>               |   | <b>\$181,354.17</b> | <b>\$134,198.36</b> | <b>\$253,720.08</b> | <b>\$176,718.07</b> | <b>\$197,652.00</b> |
| <i>Operating Expenses</i>                   |   |                     |                     |                     |                     |                     |
| 5201.000                                    | Training and Travel                     | 3,336.82            | .00                 | .00                 | 4,100.00            | 4,100.00            |
| 5202.000                                    | Uniforms                                | .00                 | 473.88              | 317.32              | 400.00              | 400.00              |
| 5204.000                                    | Telephone                               | 480.00              | 480.00              | 499.95              | 1,384.00            | 600.00              |
| 5204.001                                    | Cell Phone Stipend                      | 600.00              | 1,500.00            | 900.00              | 900.00              | 900.00              |
| 5206.000                                    | Supplies                                | 27,875.87           | 43,644.73           | 43,060.97           | 52,030.00           | 55,030.00           |
| 5207.000                                    | Repairs & Maintenance                   | 8,225.53            | 9,766.74            | 10,256.19           | 23,030.00           | 27,000.00           |
| 5211.000                                    | Data Processing Fees                    | 12,756.00           | 13,284.96           | 13,391.04           | 13,522.00           | 14,166.00           |
| 5211.001                                    | Information Technology Special Projects | .00                 | 1,559.00            | .00                 | .00                 | .00                 |
| 5212.000                                    | Contracted/Purchased Serv               | 135,616.16          | 183,374.52          | 125,897.90          | 197,840.00          | 261,872.00          |
| 5214.000                                    | Interdepartment Services                | 104,774.04          | 76,943.40           | 80,443.09           | 79,608.00           | 75,159.00           |
| 5221.000                                    | Transportation/Vehicles                 | 19,301.03           | 24,203.15           | 20,578.05           | 20,511.00           | 20,913.00           |
| 5223.000                                    | Tools & Small Equipment                 | 4,900.27            | 20.99               | 1,172.88            | 3,664.00            | 4,664.00            |
| 5226.000                                    | Advertising                             | 108.80              | .00                 | .00                 | .00                 | .00                 |
| 5227.002                                    | Rent-Equipment                          | 566.75              | .00                 | 565.40              | 2,500.00            | 2,500.00            |
| 5290.000                                    | Other Expenses                          | 293.59              | 273.93              | 911.28              | 950.00              | 4,000.00            |
| <i>Operating Expenses Totals</i>            |   | <b>\$318,834.86</b> | <b>\$355,525.30</b> | <b>\$297,994.07</b> | <b>\$400,439.00</b> | <b>\$471,304.00</b> |



# Building Maintenance Fund

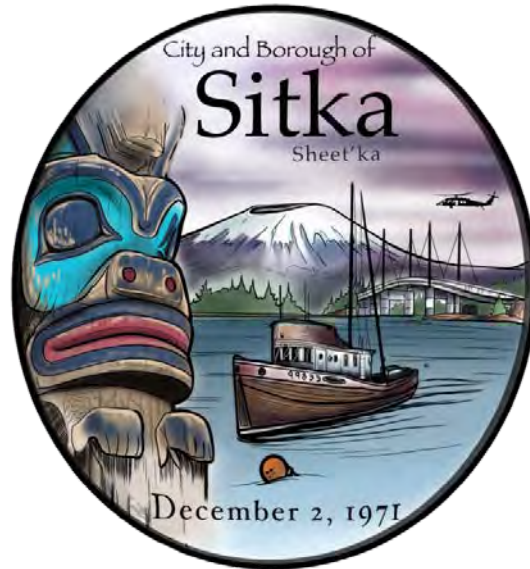
Budget Year 2022

| Account  | Account Description                           | 2018 Actual<br>Amount | 2019 Actual<br>Amount | 2020 Actual<br>Amount | 2021 Amended<br>Budget | 2022 Budget    |
|----------|---|-----------------------|-----------------------|-----------------------|------------------------|----------------|
| Fund     | <b>320 - Building Maintenance Fund</b>        |                       |                       |                       |                        |                |
|          | <i>Amortization &amp; Depreciation</i>        |                       |                       |                       |                        |                |
| 6206.000 | Depreciation-Machinery                        | 880.16                | 880.20                | 880.20                | 880.00                 | 881.00         |
|          | <i>Amortization &amp; Depreciation Totals</i> | \$880.16              | \$880.20              | \$880.20              | \$880.00               | \$881.00       |
|          | <i>Cash Basis Expenditures</i>                |                       |                       |                       |                        |                |
| 7200.000 | Interfund Transfers Out                       | 60,000.00             | 30,200.00             | .00                   | .00                    | 300,000.00     |
|          | <i>Cash Basis Expenditures Totals</i>         | \$60,000.00           | \$30,200.00           | \$0.00                | \$0.00                 | \$300,000.00   |
| Fund     | <b>320 - Building Maintenance Fund Totals</b> | \$763,845.87          | \$718,253.54          | \$773,275.32          | \$821,891.15           | \$1,220,122.12 |
|          | Net Grand Totals                              | \$763,845.87          | \$718,253.54          | \$773,275.32          | \$821,891.15           | \$1,220,122.12 |

Building Maintenance Fund  
Pro Forma Financial Projection

FY2020, FY2021 (approved) FY2021 (projected), FY2022 Proposed

|   |                        |                  |                      | FY2022<br>(proposed<br>appropriations) |
|---|------------------------|------------------|----------------------|--|
|   | <u>Operations</u>      | FY2020           | FY2021<br>(approved) | FY2021<br>(projected)                  |
| Revenue   |                        | 515,842          | 623,598              | 623,598                                |
| Cost of operations                                    |                        | (617,050)        | (729,383)            | (619,976)                              |
| <b>Gross margin</b>                                   |                        | <b>(101,208)</b> | <b>(105,785)</b>     | <b>3,622</b>                           |
| Administrative expenses                               |                        | (74,819)         | (79,608)             | (79,608)                               |
| Interest expense                                      |                        | -                | -                    | -                                      |
| Other income  |                        | 74,302           | 91,080               | 76,080                                 |
| <b>Net operating income</b>                           |                        | <b>(101,725)</b> | <b>(94,313)</b>      | <b>94</b>                              |
| Depreciation  |                        | 878              | 880                  | 880                                    |
| Debt principal repayment                              |                        | -                | -                    | -                                      |
| Transfers in/(out) /purchase of fixed assets          |                        | -                | -                    | -                                      |
| <b>Operating cash flow</b>                            |                        | <b>(100,847)</b> | <b>(93,433)</b>      | <b>974</b>                             |
|   | <u>Working Capital</u> |                  |                      |  |
| <b>Working capital, beginning</b>                     |                        | <b>1,362,367</b> | <b>1,299,927</b>     | <b>1,299,927</b>                       |
| <b>Working capital, ending</b>                        |                        | <b>1,299,927</b> | <b>1,206,494</b>     | <b>1,300,901</b>                       |
| Designated for capital expenditures                   |                        | -                | -                    | -                                      |
| Designated for subsequent year debt principal payment |                        | -                | -                    | -                                      |
| <b>Undesignated working capital, ending</b>           |                        | <b>1,299,927</b> | <b>1,206,494</b>     | <b>1,300,901</b>                       |



**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           |
|--------------------------------------|--------------------|---------------------|---------------------|----------------------|-----------------------|
| <b>Revenue</b>                       |                    |                     |                     |                      |                       |
| 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        | \$ -                | \$ -                | \$ -                 | \$ -                  |
| <b>Revenue Totals</b>                | <b>\$ 6,193.67</b> | <b>\$ 15,807.48</b> | <b>\$ 19,011.48</b> | <b>\$ 2,000.00</b>   | <b>\$ 4,750.00</b>    |
| <b>Expenditures</b>                  |                    |                     |                     |                      |                       |
| Salaries and Wages                   | \$ -               | \$ -                | \$ -                | \$ -                 | \$ -                  |
| Fringe Benefits                      | \$ -               | \$ -                | \$ -                | \$ -                 | \$ -                  |
| Operating Expenses                   | \$ -               | \$ 4,132.07         | \$ 5,283.67         | \$ 10,000.00         | \$ 15,000.00          |
| Cash Basis Expenditures              | \$ -               | \$ -                | \$ -                | \$ -                 | \$ -                  |
| <b>Expenditure Totals</b>            | <b>\$ -</b>        | <b>\$ 4,132.07</b>  | <b>\$ 5,283.67</b>  | <b>\$ 10,000.00</b>  | <b>\$ 15,000.00</b>   |
| <b>Fund Total: Pet Adoption Fund</b> | <b>\$ 6,193.67</b> | <b>\$ 11,675.41</b> | <b>\$ 13,727.81</b> | <b>\$ (8,000.00)</b> | <b>\$ (10,250.00)</b> |

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           |
|--|--------------------|--------------------|--------------------|---------------------|-----------------------|
| <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                       | \$ -               | \$ -               | \$ -               | \$ 1,000.00         | \$ 50,000.00          |
| Cash Basis Expenditures                  | \$ -               | \$ -               | \$ -               | \$ -                | \$ -                  |
| <b>Expenditure Totals</b>                | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 1,000.00</b>  | <b>\$ 50,000.00</b>   |
| <b>Fund Total: Sitka Forfeiture Fund</b> | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ (49,000.00)</b> |

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        |
|--|--------------------|--------------------|--------------------|---------------------|--------------------|
| <b><u>Revenue</u></b>                    |                    |                    |                    |                     |                    |
| 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                      | \$ -               | \$ -               | \$ -               | \$ -                | \$ -               |
| <b>Revenue Totals</b>                    | <b>\$ 60.08</b>    | <b>\$ 766.93</b>   | <b>\$ 768.79</b>   | <b>\$ 1,000.00</b>  | <b>\$ 500.00</b>   |
| <b><u>Expenditures</u></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>\$ 60.08</b>    | <b>\$ 766.93</b>   | <b>\$ 768.79</b>   | <b>\$ -</b>         | <b>\$ (500.00)</b> |

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         |
|--------------------------------|---------------------|----------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>                 |                     |                      |                      |                        |                     |
| 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            | \$ -                | \$ -                 | \$ -                 | \$ -                   | \$ -                |
| <b>Revenue Totals</b>          | <b>\$ 90,639.21</b> | <b>\$ 103,753.91</b> | <b>\$ 117,179.22</b> | <b>\$ 50,000.00</b>    | <b>\$ 50,000.00</b> |
| <b>Expenditures</b>            |                     |                      |                      |                        |                     |
| 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        |
| <b>Expenditure Totals</b>      | <b>\$ 39,703.39</b> | <b>\$ 50,380.44</b>  | <b>\$ 40,003.32</b>  | <b>\$ 150,000.00</b>   | <b>\$ 50,000.00</b> |
| <b>Fund Total: SEDA Fund</b>   | <b>\$ 50,935.82</b> | <b>\$ 53,373.47</b>  | <b>\$ 77,175.90</b>  | <b>\$ (100,000.00)</b> | <b>\$ -</b>         |

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            |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Revenue</b>                           |                     |                     |                     |                     |                        |
| 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        | \$ -                | \$ -                | \$ -                | \$ -                   |
| <b>Revenue Totals</b>                    | <b>\$ 40,498.26</b> | <b>\$ 13,700.81</b> | <b>\$ 11,811.79</b> | <b>\$ 11,000.00</b> | <b>\$ 11,000.00</b>    |
| <b>Expenditures</b>                      |                     |                     |                     |                     |                        |
| 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          |
| <b>Expenditure Totals</b>                | <b>\$ 11,574.30</b> | <b>\$ 13,700.81</b> | <b>\$ 11,811.79</b> | <b>\$ 11,000.00</b> | <b>\$ 281,000.00</b>   |
| <b>Fund Total: GPIP Contingency Fund</b> | <b>\$ 28,923.96</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ (270,000.00)</b> |

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            |
|---------------------------------------|----------------------|-----------------------|------------------------|------------------------|------------------------|
| <b>Revenue</b>                        |                      |                       |                        |                        |                        |
| 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                   | \$ -                 | \$ -                  | \$ -                   | \$ -                   | \$ -                   |
| <b>Revenue Totals</b>                 | <b>\$ 851,886.74</b> | <b>\$ 836,530.47</b>  | <b>\$ 2,405,614.63</b> | <b>\$ 1,546,500.00</b> | <b>\$ 1,548,000.00</b> |
| <b>Expenditures</b>                   |                      |                       |                        |                        |                        |
| 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               | \$ -                 | \$ -                  | \$ -                   | \$ -                   | \$ -                   |
| <b>Expenditure Totals</b>             | <b>\$ 855,679.57</b> | <b>\$ 848,162.94</b>  | <b>\$ 2,054,241.87</b> | <b>\$ 1,501,922.00</b> | <b>\$ 1,451,319.00</b> |
| <b>Fund Total: SCH Dedicated Fund</b> | <b>\$ (3,792.83)</b> | <b>\$ (11,632.47)</b> | <b>\$ 351,372.76</b>   | <b>\$ 44,578.00</b>    | <b>\$ 96,681.00</b>    |

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          |
|---|--------------------|--------------------|--------------------|---------------------|----------------------|
| <b>Revenue</b>                                    |                    |                    |                    |                     |                      |
| 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                               | \$ -               | \$ -               | \$ -               | \$ -                | \$ -                 |
| <b>Revenue Totals</b>                             | <b>\$ 2,254.41</b> | <b>\$ 2,543.71</b> | <b>\$ 3,175.73</b> | <b>\$ 2,700.00</b>  | <b>\$ 2,700.00</b>   |
| <b>Expenditures</b>                               |                    |                    |                    |                     |                      |
| Operating Expenses                                | \$ -               | \$ -               | \$ -               | \$ 2,500.00         | \$ 10,500.00         |
| Cash Basis Expenditures                           | \$ -               | \$ -               | \$ -               | \$ -                | \$ -                 |
| <b>Expenditure Totals</b>                         | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 2,500.00</b>  | <b>\$ 10,500.00</b>  |
| <b>Fund Total: Student Activities Travel Fund</b> | <b>\$ 2,254.41</b> | <b>\$ 2,543.71</b> | <b>\$ 3,175.73</b> | <b>\$ 200.00</b>    | <b>\$ (7,800.00)</b> |

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         |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenue</b>                                |                     |                     |                     |                     |                     |
| 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        |
| <b>Revenue Totals</b>                         | <b>\$ 41,992.60</b> | <b>\$ 37,121.18</b> | <b>\$ 38,315.39</b> | <b>\$ 37,500.00</b> | <b>\$ 30,600.00</b> |
| <b>Expenditures</b>                           |                     |                     |                     |                     |                     |
| 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                       | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>Expenditure Totals</b>                     | <b>\$ 42,000.00</b> | <b>\$ 36,008.25</b> | <b>\$ 38,416.25</b> | <b>\$ 37,500.00</b> | <b>\$ 30,600.00</b> |
| <b>Fund Total: Fisheries Enhancement Fund</b> | <b>\$ (7.40)</b>    | <b>\$ 1,112.93</b>  | <b>\$ (100.86)</b>  | <b>\$ -</b>         | <b>\$ -</b>         |



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           |
|---|----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>Revenue</b>                                |                      |                       |                        |                       |                       |
| 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          |
| <b>Revenue Totals</b>                         | <b>\$ 401,725.23</b> | <b>\$ 7,104.86</b>    | <b>\$ 3,335.36</b>     | <b>\$ 30,000.00</b>   | <b>\$ 39,000.00</b>   |
| <b>Expenditures</b>                           |                      |                       |                        |                       |                       |
| Operating Expenses                            | \$ -                 | \$ -                  | \$ -                   | \$ -                  | \$ -                  |
| Cash Basis Expenditures                       | \$ -                 | \$ 39,427.86          | \$ 270,769.31          | \$ 79,560.00          | \$ 72,000.00          |
| <b>Expenditure Totals</b>                     | <b>\$ -</b>          | <b>\$ 39,427.86</b>   | <b>\$ 270,769.31</b>   | <b>\$ 79,560.00</b>   | <b>\$ 72,000.00</b>   |
| <b>Fund Total: Utility Subsidization Fund</b> | <b>\$ 401,725.23</b> | <b>\$ (32,323.00)</b> | <b>\$ (267,433.95)</b> | <b>\$ (49,560.00)</b> | <b>\$ (33,000.00)</b> |

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            |
|--------------------------------|----------------------|-----------------------|----------------------|----------------------|------------------------|
| <b>Revenue</b>                 |                      |                       |                      |                      |                        |
| 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          | \$ -                 | \$ -                 | \$ -                   |
| <b>Revenue Totals</b>          | <b>\$ 414,300.31</b> | <b>\$ 424,800.16</b>  | <b>\$ 625,311.78</b> | <b>\$ 457,000.00</b> | <b>\$ 12,000.00</b>    |
| <b>Expenditures</b>            |                      |                       |                      |                      |                        |
| 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           |
| <b>Expenditure Totals</b>      | <b>\$ 217,120.00</b> | <b>\$ 475,492.67</b>  | <b>\$ 103,789.16</b> | <b>\$ 365,000.00</b> | <b>\$ 140,000.00</b>   |
| <b>Fund Total: CPET Fund</b>   | <b>\$ 197,180.31</b> | <b>\$ (50,692.51)</b> | <b>\$ 521,522.62</b> | <b>\$ 92,000.00</b>  | <b>\$ (128,000.00)</b> |

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          |
|---|----------------------|-----------------------|------------------------|----------------------|----------------------|
| <b><u>Revenue</u></b>                       |                      |                       |                        |                      |                      |
| 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                         | \$ -                 | \$ -                  | \$ -                   | \$ -                 | \$ -                 |
| <b>Revenue Totals</b>                       | <b>\$ 540,875.39</b> | <b>\$ 557,047.71</b>  | <b>\$ 404,042.52</b>   | <b>\$ 580,000.00</b> | <b>\$ 486,000.00</b> |
| <b><u>Expenditures</u></b>                  |                      |                       |                        |                      |                      |
| 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           | \$ -                 | \$ -                 |
| <b>Expenditure Totals</b>                   | <b>\$ 490,529.44</b> | <b>\$ 650,541.88</b>  | <b>\$ 607,873.73</b>   | <b>\$ 540,125.00</b> | <b>\$ 464,489.00</b> |
| <b>Fund Total: Visitor Enhancement Fund</b> | <b>\$ 50,345.95</b>  | <b>\$ (93,494.17)</b> | <b>\$ (203,831.21)</b> | <b>\$ 39,875.00</b>  | <b>\$ 21,511.00</b>  |

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         |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenue</b>                    |                     |                     |                     |                     |                     |
| 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         | \$ -                | \$ -                |
| <b>Revenue Totals</b>             | <b>\$ 28,846.45</b> | <b>\$ 30,841.93</b> | <b>\$ 33,104.74</b> | <b>\$ 24,000.00</b> | <b>\$ 24,000.00</b> |
| <b>Expenditures</b>               |                     |                     |                     |                     |                     |
| 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        |
| <b>Expenditure Totals</b>         | <b>\$ 22,346.00</b> | <b>\$ 25,133.39</b> | <b>\$ 21,555.90</b> | <b>\$ 24,500.00</b> | <b>\$ 18,300.00</b> |
| <b>Fund Total: Revolving Fund</b> | <b>\$ 6,500.45</b>  | <b>\$ 5,708.54</b>  | <b>\$ 11,548.84</b> | <b>\$ (500.00)</b>  | <b>\$ 5,700.00</b>  |

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        |
|----------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| <b>Revenue</b>                   |                    |                    |                    |                     |                    |
| 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              | \$ -               | \$ -               | \$ -               | \$ -                | \$ -               |
| <b>Revenue Totals</b>            | <b>\$ 5,408.67</b> | <b>\$ 6,138.57</b> | <b>\$ 5,262.60</b> | <b>\$ 6,000.00</b>  | <b>\$ 6,000.00</b> |
| <b>Expenditures</b>              |                    |                    |                    |                     |                    |
| 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        |
| <b>Expenditure Totals</b>        | <b>\$ 5,408.67</b> | <b>\$ 6,138.57</b> | <b>\$ 5,262.60</b> | <b>\$ 6,000.00</b>  | <b>\$ 6,000.00</b> |
| <b>Fund Total: Guaranty 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

|                                  | 2018 Actual Amount | 2019 Actual Amount | 2020 Actual Amount | 2021 Amended Budget | 2022 Budget        |
|----------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| <b>Revenue</b>                   |                    |                    |                    |                     |                    |
| 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              | \$ -               | \$ -               | \$ -               | \$ -                | \$ -               |
| <b>Revenue Totals</b>            | <b>\$ 1,979.45</b> | <b>\$ 2,247.61</b> | <b>\$ 1,927.37</b> | <b>\$ 2,000.00</b>  | <b>\$ 2,000.00</b> |
| <b>Expenditures</b>              |                    |                    |                    |                     |                    |
| 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          | \$ -               | \$ -               | \$ -               | \$ -                | \$ -               |
| <b>Expenditure 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>Fund Total: Cemetery Fund</b> | <b>\$ (99.03)</b>  | <b>\$ 268.16</b>   | <b>\$ (320.24)</b> | <b>\$ -</b>         | <b>\$ -</b>        |

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        |
|------------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| <b>Revenue</b>                     |                    |                    |                    |                     |                    |
| 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                | \$ -               | \$ -               | \$ -               | \$ -                | \$ -               |
| <b>Revenue Totals</b>              | <b>\$ 4,096.58</b> | <b>\$ 4,746.27</b> | <b>\$ 4,154.40</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>\$ 4,096.58</b> | <b>\$ 4,746.27</b> | <b>\$ 4,154.40</b> | <b>\$ -</b>         | <b>\$ -</b>        |

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         |
|---|--------------------|--------------------|--------------------|---------------------|---------------------|
| <b><u>Revenue</u></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            | \$4,720.21         | \$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              |
| <b>Revenue Totals</b>                     | <b>\$6,770.91</b>  | <b>\$9,605.03</b>  | <b>\$7,868.23</b>  | <b>\$6,000.00</b>   | <b>\$4,000.00</b>   |
| <b><u>Expenditures</u></b>                |                    |                    |                    |                     |                     |
| 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         |
| <b>Expenditure Totals</b>                 | <b>\$0.00</b>      | <b>\$2,015.51</b>  | <b>\$874.43</b>    | <b>\$5,000.00</b>   | <b>\$35,000.00</b>  |
| <b>Fund Total: Library Endowment Fund</b> | <b>\$6,770.91</b>  | <b>\$7,589.52</b>  | <b>\$6,993.80</b>  | <b>\$1,000.00</b>   | <b>-\$31,000.00</b> |



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           |
|------------------------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|
| <b>Revenue</b>                     |                       |                     |                     |                       |                       |
| 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                | \$ -                  | \$ -                | \$ -                | \$ -                  | \$ -                  |
| <b>Revenue Totals</b>              | <b>\$ 9,587.02</b>    | <b>\$ 37,853.22</b> | <b>\$ 36,932.87</b> | <b>\$ 18,000.00</b>   | <b>\$ 11,500.00</b>   |
| <b>Expenditures</b>                |                       |                     |                     |                       |                       |
| Operating Expenses                 | \$ -                  | \$ -                | \$ -                | \$ -                  | \$ -                  |
| Cash Basis Expenditures            | \$ 106,300.00         | \$ -                | \$ 30,000.00        | \$ 104,000.00         | \$ 30,000.00          |
| <b>Expenditure Totals</b>          | <b>\$ 106,300.00</b>  | <b>\$ -</b>         | <b>\$ 30,000.00</b> | <b>\$ 104,000.00</b>  | <b>\$ 30,000.00</b>   |
| <b>Fund Total: Bulk Water Fund</b> | <b>\$ (96,712.98)</b> | <b>\$ 37,853.22</b> | <b>\$ 6,932.87</b>  | <b>\$ (86,000.00)</b> | <b>\$ (18,500.00)</b> |

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                 |
|--|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Revenue</b>                             |                            |                            |                             |                             |                             |
| 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>       |
| <b>Revenue Totals</b>                      | <b>\$3,803,628.55</b>      | <b>\$3,965,951.42</b>      | <b>\$2,208,719.67</b>       | <b>\$2,177,305.00</b>       | <b>\$2,066,719.00</b>       |
| <b>Expenditures</b>                        |                            |                            |                             |                             |                             |
| Salaries and Wages                         | \$0.00                     | \$0.00                     | \$0.00                      | \$0.00                      | \$0.00                      |
| Fringe Benefits                            | \$0.00                     | \$0.00                     | \$0.00                      | \$0.00                      | \$0.00                      |
| Operating Expenses                         | \$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>       |
| <b>Expenditure Totals</b>                  | <b>\$3,651,758.76</b>      | <b>\$3,630,440.00</b>      | <b>\$2,796,115.00</b>       | <b>\$2,397,540.00</b>       | <b>\$2,402,115.00</b>       |
| <b>Fund Total: Seasonal Sales Tax Fund</b> | <b><u>\$151,869.79</u></b> | <b><u>\$335,511.42</u></b> | <b><u>-\$587,395.33</u></b> | <b><u>-\$220,235.00</u></b> | <b><u>-\$335,396.00</u></b> |

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      |
|-----------------------------------|--------------------|--------------------|--------------------|---------------------|------------------|
| <b>Revenue</b>                    |                    |                    |                    |                     |                  |
| 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             | -                |
| <b>Revenue Totals</b>             | <b>608,095</b>     | <b>651,846</b>     | <b>1,513,075</b>   | <b>742,743</b>      | <b>372,000</b>   |
| <b>Expenditures</b>               |                    |                    |                    |                     |                  |
| 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        |
| <b>Expenditure Totals</b>         | <b>1,425,688</b>   | <b>1,475,914</b>   | <b>1,496,056</b>   | <b>1,506,459</b>    | <b>1,198,354</b> |
| <b>Fund Total: Permanent Fund</b> | <b>(817,593)</b>   | <b>(824,068)</b>   | <b>17,019</b>      | <b>(763,716)</b>    | <b>(826,354)</b> |

# **City and Borough of Sitka FY22 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 are 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 FY22 Consolidated Operating Budget**

## **Summary of Significant Accounting And Budgeting Policies (cont.)**

### **Significant Budgeting Policies**

Specific budgeting policies having an impact on this budget include the following:

**Budgeting Basis** - Budgeting is on a cash inflow / cash outlay basis. As the financial operations of proprietary funds are required to be accounted for under the accrual accounting basis, budgeting in these funds is for outlays (expenditures), not for expenses. So that the user may relate expenditure authority to its effect on the financial condition of such funds, pro forma financial statements showing the estimated financial effect of the authorized spending are also provided. Accrual accounting information is, where necessary, adjusted to a cash basis in order to provide management with consistent budget execution information.

**Operating and Capital Budgets** - Authorized expenditures for all funds are divided into separate and distinct capital and operating budgets. Capital budgets include authorized expenditures for acquisitions of fixed assets, minor construction projects, acquisitions of and improvements to land, and direct transfers of equity to capital project funds and other funds (in particular, internal service funds). All other authorized expenditures are contained within operating budgets.

**Lapsing of Appropriations and Reappropriations of Capital Expenditures** - All unencumbered operating budget appropriations lapse at the end of the fiscal year (June 30<sup>th</sup>). Capital expenditures do not lapse; however, for internal management purposes, capital appropriations are also assumed to lapse at the end of the fiscal year. Capital expenditures which carry forward to future years are reappropriated and are clearly shown as such in the budget. Amounts shown are estimates only. Actual remaining appropriations are reappropriated.

**Revenues** - For budgeting purposes, revenues for proprietary funds are assumed to be received in cash although, under accrual accounting rules, some revenues are recorded prior to the actual receipt of cash. These revenues include interest receivable, amortization's of discounts on investment securities, and utility fees billed but not yet received. The effect of these non-cash revenues is not considered to be significant enough to be material.

**Internal Budget Redistributions** - The Municipal Administrator has the authority to redistribute appropriations between accounts within specific Divisions of the General Fund, within Enterprise Funds and within Internal Service Funds. Authorized expenditures may not be redistributed between operating and capital budgets. Redistributions between certain Divisions of the General Fund, between different Funds or between operating and capital budgets of the same Fund, must be approved by the City and Borough of Sitka Assembly.

**Internally Funded Capital Projects** - Capital projects in excess of \$50,000 are normally accounted for in separate Capital Project Funds. Due to increased control initiated in FY97 some projects less than \$50,000 will be accounted for in Capital Project Funds. If such projects are funded through grants, donations, or revenue generated by the project, such revenues are accounted for directly under the Capital Project Fund. If a project is funded through the transfer of equity from the General Fund or a Proprietary Fund, the transfer is budgeted as *Interfund Transfers or Advances to Other Funds* under the General Fund or Proprietary Fund, and an *Advances From Other Funds* under the Capital Project Fund. For proprietary funds, capital construction is accounted for in separate capital project funds for internal management purposes only; and the end of the fiscal year, all proprietary fund capital projects are closed back to the parent fund through adjusting journal entries. Thus, if projected expenditures for Capital Project Funds lag behind expected levels, actual amounts of year-end working capital may exceed projected levels.

**Fixed Assets** - For budgeting purposes the minimum level for fixed assets is set at \$5,000 and for infrastructure is set at \$10,000.



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: ORD 21-10    Version: 1    Name:  
Type: Ordinance    Status: AGENDA READY  
File created: 5/5/2021    In control: City and Borough Assembly  
On agenda: 5/25/2021    Final action:  
Title: Adopting the budget and capital improvement plan for all Enterprise Funds for the fiscal year July 1, 2021 through June 30, 2022, amending rates in Title 15 "Public Utilities" of the Sitka General Code and adopting moorage rates and other harbor fees

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Ord 2021-10](#)  
[Budget memo.](#)  
[Ord 2021-10](#)

| Date      | Ver. | Action By                 | Action | Result |
|-----------|------|---------------------------|--------|--------|
| 5/11/2021 | 1    | City and Borough Assembly |        |        |

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2021-10 on second and final reading adopting the budget and capital improvement plan for all Enterprise Funds for the fiscal year July 1, 2021 through June 30, 2022, amending rates in Title 15 “Public Utilities” of the Sitka General Code and adopting moorage rates and other harbor fees.



# City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

*Coast Guard City, USA*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members

**Thru:** John Leach, Municipal Administrator

**From:** Melissa Haley, Finance Director

**Date:** May 4, 2021

**Subject:** **FY2022 budget ordinances**

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### **Background**

In prior years, staff have submitted budget ordinances separately from any ordinances increasing rates in enterprise funds. This year, given the extensive discussions during work sessions beginning in December 2020, staff has consolidated all appropriations and rate increases for the enterprise funds into one ordinance. In addition, while required to be passed only by resolution, we have included the harbor rates as part of this ordinance, having heard in the past that some assembly members wished for more opportunity for public participation.

### **Analysis**

The direction given to staff by administration when developing the budget was to keep services at their current levels. This direction, combined with changes aimed at improving operational efficiency as well as collaboration of administration and department heads to develop rates necessary to sustain utility infrastructure in the long-term resulted in the Final Draft FY2022 and the appropriations before the Assembly. The Administrator's Letter in the included FY2022 Draft Budget outlines the unique context and circumstances around the FY2022 budget.

### **Fiscal Note**

#### **Governmental Funds**

The FY2022 General Fund budget is unusual in that to balance the budget, we must rely on a surplus we anticipate generating in the current fiscal year (reserves). This is also the second year with no transfers out for general governmental capital improvements. While feasible in the short-term to ensure we can continue the basic



governmental services and maintain momentum on key improvements, looking forward, it will be critical to prioritize infrastructure spending.

### **Enterprise Funds**

As always, ensuring that each fund has sufficient funding to cover needed capital repairs, while balancing debt levels is what drives the rate increases for our utilities and harbors—all are infrastructure intensive, and that infrastructure must function in order to provide the required services. This year investment in updating or creating longer term infrastructure repair plans (master plans) has been prioritized. Any rate increase proposed is the minimum that will allow us to repair our infrastructure and avoid spiked rate increases, however updating long-term plans is critical as the projections are only as accurate as the long-term capital plans.

### **Recommendation**

Approve the FY2022 Draft Administrator's Budget including the Capital Improvement Plan via ordinances 2021-09 and 2021-10 containing the appropriations and rate increases that represent the FY2022 Draft Administrator's budget.

## CITY AND BOROUGH OF SITKA

## ORDINANCE NO. 2021-10

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA  
ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR ALL ENTERPRISE FUNDS  
FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022, AMENDING RATES IN TITLE 15  
“PUBLIC UTILITIES” OF THE SITKA GENERAL CODE AND ADOPTING MOORAGE RATES AND  
OTHER HARBOR 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 and moorage rates and other harbor fees are 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 15.01.020 (Electrical rates), 15.05.620 (Water rates and fees), 15.04.320 (Wastewater rates and fees), and 15.06.030/15.06.035 (Solid waste rates) by increasing 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 and a capital improvement plan for the operation of the various divisions, departments and organizations of the City and Borough of Sitka for Fiscal Year 2022.

**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, 2021 and ending June 30, 2022 and related capital improvement plan (included in the FY2022 Administrator’s Budget) are hereby adopted:

|                                  | <u>REVENUE</u> | <u>EXPENDITURE BUDGET</u> |                      |               |
|----------------------------------|----------------|---------------------------|----------------------|---------------|
| <u>ELECTRIC FUND</u>             | REVENUE        | OPERATIONS                | CAPITAL/<br>TRANSFER | TOTAL         |
| Electric Fund                    | \$ 18,783,842  | \$ 25,983,652             | \$ 1,655,000         | \$ 27,638,652 |
| Electric Capital Project Fund    | \$ 1,655,000   | \$ -0-                    | \$ 1,655,000         | \$ 1,655,000  |
| <u>WATER FUND</u>                |                |                           |                      |               |
| Water Fund                       | \$ 3,087,770   | \$ 3,606,551              | \$ 20,000            | \$ 3,626,551  |
| Water Capital Project Fund       | \$ 20,000      | \$ -0-                    | \$ 20,000            | \$ 20,000     |
| <u>WASTEWATER FUND</u>           |                |                           |                      |               |
| Wastewater Fund                  | \$ 3,790,047   | \$ 4,192,562              | \$ 460,000           | \$ 4,652,562  |
| Wastewater Capital Project Fund  | \$ 460,000     | \$ -0-                    | \$ 460,000           | \$ 460,000    |
| <u>SOLID WASTE FUND</u>          |                |                           |                      |               |
| Solid Waste Fund                 | \$ 4,807,355   | \$ 5,721,150              | \$ 70,000            | \$ 5,791,150  |
| Solid Waste Capital Project Fund | \$ 70,000      | \$ -0-                    | \$ 70,000            | \$ 70,000     |
| <u>HARBOR FUND</u>               |                |                           |                      |               |

|  |              |              |              |              |
|--|--------------|--------------|--------------|--------------|
| Harbor Fund  | \$ 3,524,752 | \$ 5,102,738 | \$ 3,657,000 | \$ 8,759,738 |
| Harbor Capital Project Fund                                  | \$ 3,657,000 | \$ -0-       | \$ 3,657,000 | \$ 3,657,000 |
| <b><u>AIRPORT TERMINAL FUND</u></b>                          |              |              |              |              |
| Airport Terminal Fund  | \$ 722,775   | \$ 964,804   | \$ -0-       | \$ 964,804   |
| Airport Terminal Capital Contingent on State/Federal Funding | \$ 5,576,962 | \$ -0-       | \$ 5,576,962 | \$ 5,576,962 |
| <b><u>MARINE SERVICE CENTER FUND</u></b>                     |              |              |              |              |
| Marine Service Center Fund                                   | \$ 285,045   | \$ 237,166   | \$ 15,000    | \$ 252,166   |
| <b><u>GARY PAXTON INDUSTRIAL PARK FUND</u></b>               |              |              |              |              |
| Gary Paxton Industrial Park                                  | \$ 184,536   | \$ 681,478   | \$ 15,000    | \$ 696,478   |
| Gary Paxton Industrial Park Capital Fund                     | \$ 270,000   | \$ -0-       | \$ 270,000   | \$ 270,000   |

### **EXPLANATION**

Details of individual budgets and capital improvement plans are contained in the FY2022 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. Included in this ordinance are rate increases for electric service (2.5% PER kWh), Water (2%), Wastewater (2%), and solid waste (4.5%/2.5% for transfer station drop offs), and moorage (5%). While moorage rates are required to be adopted by resolution (one reading), they are included with this budget ordinance for consistency and will be read twice.

\* \* \*

## **TITLE 15 PUBLIC UTILITIES**

### **CHAPTER 15.01 ELECTRIC UTILITY POLICIES**

\* \* \*

#### **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 July 1, 2021, regardless of when electricity was consumed.

The assembly shall consider annually an adjustment to the electric rates, based on the Consumer Price Index, at a time when any adjustment could be made effective July 1<sup>st</sup> of the year applied. An adjustment, if any, shall be based on the prior year annual report for the municipality of Anchorage, Alaska, from the United States Department of Labor and Workforce Development, Consumer Price Index, and determined to be the percent change to the current year from the percent change of the prior year, and will be effective July 1<sup>st</sup> of any year applied. The first such adjustment date may be July 1, 2018.

B. Residential Services.

1. Applicable to all residential customers for all uses in the home or residence, subject to the rules and regulations and customer services policies of the city and utility.

2. Energy Charges.

|   |  |
|---|--|
| All kWh from the first billing cycle in November through the last billing cycle in April. | <del>\$0.1224</del> <u>.1255</u> per kWh |
| All kWh from the first billing cycle in May through the last billing cycle in October.    | <del>\$0.1958</del> <u>.2007</u> per kWh |
| Customer charge is \$20.48 per month.   |  |

C. General Service – Small.

1. Applicable to all nonresidential customers for all uses, including lighting, heating and power, when the electricity consumed in the preceding twelve months is less than one hundred thousand kWh and has measured demand of less than fifty Kw, Subject to the rules, regulations and customer service policies of the utility and the city. Typical customers in this class could include: restaurants, retail vendors, churches, fueling stations, and service industries.

2. Energy Charges.

|   |  |
|---|--|
| All kWh from the first billing cycle in November through the last billing cycle in April. | <del>\$0.1204</del> <u>.1234</u> per kWh |
| All kWh from the first billing cycle in May through the last billing cycle in October.    | <del>\$0.1918</del> <u>.1966</u> per kWh |
| Customer charge is \$40.95 per month.   |  |

3. Demand Charges.

|             |                                      |
|-------------|--------------------------------------|
| First 25 kW | No charge                            |
| Over 25kW   | <del>\$5.99</del> <u>6.14</u> per kW |

D. General Service – Large.

1. Applicable to all nonresidential customers for all uses, including lighting, heating and power, when the electricity consumed in the preceding twelve months is equal or greater than one hundred thousand kWh or has a measured demand equal to or greater than fifty kW, subject to the rules, regulations and customer and customer service policies of the utility and the city. Typical customers in this class could include: grocery stores, industrial users, and seafood processing facilities.

1. Energy Charges.

|                                       |  |
|---------------------------------------|--|
| All kWh                               | <del>\$0.1479</del> <u>.1516</u> per kWh |
| Customer charge is \$63.00 per month. |  |

2. Demand Charges.

|             |                                      |
|-------------|--------------------------------------|
| First 25 kW | No charge                            |
| Over 25 kW  | <del>\$6.00</del> <u>6.15</u> per kW |

E. General Service – Public Authority.

1. Applicable to all noncommercial and nonresidential customers for all uses, including lighting, heating and power, subject to the rules, regulations and customer service policies of the utility and the city. Typical customers in this class could include: schools, tribal governments, and other public government buildings.

2. Energy Charges.

|                                       |  |
|---------------------------------------|--|
| All kWh                               | <del>\$0.1499</del> <u>.1536</u> per kWh |
| Customer charge is \$47.25 per month. |  |

3. Demand Charges.

|             |                                      |
|-------------|--------------------------------------|
| First 25 kW | No charge                            |
| Over 25 kW  | <del>\$6.00</del> <u>6.15</u> per kW |

F. Boat Service.

1. Applicable to separately metered boats, lights, heaters, pumps or other uses.

2. Energy Charges.

|   |  |
|---|--|
| All kWh from the first billing cycle in November through the last billing cycle in April. | <del>\$0.1224</del> <u>.1255</u> per kWh |
| All kWh from the first billing cycle in May through the last billing cycle in October.    | <del>\$0.1958</del> <u>.2007</u> per kWh |
| Customer charge is \$20.48 per month.   |  |

G. Street and Security Light Service.

1. The utility will only install, at the expense of the customer, yard or security lights which can be attached to existing poles which are the property of the utility.

2. Rate per Month. This fee is in addition to the actual installation charges required for installing the desired fixtures.

Monthly unmetered street or security light energy rate is calculated as follows:

|  |   |
|--|---|
| (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>\$6.75</del> <u>6.92</u> per month   |
| 100 watt   | <del>\$9.61</del> <u>9.85</u> per month   |
| 150 watt   | <del>\$14.40</del> <u>14.76</u> per month |
| 175 watt   | <del>\$16.83</del> <u>17.25</u> per month |
| 250 watt   | <del>\$24.03</del> <u>24.63</u> per month |
| 400 watt   | <del>\$38.64</del> <u>39.61</u> per month |
| 1,000 watt   | <del>\$96.52</del> <u>98.93</u> per month |

\* \* \*

#### CHAPTER 15.04 SEWER SYSTEM

\* \* \*

##### 15.04.320 Rates and fees.

A. Base rate: Sixty ~~four~~ five dollars and ~~nineteen~~ forty-seven cents per unit per month.

\* \* \*

B. Sewer Service in Conjunction with Metered Water.

1. General Sewer Service in Conjunction with Metered Water. Minimum charge: one times the unmetered sewer base plus three dollars and ~~forty-seven~~ fifty-three cents per one thousand metered gallons.

\* \* \*

2. Gary Paxton Industrial Park. Treated wastewater, metered: minimum charge of ~~one hundred twenty-six dollars and eighty-nine~~ one hundred twenty-nine dollars and forty-three cents per month.

a. Treated wastewater, metered: three dollars and ~~seventy-nine~~ eighty-seven cents per one thousand gallons water use.

\* \* \*

#### CHAPTER 15.05 WATER SYSTEM

\* \* \*

##### 15.05.620 Water rates and fees

A. Unmetered Water. Base rate: ~~Fifty dollars and forty-four cents~~ Fifty-one dollars and forty-five cents per unit.

\* \* \*

B. Metered Water Service.

1. General Metered Water Service.

| Meter Size   | Allowance (GAL) | Minimum Charge             |
|--------------|-----------------|----------------------------|
| Up to 1"     | 15,000          | <del>\$71.91</del> 73.35   |
| 2"           | 50,000          | <del>\$157.71</del> 160.86 |
| 3"           | 100,000         | <del>\$236.55</del> 241.28 |
| 4"           | 250,000         | <del>\$473.09</del> 482.55 |
| 6" and above | 500,000         | <del>\$946.21</del> 965.13 |

All over allowance charged at minimum charge plus one dollar and ~~fifty-seven~~ sixty cents per one thousand gallons. The over allowance charged at minimum charge plus ~~seventy-three~~ four 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-seven~~ sixty dollars and ~~seventy-one~~ eighty-six cents per month minimum.

i. Treated water: three dollars and ~~fifteen~~ twenty-one cents per one thousand gallons.

ii. Treated water, fish processing use: two dollars and ~~thirty-nine~~ forty-four cents per one thousand gallons.

iii. Raw water for heating: one dollar and two cents per one thousand gallons.

iv. Raw water for industrial processing: one dollar and ~~forty-two~~ forty-five 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 ~~six~~ ten 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 seventy-five dollars per connection.

\* \* \*

**CHAPTER 15.06**

**SOLID WASTE TREATMENT AND REFUSE COLLECTION**

\* \* \*

**15.06.020 Solid waste disposal policy and rates.**

\* \* \*

C. Fees and policies applicable to specific solid waste categories.

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 ~~4.2~~ 4.39 cents per pound.

2. Trucks larger than three-quarter ton, larger vehicles, heavy equipment, and old trailers shall be billed at a rate of ~~7.4~~ 7.73 cents per pound.

3. Mixed scrap metals including steel shall be billed at a rate of ~~10.5~~ 10.97 cents per pound. Sorted scrap iron and other metals excluding steel shall be billed at a rate of six cents per pound. Inclusion of any amount of steel within an individual delivery of scrap metal to the municipal scrap yard shall deem it to be a mixed scrap metal delivery to be billed at the mixed scrap metal rate.

4. Fuel tanks must be cleaned and cut into pieces less than five feet by twelve feet (if over five hundred gallons) prior to delivery to the GPIP scrap yard.

5. Freezers, refrigerators, and air conditioning units shall be billed a rate of ~~twenty-three dollars and ten~~ four dollars and fourteen cents each.

6. All other appliances or white goods besides freezers, refrigerators, and air conditioning units shall be billed at a rate of ~~7.2~~ 7.52 cents per pound

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-nine dollars and forty~~ thirty dollars and seventy-two cents each.

8. No construction and demolition debris shall be disposed of at any Sitka landfill unless otherwise authorized by the director of public works.

9. Household hazardous or special waste may be disposed of during normal business hours at the GPIP scrap yard. Commercially generated household hazardous waste will not be accepted at any time.

10. Concrete and asphalt disposal shall be billed at a rate of ~~thirteen dollars and seventy~~ fourteen dollars and thirty-two cents per cubic yard.

11. Concrete and asphalt disposal is by appointment only with the public works superintendent.

12. Asbestos disposal shall be billed at a rate of ~~sixty-two~~ sixty-four dollars and seventy-nine cents per cubic yard.

\* \* \*

#### **15.06.035 Rates for treatment and collection.**

A. The following rates are effective on the day after the day a solid waste user fee ordinance containing such fees is passed:

|                      |   |
|----------------------|---|
| 48-gallon container  | <del>\$37.03</del> <u>38.70</u> per month   |
| 96-gallon container  | <del>\$62.21</del> <u>65.01</u> per month   |
| 300-gallon container | <del>\$251.83</del> <u>263.16</u> per month |

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:

|   |   |
|---|---|
| For those customers in apartment complexes or other unique situations identified on | <del>\$56.29</del> <u>58.82</u> per month |
|---|---|



|  |   |
|--|---|
| the list maintained by the<br>finance director   |   |
| For those customers living<br>within the harbor system   | <del>\$56.29</del> <u>58.82</u> per month |
| For those customers living on<br>an island other than Baranof or<br>connected by bridge to<br>Baranof who do not receive<br>any service from the refuse<br>collection contractor | <del>\$27.83</del> <u>29.08</u> per month |

C. Rates shall be reviewed annually in January by the assembly.

\* \* \*

**15.06.045 Transfer station drop-off charges and special refuse collection charges.**

A. Refuse may be dropped off directly at the municipal transfer station during operating hours by any individual or entity. Each residential solid waste utility customer receiving municipal solid waste collection and disposal services shall be entitled to dispose of up to two hundred pounds of solid waste per month at the transfer station free of charge. All other refuse disposed of directly at the municipal transfer station shall be billed the rate of ~~14~~ 14.35 cents per pound.

\* \* \*

**ADOPTING PERMANENT AND TEMPORARY MOORAGE RATES AND  
OTHER HARBOR FEES AND CHARGES:**

Permanent Moorage (effective July 1, 2021)

Vessels 20 feet in length and under \$2.98 per foot per month, if owners pay in advance for one year.  
All other Vessels \$3.99 per foot per month

Transient Moorage (effective July 1, 2021)

Vessels up to eighty feet in length \$1.24 per foot per day.  
Vessels eighty-one feet to one hundred fifty feet in length \$2.11 per foot per day.  
Any vessel greater than one hundred fifty feet in length \$3.17 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, 2021)

Monthly up to one hundred fifty feet in length \$21.22 per foot of overall length.  
Vessels over one hundred fifty feet in length \$31.82 per foot of overall length.

Eliason Harbor end ties (effective July 1, 2021)

All vessels \$3.66 per foot per day.

Vessel Wait List

Vessels on the wait list shall be charged \$3.99 per foot of the overall vessel length, per month, payable in advance, quarterly. The fee paid to get on the wait list is equal to a quarter's moorage and is non-

refundable and does not get applied to moorage.

Other Fees (effective July 1, 2021)

Permanent Float Plane rate:  
\$262.50 per quarter.

Transient Float Plane rate:

Float Plane rate is \$23.81 per day or portion of a day (no charge if moored under one hour)

Garbage – Commercial dumpster - \$263.16

Cruise Ship Tender and Security Fees

Tender Fee:  
\$1,328.42 per ship per day

Security Fee:  
\$525 per day

**5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2021.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 25th day of May, 2021.

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Steven Eisenbeisz, Mayor

ATTEST:

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Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading: 5/11/21

2<sup>nd</sup> reading and final: 5/25/21



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: ORD 21-11    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 5/19/2021    In control: City and Borough Assembly

On agenda: 5/25/2021    Final action:

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

Sponsors:

Indexes:

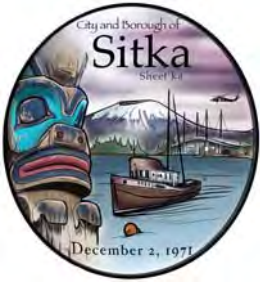
Code sections:

Attachments: [01 Motion Ord 2021-11](#)  
[02 Memo and Ord 2021-11](#)  
[03 Uniform Code Updates Member Adoption Process March 2021](#)  
[04 Summary of Uniform Code Updates March 2021](#)

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

## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2021-11 on first reading amending Title 4 “Revenue and Finance” of the Sitka General Code by updating Chapter 4.10 “Alaska Remote Seller Sales Tax”.



# City and Borough of Sitka


PROVIDING FOR TODAY...PREPARING FOR TOMORROW

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*Coast Guard City, USA*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members

**Thru:** John Leach, Municipal Administrator 

**From:** Melissa Haley, Finance Director

**Date:** May 17, 2021

**Subject:** Update of Alaska Remote Sellers Sales Tax Commission Code

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### **Background**

In May of 2020, the Assembly passed Ordinance 2020-13, adopting the Alaska Remote Seller Sales Tax Commission (ARSSTC) code (uniform code) by incorporating it entirely into the City and Borough of Sitka's (CBS) Code. After a year of operation, the ARSSTC has identified a number of areas of the uniform code that need to be updated. The ARSSTC along with a policy committee consisting of tax staff from member communities (including two CBS employees) recommended updates which were approved by the ARSSTC board (of which the CBS Finance Director is a board member). Some jurisdictions adopted the uniform code by reference, so that any updates are automatically adopted, however other, like Sitka, that adopted the uniform code by integrating it into their own code and must take action to adopt any updates to the uniform code. The ARSSTC has asked all jurisdiction that have incorporated the uniform code to adopt the updates within 120 days. In order to remain an active commission member and collect remote sales tax, the CBS needs to adopt the revised uniform code.

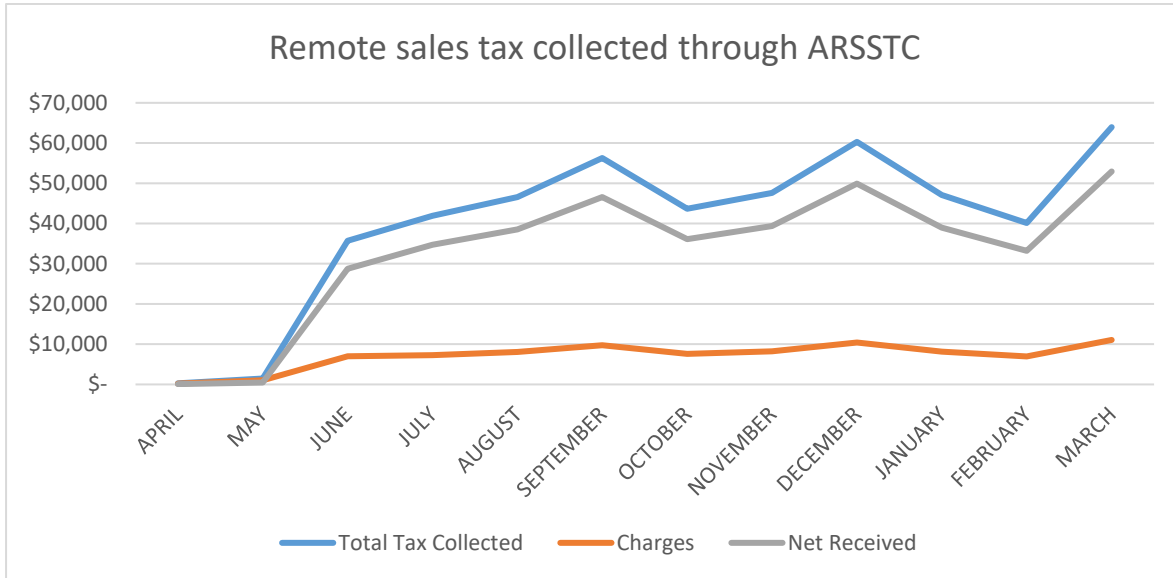
There are now nearly 1,100 registered remote sellers and the ARSSTC continues to add new sellers (recent additions include Apple, Columbia Sportswear, Zales/Kay/Jared Jewelers, Yakima, Honest Company, and Sephora). 35 jurisdictions have joined the commission and adopted the uniform code and 11 more are in the process of joining.

### **Analysis**

The majority of the code updates are minor fixed for consistency of implementation. The most significant update was to very clearly define services to be those services delivered into a member jurisdiction. This is consistent with how the CBS taxes sales, and thus clarification further aligns the uniform code with our own. Attached is a summary of code updates prepared by the ARSSTC that details the change and the reason for the code update.

### **Fiscal Note**

To date, Sitka has received \$399,500 in additional net revenue (collected from sales from April 2020 through March 2021) through the commission—primarily from sellers that did not collect and remit directly to the CBS previously. The CBS has paid approximately \$85,000 or 17.6% of total remittances to the ARSSTC.



### **Recommendation**

Approve ordinance 2021-11 updating chapter 4.10 Alaska Remote Seller Sales Tax of the Sitka General Code.

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2021-11

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

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

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

**3. PURPOSE.** The purpose of this ordinance is to update and refine this code chapter consistent with the updates and refinements adopted by the Alaska Remote Seller Sales Tax Commission (ARSSTC), on February 24, 2021, which are required to be adopted by each member jurisdiction within 120 days of adoption by the ARSSTC.

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

**Title 4  
REVENUE AND FINANCE**

**Chapters:**

- 4.04      Budgetary Organization**
- 4.05      Marine Passenger Fee Fund**
- 4.06      Proceeds from Raw Water Sale Contracts**
- 4.09      Sales Tax**
- 4.10      Alaska Remote Seller Sales Tax**

\* \* \*

**Chapter 4.10  
ALASKA REMOTE SELLER SALES TAX**

**Sections:**

- 4.10.010      Interpretation.
- 4.10.020      Title to collected sales tax.
- 4.10.030      ~~Imposition~~Collection—Rate.
- 4.10.040      Obligation to collect tax—Threshold criteria.
- 4.10.050      Reporting and remittance requirements for local and remote sales.
- 4.10.0650      No retroactive application.
- 4.10.0760      Payment and collection.
- 4.10.0870      Remote seller and marketplace facilitator registration requirement.
- 4.10.0980      Tax filing schedule.
- 4.10.1090      Estimated tax.
- 4.10.1100      Returns—Filing contents.
- 4.10.1240      Refunds.
- 4.10.1320      Amended returns.

|    |                     |  |
|----|---------------------|--|
| 57 | 4.10.1430           | Extension of time to file tax return.  |
| 58 | 4.10.1540           | Audits.  |
| 59 | 4.10.1650           | Audit <u>or estimated tax</u> protest.   |
| 60 | 4.10.1760           | Penalties and interest for late filing.  |
| 61 | <u>4.10.180</u>     | <u>Remote reseller certificate of exemption.</u>                               |
| 62 | 4.10.1970           | Repayment plans.   |
| 63 | 4.10.20480          | Remote seller or marketplace facilitator record retention.                     |
| 64 | 4.10.2190           | Cessation or transfer of business.   |
| 65 | 4.10.2200           | Use of information on tax returns.   |
| 66 | 4.10.2340           | Violations.  |
| 67 | 4.10.2420           | Penalties for violations.  |
| 68 | <del>4.10.230</del> | <del>Remote sellers with a physical presence in the taxing jurisdiction.</del> |
| 69 | 4.10.2540           | Remittance of tax—Remote seller held harmless.                                 |
| 70 | <u>4.10.260</u>     | <u>Savings clause.</u>   |
| 71 | 4.10.2750           | Definitions.   |
| 72 | 4.10.2860           | Supplemental definitions.  |

\* \* \*

#### **4.10.010 Interpretation.**

A. In order to prevent evasion of the sales taxes and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business are subject to the sales tax.

B. The application of the tax ~~levied~~to be collected under this chapter shall be broadly construed and shall favor inclusion rather than exclusion.

C. Exemptions from the tax ~~levied~~to be collected under this chapter ~~or from the taxing jurisdiction~~ shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined ~~in this chapter or in the~~ membertaxing jurisdiction's code.

D. The scope of this chapter shall apply to remote sellers or marketplace facilitators, delivering products or services into member municipalities adopting this chapter, within the state of Alaska.

#### **4.10.020 Title to collected sales tax.**

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

#### **4.10.030 ~~Imposition~~ Collection—Rate.**

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

B. The applicable tax shall be added to the sales price as provided in the member jurisdiction's sales tax code, based on Point of Delivery.

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



D. An address and tax rate database will be made available to remote sellers and marketplace facilitators, indicating the appropriate tax rate to be applied.

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

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

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

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

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

1. The remote seller's statewide gross sales, including the seller's marketplace facilitator's statewide gross sales, from the sale(s) of property, products or services delivered into the state meets or exceeds one hundred thousand dollars; or
2. The remote seller, including the seller's marketplace facilitator, sold property, products, or services delivered into the state in two hundred or more separate transactions.

B. For purposes of determining whether the threshold criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the state of Alaska.

**4.10.050 Reporting and remittance requirements for local and remote sales.**

A. Sellers with a physical presence in a member jurisdiction conducting only local sales shall report and remit to, and comply with standards of, including audit authority, the member jurisdiction.

B. Sellers with a physical presence in a member jurisdiction that also have remote or internet-based sales where the Point of Delivery is in a different member jurisdiction shall (i) report and remit the remote or internet sales to the Commission; and ii) report and remit the local sales to the member jurisdiction.

C. Sellers with a physical presence in a member jurisdiction that also have remote or internet-based sales where the Point of Delivery is in the same member jurisdiction shall report and remit those remote sales to the member jurisdiction.

D. Sellers and marketplace facilitators that do not have a physical presence in a member jurisdiction must report and remit to the Commission all remote sales where the Point of Delivery is in a member jurisdiction.

E. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated

through its marketplace, wherein the seller is considered to have a physical presence in the member jurisdiction.

**4.10.0650 No retroactive application.**

The obligations to collect and remit sales tax required by this chapter are applicable at the effective date of the member jurisdiction's ordinance adopting the Alaska Remote Seller Sales Tax code.

**4.10.0760 Payment and collection.**

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

**4.10.0870 Remote seller and marketplace facilitator registration requirement.**

A. If a remote seller's gross statewide sales ~~within the last calendar year~~ meets or exceeds the threshold criteria from section 4.10.040, the remote seller shall register with the Commission. If the remote seller is a marketplace seller and only makes sales in Alaska through a marketplace, the marketplace seller is not required to register with the Commission. The marketplace seller must submit an affidavit attesting to these facts on a form provided by the Commission.

B. If a marketplace facilitator's gross statewide sales ~~within the last calendar year~~ meets or exceeds the threshold criteria from section 4.10.040, the marketplace facilitator shall register with the Commission.

~~CB.~~ A remote seller or marketplace facilitator meeting the threshold criteria shall apply for a certificate of sales tax registration within thirty calendar days of the effective date of the ordinance codified this chapter or within thirty calendar days of meeting the threshold criteria, whichever occurs second. Registration shall be to the Commission on forms prescribed by the Commission.

~~DC.~~ An extension may be applied for and granted based on criteria established by the Commission, based on evidence produced to describe time necessary to update software or other technical needs, not to exceed ninety days.

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

~~EE.~~ Each business entity shall have a sales tax registration under the advertised name.

~~GF.~~ The sales tax certificate is nonassignable and nontransferable.

H. The sales tax certificate satisfies a member jurisdiction's requirement to obtain a municipal business license, provided the remote seller does not have a physical presence in that member jurisdiction.

**4.10.0980 Tax filing schedule.**

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

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

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

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

|                              |            |
|------------------------------|------------|
| Quarter 1 (January—March)    | April 30   |
| Quarter 2 (April—June)       | July 31    |
| Quarter 3 (July—September)   | October 31 |
| Quarter 4 (October—December) | January 31 |

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

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

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

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

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

the date of the purchase, the name of the person making the purchase, the organization making the purchase, the total amount of the purchase, and the amount of sales tax exempted. This documentation shall be made available to the Commission upon request. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

**4.10.1090 Estimated tax.**

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

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

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

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

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

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

2. Files a written notice with the Commission appealing the estimated tax amount in accordance with the appeal procedures, under the provisions of section 4.10.160 of this chapter.

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

- a. The identity of the remote seller or marketplace facilitator is in error;

b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or

c. The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.

F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars for each calendar month or partial month for which the amount of sales tax that is due has been determined.

#### **4.10.1100 Returns—Filing contents.**

A. Every remote seller or marketplace facilitator required by this chapter to collect sales tax shall file with the Commission upon forms furnished by the Commission a return setting forth the following information ~~with totals rounded to the nearest dollar~~:

1. Gross sales rounded to the nearest dollar;
2. The nontaxable portions separately stating the amount of sales revenue attributable to each class of exemption, rounded to the nearest dollar;
3. Computation of taxes to be remitted;
4. Calculated discount (if applicable) based on ~~member~~taxing jurisdiction's code; and
5. Such other information as may be required by the Commission.

B. Each tax return remitted by a remote seller or marketplace facilitator shall be signed (digital or otherwise) by a responsible individual who shall attest to the completeness and accuracy of the information on the tax return.

C. The Commission reserves the right to reject a filed return for failure to comply with the requirements of this code for up to three months from the date of filing. The Commission shall give written notice to a remote seller or marketplace facilitator that a return has been rejected, including the reason for the rejection.

#### **4.10.1240 Refunds.**

A. Upon request from a buyer or remote seller or marketplace facilitator, the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the refund and amend any returns accordingly.

B. If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to any buyer, the remote seller or marketplace facilitator submits, and the Commission approves, a refund plan to all affected buyers.

C. Interest will not be paid on tax refund requests filed with the Commission.

D. The ~~member~~taxing jurisdictions may allow a buyer to request a refund directly from the ~~member~~taxing jurisdiction.

**4.10.1320 Amended returns.**

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

1. The amended return is filed within one year of the original due date for the return; and
2. The remote seller or marketplace facilitator provides a written justification for requesting approval of the amended return; and
3. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.

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

C. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation, the Commission determines the figures included in the original returns are incorrect; and the Commission adjusts the return within three~~two~~ years of the original due date for the return.

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

1. The remote seller or marketplace facilitator provides a written justification for requesting approval of the supplemental return; and
2. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.

**4.10.1430 Extension of time to file tax return.**

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

1. For reasons beyond the remote seller's or marketplace facilitator's control, the remote seller or marketplace facilitator has been unable to maintain in a current condition the books and records that contain the information required to complete the return;
2. Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the remote seller or marketplace facilitator;
3. The remote seller or marketplace facilitator has a plan to cure the problem that caused the remote seller or marketplace facilitator to apply for an extension and the remote seller or marketplace facilitator agrees to proceed with diligence to cure the problem;
4. At the time of the application, the remote seller or marketplace facilitator is not delinquent in filing any other sales tax return, in remitting sales tax to the Commission or otherwise in violation of this chapter;

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

**4.10.1540 Audits.**

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

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

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

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

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

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

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

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

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

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

**4.10.1650 Audit or estimated tax protest.**

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

1. The remote seller's or marketplace facilitator's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the periods estimated; or
2. The remote seller's or marketplace facilitator's reasons for challenging the examination or audit results.

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

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

D. If a written protest is not filed within thirty days of the date of the notice of estimated tax or the result of a review, audit, or examination, then the estimated tax, review, audit, or examination result shall be final, due and payable to the Commission.

**4.10.1760 Penalties and interest for late filing.**

A. A late filing fee of twenty-five dollars per month, or a fraction thereof, shall be added to all late-filed sales tax reports, until a total of one-hundred dollars has been reached. ~~(or quarter) shall be added to all late-filed sales tax reports in addition to interest and penalties.~~ An incomplete return shall be treated as the filing of no return.

B. Delinquent sales tax bears interest at the rate of fifteen percent per annum until paid.

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

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



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

F. A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the Commission, upon written application of the remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax, interest, and penalty otherwise owed by the remote seller or marketplace facilitator, within forty-five calendar days after the date of delinquency. A remote seller or marketplace facilitator may not be granted more than one waiver of penalty under this subsection in any one calendar year, in accordance with the Commission's penalty waiver policy. The Commission shall report such waivers of penalty to the ~~taxing member~~ jurisdiction, in writing.

**4.10.180 Remote reseller certificate of exemption.**

A. A remote seller with no physical presence in a member jurisdiction purchasing goods or services for the express purpose of resale to buyer(s) located in that member jurisdiction shall apply for a resale certificate through the Commission.

B. The Remote Reseller Certificate of Exemption will expire at the end of the calendar year it is issued.

**4.10.1970 Repayment plans.**

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

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

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

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

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

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

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

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

6. The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by

the Commission at the time the repayment plan is signed. The remote seller or marketplace facilitator shall be responsible for the cost of recording the tax lien.

D. If a remote seller or marketplace facilitator fails to pay two or more payments ~~as required by~~ in accordance with the terms of the repayment plan agreement, the remote seller or marketplace facilitator shall be in default and the entire amount owed at the time of default shall become immediately due. The Commission will send the remote seller or marketplace facilitator a notice of default. The Commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.

**4.10.20180 Remote seller or marketplace facilitator record retention.**

Remote sellers or marketplace facilitators shall keep and preserve suitable records of all sales made and such other books or accounts as may be necessary to determine the amount of tax that the remote seller or marketplace facilitator is obliged to collect. Remote sellers or marketplace facilitators shall preserve suitable records of sales for a period of ~~six~~ three years from the date of the return reporting such sales, and shall preserve for a period of ~~six~~ three years all documentation supporting exempted sales ~~invoices of goods and merchandise or services purchased for resale~~, and all such other books, invoices, and records as may be necessary to accurately determine the amount of taxes which the remote seller or marketplace facilitator was obliged to collect under this chapter.

**4.10.2190 Cessation or transfer of business.**

A. A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, assigns, gifts or otherwise transfers, ~~or assigns~~ (collectively, a "transfer") the majority of their business interest, including to a creditor or secured party, shall make a final sales tax return within thirty days after the date of such conveyance.

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

C. Upon notice of ~~transfersale~~ and disclosure of buyer, the Commission shall be authorized to disclose the status of the remote seller's or marketplace facilitator's sales tax account to the named buyer or assignee.

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

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

F. Following receipt of the notice, the Commission shall have sixty days in which to perform a final sales tax audit and assess sales tax liability against the remote seller or marketplace facilitator ~~seller of the business~~. If the notice is not mailed at least ten business days before the ~~transfersale~~ is completed, the Commission shall have twelve months from the date of the completion of the ~~transfersale~~ or the Commission's knowledge of the completion of the ~~transfersale~~ within which to begin a final sales tax audit and assess sales tax liability against the remote seller or marketplace facilitator ~~seller of the business~~. The Commission may also initiate an estimated assessment if the requirements for such an assessment exist.

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

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

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

1. A change in voting control, or in more than fifty percent of the ownership interest in a remote seller or marketplace facilitator that is a corporation, limited liability company, or partnership; or
2. A sale of all or substantially all the assets used in the business of the remote seller or marketplace facilitator; or
3. The initiation of a lease, management agreement, or other arrangement under which another person becomes entitled to the remote seller's or marketplace facilitator's gross receipts from sales, rentals, or services.

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

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

L. A remote seller or marketplace facilitator who terminates the business without the benefit of a purchaser, successor, or assign shall make a final tax return and settlement of tax obligations within thirty days after such termination. If a final return and settlement are not received within thirty days of the termination, the remote seller or marketplace facilitator shall pay a penalty of one hundred dollars, plus an additional penalty of twenty-five dollars for each additional thirty-day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six additional periods.

**4.10.2290 Use of information on tax returns.**

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

1. Employees and agents of the Commission and ~~member~~taxing jurisdiction whose job responsibilities are directly related to such returns, reports, and information;
2. The person supplying such returns, reports, and information; and
3. Persons authorized in writing by the person supplying such returns, reports, and information.

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

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

1. The name and address of sellers and marketplace facilitators;
2. Whether a business is registered to collect taxes under this chapter;
3. The name and address of businesses that are sixty days or more delinquent in filing returns or in remitting sales tax, or both filing returns and remitting sales tax, and if so delinquent, the amount of estimated sales tax due and the number of returns not filed.

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

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

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

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

H. Except as otherwise provided herein, Aall returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection.

#### **4.10.2430 Violations.**

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

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

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

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

1. Failed to file sales tax returns for two consecutive filing periods as required by this chapter; or

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

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

E. In addition to other remedies discussed in this chapter, the Commission may bring a civil action to:

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

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

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

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

**4.10.2420 Penalties for violations.**

A. In the event that a penalty provided below is different from the same penalty in a member jurisdiction's sales tax code, the penalty prescribed in the member jurisdiction's sales tax code will apply.

BA. A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the Commission pursuant to this chapter is subject to a penalty of five hundred dollars.

CB. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the Commission or membertaxing jurisdiction is subject to a penalty of five hundred dollars.

DC. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of five hundred dollars.

~~D. Any remote seller or marketplace facilitator who fails to file a return required under this chapter by the due date, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of twenty-five dollars for the first sales tax return not timely filed. The filing of an incomplete return shall be treated as the filing of no return.~~

E. A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the Commission a penalty equal to three times any deficiency found or estimated by the Commission with a minimum penalty of five hundred dollars.

F. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the Commission is guilty of an infraction and subject to a penalty of five hundred dollars per record.

G. Misuse of an exemption card is a violation and subject to a penalty of fifty dollars per incident of misuse.

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

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

~~A. Sellers with a physical presence in a taxing jurisdiction and no remote or Internet-based sales shall report, remit, and comply with standards, including audit authority, of the taxing jurisdiction.~~

~~B. Sellers with a physical presence in a taxing jurisdiction that also have remote or Internet-based sales where the point of delivery is in a different taxing jurisdictions shall (1) report and remit the remote or Internet sales to the Commission; and (2) report and remit the in-store sales to the taxing jurisdiction.~~

~~C.— Sellers with a physical presence in a taxing jurisdiction that also have remote or Internet-based sales where the point of delivery is in the same taxing jurisdictions shall report and remit those remote sales to the taxing jurisdiction.~~

~~D.— Remote sellers and marketplace facilitators that do not have a physical presence in a taxing jurisdiction must report and remit all remote sales to the Commission.~~

~~E.— For all purchases the tax rate added to the sale price shall be as provided in the taxing jurisdiction's sales tax code, based on the point of delivery.~~

~~F.— A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the taxing jurisdiction.~~

**4.10.2540 Remittance of tax—Remote seller held harmless.**

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

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

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

1. The database shall designate each address in the state, including, to the extent practicable, any multiple postal address applicable to one location and the taxing jurisdictions that have the authority to impose a tax on purchases made by purchasers at each address in the state.
2. The information contained in the electronic database shall be updated as necessary and maintained in an accurate condition. In order to keep the database accurate, the database provider shall provide a convenient method for member taxing jurisdictions that may be affected by the use of the database to inform the provider of apparent errors in the database. The provider shall have a process in place to promptly correct any errors brought to the provider's attention.

**4.10.260 – Savings clause.**

A. If any provision of Chapter 4.10, the Alaska Remote Seller Sales Tax Code, and Chapter 4.09, Sales Tax Code is determined by the Commission or an adjudicatory body of competent jurisdiction to discriminate against a remote seller in favor of a local seller with a physical presence in the taxing jurisdiction, the discriminatory provision shall continue in effect only to the extent such provision does not discriminate against a remote seller, and the comparable code provision

applicable to a local seller will apply to a remote seller, and the remainder of Chapter 4.10 and Chapter 4.09 shall continue in full force and effect.

**4.10.27~~50~~ Definitions.**

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

A. “Buyer” or “purchaser” means a person to whom a sale of property or product is made or to whom a service is furnished.

B. “Commission” means the Alaska ~~Intergovernmental~~ Remote Seller Sales Tax Commission established by agreement between local government taxing jurisdictions within Alaska, and the delegated tax collection authority.

C. “Delivered electronically” means delivered to the purchaser by means other than tangible storage media.

D. “Delivery Charges” means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing.

~~ED.~~ “Entity-based exemption” means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

~~FE.~~ “Goods for resale” means:

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

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

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

G. “Lease” or “rental” means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

H. “Local Sale” means a sale by a seller with a physical presence in a taxing jurisdiction, where the point of delivery is a location within the same taxing jurisdiction.



I. "Marketplace" means a physical or electronic place, platform or forum, including a store, booth, internet website, catalog or dedicated sales software application, where products or services are offered for sale.

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

1. Directly or indirectly, through one or more affiliated persons, in any of the following:
  - a. Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;
  - b. Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;
  - c. Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or
  - d. Software development or research and development activities related to any of the activities described in (2) subsection (J)(2) of this subsection, if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and
2. In any of the following activities with respect to the seller's products:
  - a. Payment processing services;
  - b. Fulfillment or storage services;
  - c. Listing products for sale;
  - d. Setting prices;
  - e. Branding sales as those of the marketplace facilitator;
  - f. Order taking;
  - g. Advertising or promotion; or
  - h. Providing customer service or accepting or assisting with returns or exchanges.

K. "Marketplace seller" means a person that makes retail sales through any physical or electronic marketplace that is operated by a marketplace facilitator.

LG. "Member jurisdiction" means a taxing jurisdiction that is a signatory of the Alaska Remote Seller Sales Tax ~~Intergovernmental~~ Agreement, thereby members of the Commission, and who have adopted the Alaska Remote Seller Uniform Sales Tax Code.

MH. "Monthly" means occurring once per calendar month.

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

~~O.~~ “Person” means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

~~P.~~ “Physical presence” for the purpose of section 4.10.050 means a seller who establishes any one or more of the following within a member ~~local taxing~~ jurisdiction:

1. Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the member ~~local taxing~~ jurisdiction;
2. Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the member ~~local taxing~~ jurisdiction; ~~or engages in activities in this state that are significantly associated with the seller’s ability to establish or maintain a market for its products in this state;~~
3. Provides services or holds inventory within the boundaries of the member ~~local taxing~~ jurisdiction;
4. Rents or leases property located within the boundaries of the member ~~local taxing~~ jurisdiction.

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

~~Q.~~ “Point of delivery” means the location at which property or a product is delivered or service is rendered.

1. When the product is not received or paid for by the purchaser at a business location of a remote seller in a member ~~taxing~~ jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser’s recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller;
2. When the product is received or paid for by a purchaser who is physically present at a business location of a remote seller in a member ~~taxing~~ jurisdiction the sale is considered to have been made in the member ~~taxing~~ jurisdiction where the purchaser is present even if delivery of the product takes place in another member ~~taxing~~ jurisdiction. Such sales are reported and tax remitted directly to the member ~~taxing~~ jurisdiction and not to the Commission;
3. When the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service.

~~4.~~ For products or services transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or

marketplace facilitator shall consider the point of delivery the sale to the billing address of the buyer.

**RM.** “Product-based exemptions” means an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product.

**S.** “Professional services” means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations that require a professional license under Alaska Statute.

**TN.** “Property” and “product” and “good” means both tangible property, an item that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; and intangible property, anything that is not physical in nature (e.g., intellectual property, brand recognition, goodwill, trade, copyright and patents).

**UQ.** “Quarter” means trimonthly periods of a calendar year; January—March, April—June, July—September, and October—December.

**VP.** “Receive” or “receipt” for purposes of section 4.10.030 and definition of “Point of delivery” means

1. Taking possession of property or product;
2. Making first use of services;
3. Taking possession or making first use of digital goods, whichever comes first. The terms “receive” and “receipt” do not include temporary possession by a shipping company on behalf of the purchaser.

**WQ.** “Remote sales” means sales of goods or services by a remote seller or marketplace facilitator.

**XR.** “Remote seller” means a seller or marketplace facilitator making sales of goods or services for delivery delivered within the state of Alaska, without having a physical presence in a the ~~member~~ taxing jurisdiction in which delivery is being made, or conducting business between taxing jurisdictions, when sales are made by Internet, mail order, phone or other remote means. A marketplace facilitator shall be considered the remote seller for each sale facilitated through its marketplace.

**YS.** “Resale of services” means sales of intermediate services to a business where the charge for which will be passed directly by that business to a specific buyer.

**ZT.** “Sale” or “retail sale” means any transfer of property or product or any provisions of service(s) for consideration for any purpose other than for resale.

**AAU.** “Sales price” or “purchase price” means the total amount of consideration, including cash, credit, property, products, and services, for which property, products, or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

1. The seller's cost of the property or product sold;
2. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;
3. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;
4. Delivery charges;
5. Installation charges; and
6. Credit for any trade-in, as determined by state law.

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

~~CCW.~~ "Services" means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise ~~into~~outside the taxing a ~~member~~ jurisdiction ~~(but excluding any that are rendered physically within the taxing jurisdiction)~~, including but not limited to:

1. Professional services;
2. Services in which a sale of property or product may be involved, including property or products made to order;
3. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;
4. The sale of transportation services;
5. Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for Commission;
6. Advertising, maintenance, recreation, amusement, and craftsman services.

~~DDX.~~ "Tax cap" means a maximum taxable transaction.

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

~~FFZ.~~ "Transferred electronically" means obtained by the purchaser by means other than tangible storage media.

#### **4.10.2860 Supplemental definitions.**

For the purpose of this Chapter, the Commission shall may promulgate supplemental definitions that are incorporated into this remote seller sales tax code, provided they are not in conflict with or

contrary to definitions set forth in the general sales tax ordinance of the member jurisdiction.  
Supplemental definitions are available at [www.arsstc.org/code](http://www.arsstc.org/code). Provisions of the supplemental definitions that are amended, deleted, or added prior to or after the effective date of the latest amendment to this chapter shall be applicable for purposes of this chapter on the effective date provided for such amendments, deletions, or additions, including retroactive provisions.

\* \* \*

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

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska, this 8<sup>th</sup> day of June, 2021.

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Steven Eisenbeisz, Mayor

ATTEST:

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Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading 5/25/2021

2<sup>nd</sup> and final reading 6/8/2021

Sponsor: Administrator



**To: ARSSTC Members**

**From: Clinton Singletary, Statewide Municipal Sales Tax Director**

**Re: Uniform Code Updates Adoption Process-March 2021**

At its February 24<sup>th</sup> meeting, the ARSSTC Board of Directors approved the proposed updates to the Uniform Remote Seller Sales Tax code. Under the Intergovernmental Agreement, which all member jurisdictions passed by resolution, any updates or amendments to the Uniform Code must be adopted by member jurisdictions within 120 days of passage by the ARSSTC Board.

As you may recall, member jurisdictions were given the option of either adopting the Uniform Code in its entirety or adopting the Uniform Code by reference when the member first adopted the Uniform Code. The method by which a member originally adopted the Uniform Code will dictate what steps the member must now take to adopt these updates.

#### Original Adoption by Reference

A number of members originally adopted the Uniform Code by reference, with a clause similar to *"as the code currently exists, and as may hereafter be amended"*. If you are a member that originally adopted the Uniform Code in this manner, you do not need to take any additional action to adopt these Uniform Code updates.

With that said, I found that several members adopted some modifications to their local sales tax code to better align with some of the provisions of the Uniform Code. If you still desire full alignment between your local sales tax code and the Uniform Code, you will want to examine these updates to check for continued alignment.

#### Original Adoption in its entirety

A majority of members originally adopted the Uniform Code in its entirety, adding the full text of the Uniform Code to their Code of Ordinances. These members will need to adopt the Uniform Code updates in the same manner within 120 days of passage by the ARSSTC Board as explained above.

Members who adopted modifications to their local sales tax code for better alignment with the original Uniform Code should review these updates to check for continued alignment in those desired areas.

Once your local governing body has adopted the updates, please forward a signed copy of the adopting ordinance to the ARSSTC for our records.



**To: ARSSTC Members**

**From: Clinton Singletary, Statewide Municipal Sales Tax Director**

**Re: Uniform Code Updates – March 2021**

Over the months of December & January, Commission staff met weekly with representatives from member jurisdictions to discuss and work through numerous code updates that Commission staff have been accumulating over the last year. Many of these needed updates are more clerical in nature, but several are more substantive and will have a clear impact on the Commission and/or member jurisdictions.

Following is a breakdown of the more substantive updates that were agreed upon by the Code Update Working Group, including a brief justification / background of why the update is being recommended.

At its February 24, 2021 meeting, the ARSSTC Board of Directors formally approved the proposed updates to the Uniform Code.

| Code Section      | Description  | Justification / Background  |
|-------------------|--|---|
| Section 040(A)    | Threshold calculation updated to include current year, not just previous calendar year.                  | Not as limiting a timeframe since there are now two time windows to be examined in determining threshold.   |
| Section 050       | Was the old Section 230; renamed section to more accurate description; included language for local sale. | No change to the original intent of this section. Section title better describes goal of section and inclusion of "local sale" better describes the type of transaction. "Local Sale" was also added as a new definition. |
| Section 080 A & B | Remove registration requirement for marketplace sellers who only sell on marketplaces.                   | Tax would already be collected by the marketplace, the seller would have nothing to report. Versions of this can be found in other states. Added affidavit requirement.   |
| Section 080 (H)   | Member jurisdiction business license clarification   | Add language explaining that registration as remote seller satisfies jurisdiction business license requirements, but only if seller does not have physical presence in jurisdiction. Common question from sellers.        |
| Section 090 (B)   | Allow for annual filing frequency, dependent on member jurisdiction code allowances.                     | Will be modifying filing frequency change policy to only grant annual if no taxable sales.  |
| Section 110 (A)   | Clarifies rounding language  | Specifies that only gross sales and exempt sales should be rounded.   |
| Section 120 (C)   | Interest on refund requests  | Specifies that the Commission will not pay interest on refund requests.   |



|                           |                                 |   |
|---------------------------|---------------------------------|---|
| Section 170 (A)           | Late Filing fee language        | Update late filing fee to max out at 4 months, same as penalty in C.  |
| Section 170 (F)           | Penalty Waivers                 | The code specifies the timeframe in which a waiver can be requested and limits the waiver to one a year. Waiver policy will be developed to fine-tune the number of waivers allowed and the circumstances that will qualify for a waiver. |
| Section 180               | Remote Reseller Certificate     | Codifies the existence of the remote reseller certificate   |
| Section 240               | Penalty cleanup / clarification | Paragraph A was added to defer to member jurisdiction penalties if the member penalty is different.<br><br>Removed old paragraph E on late filing fees since that is a duplicate of Section 170.  |
| Section 260               | Savings Clause                  | Provides discrimination protection.   |
| Section 270 – Definitions |                                 |   |
|                           | Local sale                      | Used in Section 050   |
|                           | Marketplace                     | Used in conjunction with definition of marketplace seller, for purposes of Section 080  |
|                           | Marketplace Seller              | For purposes of Section 080   |
|                           | Point of Delivery               | Added paragraph C specific to POD for services  |
|                           | Remote Seller                   | Cleaned up definition to focus on a seller making sales into jurisdiction where the seller does not have physical presence. Applies to both in-state & out of state sellers.  |
|                           | Services                        | Updated definition to specify any service provided which is delivered into a member jurisdiction.   |

#### **Other Changes throughout the Uniform Code**

- Throughout the code the use of the term jurisdiction was updated to focus on either taxing jurisdiction or member jurisdiction. These definitions were updated such that taxing jurisdiction is just a jurisdiction in Alaska with a sales tax. Member jurisdiction is a taxing jurisdiction that has adopted the Uniform Code.
- Sections 100(C), 130(C), 150(E), and 200 were all standardized for a 3-year timeframe, instead of the varying years.





# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: RES 21-12      Version: 1      Name:

Type: Resolution      Status: AGENDA READY

File created: 5/21/2021      In control: City and Borough Assembly

On agenda: 5/25/2021      Final action:

Title: Authorizing the Municipal Administrator to enter into port agreements with cruise line corporations for the purpose of satisfying requirements of the Centers for Disease Control and Prevention to allow cruise ships to visit the Port of Sitka in calendar year 2021

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Res 2021-12](#)

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

## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2021-12 on first and final reading authorizing the Municipal Administrator to enter into port agreements with cruise line corporations for the purpose of satisfying requirements of the Centers for Disease Control and Prevention to allow cruise ships to visit the Port of Sitka in calendar year 2021.

**CITY AND BOROUGH OF SITKA**

**RESOLUTION NO. 2021-12**

**A RESOLUTION OF THE CITY AND BOROUGH OF SITKA AUTHORIZING  
THE MUNICIPAL ADMINISTRATOR TO ENTER INTO PORT  
AGREEMENTS WITH CRUISE LINE CORPORATIONS FOR THE PURPOSE  
OF SATISFYING REQUIREMENTS OF THE CENTERS FOR DISEASE  
CONTROL AND PREVENTION TO ALLOW CRUISE SHIPS TO VISIT THE  
PORT OF SITKA IN CALENDAR YEAR 2021**

**WHEREAS**, the U.S. Department of Health and Human Services and Centers for Disease Control and Prevention (CDC) issued the “Framework for Conditional Sailing and Initial Phase COVID-19 Testing Requirements for Protection of Crew” (“Conditional Sailing Order”) on October 30, 2020, as a framework for a phased resumption of cruise ship operations; and

**WHEREAS**, on April 2, 2021, the CDC issued further “Technical Instructions for a Cruise Ship Operator’s Agreement with Port and Local Health Authorities under CDC’s Framework for Conditional Sailing Order” and a “Checklist for Port and Local Health Authorities: Cruise Ship Operator Agreements under CDC’s Framework for Conditional Sailing Order”; and

**WHEREAS**, the CDC’s framework was further supplemented by the CDC’s April 28, 2021 letter allowing cruise ship operators to submit an attestation to CDC under 18 U.S.C. § 1001 that 98 percent of crew are fully vaccinated and submit to CDC a clear and specific vaccination plan and timeline to limit cruise ship sailings to 95 percent of passengers who have been verified by the cruise ship operator as fully vaccinated prior to sailing, thereby enabling cruise ship operators to resume restricted passenger voyages without conducting simulated passenger voyages; and

**WHEREAS**, the CDC’s framework was further supplemented on May 12, 2021, by the CDC authorizing cruise ship operators, at their discretion, to advise passengers and crew that—if they are fully vaccinated—they may engage in self-guided or independent exploration during port stops, if they wear a mask while indoors.

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

**Section 1. Port Agreement Authorization.** The Municipal Administrator is authorized to enter into individual or multi-port agreements provided that the following conditions are met;

- A. Cruise Ship Operators agree to provide ship schedules to the Municipal Administrator for approval.
- B. Cruise Ship Operators must agree to meet current CDC vaccination standards for ships that have a scheduled stop in the Port of Sitka.
- C. Other conditions that are necessary for the protection of the public health of Sitka’s citizens and visitors as determined by the CBS Assembly or the CBS Emergency Operations Center.

**Section 2. Effective Date.** This resolution shall be effective immediately after its adoption.

49 **PASSED, APPROVED AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska  
50 on this 25th day of May, 2021.

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Steven Eisenbeisz, Mayor

54 ATTEST:

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57 Sara Peterson, MMC

58 Municipal Clerk

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60 1<sup>st</sup> and final reading 5/25/2021

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62 Sponsor: Administrator



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 21-090      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/19/2021      In control: City and Borough Assembly

On agenda: 5/25/2021      Final action:

Title: Discussion / Direction / Decision on response received for 4951 Halibut Point Road Development RFP (possible executive session)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion 4951 HPR RFP](#)  
[Assembly Memo 4951 HPR RFP Response](#)  
[4951 HPR RFP Response Supporting Docs](#)

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

## **Suggested Steps**

### **Discussion / Direction / Decision on response received for 4951 Halibut Point Road Development RFP** *(possible executive session)*

#### **Step 1**

Overview from staff and discussion by Assembly

#### **Step 2**

Provide staff with direction on how to proceed by making one of the following recommended motions:

- **I MOVE TO** direct the Municipal Administrator to prepare a lease for 4951 Halibut Point Road based on the terms as described in the selected proposal.

OR

- **I MOVE TO** go into executive session\* with Planning Director Amy Ainslie to discuss the alternative paths forward for 4951 Halibut Point Road as referenced in Ms. Ainslie's memorandum or as otherwise determined appropriate, under the statutory category of matters, the immediate knowledge of which would adversely affect the finances of the municipality.

\*Sitka General Code 2.04.020 Meetings

D. All meetings shall be open to the public except that the following may be discussed in closed executive session:

1. Matters, the immediate knowledge of which would adversely affect the finances of the municipality;
2. Subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion;
3. Matters which by law, municipal Charter or ordinances are required to be confidential;
4. Communications with the municipal attorney or other legal advisors concerning legal matters affecting the municipality or legal consequences of past, present or future municipal actions.



# City and Borough of Sitka


PROVIDING FOR TODAY...PREPARING FOR TOMORROW


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*Coast Guard City, USA*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members

**Thru:** John Leach, Municipal Administrator 

**From:** Amy Ainslie, Planning Director 

**Date:** May 19, 2021

**Subject:** **4951 HPR RFP Responses**

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### Background

The No Name Mountain/Granite Creek (NNM) Master Plan included analysis and recommendations for use of the 17 acre waterfront parcel located at 4951 Halibut Point Road. For purposes of easier referencing, the Master Plan referred to this area as “Harbor Point” (though this is not intended to replace or usurp any other more formal naming process that may be initiated in the future). Suggestions in the plan included either development for high-end residential development or recreational tourism. The plan was finished in June 2020.

Prior to the initiation of the NNM Master Plan, interest in this parcel arose in late 2019 as it was the subject of a proposed land swap in relation to construction of a boat haul-out that did not take place. Staff provided a Special Report in February 2020.

An RFI was open for respondents from July 22 through August 21<sup>st</sup> in order to gauge market interest in the parcel and desired uses of the land. The Assembly reviewed these responses in Executive Session on September 8<sup>th</sup>. The Assembly directed staff to develop an RFP to either sell or lease the property with open development options for respondents at their November 10<sup>th</sup> meeting.

The RFP was open from December 2<sup>nd</sup> through February 2<sup>nd</sup>. It was advertised locally as well as in Juneau, Anchorage, and Seattle. By the closing date, we received one response from Shee Atika Inc. (SAI), in partnership with Adventure Sitka.

A review team comprised of the Administrator, a representative from STA, Planning, Public Works, Assessing, and the Electric Department reviewed the response, but felt that more information/clarification was needed from the proposers before being able to score the response. A letter was sent to the proposer (dated March 5<sup>th</sup>) requesting more information. On April 2<sup>nd</sup>, a response was received by CBS. Further clarification was

requested by CBS on April 13<sup>th</sup> and was then provided by SAI on April 15<sup>th</sup>. The last update to financial figures was sent to CBS on April 21<sup>st</sup> – those numbers are reflected in the Fiscal Note section.

The review team reconvened on April 19<sup>th</sup> to review the modifications from the proposer and to provide scoring on the response.

## **Analysis**

Below is a summary of the SAI proposal:

- Proposal is to create a recreational and cultural tourism park, offering cultural experiences and educational programs on subsistence living, a salmon bake, canoeing, and an aerial adventure park.
- Proposers anticipate that 7.3% of total cruise passengers would visit the site to engage in the cultural experiences, and 2.1% of cruise passengers would visit the aerial adventure park.
- Zoning of either C-2 (general commercial and mobile home district) or Recreation requested.
- A revenue share of \$4.00 per customer to be paid to CBS at the end of each cruise ship season was proposed.
- Proposed lease amount is \$50k/year.
- Proposed term of the lease is an initial 20 year lease with two 10 year renewal options.

The RFP has five evaluation criteria (a total of 100 points possible):

**1. Development dollars invested by the proposer (0 to 15 points): 8.4**

There was difficulty in verifying that stated investment dollars were not capturing investments made for other business ventures. Site improvements in terms of durable infrastructure were limited.

**2. Employment impacts (0 to 15 points): 7.3**

Employment for the development is primarily seasonal positions with an estimated 60% non-resident employment.

**3. Long-term, recreational benefits to the community (0 to 15 points): 5.9**

While the proposal states that “some aspects” of the development will be available year round, the proposal was unclear as to which elements would or would not be available for public use. The proposal did not specify how public access to the tidelands (as is required per the deed restriction on the property) would be enhanced, or how it would be managed with respect to security for the remainder of the site.

**4. CBS tax, utility, and special revenues (0 to 20 points): 15.5**

Some assumptions provided in this section were difficult to verify/replicate. Revenue sharing component was a fixed dollar amount per visitor as opposed to a percentage (which disadvantages CBS from an inflationary standpoint). Total revenue sharing dollars and sales tax proceeds are highly vulnerable to fluctuations in the visitor industry.



## 5. CBS sale/lease revenue (0 to 35 points): 35

Scoring in this category is formula driven, with lease options scored by taking the proposers lease price, divided by the highest proposer lease price, and then multiplied by the maximum points. As there was only one response, maximum points were awarded for this section.

A copy of the scoring assigned to the response is included in your packet; the overall score was 72.1 out of a total 100 points.

### **Fiscal Note**

Below are the total projections for CBS Revenues as provided by SAI. Staff cannot attest to the accuracy of the assumptions used for these projections.

| <b>Long Term Recurring Revenue to CBS</b>           | <b>Basis Value</b> | <b>Percentage</b> | <b><i>Average Annual Total</i></b> | <b>10 Year Total</b> | <b>20 Year Total</b> |
|---|--------------------|-------------------|------------------------------------|----------------------|----------------------|
| Sales Tax From Tour Sales                           | \$ 2,990,274       | 6.0%              | \$ 179,416                         | \$ 1,794,165         | \$ 3,588,329         |
| Property Tax on Structures                          | \$ 1,015,000       | 0.6%              | \$ 6,090                           | \$ 60,900            | \$ 121,800           |
| Revenue Sharing                                     |                    |                   | \$ 202,881                         | \$ 1,728,534         | \$ 4,057,615         |
| <b>Total</b>  |                    |                   | <b>\$ 388,387</b>                  | <b>\$ 3,583,599</b>  | <b>\$ 7,767,745</b>  |
|   |                    |                   |                                    |                      |                      |
|   |                    |                   |                                    |                      |                      |
|   |                    |                   |                                    |                      |                      |
| Annual Lease Fee                                    |                    |                   | \$ 50,000                          | \$ 500,000           | \$ 1,000,000         |
| <b>Total Potential CBS Revenue from all Sources</b> |                    |                   | <b>\$ 438,387</b>                  | <b>\$ 4,083,599</b>  | <b>\$ 8,767,745</b>  |

A survey of the public access easements will need to be completed and approved by the State prior to beginning construction of the site. This survey will also be used to define the lease area. As was stated in Section A of the RFP, the selected proposer will be responsible for all surveying and platting expenses.

### **Recommendation**

Staff would like direction from the Assembly on how they would like to proceed; staff sees three paths forward:

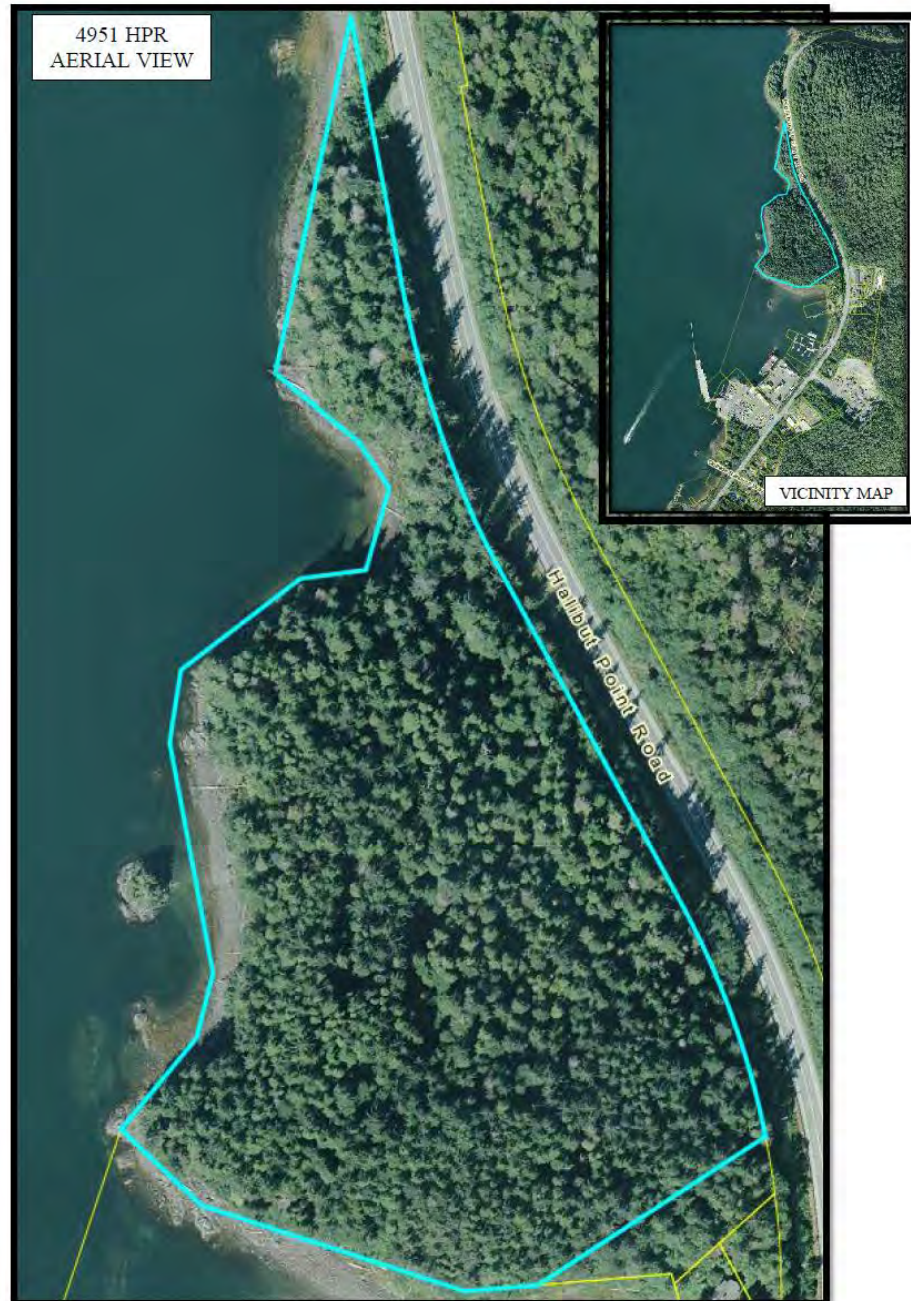
1. Proceed with preparing a lease based on the terms as presented in the RFP.
2. Direct staff to negotiate different terms for the lease, and then proceed with preparing a lease (executive session may be needed).
3. Do not move forward with leasing the site (executive session may be needed).

### **Attachments**

- RFP & Attachments
- SAI RFP Response
- CBS & SAI Correspondence & Clarifications
- Scoring Sheet

# REQUEST FOR PROPOSALS (RFP)

**Lease/Sale for Development of a portion of Lot 1, USS 3670  
Physical Address 4951 Halibut Point Road, Sitka, AK 99835**



**Advertise Request for Proposals  
Submittals Due**

**December 2, 2020 to February 2, 2021  
February 2, 2021**

**Request for Proposals (RFP)**  
**by the**  
**City and Borough of Sitka, Alaska**  
**for**  
**Lease/Sale for Development of a portion of Lot 1, USS 3670**  
**Physical Address 4951 Halibut Point Road, Sitka, AK 99835**

The City and Borough of Sitka (CBS) is requesting proposals from developers and qualified organizations for a portion of Lot 1, USS 3670 (physical address 4951 Halibut Point Road) to develop this parcel.

**A. Property Characteristics**

The property is approximately 17 acres in size and with significant waterfrontage along Sitka Sound. The parcel is heavily wooded, with sloping and varying topography, some rocky/craggy areas as well.

The land is encumbered with a 100' perpetual public access easement (50' shoreward and 50' seaward of mean high water) along the shoreline with a 50' perpetual access easement to the shoreline. These easements are not yet platted and will need to be completed and approved by the State of Alaska before execution of lease or sale. In the case of a proposed sale, the land must be formally subdivided from the rest of Lot 1, USS 3670 prior to execution of the sale. The selected proposer will be responsible for all surveying and platting expenses.

The property is currently zoned as R-1, single family and duplex residential district. Rezoning may be considered by the CBS Planning Commission and Assembly for commercial or industrial endeavors. Proposals should include the requested zoning designation. Applicants are highly encouraged to reference Sitka General Code Title 22, Zoning, to best understand the intent and limitations of each zoning district.

Leases will be considered for recreational, commercial, and/or industrial developments. Sale of the land will only be considered for residential development.

The shoreline abuts both municipal tidelands and State tidelands (see Tidelands Map in appendices). Use of municipal and/or State tidelands will require a separate leasing request and approval process through the appropriate governing body. Anticipated use of tidelands should be indicated in the proposal and represented in the submitted site plan.

**B. Existing Utilities and Construction Requirements**

Water, sanitary sewer, and electrical utilities are available in the area along Halibut Point Road. Three phase distribution power line runs along the front property line on Halibut Point Road. Service voltage transformers would be needed to supply power to the property.

Water and sanitary sewer connections are on the upland/outbound lane of Halibut Point Road. The sewer system terminates across the street at 4802 Halibut Point Road. Extensions across the highway would be needed to connect the property to these services.

CBS utility connection permitting and fees will apply. The CBS subdivision regulations require that lots in major subdivisions shall not be sold unless served by utilities and roads that are constructed to municipal standards. The municipality must also accept those roads and utilities for maintenance prior to the sale of any individual lot.

All utilities must be adequately sized and constructed for the proposed development. The construction of municipal utilities shall meet the standards of the CBS, the State of Alaska, Department of Environmental Conservation, and all other applicable state and federal standards and regulations. Utility and road design shall be completed by a State of Alaska licensed Civil Engineer.

The proposed location and dimensions of utilities shall be shown in the proposed development plan so they can be evaluated along with the rest of the proposal elements.

Development of this land may increase stormwater runoff onto adjacent properties. If developed, the selected proposer for this property will be required to adhere to CBS Stormwater Design Standards and may be required to complete a comprehensive hydrology study completed by a State of Alaska licensed Civil Engineer and accepted by CBS Department of Public Works.

Obtaining all necessary geotechnical information and applicable permits during planning, design and construction shall be the sole responsibility of the selected proposer or its contractors.

### **C. Requirements for Proposals**

It is the goal of CBS for the selected proposer to purchase or lease this parcel, and for its development to spur economic development for the community of Sitka. Therefore, development must occur in a timely manner with total build out of the project expected within three years from the date of purchase/lease.

Proposers submitting proposals must include the following requested information arranged in this order:

1. Narrative statement of qualifications of your firm or enterprise and key consultants/contractors to be engaged, if applicable.
2. Qualifications of project manager, engineer(s) of record and surveyor, if applicable.
3. List of projects previously completed of a similar nature including a construction cost and start/completion dates for each project.
4. Submit an organizational chart showing a designated project manager and staff, including consultants/contractors, if known.
5. Statement of firm's experience working in Southeast Alaska or a similar environment.

6. A site plan including detailed proposed lot and structure layout with approximate dimensions of parcels, buildings, and/or improvements. Anticipated use of tidelands should also be included in the site plan.
7. Details on proposed roads, utilities, and drainage improvements to be constructed along with notations as to whether they will remain in private lands or dedicated for public use.
8. Concept narrative of your development plan for the project including estimated time of completion, operating plan, all amenities/services offered, etc. Narrative should also include desired zoning designation that would enable proposed use.
9. Sources of funding for the project and a tentative development timetable. In the event the project is contingent on funding from another public agency, the deadline for application submittals and tentative award dates shall be provided.
10. Itemization of revenues that CBS would expect from accepting the proposal. Revenues anticipated to be generated from increased economic development and/or sales tax revenue must include a detailed description and must be from business that would not otherwise take place in the community.
11. Proposed purchase or lease price in U.S. dollars. In the case of a lease, desired length of lease (with justification regarding expected breakeven period for investment and loan requirements if applicable) should be included.
12. Responses are limited to no more than 20 pages.

Responses to this RFP will be evaluated and ranked based on the following criteria (100 points total):

1. Development Dollars Invested by Proposer (0 to 15 points)  
Investments in development ripple throughout the economy. How much investment will be made in developing the property, and what are the local benefits of that investment?
2. Employment Impact (0 to 15 points)  
What employment opportunities does sale/lease/development of this parcel create? Are the jobs created year-round positions with living wages? Are the positions short-term (temporary) or long-term (permanent)?
3. Long-term, Recreational Benefits to the Community (0 to 10 points)  
Public access easements to the waterfront must be maintained. What improvements will be made to enhance the long-term, recreational benefits to the community as a whole?
4. Long-term, Recurring Revenues to CBS (0 to 25 points)  
What are the anticipated revenues from property tax, sales tax, utility usage, and any special revenues (revenue sharing, royalties, etc.) that CBS can expect as a result of the proposal? Are all assumptions and background information for calculating anticipated revenues clear, reasonable, and replicable? How vulnerable are these anticipated revenues to changes in market/economic conditions? How soon after execution of a sale or lease will CBS realize these revenues?

5. CBS Sale/Lease Revenues (0 to 35 points)

What is the proposed sale/lease price, and how does that compare to other proposals? Points in this category will be based upon the following formulas:

Proposed Sale:  $(\text{Your Purchase Price} / \text{Highest Purchase Price}) \times 35$  points

Proposed Lease:  $(\text{Your Lease Price} / \text{Highest Lease Price}) \times 35$  points

#### **D. Terms and Conditions**

1. CBS intends that as a result of the transaction contemplated by this RFP it will have no further responsibility of liability for the subject property. CBS intends that the selected proposer would acquire its interest in the subject property "AS IS/WHERE IS" with all faults and defects.
2. The selected proposer, in order to acquire its interest in the subject property, must acknowledge and agree that CBS has not made and does not make, and CBS specifically disclaims, any representations, warranties, covenants, agreements, or guarantees of any kind or character whatsoever, whether express or implied, oral or written, past, present, or future, with respect to the subject property, which extends to the environmental condition, including natural hazards, and regulatory status of the property.
3. The selected proposer will have the responsibility to investigate and determine existing or pending regulation, restrictions, and potential defects, including natural hazards. The feasibility and costs to remedy defects will be the sole responsibility of the selected proposer.
4. The selected proposer must acknowledge and agree that use of the subject property may be subject to regulatory action by federal, state, and municipal regulators, which is the sole responsibility of the selected proposer to determine.

#### **E. Submissions and Inquiries**

Submit five (5) copies of your Proposal(s) to:

City and Borough of Sitka, Municipal Clerk  
100 Lincoln Street,  
Sitka, Alaska 99835

The exterior of packaging, containing the proposals, shall be clearly marked **4951 HPR Development Proposal**.

Proposals will be received until **2:00 p.m. local time Tuesday, February 2, 2021.**

Incomplete proposals, or those that do not meet the requirements of Section C of this RFP, will not be considered.

As a part of the review of proposals, the City and Borough may, at its discretion, require the submittal of additional detailed information.

The City and Borough of Sitka has not, as of the date of the preparation of this RFP, established a review timetable.

It is the responsibility of the proposer to regularly check the BidExpress website for addenda or changes.

Prior to the submittal, inquiries may be directed to Amy Ainslie, Planning Director, City and Borough of Sitka at [planning@cityofsitka.org](mailto:planning@cityofsitka.org). While phone inquiries can be made to (907) 747-1815, emails are requested to allow for tracking of potential questions.

*The City and Borough of Sitka reserves the right to modify this Request for Proposals at any time. The City and Borough further reserves the right to evaluate the proposals in any manner the City and Borough deems appropriate.*

*The City and Borough of Sitka reserves the right to accept or reject any and/or all proposals, to waive irregularities or informalities in the proposals, and to negotiate a contract with the respondent that best meets the selection criteria.*

*The materials provided in this RFP and appendices are provided for informational purposes only. Potential submitters shall take responsibility for independently verifying all information. Any sale or lease of the land will be in the condition "as is". Any buyer will assume the entire risk as to the quality and suitability of the land for their intended purpose(s).*

#### **Outline of Appendices**

1. Aerial Imagery
2. Tidelands Ownership
3. No Name Mountain/Granite Creek Master Plan Excerpts
4. Special Report to CBS Assembly

**Request for Proposals (RFP)**  
**by the**  
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**Supplemental Documents**

|   |             |
|---|-------------|
| 1. Aerial Imagery.....                                      | Page 2      |
| 2. Tidelands Ownership.....                                 | Page 3      |
| 3. No Name Mountain/Granite Creek Master Plan Excerpts..... | Pages 4-9   |
| 4. Special Report to CBS Assembly.....                      | Pages 10-15 |

**Useful Links and Resources**

Full No Name Mountain/Granite Creek Master Plan Report:  
[https://www.cityofsitka.com/government/departments/planning/documents/NoNameMountainMasterPlanReport\\_June2020.pdf](https://www.cityofsitka.com/government/departments/planning/documents/NoNameMountainMasterPlanReport_June2020.pdf)

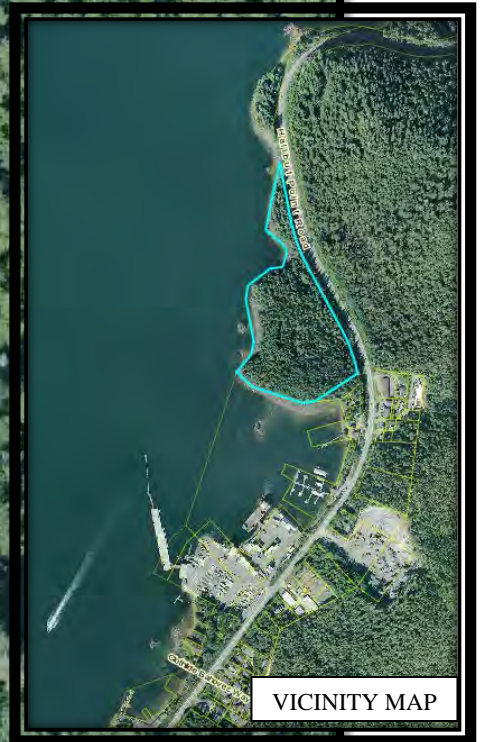
City and Borough of Sitka Web GIS  
<http://www.mainstreetmaps.com/ak/sitka/public.asp>

City and Borough of Sitka Bids and RFPs  
<https://www.cityofsitka.com/government/departments/publicworks/BidRFP.html>

Any questions regarding this project should be directed to Amy Ainslie, Planning Director, at [planning@cityofsitka.org](mailto:planning@cityofsitka.org), (907) 747-1815.



4951 HPR  
AERIAL VIEW









### Harbor Point

Harbor Point is the 17-acre parcel located along the waterfront side of Halibut Point Road (HPR). Harbor Point has shoreline frontage on its south, west, and north sides, and HPR frontage on its east side. The parcel is characterized by lower elevation, fairly rough terrain, but apart from shoreline areas, it contains no steep slopes. Much of the site is occupied by beautiful mature forest. The site is also close to a sanitary sewer line and water main in the HPR corridor. Harbor Point's shoreline setting, lower elevation, proximity to utilities, direct access from HPR, and great views of Sitka Sound all contribute to a property with relatively high development potential.

Two types of development are suggested for Harbor Point. For land use Option A (shown in Figure 11), the development of high-end, single family detached homes is proposed. The site's water access and views,

proximity to Halibut Point Road and utilities, and lower elevation would promote the development of shoreline and near-shore homes on this parcel. With residential development, City revenues would be increased through outright property sale and on-going property taxes, and new home building would bolster the local construction industry and jobs.

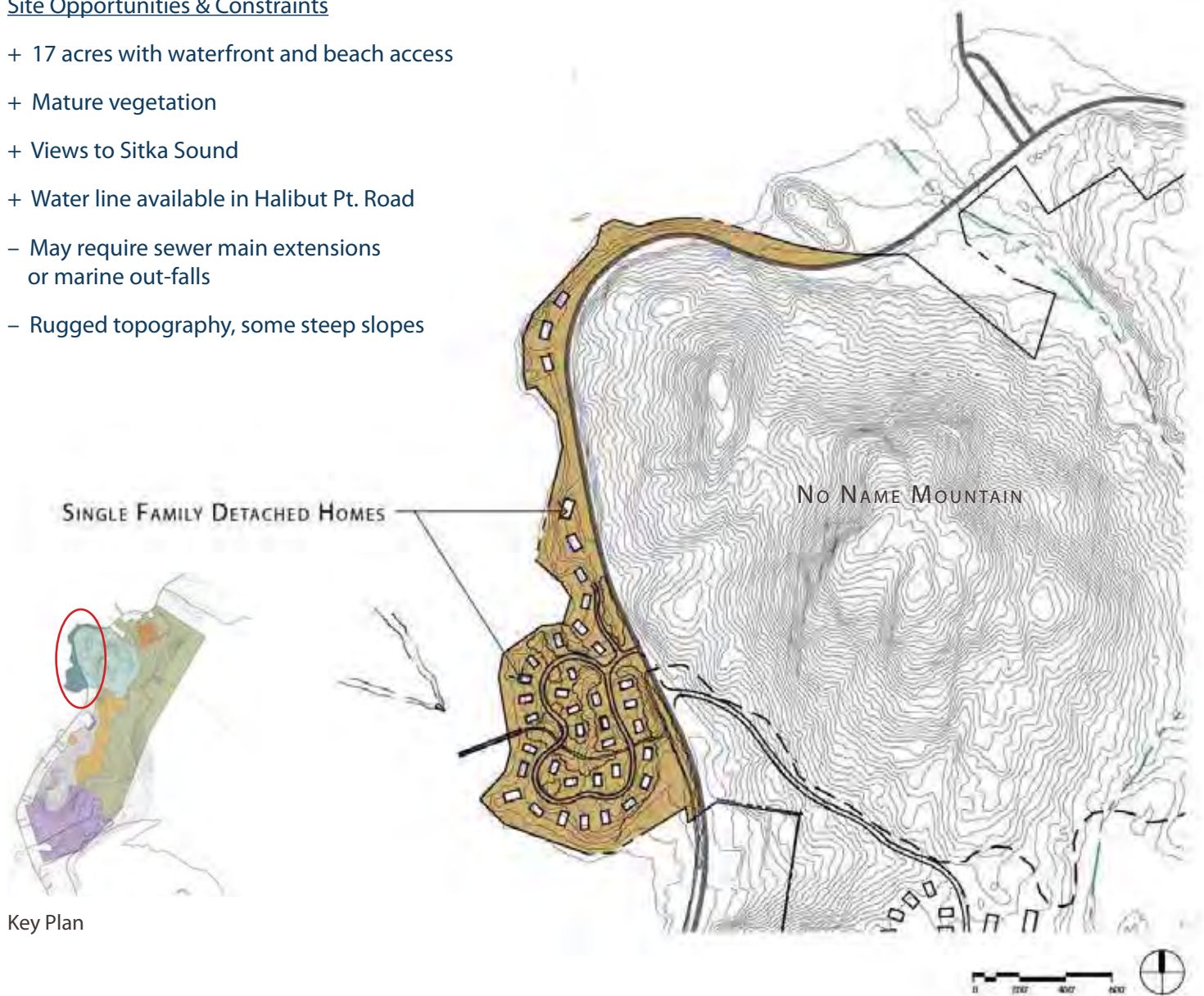
However, costs to develop this property will be moderately high, and local demand for high-end waterfront homes may fluctuate. Also, new high-end housing here will do little to address Sitka's need for affordable housing. One possibility would be to develop high-end homes along the parcel's shoreline and to build more affordable smaller homes and multi-family apartments or condominiums close to Halibut Point Road and on the property's interior.



*Southeast Alaska waterfront home*

### Site Opportunities & Constraints

- + 17 acres with waterfront and beach access
- + Mature vegetation
- + Views to Sitka Sound
- + Water line available in Halibut Pt. Road
- May require sewer main extensions or marine out-falls
- Rugged topography, some steep slopes



**FIGURE 11 — HARBOR POINT: OPTION A**

Potential Land Use: High-End Residential

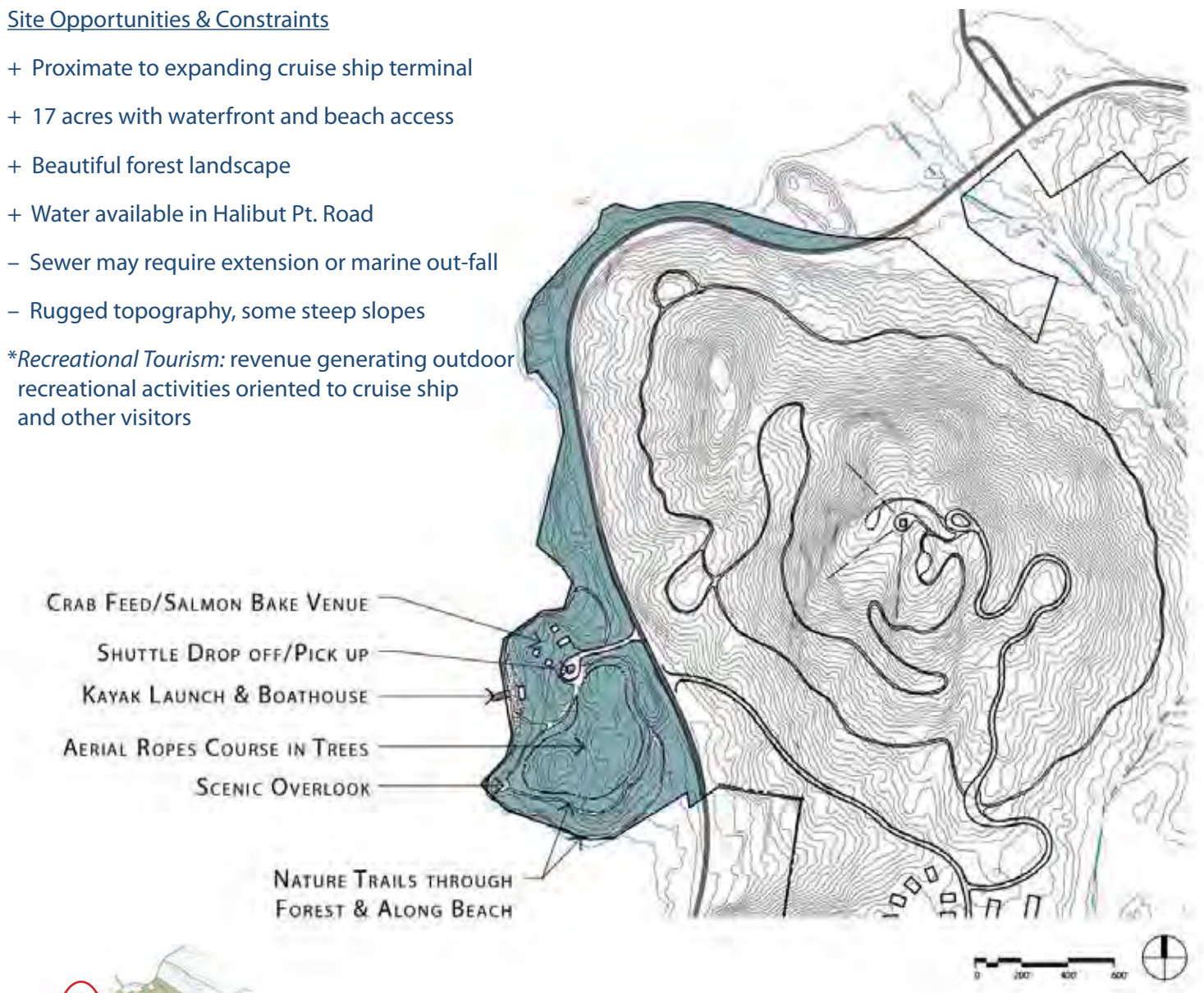


## 4 | ALTERNATIVE LAND USE SCHEMES

### Site Opportunities & Constraints

- + Proximate to expanding cruise ship terminal
- + 17 acres with waterfront and beach access
- + Beautiful forest landscape
- + Water available in Halibut Pt. Road
- Sewer may require extension or marine out-fall
- Rugged topography, some steep slopes

*\*Recreational Tourism:* revenue generating outdoor recreational activities oriented to cruise ship and other visitors



Key Plan

### Potential Activities

- Tree ropes course
- Kayaking
- Nature trails
- Salmon bake



**FIGURE 12—HARBOR POINT: OPTION B**

Potential Land Use: Recreational Tourism





An alternative land use Option B for Harbor Point would be to develop it for recreational tourism. Recreational tourism is defined as revenue-generating outdoor recreational activities oriented to cruise ship visitors and other recreationists. Use of Harbor Point for recreational tourism would compliment the expanding cruise ship terminal nearby. Harbor Point's beautiful forested shoreline setting overlooking Sitka Sound could host a variety of outdoor recreational activities sought by cruise ship operators and visitors. A venue for outdoor activities here would also help to disperse cruise ship visitors to different attractions and destinations, thereby spacing out bus traffic on Halibut Point Road to and from downtown. As shown in Figure 12, outdoor recreational

activities might include an aerial ropes course, nature trails, kayaking, salmon bake venue, and so on. These activities would fit with rather than damage the natural landscape. With Option B, the City would maintain ownership of Harbor Point and lease it for recreational tourism development by others.

As mentioned in the Market Analysis, the use of Harbor Point for marine-oriented industry would be inappropriate. Gary Paxton Industrial Park on the south side of Sitka has ample available waterfront area with deep water access. Also, Sawmill Creek Road, which extends from downtown Sitka to the industrial park, was recently improved and can handle increased commercial traffic better than Halibut Point Road.



*Aerial ropes course in trees*



*Salmon bake (above), Mountain bike trail (below)*

## 5 | LAND USE RECOMMENDATIONS

For the proposed Harbor Point residential area, the ROM estimate assumes that:

- CBS will provide road access, electrical primary conductors/transformers, and potable water and sanitary sewer mains. Driveways, lot development and utility connections will be the responsibility of developers and individual property owners.
- The potable water connection will be with the existing main in Halibut Point Road; an alternative connection may be a “spur service” outside of Halibut Point Road, near Cove Marina. Sanitary sewer will connect with an existing gravity main outside of Halibut Point Road near Cove Marina via a force main.
- Sanitary sewer within the housing development will be gravity, with manholes at turns and spaced at 400 feet maximum along straight runs. One lift/pump station will be required to complete the connection to Cove Marina.
- A 2-foot cut will be required to remove unsuitable soils and reach competent subgrade for the access road.
- Approximately 1,000 cubic yards of bedrock excavation will be necessary to achieve the desired road profile and alignment; the excavated bedrock will be re-used on site as fill.
- A 4.5-foot-thick backfill section capped with a 6-inch thick surface course will be the road structural section.
- Rock material will be sourced from the Granite Creek Area, and unusable excavation will be disposed of at the Granite Creek Area or wasted onsite.
- The road will have two lanes, each 12 feet wide with 1-foot wide shoulders, and a gravel surface
- Eight culvert crossings will be required, each 30 feet long.

Again, taking the Total Project ROM Design and Construction figure and dividing by the total length of road (approximately 2,500 linear feet), the unit cost per linear foot of road and utilities would be approximately \$1,400 per linear foot at Harbor Point.

It should be noted that the combined new housing units of Sound View Ridge and Harbor Point in the proposed land use plan is likely near or exceeding the 50-100 new housing unit threshold before a new electrical substation may be required. The cost of a new substation has not been included in either construction estimate, and it will drive project costs up substantially. This should be carefully evaluated before proceeding with the recommendations and options in this land use plan.

These costs have been provided as ROM, budgetary-level tools to assist with broad-scale planning, and do not encompass all aspects of any given project.



*Harbor Point Estimated Construction Costs for  
Utilities and Access Road*

| Item No.  | Item                              | Quantity  | Unit        | Unit Cost | Total Cost         |
|---|-----------------------------------|-----------|-------------|-----------|--------------------|
| 1   | Mobilization                      | All Req'd | Lump Sum    | \$120,000 | \$120,000          |
| 2   | Clearing and Grubbing             | 2         | Acre        | \$10,000  | \$20,000           |
| 3   | Unusable Excavation               | 5,000     | Cubic Yard  | \$20      | \$100,000          |
| 4   | Usable Rock Excavation            | 1,000     | Cubic Yard  | \$10      | \$10,000           |
| 5   | Backfill                          | 11,000    | Cubic Yard  | \$40      | \$440,000          |
| 6   | Surface Course                    | 1,200     | Cubic Yard  | \$60      | \$72,000           |
| 7   | Concrete Road Patch, 8-inch Thick | 30        | Square Yard | \$200     | \$6,000            |
| 8   | Storm Drain Culvert               | 240       | Linear Feet | \$75      | \$18,000           |
| 9   | Water Pipe, 10-inch HDPE          | 2,500     | Linear Feet | \$100     | \$250,000          |
| 10  | Sanitary Sewer Pipe, 10-inch HDPE | 2500      | Linear Feet | \$100     | \$250,000          |
| 11  | Sanitary Sewer Manhole            | 16        | Each        | \$10,000  | \$160,000          |
| 12  | Sanitary Sewer Lift/Pump Station  | 1         | Each        | \$500,000 | \$500,000          |
| 13  | Electrical (Primary Conductor)    | 2500      | Linear Feet | \$70      | \$175,000          |
| 14  | Electrical Transformer            | 4         | Each        | \$6,000   | \$24,000           |
| 15  | Erosion and Sediment Control      | All Req'd | Lump Sum    | \$20,000  | \$20,000           |
| 16  | Traffic Control                   | All Req'd | Lump Sum    | \$20,000  | \$20,000           |
| 17  | Construction Surveying            | All Req'd | Lump Sum    | \$50,000  | \$50,000           |
| Subtotal Construction Cost                            |                                   |           |             |           | \$2,315,000        |
| Recommended Contingency (20%)                         |                                   |           |             |           | \$463,000          |
| <b>Total Construction Cost with Contingency (20%)</b> |                                   |           |             |           | <b>\$2,778,000</b> |

*Professional Services*

|  |                    |
|--|--------------------|
| Pre-Design Services (5% of Total Construction)<br><i>Permitting, Surveying, Geotechnical</i> | \$138,900          |
| Design Services (10% of Total Construction)<br><i>Final Design, Bid Phase Assistance</i>     | \$277,800          |
| Contract Administration/Construction Inspection (10% of Total Construction)                  | \$277,800          |
| <b>Total Project ROM Design and Construction Cost Estimate</b>                               | <b>\$3,472,500</b> |

\*Does not include wetland mitigation costs





# 4951 Halibut Point Road

A portion of Lot 1, USS 3670

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Assembly Special Report  
February 25, 2020

# Agenda



Overview and description of area



History and patent restrictions

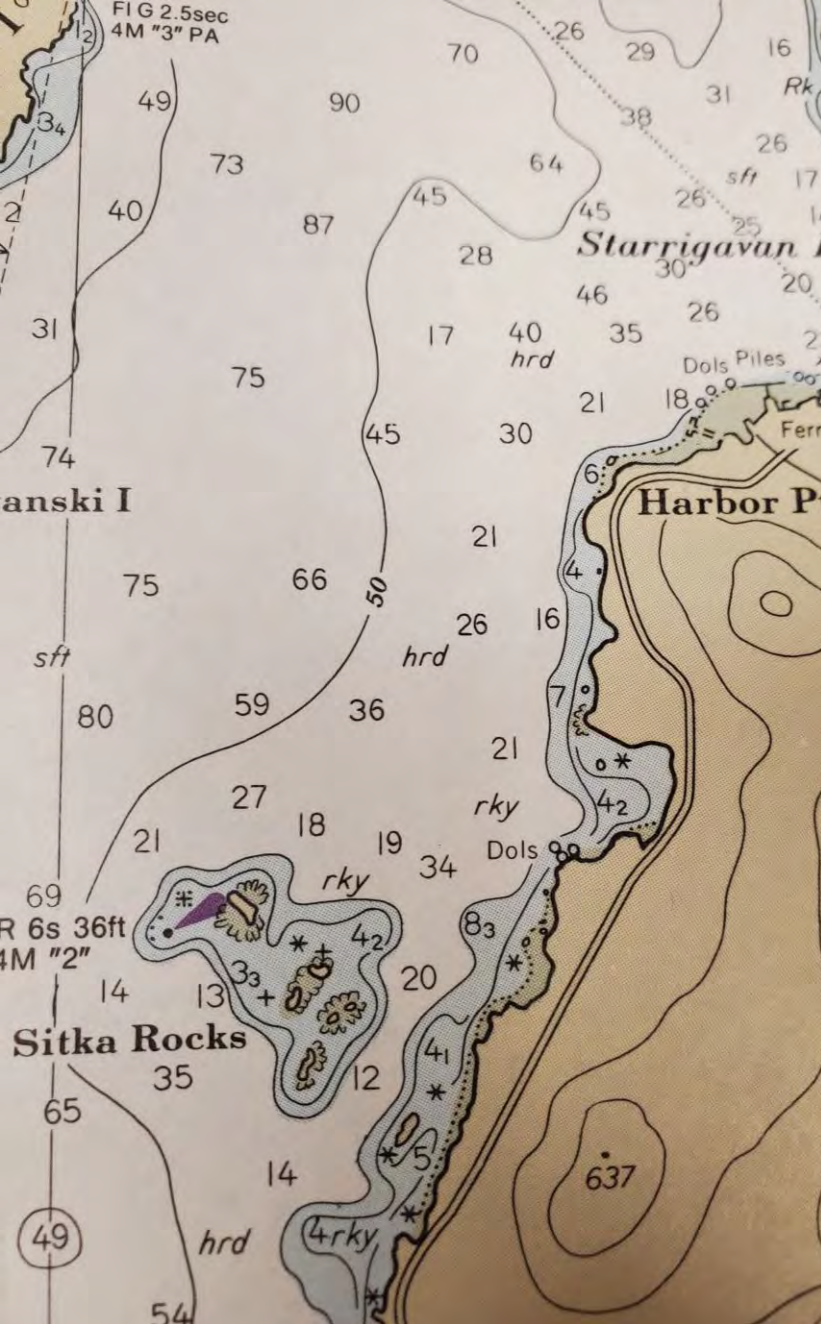


Current zoning



Utility infrastructure





## Overview and Description

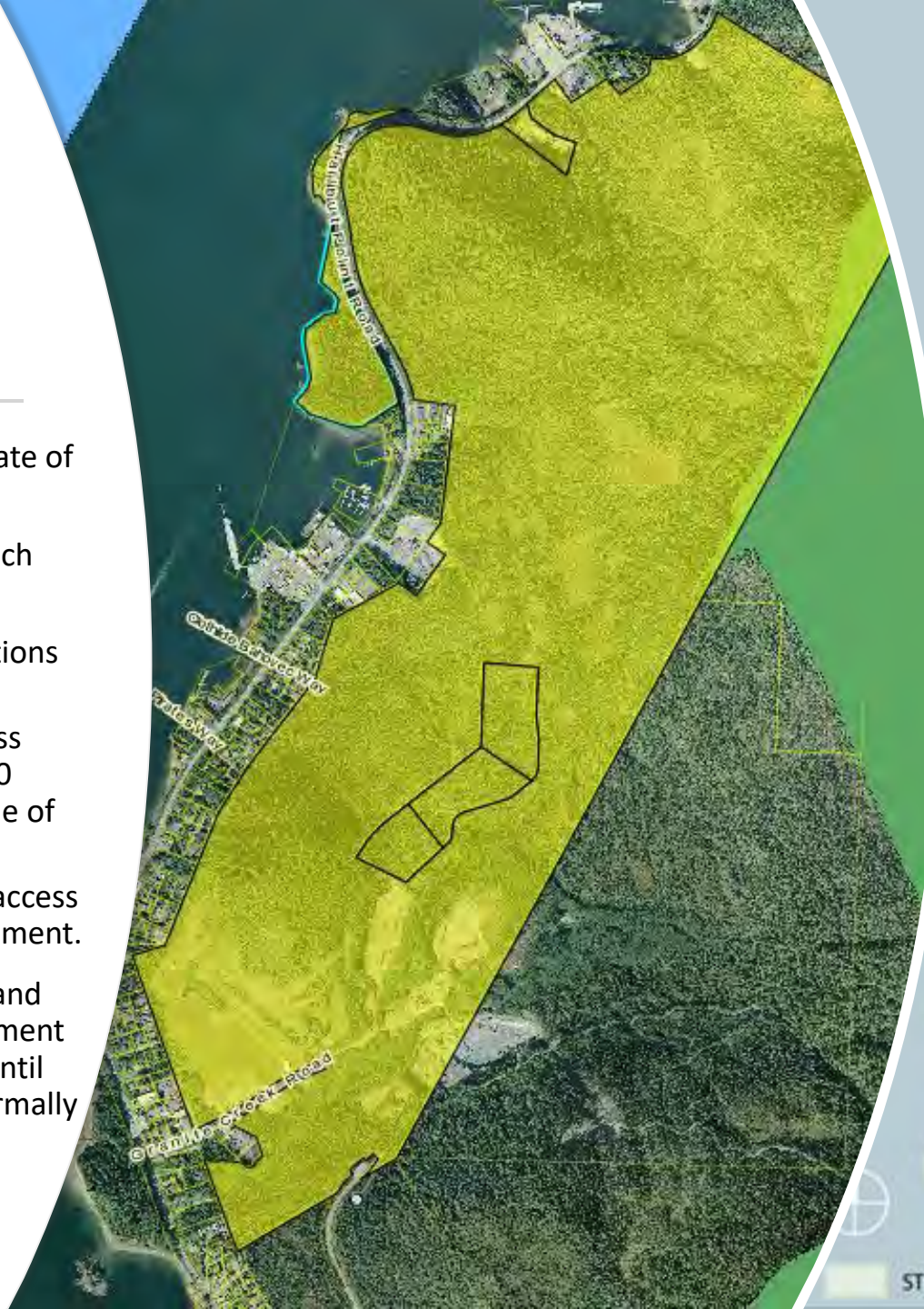
- ~17.18 acres
- Waterfront
- Wooded
- Relatively level topography
- Deep water access
- Unique in municipal holdings
- Valuable for recreational, residential, or commercial/industrial use
- Not surveyed for cultural/historical/archeological resources
- Why now: Land swap discussion, Master Plan





# History and Patent Restrictions

- Transferred to CBS July 21, 1988 via State of Alaska Patent No. 9743.
- CBS selected all of Lot 1, USS 3670 which conveyed 801.14 acres.
- The patent had two provisions/restrictions that are applicable to 4951 HPR:
  - 1. A 100 foot perpetual public access easement 50 feet shoreward and 50 seaward of the mean high water line of Sitka Sound
  - 2. A 50 foot wide perpetual public access easement to access the above easement.
- These easements are to be identified and subject to a covenant that no development or conveyance can occur on the land until CBS has platted the easements and formally notified the State.







## Current Zoning

---

- Currently zoned as R-1: Single family and duplex residential district
- R-1 often used as a “holding” designation
- Adjacent to Industrial and Commercial-2 zones
- Rezone possibilities: C-2, Industrial, Waterfront
- Spot zoning concerns



# Utilities

---

- Electric

- 3 phase distribution power line runs along HPR
- Service voltage transformers would be needed to supply power to property
- Cost ranges with intended use: As low as \$5k for limited residential use, \$100k+ for underground power distribution system and communications facilities for higher demand commercial/industrial use

- Water

- Water is on upland/outbound lane of highway
- Extension would need to cross highway

- Sewer

- Sewer ends at 4802 HPR
- Extension would need to cross highway

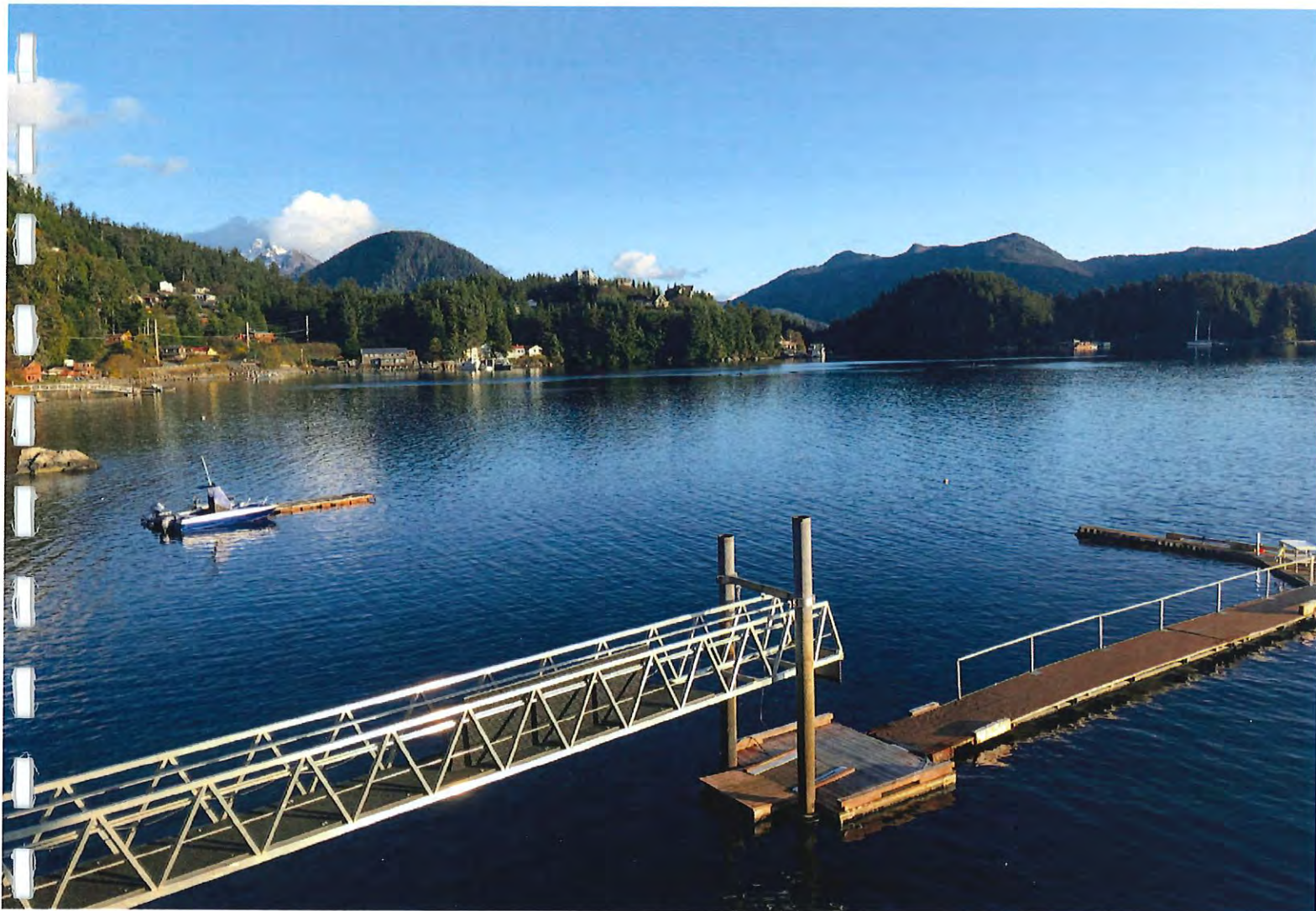




# **REQUEST FOR PROPOSALS - RESPONSE**

Lease/Sale for Development of a  
Portion of Lot 1, USS 3670

4951 Halibut Point Road, Sitka, Alaska



## **CITY & BOROUGH OF SITKA**

ALASKA

FEBRUARY 2, 2021

**SUBMITTED BY:**  
SHEE ATIKÁ, INC.  
315 LINCOLN ST # 300  
SITKA, ALASKA 99835

**CONTACT:**  
KARL POTTS  
PRESIDENT & CEO  
(907) 747-3534

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*Kayaking in Sitka Sound*





February 2, 2021

City and Borough of Sitka  
100 Lincoln Street  
Sitka, Alaska 99835

RE: Request for Proposal  
Lease/Sale for Development of 4951 Halibut Road Sitka, AK 99835

Dear Evaluation Committee,

Shee Atiká Incorporated (SAI) is based in Sitka, AK. SAI was organized in 1974 under the Alaska Native Claims Settlement Act. Many of our shareholders are from the SE Alaska region and of Tlingit descent. One of our corporate values is to build sustainable, financially successful businesses in the Sitka community. As such, SAI is dedicated to promoting positive impacts to the City and Borough of Sitka (CBS) region and its residents.

Adventure Sitka LLC is owned and operated by Chris McGraw and Dennis McDonnell. Chris and Dennis are experienced, successful professionals in the cruise industry. Both are part of long-time Sitka and SE Alaska based families dedicated to sharing Sitka's beautiful and adventure-filled community with others. Together, SAI and Adventure Sitka are united in their dedication to the Sitka community. We share a common devotion to promoting its people and cultural heritage, and enhancing the overall economic benefit that tourism brings to Sitka.

The CBS has a comprehensive evaluation of the property in the 2020 NNM/GC Master Plan. The master plan concludes that there are a limited number of feasible uses of the parcel. Of the two recommended uses, well over 51% of survey respondents were in favor of a visitor-oriented use.

SAI will attain the ground lease from CBS and develop the Harbor Point site. SAI will then rent the infrastructure to Adventure Sitka, who will operate the tour offerings. We have the financial resources and leadership know-how to successfully implement this project which is rooted in the culture and people of Sitka, past and present. In this proposal, you will learn more about our Harbor Point Recreation Park. We are excited to present this proposal featuring cultural, recreational, adventure, and environment-friendly activities for Sitka visitors and residents.

We are an experienced team that will thoughtfully develop the Harbor Point tract for this innovative tourist attraction. Dedicated to providing an environmentally sensitive development, this team can create place for those seeking to interact with the unparalleled Southeast Alaska landscapes and learn about the rich culture of Sitka and our Tlingit people. Our goal is to create a destination that serves both tourists and residents alike, contributing financially to CBS and the greater community of Sitka.

We are the authorized representatives of Shee Atiká Inc and Adventure Sitka LLC respectively. Please feel free to contact us with any questions or comments regarding this proposal.

Thank you for your time,



Karl Potts, CEO  
Shee Atiká, Inc.



Chris McGraw  
Adventure Sitka LLC





# I. STATEMENT OF QUALIFICATIONS

## Shee Atiká Inc. - Developer

Shee Atiká, Incorporated (SAI) is an urban corporation organized pursuant to the Alaska Native Claims Settlement Act (ANCSA), as amended. Most of our shareholders are of Tlingit descent. Our shareholder ancestry positions SAI to be a solid resource for the cultural and interpretive components of tourism developments.

SAI will be the Prime Developer for Harbor Point Recreation Park, working together with Adventure Sitka, LLC. SAI will attain the ground lease from CBS and develop the Harbor Point site. SAI will then rent the infrastructure to Adventure Sitka, who will operate the tour offerings.

SAI has extensive developer experience with commercial real estate serving as a landlord, tenant, and property manager for multiple properties in Alaska and Colorado. Tourism property development is a strategic competency for SAI.

SAI currently owns over 3,000 acres of property around Katlian Bay near Sitka, and additional commercial development properties on Alice and Charcoal Islands adjacent to the Sitka Airport.

SAI has also owned and operated local hotel businesses involved in tourism, owning first the Shee Atiká "Westmark" Lodge and then the Totem Square Inn. Both facilities had more than 65 rooms and associated retail space leased to other businesses. A component of our property management has been to manage all aspects of tenant improvement projects and property upgrades.

SAI and its affiliated companies currently own and operate several real estate-oriented companies in the Sitka area. These holdings include:

- William Paul Subdivision, currently being developed for residential / commercial purposes
- The AT&T Cell phone tower facility
- The Sealing Cove Business Center, which houses 5 tenants and is over 16,000 sq.ft.
- The Dr. Walter Soboleff Subdivision, currently being developed for residential housing
- Lincoln Street Building at 315 Lincoln Street in Sitka, which houses 3-4 tenant and is almost 14,000 sq.ft.
- The Academy Park Loop "MITRE" Building in Colorado Springs, Colorado which is approximately 50,000 sq.ft.

SAI also owns and operates a number of subsidiaries in support of U.S. Government activities and commercial endeavors on contracts valued at \$50 million, including in the areas of IT/Cybersecurity, Physical Science and Research Support Services, Marine / Technical Services and Healthcare Management IT. Shee Atiká businesses have performed almost \$1 billion in contract revenue over the course of the past 20 years.

SAI owns and operates Balanced Accounting Solutions which was started several years ago to service our growing accounting / HR requirements for federal client businesses.



**SHEE ATIKÁ**  
Incorporated





## Adventure Sitka LLC - Operator

Adventure Sitka, LLC was formed in 2019, after three years of planning between Halibut Point Marine Services, (Chris and Chuck McGraw) and Alaska Coach Tours (ACT), (Dennis McDonnell). The Company will develop and operate the tour offerings conceived during their early planning years. Adventure Sitka is 50% owned by HPMS and 50% by Latitude49 (which is made up of the owners from ACT). The partnership leverages their combined strengths as dock, and tour operators, forming a cohesive company that provides recreational tourism in Sitka.

Adventure Sitka will be the Operator for Harbor Point Recreation Park, and will work seamlessly in conjunction with Shee Atiká on the design, development and construction of the project.

Adventure Sitka is expanding their shore excursion program offerings for cruise ship visitors by acquiring additional businesses. Sitka Sound Ocean Adventures (SSOA) (a long-time adventure kayak company based in Sitka) was acquired last year to fulfill the first development in the Siginaka Islands located at short boat ride from the dock. SSOA's existing business remains active and is complimentary to the newly developed kayak programs.

## Sitka Cruise Ship History

On September 18, 2012, the first cruise ship, Celebrity Century, docked at the Halibut Point Marine facility in Sitka. ACT ferried a fleet of motor coaches from Juneau to Sitka to support the efficient shuttle of cruise passengers. The call was such a success that it cemented a long-term relationship between HPMS and ACT.

In 2013, ACT expanded their motor coach tour operations to Sitka in an agreement with HPMS. HPMS owns the coaches and ACT operates them and also hosts tours from the dock facility to generate incremental revenue. Since then, the business relationship has expanded from a single port call

to over 150,000 guests per year calling at the dock. As the calls to the dock in Sitka increased, both companies recognized the need for additional shore excursions offerings to boost port revenue and provide more opportunities for passengers.

Since 2012, and the construction of the cruise ship dock facility, cruise lines have had more incentive to call on Sitka. Initially there were limited attractions such as the Alaska Raptor Center, Sitka National Park and Fortress of the Bear. Sitka lacked a broad port of call tour offering. Adventure Sitka is a response to that need.

The recent construction of additional shelters and infrastructure to improve the visitor experience at the terminal are a significant investment at the cruise terminal. This investment demonstrates a confidence in the growth of the industry and the draw of Sitka for cruise lines.



*New shelters under construction*

## McG Construction

McG Construction, Inc. is a Sitka-based general contractor that has been in business since 1979. The company has worked in Sitka and throughout Alaska on commercial, residential, and industrial construction projects. The company has completed over \$700 million worth of construction in the past 40 years.





## 2. QUALIFICATIONS of TEAM MEMBERS

### **Project Manager & Superintendent:**

Chuck McGraw, McG Construction

Chuck McGraw's experience in the construction industry has spanned over 30 years. Chuck began working in residential construction in his teens with his family members, who were all lifelong carpenters. Chuck continued in residential construction until 1978 when he formed McGraw's Custom Construction, Inc. and began to work in the commercial and industrial construction sector. Chuck has personally managed over \$350 million worth of construction. He has worked on concrete tilt-up structures, large poured in place concrete water reservoir, numerous water and wastewater treatment facilities, large steel and concrete structures, and large wood frame structures. For the first 17 years Chuck performed all office administration, scheduling, subcontracting, estimating, and procurement functions for McG, leading him to become proficient in construction management. He has managed all sizes and types of construction projects from small \$100,000 residential projects to \$25 million dollar commercial and industrial projects.

### **Civil Engineer:** Big City Engineers, Inc.

Melissa Branch, owner and operator of Big City Engineers, attended the University of Alaska Anchorage earning a Bachelor of Science in Civil Engineering. She has 16 years of experience as a civil engineer in Alaska working on commercial, municipal, and military projects. Her work includes site grading and drainage, water and wastewater systems, and roadway design.

### **Surveyor:** R&M Engineering Ketchikan, Inc.

R&M Engineering offers a broad spectrum of engineering and surveying services throughout Southeast Alaska. R&M's surveying experience and capabilities include residential, commercial and industrial subdivisions of all sizes, topographic surveys for site developments, building, utility and road design projects, as-built surveys for projects of all sizes, and quantities surveys for developments, stockpiles, landfills and containment areas. R&M employs two registered engineers, two registered surveyors, four field surveyors, and three engineering technicians.

### **Aerial Park Structure Company:** Synergo

Since 1994, Synergo has been providing experiential outdoor adventure experiences in the Pacific Northwest. Co-owners Erik and Jennifer Marter have grown the organization over the past 20 years into an internationally-recognized company specializing in the high-quality design and installation of challenge courses, zip line tours and aerial adventure parks. Synergo continues to deliver numerous transformational programs to youth and adults through their experiential education programs. Synergo's Training Department caters to the specialized needs of hundreds of clients a year through their rigorous and relevant training curriculum. Their Inspection Department provides qualified course inspections using leading edge tools and technologies nationwide. Synergo is an accredited full-service organization and a Professional Vendor Member of the Association for Challenge Course Technology (ACCT), the nationally recognized standards-setting organization for the challenge course industry.





### 3. LIST OF PROJECT EXPERIENCE

The following projects were completed by McG Construction, showing a wide array of construction experience in Southeast Alaska and many projects geared toward cultural facilities, as well as the tourism industry.

***Halibut Point Cruise Terminal Expansion* 2021**

3 Million

***Siginaka Kayak Pavilion* 2020**

0.15 Million

***Private Residence* 2017**

2.5 Million

***Harrigan Centennial Hall Renewal* 2017**

12.1 Million

***Petersburg Municipal Building Reno* 2016**

6 Million

***Juneau Airport Renovation* 2011**

10.1 Million

***Juneau Aquatic Center* 2011**

14.4 Million

***Indian River Road Improvements* 2009**

2.5 Million

***Kake SEARHC Clinic* 2009**

4.2 Million

***Annette Island Health Center* 2006**

11.3 Million

***Sitka Fire Hall* 2003**

3.4 Million

***Blatchley Middle School Renovations* 2001**

0.5 Million

***Sitka High School Renovations* 2000**

9.2 Million

***Ketchikan Tribal Health Clinic* 2000**

5.6 Million

***Mendenhall Glacier Visitor Center Reno* 1999**

4.7 Million

***Juneau DZ Middle School* 1994**



*Halibut Point Cruise Terminal*



*Harrigan Centennial Hall*



*Siginaka Kayak Pavilion*



*Petersburg Municipal Bldg*



*Annette Island Health Center*

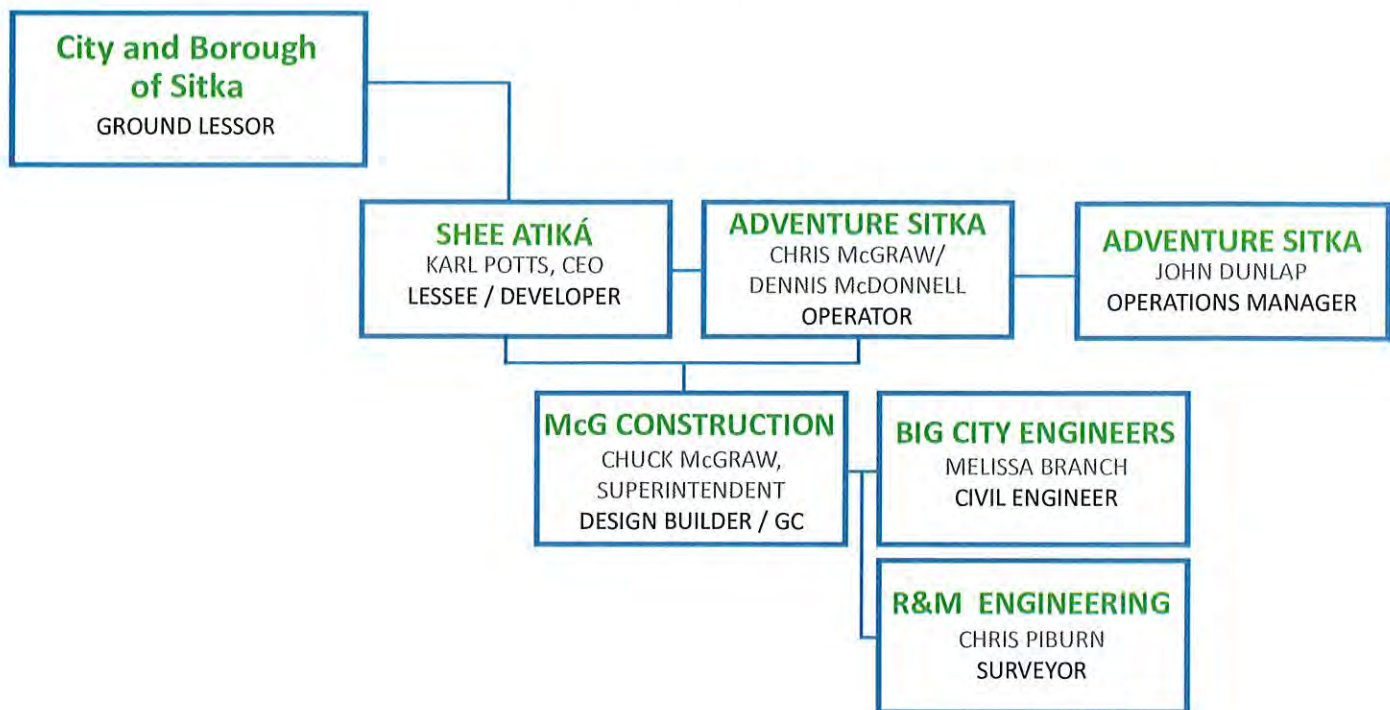


City & Borough of Sitka

RFP Response \_4951 HPR Development Proposal



## 4. ORGANIZATIONAL CHART



## 5. STATEMENT OF FIRM'S EXPERIENCE

Adventure Sitka is lead by Chris McGraw and Dennis McDonnell in executive management roles, and with John Dunlap serving as the General Manager of operations.

Since Adventure Sitka is a new entity, the experience of the individuals at it's helm will be it's success. The timeline of Adventure Sitka has been outlined in Section 2.

Chris McGraw attended the University of Alaska Southeast and earned a bachelor's degree in Business Administration. Chris attended graduate school for construction management and began his professional career as a project manager and estimator for his family's construction company.

Chris spent 15 years in construction project management estimating and managing large commercial

and marine construction projects including performing all design oversight, permitting, and construction management of the Halibut Point cruise terminal facility. In 2015, Chris transitioned from his primary role as a construction project manager to the General Manager of Halibut Point Marine Services where he was responsible for the daily management and operation of the Halibut Point cruise terminal. This role included all marketing, budgeting, financial accounting, ship scheduling, long-shore operations, coordination of tour vendors, and property management functions associated with onsite retail and food and beverage tenants.

Chris's vast local knowledge of the recreational opportunities in Sitka along with his experience in both the construction sector and cruise ship industry in Sitka, provides Adventure Sitka with the knowledge and capacity for applicable tour development as well as infrastructure needs assessment for growing its busi-



ness in Sitka. Having worked on numerous stages of the cruise ship dock development, Chris is uniquely versed in the challenges of project completion in Southeast Alaska.

Chris is a lifelong Alaskan, born and raised in Sitka where he has been active on the ocean and in the mountains around Sitka his entire life.

Dennis McDonnell has lived in Alaska for over 30-years spending all of it working in the Alaska Visitor Industry. While working in the visitor industry, Dennis attended the University of Alaska Anchorage earning an Associate of Applied Science in Small Business Management.

Dennis spent 10 years working for Princess Tours and held positions including motor-coach maintenance foreman, port operations manager, and Division Manager. He left to oversee the flight seeing division of a large helicopter company in Alaska. He went on to start Alaska Coach Tours where he now serves as President and majority owner.

Dennis's background and education has focused on every aspect of successfully operating a business in the visitor industry. He has served on multiple tourism Boards and was Chair of the Alaska Tourism Industry Association for 2 years.

Dennis is also an outdoor enthusiast spending time mountain biking, kayaking, and paddle boarding.

John Dunlap is the General Manager of Adventure Sitka. John has 30 years of experience working at Allen Marine Tours and is responsible for developing many of the whale watching tours that are sold on-board ships today.

John left his job at Allen Marine to focus on the family kayak business which was acquired by Adventure Sitka. John has his captain's license and will be leading our overall operations at Adventure Sitka. John's focus has been in operations and providing the logistics for the new tour developments. Significant time has been invested in this critical part to ensure accurate and safe programs. John works under Chris's leadership.

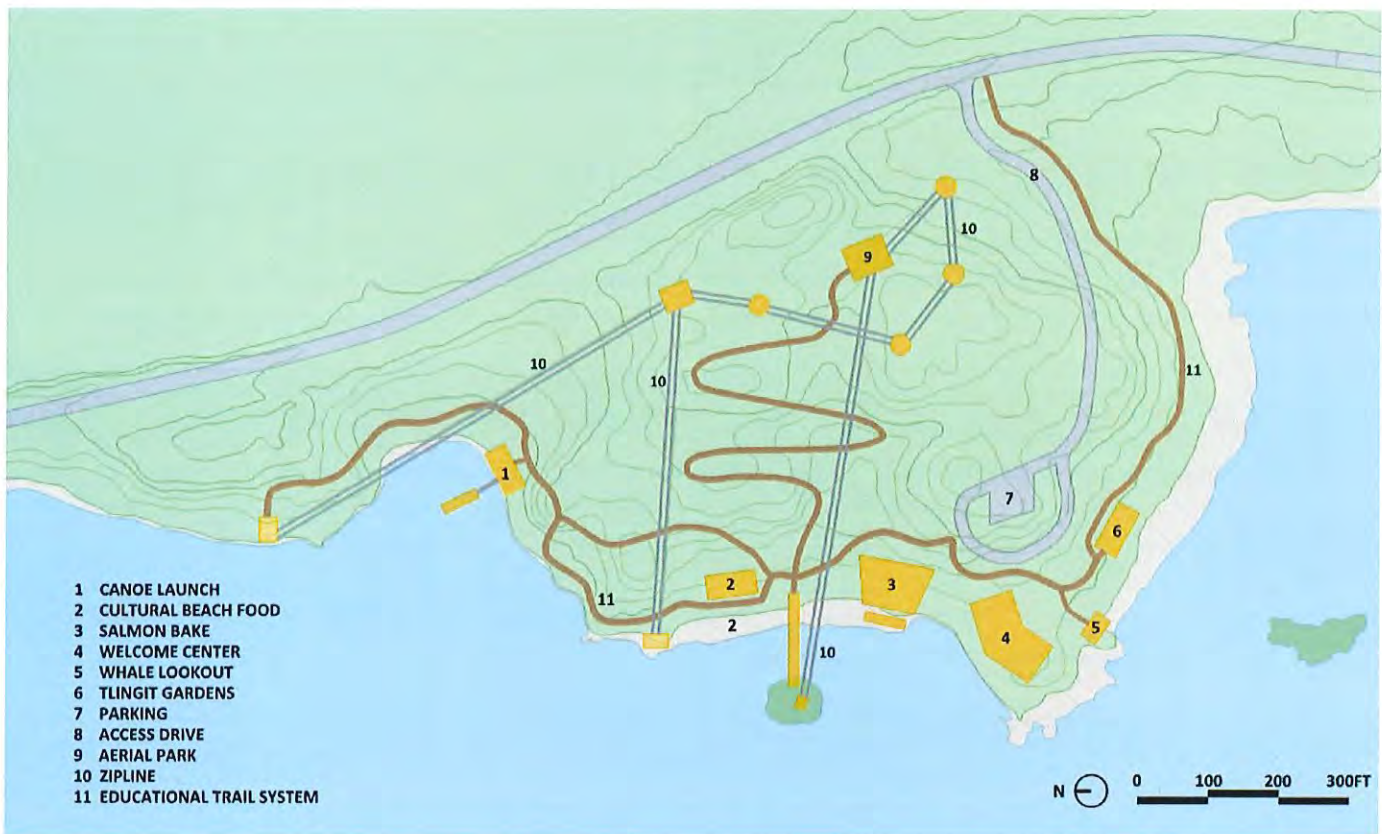
### **Value of Adventure Sitka**

Adventure Sitka will have distinct product lines that have no competition and will have direct access from the dock. The entity will control all sales outlets at the pier and will have the exclusive ability to distribute tour capacity on the products owned by the entity.





## 6. SITE PLAN



## 7. PROPOSED ROADS, UTILITIES, & DRAINAGE IMPROVEMENTS

Utilities for the recreational development will be limited to electrical service, which would be run underground from Halibut Point Road to the Welcome Center (shown as item 4 on the site plan above). Electrical distribution on the site will be limited and run only to the Welcome Center, the Salmon Bake Pavilion and to the Gardens Pavilion for lighting and limited power.

No sewer or water utilities are anticipated to be run to the site. The plan for restroom facilities will include vault toilets that will be served by pump truck. Water for washing hands and utensils at the salmon bake will be provided using a tank and propane fired on demand water heater.

The roadway and trails will be constructed by removing trees, stumps, and overburden from the road or trail. Geotextile fabric will be laid down as a base and then shot rock backfill will be utilized to bring the trails and roadways up to sub-base level. A 6" D-I base course will be placed on top of the roadway and trails. The roadway will have drainage ditches on each side and culverts placed at all natural drainage crossings at both the driveway and trails.

Tree removal will be limited to conserve the forest.

The main trail along the perimeter of the site, the visitor areas, and the toilets will meet ADA standards for accessibility.





## 8. CONCEPT NARRATIVE of DEVELOPMENT PLAN

Should our team be selected, Shee Atiká and Adventure Sitka intend to work with CBS to develop a recreational and cultural tourism destination at Harbor Point. The project will maximize the potential of the wooded waterfront parcel and meet Sitka's desire for expanding tourism while maintaining the natural environment.

Sitka is largely defined by its extraordinary scenic beauty and cultural heritage, which continuously provide vast opportunities for tourism. Over the last two decades, there has been a marked generational shift towards gathering memories instead of possessions. Likewise, as our world becomes increasingly sterilized and globalized, people yearn for authentic experiences. Travelers of all ages are in search of immersive, multi-faceted, active "educational recreation" opportunities. Our proposed development will focus on providing an experience to visiting cruise ship and independent travelers. The site is currently enveloped with old growth Sitka Spruce and Western Hemlock trees. Structures and trails will be developed that take advantage of the large trees that shield the adjacent cruise port and allow guests to fully experience the ocean, beach, and forest.

Developing Harbor Point as a recreational site that incorporates interpretive trails, water-based activities, as well as cultural interpretive areas, would be the first of its kind on Baranof Island. With a development such as this, the port of call opportunities for cruise ship passengers would be expanded to include an active, all ages, family-oriented experience. It would provide travelers a window into the rich Alaska Native history of Sitka, coupled with a multiple avenues to engage with the landscape.

Harbor Point is conveniently located just a ¼ mile, or five minute walk from the existing Halibut Point cruise ship terminal, positioning the site as a prime location for introducing thousands of summertime cruise visitors to the pristine environments of Sitka.

Approximately 82% of Sitka visitors arrive by cruise each year. Given the close proximity to the existing cruise ship terminal, high capacity vehicle passenger trams would be utilized to transport guests from Halibut Point to the site. This allows for large volumes of passenger to access the site and experience the shore excursion products with the least amount of impact to Harbor Point Road, and with the goal of moving as many passengers back and forth between the terminal, Harbor Point, and downtown as efficiently as possible.

Independent travelers already in Sitka would have easy access via shuttle from downtown to the site and its wide range of outdoor recreation and cultural activities. The topography of the Harbor Point parcel permits for recreational tourism activities to be constructed with minimal site development allowing the site to maintain its secluded natural atmosphere.

### ***The shore excursions to be developed and offered at Harbor Point are:***

#### **• Sitka Cultural Experience**

Harbor Point provides an untouched old growth timber and native beach setting in a close proximity to the cruise ship port. This allows for easy access for guests, while being able to offer a unique authentic wilderness atmosphere.

#### **• Subsistence Lifeway**

The focus of the tour product would be to introduce guest to the Subsistence Lifeway of the Tlingit people. Five individual experiences would be developed that would provide a well-rounded experience and education of the Tlingit people's traditional subsistence life. These would include the ocean canoe, beach food gathering, salmon preparation and cooking, potato gardening and berry gathering. Timber-frame structures would be constructed at each of these experiences to provide shelter to the guests and a setting for educational demonstrations. A large accessible trail network would be constructed connecting the various experiences.





### • Beach Food

The Tlingit gathered various sea creatures and other sea plants on the beach and they were normally cooked over an open fire or boiled. Guests would be guided through and exploration the tidal zone, learning to identify the various types of species and traditional foods that the Tlingit gathered from the beaches.

### • Salmon Bake

Guests would be seated in a large covered pavilion where they would be introduced to the methods of salmon harvest and would watch a demonstration of a traditional Tlingit salmon preparation and cooking. Guests would then get to enjoy a sampling of salmon.

### • Garden and Berry Gathering

Guests would learn about the various types of berries that the Tlingit people gathered as well as other gardening techniques and crops, such as the Tlingit potatoes, that have grown in Tlingit gardens for generations.

### • Ocean Canoe

Tlingit people depended upon the canoe as the sole means to access the bounty of Southeast Alaska. They would paddle in canoes to summer fishing camps, and return home with their canoes full of salmon, halibut and deer to store for the winter. Guests would have the opportunity to learn about the design and construction of the canoes, with further opportunities to launch and paddle should they choose.

### • Aerial Adventure Park

Born from the French Challenge Course world in the early 1900's, aerial adventure parks combine the physicality and self-discovery of the traditional ropes course with a freedom of movement and an exploratory feel, aerial adventure parks have bridged the gap between purely commercial endeavors and the outcome-based world of experiential learning.

## Supports the Sitka 2030 Comp Plan

Recreational tourism at Harbor Point is consistent with the Comprehensive Plan:

- Supports growth and diversification of cruise related and cultural tourism
- Maintains a healthy natural environment
- Expands heritage and cultural tourism
- Supports the link between recreation, tourism and a strong local economy

## Revenue to Small Businesses in Sitka from Increased Tourist Traffic

A private sector development at Harbor Point can help offset the 2020 revenue losses for businesses located in the core downtown district and elsewhere in Sitka for many years to come.

A dynamic educational and recreation development will boost retail, and leisure and hospitality sectors resulting in job opportunities, which are the 4th and 5th highest ranking opportunity/sectors.





With the continued growth of the cruise industry over the next decade, an efficient balance of passenger dispersal is essential. 95% of passengers calling in Sitka travel into town, and as more passengers dock in Sitka, the number of passengers going into town is going to increase, even with additional offerings. With this development, the goal is to expand and increase the tour offerings available in Sitka. With two ships at the terminal, the goal of the operators of this development is to disperse visitors to different areas of Sitka, thereby ensuring that not one area is overwhelmed. Visitors' enjoyment of Sitka is paramount, which would be undermined in a crowded situation. Thus the goal is to work with downtown partners, Fortress of the Bear, and the Raptor Center to ensure a viable visitor experience is coordinated by shuttling passengers between locations.

### Unique to Sitka

Currently there are no excursions that compare to the uniqueness of an aerial adventure park in Sitka. With Sitka's rising number of cruise ship passengers it is likely that this excursion would be popular among many of the lines that call in Sitka. In addition, Sitka has a significant number of independent travelers each summer. The park would be marketed to the independent travelers in addition to cruise ship passengers. The course would feature a large lookout tower that would provide views of the ships and surrounding area and be the centerpiece of the ropes and zip line courses.

Importantly, Harbor Point Recreation Park amenities will be available for rental to local Sitka organizations, when safe and reasonable, during off-season periods.

### Operations Plan

Adventure Sitka has an excellent reputation for Customer Satisfaction with its customers throughout Alaska and Southeast. They will operate Harbor Point Recreation Park with the same focus on unparalleled Customer Satisfaction. A thorough Op-



*Tlingit potatoes*



erations Plan involves a commitment to safety, for both customers and employees. Adventure Sitka's managers are thoroughly trained in municipal, state and federal regulations pertaining to cruise and passenger activities such as ours. Each year, prior to season opening, employees will go through rigorous training updates. Their safety protocols and equipment are state of the art. Adventure Sitka's repair and maintenance programs are routine and part of the company DNA.





## 9. SOURCES of FUNDING & DEVELOPMENT TIMETABLE

Shee Atiká will privately fund the development, thus eliminating the need for timeline contingencies for funding from public agencies.

If awarded, Shee Atiká and Adventure Sitka are ready to start the project planning and permitting immediately. The team is 100% committed to completing the project for the 2022 summer sailing season.

Due to the relationship between the cruise ship docking in a port of call and the availability of attractive tour offerings, the completion of the project in 2022 will be imperative to ensure the satisfaction of the cruise lines and visitors alike.

### Development Timing

The draft cruise schedule for 2022 is currently showing total anticipated cruise ship passengers calling in Sitka to be close to 400,000. This significant number of passengers will create a healthy demand for shore excursions. The Harbor Point development would be completed to take advantage of this large increase in cruise deployment.

Assuming that our proposal is approved in the first quarter of 2021. We will begin design development for the project immediately. This process would take three months at which time any required permits would be applied for. In addition, during the permitting process, material procurement for any long lead materials would occur. It is anticipated

that permitting would take approximately an additional 3 months. Construction would begin in late Summer of 2021 and continue during the winter with completion in early 2022.

A zoning change will be required. If we are awarded the lease we will submit a rezone application to change the property from R1 to Commercial 2 or Recreational concurrently with the permitting timeline identified above. The zoning designation change will be discussed thoroughly with the planning department and the new designation will be decided based on the planning department's recommendation and conformance with the intent of the 2030 Comprehensive Plan.



*Projections indicate that the number of cruise ship passengers disembarking in Sitka will increase by 52% over the next decade, if the tour offerings are in place to support the visitor demand.*



# 10. ITEMIZATION OF REVENUES to CBS

|                                     | Year | 2022              | 2023              | 2024              | 2025              | 2026              | 2027              | 2028              | 2029              | 2030              | 2031              | 10 Year<br>Total    | Years 2032-<br>2041 | 20 Year<br>Total    |
|-------------------------------------|------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Cultural Experience</b>          |      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                     |                     |                     |
| Shore Ex Customers                  |      | 27,029            | 26,883            | 26,883            | 28,443            | 31,472            | 35,779            | 35,779            | 41,108            | 41,108            | 41,108            | 335,593             | 411,080             | 746,673             |
| Revenue to CBS (fee per person)     | \$ 4 | \$ 108,118        | \$ 134,417        | \$ 134,417        | \$ 142,213        | \$ 157,360        | \$ 178,895        | \$ 178,895        | \$ 205,540        | \$ 205,540        | \$ 205,540        | \$ 1,650,936        | \$ 1,808,752        | \$ 3,459,688        |
| <b>Aerial Adventure Park</b>        |      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                     |                     |                     |
| Shore Ex Customers                  |      | 7,776             | 7,734             | 7,734             | 8,182             | 9,054             | 10,293            | 10,293            | 11,826            | 11,826            | 11,826            | 96,540              | 118,260             | 214,800             |
| Revenue to CBS (fee per person)     | \$ 4 | \$ 31,102         | \$ 38,668         | \$ 38,668         | \$ 40,911         | \$ 45,268         | \$ 51,463         | \$ 51,463         | \$ 59,128         | \$ 59,128         | \$ 59,128         | \$ 474,927          | \$ 520,344          | \$ 995,271          |
| <b>Total Revenue Sharing to CBS</b> |      | <b>\$ 139,220</b> | <b>\$ 173,085</b> | <b>\$ 173,085</b> | <b>\$ 183,123</b> | <b>\$ 202,628</b> | <b>\$ 230,358</b> | <b>\$ 230,358</b> | <b>\$ 264,668</b> | <b>\$ 264,668</b> | <b>\$ 264,668</b> | <b>\$ 2,125,863</b> | <b>\$ 2,329,096</b> | <b>\$ 4,454,959</b> |
| Base Lease                          |      | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 500,000          | \$ 500,000          | \$ 1,000,000        |
| <b>Total Annual Revenue to CBS</b>  |      | <b>\$ 189,220</b> | <b>\$ 223,085</b> | <b>\$ 223,085</b> | <b>\$ 233,123</b> | <b>\$ 252,628</b> | <b>\$ 280,358</b> | <b>\$ 280,358</b> | <b>\$ 314,668</b> | <b>\$ 314,668</b> | <b>\$ 314,668</b> | <b>\$ 2,625,863</b> | <b>\$ 2,829,096</b> | <b>\$ 5,454,959</b> |





## II. PROPOSED LENGTH OF LEASE

Shee Atiká's ground lease proposal is comprised of two components:

1) Proposed Base Annual Lease: \$50,000 for the entirety of the Subject 17 acre Parcel, Lot 1 USS 3670

2) A Revenue Share equal to \$4.00 (four dollars) per customer for each Shore Excursion product (Cultural, Aerial Park and /or any additional paid program feature added during lease term). The Revenue Share will be paid to CBS at end of each Cruise Ship Season beginning in 2022.

### Lease Term

Shee Atiká proposes the initial ground lease term to be 20 years with two 10 year options for renewal. Shee Atiká will be making a capital investment of over \$3,000,000 to develop the property. In addition, there will be annual repair and maintenance expenses incurred on the infrastructure. In order to break-even and recover our capital and R&M expenditures, Shee Atiká will require a minimum of 20 years commitment to utilize the CBS parcel.

## Ia. DEVELOPMENT DOLLARS INVESTED by PROPOSER

| Rough Order of Magnitude Development Capital Investment |                     |
|---|---------------------|
| Item  | Investment          |
| Civil and Infrastructure                                | \$ 735,000          |
| Program Features  | \$ 2,505,000        |
| <b>Total</b>  | <b>\$ 3,240,000</b> |
| Estimated Annual Operating Business Capital Investment  |                     |
| Item  | Investment          |
| Training  | \$ 40,000           |
| Marketing   | \$ 25,000           |
| Equipment / Supplies                                    | \$ 100,000          |
| Vehicles / Maintenance                                  | \$ 125,000          |
| Cultural Research                                       | \$ 50,000           |
| Employee Housing  | \$ 700,000          |
| <b>Total</b>  | <b>\$ 1,040,000</b> |



## 2a. EMPLOYMENT IMPACT

The development of Harbor Point will create approximately three full-time management jobs ranging in the \$45-75K annual range, and 25 seasonal positions ranging in the \$13-25 per hour range.

During construction, between 5 and 10 part-time and full-time jobs will be created. At full operations, the expected average annual payroll will be between \$500,000 and \$700,000.

These positions will include; walking guides, adventure guides for the aerial park and zip-line, cultural center representatives, food cooks, greeters, and

local entertainment talent. The seasonal positions will directly benefit the community by providing jobs for local college students who return home and work for the summer, rather than remaining out of state. Individuals working in winter seasonal positions, such as the school system, would also have an opportunity to supplement their income.

Adventure Sitka, as operator and employer, will provide the training necessary for all employees at Harbor Point Adventure Park. The skills these employees gain will contribute to the professional development opportunities within the community over the long term.

## 3a. LONG-TERM, RECREATIONAL BENEFITS to the COMMUNITY

Shee Atiká and Adventure Sitka's proposed plan to develop the property includes year-round activities catering to independent travelers and year-round Sitka residents.

The development of a recreational tourism site in Sitka would enhance the quality of life for many Sitka residents. Access to aspects of the development, would be open year round, and with the success of the initial recreational development there would be long-term potential to tie into the Cross Trail for local users, as well as open up the possibility of developing mountain and down-hill biking courses in the future. The development would provide venues for community events in the off-season and during days and hours when tours are not being held.

The long-term vision for the development includes engagement with organizations who could bring a conservation education aspect to the interpretive offerings. Tourism data shows that interest in marine mega-fauna continues to grow and the potential value of that interest to the Southeast Alaska tourism industry is in the millions annually.

The topography of the Harbor Point parcel allows for the access trails and activity areas to be constructed with minimal site development. The prime goal of the development is to allow, to the greatest extent possible, the site to retain its secluded and unspoiled natural atmosphere for all to enjoy.





## 4a ESTIMATE of LONG-TERM, RECURRING REVENUES & SALE / LEASE REVENUES to CBS

| Long Term Recurring Revenue | Basis Value  | Percentage | Average Annual    |                     |                     |
|-----------------------------|--------------|------------|-------------------|---------------------|---------------------|
|                             |              |            | Total             | 10 Year Total       | 20 Year Total       |
| Sales Tax From Tour Sales   | \$ 1,448,000 | 6.0%       | \$ 86,880         | \$ 868,800          | \$ 1,737,600        |
| Property Tax on Structures  | \$ 1,015,000 | 0.6%       | \$ 6,090          | \$ 60,900           | \$ 121,800          |
| Revenue Sharing             |              |            | \$ 212,586        | \$ 2,125,863        | \$ 4,454,959        |
| <b>Total</b>                |              |            | <b>\$ 305,556</b> | <b>\$ 3,055,563</b> | <b>\$ 6,314,359</b> |

|   |                   |                     |                     |
|---|-------------------|---------------------|---------------------|
| Annual Lease Fee  | \$ 50,000         | \$ 500,000          | \$ 1,000,000        |
| <b>Total Potential CBS Revenue<br/>from all Sources</b> | <b>\$ 661,113</b> | <b>\$ 3,555,563</b> | <b>\$ 7,314,359</b> |







# City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

*Coast Guard City, USA*

March 5, 2021

**VIA CERTIFIED MAIL/EMAIL**  
**karl@sheeatika.com**

Mr. Karl Potts  
President and CEO  
Shee Atika, Inc.  
315 Lincoln Street # 300  
Sitka, AK 99835

Re: Response to Request for Proposals: 4951 Halibut Point Road

Dear Mr. Potts,

The City and Borough of Sitka (CBS) would like to thank you and your partners for submitting a response to the Request for Proposals (RFP) for Lease/Sale for Development of a Portion of Lot 1, USS 3670, 4951 Halibut Point Road, Sitka, Alaska. Our internal review team has reviewed your response but felt unanimously that there were a few areas of clarification needed before a comprehensive evaluation can take place. Please find the areas requiring further explanation or detail below:

## **1. Site Plan**

- a. The site plan provided in your response lacked the details requested in the RFP, particularly the approximate dimensions of buildings and improvements. It would be helpful for CBS to have a sense of the structure types proposed, particularly for the larger Salmon Bake and Welcome Center buildings. Please submit a site plan that provides these details.
- b. More specification on the parking area, including number of parking spots, is needed.
- c. CBS also wanted to note (as was described in Section A of the RFP) that the tidelands identified for use in your site plan, including the small offshore island for the Zipline use, are State of Alaska tidelands. Shee Atika and its partners will need to approach the State of Alaska to secure necessary approvals for use of these tidelands were the proposal to be accepted.

## **2. Utilities**

- a. CBS will require the installation of permanent sewer services for development of this parcel per SGC 15.04.030 and cannot accept use of vault toilets for this site. A modified proposal with sewer infrastructure will be needed for CBS to evaluate the response.

## **3. Operating Plan**

- a. Details on operating plan were not provided in the RFP response. In particular, CBS would like site control and operating hours to be addressed. Additionally, CBS would like more detail on the "high capacity vehicle passenger trams" to be utilized for transportation to the site from the cruise ship dock.

## **4. Financial Information**

- a. In Section 10, Itemization of Revenues to CBS, we found an inconsistency in the data and could not replicate the total revenues based on the customer numbers and per person fee provided. Based on the provided assumptions, CBS found that total revenue sharing to CBS was overstated by approximately 25%. Please resubmit this section with assumptions and totals that are replicable.
- b. Section 4a, Estimate of Long-Term, Recurring Revenues & Sale/Lease Revenues to CBS, had similar data inconsistencies; the revenue sharing figures from Section 10 were used in the Section 4a analysis (which requires clarification per the above note). It also appears that in the Average Annual Total column, the Long-Term Recurring Revenue was doubled in arriving at the bottom line "Total Potential CBS Revenue from all Sources". Please resubmit this section with assumptions and totals that are replicable.

#### **5. Public Access**

- a. One of the evaluation criteria for the RFP is long-term, recreational benefits to the community. The response stated that "some aspects" of the development will be open year-round but didn't provide any specifics. Please provide more detail on the recreation benefits your proposal provides to the community.
- b. As described in Section A of the RFP, there is a public access easement along the mean high water of this property. The response did not address how development of the site will interact with, enhance, and/or manage public access rights to the tidelands. Please address how the site plan and operation plan will account for public access to tidelands.

#### **6. Local Employment**

- a. Section 2a of the response speaks to employment impacts as a result of the proposal, stating that seasonal positions directly benefit the community by providing jobs for local college students returning home for the summer and individuals working in winter seasonal positions such as the school system. However, Section 1a forecasts \$700,000 annual expense in employee housing which indicates that a significant portion of the positions will be filled by non-resident workers. Please provide anticipated resident versus non-resident employment for the development.

CBS requests that the modified submission be delivered by close of business on Monday, April 5, 2021. If Shee Atika and its partners require more time, please notify us of a more appropriate timeline. If a new timeline is not agreed upon, and a new submission is not received by April 5<sup>th</sup>, CBS will assume that SAI and its partners do not wish to modify their response and will evaluate it "as is".

Sincerely,



**John M. Leach**  
Municipal Administrator

cc: Via Email Only:  
Brian Hanson, Municipal Attorney  
Amy Ainslie, Planning Director



April 2, 2021

John M. Leach  
Municipal Administrator  
100 Lincoln St.  
Sitka, AK 99835

Re: Response to additional information requested with respect to Request for Proposals: 4951  
Halibut Point Road

Dear Mr. Leach,

Please find below additional clarification as requested to complete our RFP response:

**1. Site Plan**

- a. The site plan provided in your response lacked the details requested in the RFP, particularly the approximate dimensions of buildings and improvements. It would be helpful for CBS to have a sense of the structure types proposed, particularly for the larger Salmon Bake and Welcome Center buildings. Please submit a site plan that provides these details
  - *A Site Plan is attached. All structures will be open on at least 3 sides and will be heavy timber frame construction.*
- b. More specification on the parking area, including number of parking spots, is needed.
  - *An additional parking area near Halibut Point Road that would contain 20 spaces is being proposed. The parking area shown on the site plan would contain 10 parking spaces. The City of Sitka General code does not contain a definition for this type of development and required parking. However, for retail developments, 1 parking space is required for every 300 SF of building space. A total of 6000 SF of total building space for all the structures is estimated, which would equate to 20 parking spaces being required. 30 spaces minimum will be provided. Parking is primarily for the tour shuttles. When tours are in operation, community access to the interior lot will be not be accommodated. For potential community events in the off season, the lot adjacent to the road is being proposed. 30 spaces would exceed the City Code requirement.*
- c. CBS also wanted to note (as was described in Section A of the RFP) that the tidelands identified for use in your site plan, including the small offshore island for the Zipline use, are State of Alaska tidelands. Shee Atiká and its partners will need to

approach the State of Alaska to secure necessary approvals for use of these tidelands were the proposal to be accepted.

- *Shee Atiká and its partners acknowledge and accept that any proposed structures in, or use of, the tidelands will require approval by the State of Alaska. The Site Plan submitted is conceptual in nature. It is the goal of the developer to locate structures outside of the tidelands once the site layout is formally designed and the locations for the structures surveyed.*

## **2. Utilities**

- a. CBS will require the installation of permanent sewer services for development of this parcel per SGC 15.04.030 and cannot accept use of vault toilets for this site. A modified proposal with sewer infrastructure will be needed for CBS to evaluate the response.
  - *The response from CBS indicated that there is a sewer line that is in the tidelands south of the property. The exact location of the sewer line is not known however a location for restrooms and the sewer line connection has been indicated on the site plan. A utility easement to run the sewer line is likely required, and thus we will connect to utilities per CBS code that are within 200 feet and we assume that a utility easement will be required either through the adjacent private property or from CBS in the tidelands.*

## **3. Operating Plan**

- a. Details on operating plan were not provided in the RFP response. In particular, CBS would like site control and operating hours to be addressed. Additionally, CBS would like more detail on the “high-capacity vehicle passenger trams” to be utilized for transportation to the site from the cruise ship dock.
  - *Harbor Point will be overseen by the General Manager of Adventure Sitka. There will be 3 onsite Managers overseeing the welcome center, adventure attractions, and salmon bake. The hours of operations would generally complement the daily ship schedule. Typical port calls are between 7am and 6pm. Access to the site from the cruise pier would be provided by continuous shuttles of up to 4 buses with capacity of 48-62 passengers. There will be at least one bus that is equipped with an ADA lift for passengers with mobility restrictions.*

## **4. Financial Information**

- a. In Section 10, Itemization of Revenues to CBS, we found an inconsistency in the data and could not replicate the total revenues based on the customer numbers and per person fee provided. Based on the provided assumptions, CBS found that total revenue sharing to CBS was overstated by approximately 25%. Please resubmit this

section with assumptions and totals that are replicable.

- *See revised table attached.*
- b. Section 4a, Estimate of Long-Term, Recurring Revenues & Sale/Lease Revenues to CBS, had similar data inconsistencies; the revenue sharing figures from Section 10 were used in the Section 4a analysis (which requires clarification per the above note). It also appears that in the Average Annual Total column, the Long-Term Recurring Revenue was doubled in arriving at the bottom line "Total Potential CBS Revenue from all Sources". Please resubmit this section with assumptions and totals that are replicable.
  - *See revised table attached.*
  - *Please note that excursions sold on the ships are subject to Sitka sales tax, which is paid by local tour operators. At a recent Planning Commission meeting, there were public comments that indicate a misunderstanding that cruises take a percentage of the tour price from the operator. It would seem that non-tour businesses and community members do not understand the relationship between vendors and cruise lines. We understand that the Chamber is working hard to correct the misperception and get the facts into public domain.*

## **5. Public Access**

- a. One of the evaluation criteria for the RFP is long-term, recreational benefits to the community. The response stated that "some aspects" of the development will be open year-round but didn't provide any specifics. Please provide more detail on the recreation benefits your proposal provides to the community.
  - *Per pages 12 and 16 of the original proposal response: "Harbor Point recreation Park amenities will be available for rental to local Sitka organizations, when safe and reasonable, during off-season periods." "Access to aspects of the development would be open year-round..... The development would provide venues for community events in the off-season and during days and hours when tours are not being held."*
- b. As described in Section A of the RFP, there is a public access easement along the mean high water of this property. The response did not address how development of the site will interact with, enhance, and/or manage public access rights to the tidelands. Please address how the site plan and operation plan will account for public access to tidelands.
  - *The proposed development structures will not encroach on the public access easement. The proposed trail will likely come up alongside the easement to facilitate the occasional low tide guided educational exploration of the tidelands as an integral aspect of the cultural heritage of the Tlingit people. The proposed dock gangway will bridge across the tidelands. Public access to the tidelands will remain. The public will be encouraged to use*

*one the proposed trails to access the tidelands as opposed to the social trails that are currently used.*

## **6. Local Employment**

- a. Section 2a of the response speaks to employment impacts as a result of the proposal, stating that seasonal positions directly benefit the community by providing jobs for local college students returning home for the summer and individuals working in winter seasonal positions such as the school system. However, Section 1a forecasts \$700,000 annual expense in employee housing which indicates that a significant portion of the positions will be filled by non-resident workers. Please provide anticipated resident versus non-resident employment for the development.

- *100% local hire is the goal for Harbor Point. Based on past experience in Alaskan cruise ports, the labor demand exceeds local interest. Adventure Sitka has typically filled positions with 40% local hire then they have to recruit outside of the community for the remaining demand. The goal to attract more local hire including for the full-time positions. The housing outlined in the RFP is for the full Adventure Sitka operation which includes other tour activities outside of the Harbor Point site. It is not feasible to try to identify the portion of HP employees that will use the proposed housing at this point in time, as local hire will fluctuate year to year. Adventure Sitka will be providing employee housing for up to 18 people for their operations without the Harbor Point development, so that the local housing market is not impacted by the seasonal demand tour operators typically place on the location.*

Shee Atiká and Adventure Sitka would like to conclude by emphasizing that our proposed lease arrangement with the CBS has upside potential in that as the number of cruise passengers increase over time, the revenue sharing potential for the CBS increases as well. "The tide" of increased demand for excursion capacity will "float all boats" in the Sitka community. We intend for this project to be as beneficial for the community as we can possibly make it. Conversely, if we don't expand our offerings, we will lose port calls from ships and we thus risk losing out as a community. This is contrasted to other discussed uses of the subject property such as housing which would be a static, one-time transaction and will result in loss of public property to private ownership and risk denuding the shore-side grandeur and beauty of the area.

Sincerely,



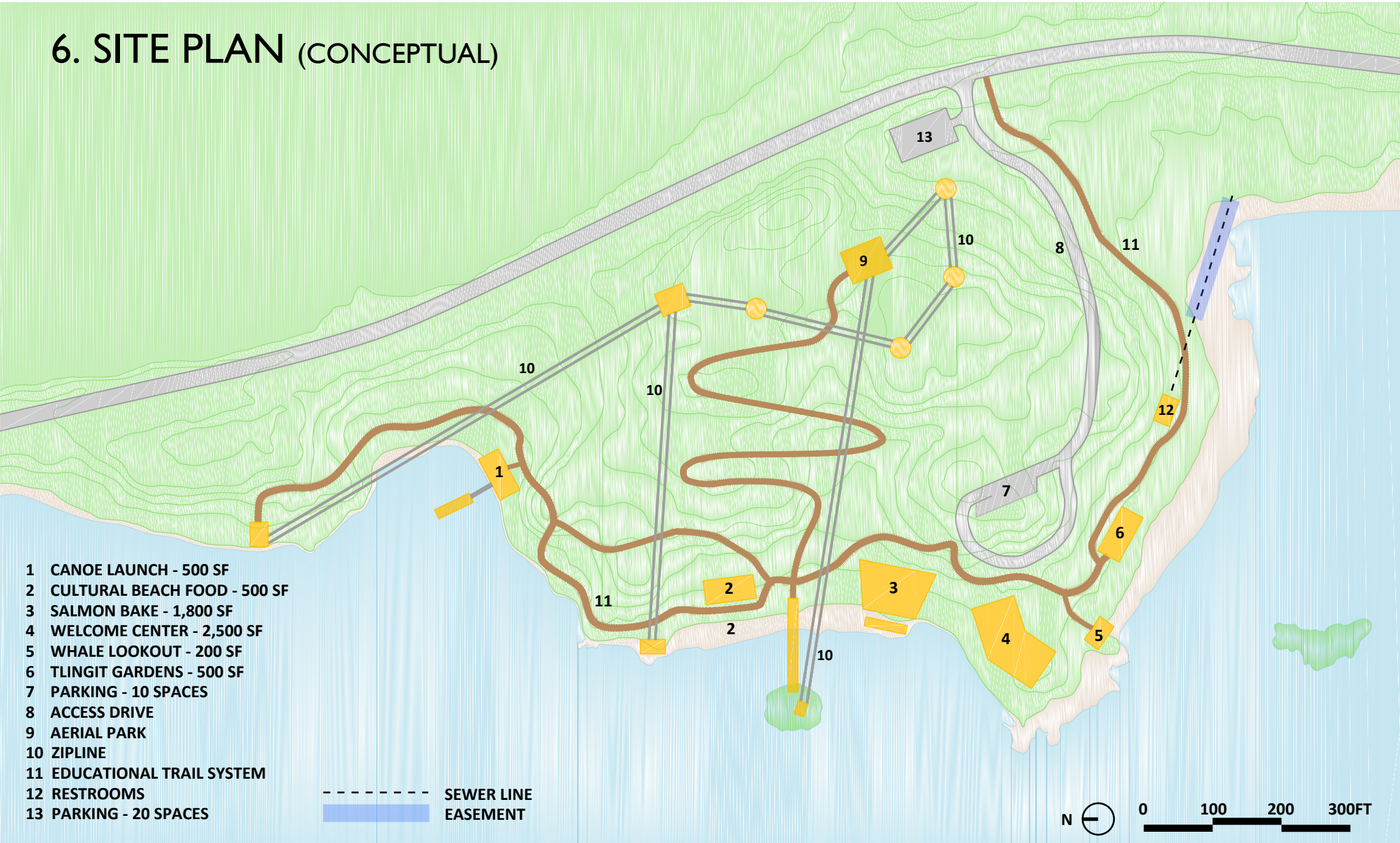
Karl Potts  
Shee Atiká CEO



## 6. SITE PLAN (CONCEPTUAL)

- 1 CANOE LAUNCH - 500 SF
- 2 CULTURAL BEACH FOOD - 500 SF
- 3 SALMON BAKE - 1,800 SF
- 4 WELCOME CENTER - 2,500 SF
- 5 WHALE LOOKOUT - 200 SF
- 6 TLINGIT GARDENS - 500 SF
- 7 PARKING - 10 SPACES
- 8 ACCESS DRIVE
- 9 AERIAL PARK
- 10 ZIPLINE
- 11 EDUCATIONAL TRAIL SYSTEM
- 12 RESTROOMS
- 13 PARKING - 20 SPACES

----- SEWER LINE  
EASEMENT





I0. ITEMIZATION OF REVENUES to CBS

|                                 | Year | 2022       | 2023       | 2024       | 2025       | 2026       | 2027       | 2028       | 2029       | 2030       | 2031       | 10 Year<br>Total | Years 2032-<br>2041*** | 20 Year<br>Total |
|---------------------------------|------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------------|------------------------|------------------|
| Anticipated Passenger Count     |      | 370266     | 368266     | 368266     | 389624     | 431124     | 490124     | 490124     | 563124     | 563124     | 563124     |                  |                        |                  |
| Cultural Experience             |      |            |            |            |            |            |            |            |            |            |            |                  |                        |                  |
| Shore Ex Customers*             |      | 27,029     | 26,883     | 26,883     | 28,443     | 31,472     | 35,779     | 35,779     | 41,108     | 41,108     | 41,108     | 335,593          | 411,081                | 746,674          |
| Revenue to CBS (fee per person) | \$ 4 | \$ 108,118 | \$ 107,534 | \$ 107,534 | \$ 113,770 | \$ 125,888 | \$ 143,116 | \$ 143,116 | \$ 164,432 | \$ 164,432 | \$ 164,432 | \$ 1,342,372     | \$ 1,808,754           | \$ 3,151,127     |
| Aerial Adventure Park           |      |            |            |            |            |            |            |            |            |            |            |                  |                        |                  |
| Shore Ex Customers**            |      | 7,776      | 7,734      | 7,734      | 8,182      | 9,054      | 10,293     | 10,293     | 11,826     | 11,826     | 11,826     | 96,540           | 118,256                | 214,797          |
| Revenue to CBS (fee per person) | \$ 4 | \$ 31,102  | \$ 38,668  | \$ 38,668  | \$ 40,911  | \$ 45,268  | \$ 51,463  | \$ 51,463  | \$ 59,128  | \$ 59,128  | \$ 59,128  | \$ 474,927       | \$ 520,327             | \$ 995,253       |
| Total Revenue Sharing to CBS    |      | \$ 139,220 | \$ 146,202 | \$ 146,202 | \$ 154,681 | \$ 171,156 | \$ 194,579 | \$ 194,579 | \$ 223,560 | \$ 223,560 | \$ 223,560 | \$ 1,817,299     | \$ 2,329,081           | \$ 4,146,380     |
| Base Lease                      |      | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 500,000       | \$ 500,000             | \$ 1,000,000     |
| Total Annual Revenue to CBS     |      | \$ 189,220 | \$ 196,202 | \$ 196,202 | \$ 204,681 | \$ 221,156 | \$ 244,579 | \$ 244,579 | \$ 273,560 | \$ 273,560 | \$ 273,560 | \$ 2,317,299     | \$ 2,829,081           | \$ 5,146,380     |

\* Cultural Experience Shore Ex is projected to be **7.3%** of the annual anticipated passenger count

\*\*Aerial Adventure Park Shore Ex is projected to be **2.1%** of the annual anticipated passenger count

\*\*\* Years 2032-2041 there will be a 10% increase in the fee per person = \$4.40

#### 4a. ESTIMATE of LONG-TERM, RECURRING REVENUES & SALE/LEASE REVENUES to CBS

| Long Term Recurring Revenue to CBS                  | Basis Value  | Percentage | Average Annual    |                     |                     |
|---|--------------|------------|-------------------|---------------------|---------------------|
|   |              |            | Total             | 10 Year Total       | 20 Year Total       |
| Sales Tax From Tour Sales                           | \$ 207,319   | 6.0%       | \$ 12,439         | \$ 124,391          | \$ 248,783          |
| Property Tax on Structures                          | \$ 1,015,000 | 0.6%       | \$ 6,090          | \$ 60,900           | \$ 121,800          |
| Revenue Sharing                                     |              |            | \$ 207,319        | \$ 1,817,299        | \$ 4,146,380        |
| <b>Total</b>  |              |            | <b>\$ 225,848</b> | <b>\$ 2,002,591</b> | <b>\$ 4,516,963</b> |
|   |              |            |                   |                     |                     |
| Annual Lease Fee                                    |              |            | \$ 50,000         | \$ 500,000          | \$ 1,000,000        |
| <b>Total Potential CBS Revenue from all Sources</b> |              |            | <b>\$ 275,848</b> | <b>\$ 2,502,591</b> | <b>\$ 5,516,963</b> |

Sent Tues 4/13/2021 1:00 PM

Karl,

We're moving forward with the scoring of your proposal and presentation to the Assembly. In reviewing your resubmission, we still found a few inconsistencies that I hope you could clarify. We won't hold up the process waiting for the corrections, but wanted to give you the opportunity to correct them, nonetheless.

On Section 10. Itemization of Revenues to CBS:

The total revenue sharing to CBS in years 2023-2031 still appears to be overstated. We back calculated the anticipated revenues based on your assumptions, and still find that your bottom line numbers for "Total Revenue Sharing to CBS" is overstated. Either the fee per person you used to get to your bottom line is higher than \$4 (we calculate that if the revenue numbers are right, and the visitor numbers are right, the fee per person is \$4.22), or the visitor numbers are higher than your stated numbers (we calculate that if the revenue numbers are right, and the fee per person is \$4 in this timeframe, visitor numbers are off by ~2000-3000 visitors per year). The totals that you provided for the 2032-2041 timeframe are replicable, so those appear accurate.

On Section 4a. Estimate of Long-term, Recurring Revenues & Sale/Lease Revenues to CBS:

The basis value for sales tax as stated is \$207,319, which is oddly the same number as the average annual total for Revenue Sharing with CBS. This would imply that the price for the tours is significantly lower than the prior submission – can we confirm that this is correct? Also, the numbers that appear inaccurate in Section 10 are an input for this table, so that will need to be updated in this section as well.

Thanks in advance for the clarification, and we hope to have some results out soon.

Best,



**John M. Leach**  
Municipal Administrator  
City and Borough of Sitka, Alaska  
100 Lincoln Street, Sitka, Alaska, 99835  
(907) 747-1812  
[administrator@cityofsitka.org](mailto:administrator@cityofsitka.org)

Received Thurs 4/15/2021 2:04 PM

Good afternoon John,

Please find attached the corrected versions of the spreadsheets associated with Sections 10 and 4a. Rather than sending you a flat file, you now have the actual Excel sheet. Your staff was correct in identifying the errors, the source of which seemed to primarily that a couple of cells had hard coded entries rather than formulas. Since the tables were linked, the error in one rippled into the next. The result of course is a reduction in the 20 year projection of approximately \$90,000. As you know, this is merely a projection but from an evaluative perspective, it is important to be able to validate the estimation.

We hope this correction finds good favor with you. As always, we stand ready to respond to any further questions you may have. Feel free to contact me at any time.

Very respectfully yours,



Karl Potts  
President / CEO  
Shee Atiká, Inc.  
315 Lincoln Street, Suite 300  
Sitka, AK 99835  
O: 907.747.3534  
E: [karl@sheeatika.com](mailto:karl@sheeatika.com)  
Website: [www.sheeatika.com](http://www.sheeatika.com)

|                                 | Year | 2022       | 2023       | 2024       | 2025       | 2026       | 2027       | 2028       | 2029       | 2030       | 2031       | 10 Year<br>Total | Years 2032-<br>2041*** | 20 Year<br>Total |
|---------------------------------|------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------------|------------------------|------------------|
| Anticipated Passenger Count     |      | 370,266    | 368,266    | 368,266    | 389,624    | 431,124    | 490,124    | 490,124    | 563,124    | 563,124    | 563,124    |                  |                        |                  |
| Cultural Experience             |      |            |            |            |            |            |            |            |            |            |            |                  |                        |                  |
| Shore Ex Customers*             |      | 27,029     | 26,883     | 26,883     | 28,443     | 31,472     | 35,779     | 35,779     | 41,108     | 41,108     | 41,108     | 335,593          | 411,081                | 746,674          |
| Revenue to CBS (fee per person) | \$ 4 | \$ 108,118 | \$ 107,534 | \$ 107,534 | \$ 113,770 | \$ 125,888 | \$ 143,116 | \$ 143,116 | \$ 164,432 | \$ 164,432 | \$ 164,432 | \$ 1,342,372     | \$ 1,808,754           | \$ 3,151,127     |
| Aerial Adventure Park           |      |            |            |            |            |            |            |            |            |            |            |                  |                        |                  |
| Shore Ex Customers**            |      | 7,776      | 7,734      | 7,734      | 8,182      | 9,054      | 10,293     | 10,293     | 11,826     | 11,826     | 11,826     | 96,540           | 118,256                | 214,797          |
| Revenue to CBS (fee per person) | \$ 4 | \$ 31,102  | \$ 30,934  | \$ 30,934  | \$ 32,728  | \$ 36,214  | \$ 41,170  | \$ 41,170  | \$ 47,302  | \$ 47,302  | \$ 47,302  | \$ 386,162       | \$ 520,327             | \$ 906,489       |
| Total Revenue Sharing to CBS    |      | \$ 139,220 | \$ 138,468 | \$ 138,468 | \$ 146,499 | \$ 162,103 | \$ 184,287 | \$ 184,287 | \$ 211,735 | \$ 211,735 | \$ 211,735 | \$ 1,728,534     | \$ 2,329,081           | \$ 4,057,615     |
| Base Lease                      |      |            |            |            |            |            |            |            |            |            |            |                  |                        |                  |
| Base Lease                      |      | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 500,000       | \$ 500,000             | \$ 1,000,000     |
| Total Annual Revenue to CBS     |      | \$ 189,220 | \$ 188,468 | \$ 188,468 | \$ 196,499 | \$ 212,103 | \$ 234,287 | \$ 234,287 | \$ 261,735 | \$ 261,735 | \$ 261,735 | \$ 2,228,534     | \$ 2,829,081           | \$ 5,057,615     |

\* Cultural Experience Shore Ex is projected to be **7.3%** of the annual anticipated passenger count

\*\*Aerial Adventure Park Shore Ex is projected to be **2.1%** of the annual anticipated passenger count

\*\*\* Years 2032-2041 there will be a 10% increase in the fee per person = \$4.40

| Long Term Recurring Revenue to CBS | Basis Value  | Percentage | Average Annual    |                     |                     |
|------------------------------------|--------------|------------|-------------------|---------------------|---------------------|
|                                    |              |            | Total             | 10 Year Total       | 20 Year Total       |
| Sales Tax From Tour Sales          | \$ 202,881   | 6.0%       | \$ 12,173         | \$ 121,728          | \$ 243,457          |
| Property Tax on Structures         | \$ 1,015,000 | 0.6%       | \$ 6,090          | \$ 60,900           | \$ 121,800          |
| Revenue Sharing                    |              |            | \$ 202,881        | \$ 1,728,534        | \$ 4,057,615        |
| <b>Total</b>                       |              |            | <b>\$ 221,144</b> | <b>\$ 1,911,163</b> | <b>\$ 4,422,872</b> |

|   |                   |                     |                     |
|---|-------------------|---------------------|---------------------|
| Annual Lease Fee                                    | \$ 50,000         | \$ 500,000          | \$ 1,000,000        |
| <b>Total Potential CBS Revenue from all Sources</b> | <b>\$ 271,144</b> | <b>\$ 2,411,163</b> | <b>\$ 5,422,872</b> |

Sent Mon 4/19/2021 12:37 PM

Karl,

Thank you for finding those errors in the 20 Year Projection, those now appear to be consistent with the provided assumptions. However, on the Total Revenue sheet, the basis value for sales tax still seems off. Based on the formula in the provided Excel sheet, your basis value for sales tax is your 20 year total of "Total Revenue Sharing to CBS" (which is cell Q23 on the 20 Year Projection tab) divided by 20 – i.e. an annual average of CBS revenues. Does this mean that the intended ticket price/entrance fee for visitors is \$8, half of which goes to CBS? On your original submission, the basis value for sales tax was \$1,448,000 – based on the average of the 2022-2031 customer numbers you provided, ~43,213 customers annually, this would result in an average ticket price of ~\$33.50. Was this an intentional change between submissions?

Best,



**John M. Leach**  
Municipal Administrator  
City and Borough of Sitka, Alaska  
100 Lincoln Street, Sitka, Alaska, 99835  
(907) 747-1812  
[administrator@cityofsitka.org](mailto:administrator@cityofsitka.org)



Received Wed 4/21/2021 11:50 AM

Greetings John,

Thanks for your note. I've attached a memo to you with explanations to both of your questions from Monday. I hope my response provides clarity and aids in your evaluation of our proposal. We view this opportunity as an important driver to the community of Sitka, both in terms of development work to be done in 2021 and more importantly, in 2022 and for years to come.

Please feel free to contact me with any additional questions you may have.

Cheers,

*Karl*

Karl Potts

President / CEO

Shee Atika, Inc.

315 Lincoln St., Suite 300

Sitka, AK 99835

O: 907.747.3534

Email: [karl@sheeatika.com](mailto:karl@sheeatika.com)

Website: [www.sheeatika.com](http://www.sheeatika.com)





**SHEE ATIKÁ**  
Incorporated

April 21, 2021

John M. Leach  
Municipal Administrator  
100 Lincoln St.  
Sitka, AK 99835

Re: Response to questions with respect to Request for Proposals: 4951 Halibut Point Road

Greetings John,

Please find below Shee Atika's additional clarification to your questions dated April 19, requested to complete our RFP response:

- 1. "Based on the formula in the provided Excel sheet, your basis value for sales tax is your 20 year total of "Total Revenue Sharing to CBS" (which is cell Q23 on the 20 Year Projection tab) divided by 20 – i.e. an annual average of CBS revenues. Does this mean that the intended ticket price/entrance fee for visitors is \$8, half of which goes to CBS?"**

*The intended ticket price to be presented to the cruise lines is estimated to be \$45 per person for the Cultural program and \$122 per person for the Aerial Adventure program. Shee Atika had indicated that the "revenue sharing" to CBS as presented were estimations for evaluation purposes, based on what we know of cruise schedules in 2022 and out-years. For each year of the initial lease, \$4 per person for each program will be paid to CBS as payment on the lease. It is important to note that until negotiations are finalized with the cruise lines, all numbers are estimates and provided as a gauge of possible anticipated revenues. This will vary from year to year.*

2. **“On your original submission, the basis value for sales tax was \$1,448,000 – based on the average of the 2022-2031 customer numbers you provided, ~43,213 customers annually, this would result in an average ticket price of ~\$33.50. Was this an intentional change between submissions?”**

- a. *There was a formulaic error in the spreadsheet used for the original submission which has been corrected in the attached spreadsheet. On the “CBS Total Revenue” tab, the Basis Value (BV) is essentially the average annual total sales over a 20-year time frame. BV is projected to be \$2,990,274. Assuming the sales tax rate remains at 6%, the average annualized sales tax revenue is computed as \$179,416. The 10 year and 20 year totals are extrapolated accordingly.*

*It is important to note that all numbers are estimates and will vary based on actual landed passengers and cruise ship visits. The projections are provided as a gauge of possible anticipated revenues, which will vary from year to year.*

As always, please contact me should you have additional questions.

Very respectfully yours,



Karl Potts

President & CEO

E: [karl@sheeatika.com](mailto:karl@sheeatika.com)

|                                 | Year | 2022       | 2023       | 2024       | 2025       | 2026       | 2027       | 2028       | 2029       | 2030       | 2031       | 10 Year<br>Total | Years 2032-<br>2041*** | 20 Year<br>Total |
|---------------------------------|------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------------|------------------------|------------------|
| Anticipated Passenger Count     |      | 370,266    | 368,266    | 368,266    | 389,624    | 431,124    | 490,124    | 490,124    | 563,124    | 563,124    | 563,124    |                  |                        |                  |
| Cultural Experience             |      |            |            |            |            |            |            |            |            |            |            |                  |                        |                  |
| Shore Ex Customers*             |      | 27,029     | 26,883     | 26,883     | 28,443     | 31,472     | 35,779     | 35,779     | 41,108     | 41,108     | 41,108     | 335,593          | 411,081                | 746,674          |
| Revenue to CBS (fee per person) | \$ 4 | \$ 108,118 | \$ 107,534 | \$ 107,534 | \$ 113,770 | \$ 125,888 | \$ 143,116 | \$ 143,116 | \$ 164,432 | \$ 164,432 | \$ 164,432 | \$ 1,342,372     | \$ 1,808,754           | \$ 3,151,127     |
| Aerial Adventure Park           |      |            |            |            |            |            |            |            |            |            |            |                  |                        |                  |
| Shore Ex Customers**            |      | 7,776      | 7,734      | 7,734      | 8,182      | 9,054      | 10,293     | 10,293     | 11,826     | 11,826     | 11,826     | 96,540           | 118,256                | 214,797          |
| Revenue to CBS (fee per person) | \$ 4 | \$ 31,102  | \$ 30,934  | \$ 30,934  | \$ 32,728  | \$ 36,214  | \$ 41,170  | \$ 41,170  | \$ 47,302  | \$ 47,302  | \$ 47,302  | \$ 386,162       | \$ 520,327             | \$ 906,489       |
| Total Revenue Sharing to CBS    |      | \$ 139,220 | \$ 138,468 | \$ 138,468 | \$ 146,499 | \$ 162,103 | \$ 184,287 | \$ 184,287 | \$ 211,735 | \$ 211,735 | \$ 211,735 | \$ 1,728,534     | \$ 2,329,081           | \$ 4,057,615     |
| Base Lease                      |      |            |            |            |            |            |            |            |            |            |            |                  |                        |                  |
|                                 |      | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 500,000       | \$ 500,000             | \$ 1,000,000     |
| Total Annual Revenue to CBS     |      | \$ 189,220 | \$ 188,468 | \$ 188,468 | \$ 196,499 | \$ 212,103 | \$ 234,287 | \$ 234,287 | \$ 261,735 | \$ 261,735 | \$ 261,735 | \$ 2,228,534     | \$ 2,829,081           | \$ 5,057,615     |

\* Cultural Experience Shore Ex is projected to be **7.3%** of the annual anticipated passenger count

\*\*Aerial Adventure Park Shore Ex is projected to be **2.1%** of the annual anticipated passenger count

\*\*\* Years 2032-2041 there will be a 10% increase in the fee per person = \$4.40

| Long Term Recurring Revenue to CBS | Basis Value  | Percentage | <i>Average Annual</i> |                     |                     |
|------------------------------------|--------------|------------|-----------------------|---------------------|---------------------|
|                                    |              |            | <i>Total</i>          | 10 Year Total       | 20 Year Total       |
| Sales Tax From Tour Sales          | \$ 2,990,274 | 6.0%       | \$ 179,416            | \$ 1,794,165        | \$ 3,588,329        |
| Property Tax on Structures         | \$ 1,015,000 | 0.6%       | \$ 6,090              | \$ 60,900           | \$ 121,800          |
| Revenue Sharing                    |              |            | \$ 202,881            | \$ 1,728,534        | \$ 4,057,615        |
| <b>Total</b>                       |              |            | <b>\$ 388,387</b>     | <b>\$ 3,583,599</b> | <b>\$ 7,767,745</b> |

|   |                   |                     |                     |
|---|-------------------|---------------------|---------------------|
| Annual Lease Fee                                    | \$ 50,000         | \$ 500,000          | \$ 1,000,000        |
| <b>Total Potential CBS Revenue from all Sources</b> | <b>\$ 438,387</b> | <b>\$ 4,083,599</b> | <b>\$ 8,767,745</b> |

**RFP for Lease/Sale for Development of a portion of Lot 1, USS 3670**  
**Physical Address 4951 Halibut Point Road, Sitka, AK 99835**

Proposer: Shee Atika Inc., Adventure Sitka, McG Construction

Scoring Date: April 19, 2021

| Criteria   | Min to Max<br>Points Available | Score |
|--|--------------------------------|-------|
| <b>1. Development Dollars Invested by Proposer</b><br><i>Investments in development ripple throughout the economy. How much investment will be made in developing the property, and what are the local benefits of that investment?</i>  | 0 to 15                        | 8.4   |
| <b>2. Employment Impact</b><br><i>What employment opportunities does sale/lease/development of this parcel create? Are the jobs created year-round positions with living wages? Are the positions short-term (temporary) or long-term (permanent)?</i>   | 0 to 15                        | 7.3   |
| <b>3. Long-term, Recreational Benefits to the Community</b><br><i>Public access easements to the waterfront must be maintained. What improvements will be made to enhance the long-term, recreational benefits to the community as a whole?</i>  | 0 to 10                        | 5.9   |
| <b>4. Long-term, Recurring Revenues to CBS</b><br><i>What are the anticipated revenues from property tax, sales tax, utility usage, and any special revenues (revenue sharing, royalties, etc.) that CBS can expect as a result of the proposal? Are all assumptions and background information for calculating anticipated revenues clear, reasonable, and replicable? How vulnerable are these anticipated revenues to changes in market/economic conditions? How soon after execution of a sale or lease will CBS realize these revenues?</i> | 0 to 25                        | 15.5  |
| <b>5. CBS Sale/Lease Revenues</b><br><i>What is the proposed sale/lease price, and how does that compare to other proposals? Points in this category will be based upon the following formulas:</i><br><i>Proposed Sale: (Your Purchase Price/Highest Purchase Price) X 35 points</i><br><i>Proposed Lease: (Your Lease Price/Highest Lease Price) X 35 points</i>   | 0 to 35                        | 35    |
| <b>TOTAL</b>   | 100                            | 72.1  |



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 21-091      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/19/2021      In control: City and Borough Assembly

On agenda: 5/25/2021      Final action:

Title: Discussion on potential uses for the Norwegian Cruise Line Holdings Ltd. donation (public comment to be taken)

Sponsors:

Indexes:

Code sections:

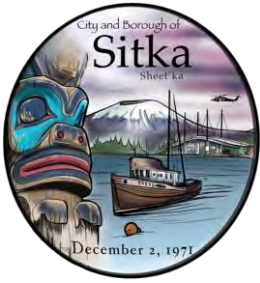
Attachments: [Memo Norwegian Cruise Line Holdings Ltd donation](#)

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



**Discussion on potential uses for the  
Norwegian Cruise Line Holdings Ltd. donation**

*(public comment to be taken after staff overview)*



# City and Borough of Sitka


PROVIDING FOR TODAY...PREPARING FOR TOMORROW

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*Coast Guard City, USA*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members

**From:** John Leach, Municipal Administrator 

**Date:** May 20, 2021

**Subject:** Options for the Norwegian Cruise Line (NCL) Donation

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### **Background**

Norwegian Cruise Line Holdings Ltd. offered donations to several Alaska communities affected by the cruise line suspension, which includes \$1M to the City and Borough of Sitka. The Assembly formally accepted the donation at their April 27<sup>th</sup> meeting and directed the Administrator to come back to the Assembly to seek guidance for a distribution plan.

### **Analysis**

Many responses were received through public emails, and staff was requested to submit potential uses based on their unique perspective. The guidance I issued for potential uses of these funds was to ensure that the initiative would benefit the community and the travel sector of our economy. The consolidated responses follow:

#### **Electric Department**

- Construction of a multi-use building at the end of Kashevaroff Street. behind the baseball fields and adjacent to the Cross Trail entrance. This locality is used as a muster point in case of tsunamis or natural disasters. It is an excellent staging area for use of the Cross Trail. This facility could assist in the following areas: be used to augment the adjacent athletic facilities; provide the amateur radio club the space needed to provide emergency communications in times of disaster; act as a storehouse for emergency supplies and rations; be fitted with a south facing photovoltaic rooftop array providing solar power intermittently to the grid or independently in times of need.
- Augment and improve boat launch facilities along Sawmill Creek Road between Eagle Way and Cannon Island Drive. This recreation area could be beautified and fitted with a boat launch, dock, fishing area etc.
- The Purchase of additional lands from other state-owned entities such as, Mental Health, State of Alaska, the University of Alaska etc.

- The installation of historical markers throughout the city.
- Investment in a CBS rock crushing and screening operation.

#### Public Works

- Funding for the completion of the SeaWalk from the Library to the Petro Marine end of Lincoln Street. We have grant funding for this SeaWalk section, but it is short of funding. This donation would be great match for this grant which likely could be increased with more match. The advantage with this is we would be leveraging our dollars to get more grant funds and make it go further, freeing up existing match funds for other things. We could also increase the scope to better connect the SeaWalk to the center of town. Match is only 9.03% so every dollar could potentially be increased by almost 93%.
- Underpass trail connecting NPS and Raptor Center to avoid at grade pedestrian crossings on SMC (pedestrian safety project).
- Vendor improvements at Crescent Harbor and Centennial Hall area to create better space for vendors to operate and store gear.
- A bike trail to Indian River Falls that tourists would use.
- Lincoln Street paving/beautification project. It would be nice to have a plan in place and be able to pave by early spring next year. If we are expecting a record number of cruise passengers, it would be nice to make our downtown corridor pedestrian/vehicle friendly. We're still interested in a new water line between Jeff Davis and the stop light.
- Master planning on how we can make our community functional with the tourism growth that is expected (electric busses, access, paving, shelters, restrooms, etc.).

#### Finance Department

- As we realized the impact the pandemic would have on Sitka, we stopped all new capital spending on General Fund infrastructure. In order to ensure no infrastructure failed, we re-allocated \$1.26 million from 2 different phases of Lincoln Street repaving, meaning that we now don't have enough funding to complete that project. If we could allocate the Norwegian funds to help ensure we can complete that project, it would address old and run-down infrastructure and an existing need, while also benefitting local businesses, by ensuring the downtown remains vibrant. Budget allowing, we could possibly expand the scope just a little bit to include some elements of beautification. Adding new infrastructure ultimately will add to our long-term maintenance costs, which are already a challenge to keep up with, for that reason, addressing an existing need that has been deferred would be ideal and, in the long-term, reduces the tax burden on all residents.

#### Public Comments

- More restrooms downtown and benches on Lincoln Street. Explore the option of using funds on the Russian Church.
- Use all the funds received to retire a million dollars of the remaining debt on our Performing Arts Center. This will allow the debt to be completely retired much

sooner, which will cause the seasonal tax of 1% to sunset that much sooner. This action will reduce the cost of shopping in Sitka for all residents as well as visitors to our city.

- I believe it would be irresponsible to direct all the gift to a portion in the city that is unrelated to tourism or the visitor experiences. While I don't have examples of where it should be spent there are some examples of its distribution that the public has expressed listing the many needs in the city: the dam project, the roads & utilities cost. I know that the sales tax revenues for last year and this year, especially for quarters 2 & 3 will be much lower than recent years and it's a loss to the city account. As a small year-round business as I look up and down Lincoln Street there are many different types of businesses. Many of which are owned and operated by persons who have inherited their buildings or business and some who are owned by large corporations with deep pockets. There are also private small businesses who have somehow managed to survive the ups and downs of the cruise ship years. And here we are with another year of trying to make it thru another slow summer with high rents and fixed costs. Please keep in mind the struggles small businesses are facing as we hang on until next summer. One million dollars sounds like a lot of money but when you start slicing the pie you must be fair to each part of this community that has suffered along with the areas in the budget that have a high debt figure.
- I am concerned that the Phase 6 Cross Trail construction project, which includes the remaining 0.6-mile cruise ship dock connector trail, may have a budget shortfall. Our request is for the Assembly to consider setting aside contingency funding, essentially a place holder, for this potential budget shortfall. Hopefully, the funds will not be necessary, and the City can dispense the money toward other uses, after project completion this fall. The original FLAP budget was submitted with the 2015 funding proposal. Construction materials costs have increased significantly since then with rock prices rising considerably due diminished local availability. Although the project is currently very close to the budget estimate, with 75% of the trail base tread complete, only \$576,000 is left out of the \$2,010,644 budget. I am concerned since we have two tough/expensive sections to construct remaining. The cruise ship connector trail between the HPR parking area and the muskeg above has required more rock than anticipated. The stream crossing over No Name Creek also has very challenging site conditions that may increase the construction budget significantly over the original 2015 estimate. In concern about potential cost overrun, a Programming Decisions Committee (PDC) change request was submitted to Western Federal Lands in January requesting \$250,000 in contingency funds. It is unclear whether this full request will be funded since the PDC only has \$67,000 available to award until the Transportation Bill is reauthorized. The timeline for the bill's passage is unknown. If the PDC awards the additional money, CBS cruise line contingency funds may not be necessary. We've also been evaluating the project for potential cost efficiencies to do our best to stay within the 2015 budget estimate. The request is for the Assembly to consider setting aside up to \$250,000 in contingency funding for Cross Trail Phase 6. As you know, WFL and the PDC are unhappy with the project costs associated with

CBS's year-long, costly delay for the construction. This could be a way for the City to reassert their commitment to FLAP and thereby improve CBS's standing/relationship with Western Federal Lands.

### **Fiscal Note**

NCL Corporation Ltd initiated an ACH Credit payment to the CBS on 2021-05-19 18:13:00Z (UTC).

### **Recommendation**

After an overview from staff, I recommend the Assembly hear from the public on possible uses of this funding. I also recommend that the Assembly allow for this agenda item to return to the June 8<sup>th</sup> agenda under Unfinished Business as an opportunity to receive further public input. Once the comments are received, I request the Assembly provide staff with some guidance on how to proceed with planning and distribution of this funding. Possible options for future decisions are:

1. Assembly sponsored/co-sponsored item
2. Direct Administrator to form a Working Group (similar to the CARES WG)
3. Future work session for Assembly to develop spending plan in public session for a future vote



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 21-093      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/19/2021      In control: City and Borough Assembly

On agenda: 5/25/2021      Final action:

Title: Discussion on potential uses for American Rescue Plan Act funding (public comment to be taken)

Sponsors:

Indexes:

Code sections:

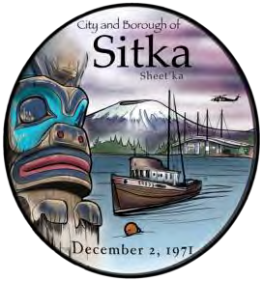
Attachments: [Memo on ARPA Spending Options](#)

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

**Discussion on potential uses for  
American Rescue Plan Act funding**

*(public comment to be taken after staff overview)*





# City and Borough of Sitka

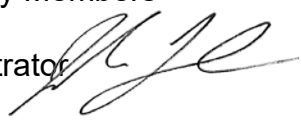
PROVIDING FOR TODAY...PREPARING FOR TOMORROW

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*Coast Guard City, USA*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members

**From:** John Leach, Municipal Administrator 

**Date:** May 20, 2021

**Subject:** Options for American Rescue Plan Act (ARPA) Funding

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### **Background**

The Coronavirus State and Local Fiscal Recovery Funds provide eligible state, local, territorial, and Tribal governments with a substantial infusion of resources to meet pandemic response needs and rebuild a stronger, and more equitable economy as the country recovers. Recipients may use these funds to:

- **Support public health expenditures**, by, for example, funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff
- **Address negative economic impacts caused by the public health emergency**, including economic harms to workers, households, small businesses, impacted industries, and the public sector
- **Replace lost public sector revenue**, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic
- **Provide premium pay for essential workers**, offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet

Within these overall categories, recipients have broad flexibility to decide how best to use this funding to meet the needs of their communities. As with the CARES funding, additional guidance is anticipated.

Prohibited uses include:

- Deposits into a pension fund.
- Using the funds to offset either directly or indirectly a tax cut made since March 3, 2021.

Estimated FY22 revenue from ARPA will be ~\$1.6M.

### **Analysis**

Many responses were received through public emails and staff was requested to submit potential uses for their individual departments. The guidance I issued for potential uses of these funds was to assess government operations and community needs to develop a plan for recovery. The consolidated responses follow:

#### **Electric Department**

- The installation of a new hollow jet valve on the Blue Lake Dam addition. This valve will provide a secondary water source when the penstock is shut down.
- A general fund allocation to compensate for the loss of \$6 million in income tax revenues. Once in the General Fund, monies could be allocated to projects such as solid waste disposal.

#### **Police Department**

- A great burden relief for the city would be to pay wages for public safety responders.

#### **Public Works**

- Water/Wastewater capital projects:
  - Thomsen Harbor Lift Station Rehabilitation Design and Construction: Anticipated to be a \$1-\$1.4M project. All the sewage in Sitka is pumped to the Thomsen Harbor Lift Station where it is then pumped under the channel to the wastewater treatment plant. The lift station was built in the 1980s and is one of our three most critical lift stations.
  - Lincoln Lift Station Rehabilitation Design and Construction: Anticipated to be a \$1-1.4M project. This lift station collects all sewage from the SMC side of town and pumps it to the Thomsen Harbor lift station. This lift station was built in the 1980s and is one of our three most critical lift stations.
  - Wortman Water Booster Station Rehabilitation: Anticipated to be a \$450K project. This booster station boosts water pressure to residences on Wortman Loop, Cascade Creek Rd, and some residences on Charteris, Georgeson, and Edgecumbe Drive.
  - Water Distribution and Wastewater Collection system repairs and upgrades
- Other on-going projects include:
  - Asset Management and GIS.
  - Supervisory Control and Data Acquisition (SCADA) system upgrades including communications. SCADA is a computer system that is used to monitor and control the water and wastewater systems.
- Premium pay to workers performing essential work.

#### **Finance**

Overall, the General Fund was most impacted due to the significant loss of sales tax revenue. In order to maintain governmental services, all capital projects were cut for

both the FY21 and FY22 budgets. In order to restore funding to be available for capital projects using the ARPA funding to recover lost revenue in the General Fund will ensure that our services can remain at the same level and can help address the increase in deferred maintenance.

#### **Public Comments**

- SCLT requested funds be directed toward affordable housing expansion.

#### **Fiscal Note**

The CBS is projected to receive approximately \$3.4M in ARPA funding split over two disbursements. The first disbursement should be received shortly and is estimated to be between \$1.6M - \$1.7M. The second disbursement should come a full year later.

#### **Recommendation**

After an overview from staff, I recommend the Assembly hear from the public on possible uses of this funding. I also recommend that the Assembly allow for this agenda item to return to the June 8<sup>th</sup> agenda under Unfinished Business as an opportunity to receive further public input. Once the comments are received, I request the Assembly provide staff with some guidance on how to proceed with planning and distribution of this funding. Possible options for future decisions are:

1. Assembly sponsored/co-sponsored item
2. Direct Administrator to form a Working Group (similar to the CARES WG)
3. Future work session for Assembly to develop spending plan in public session for a future vote



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 21-092      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 5/19/2021      In control: City and Borough Assembly

On agenda: 5/25/2021      Final action:

Title: Discussion / Direction on the possibility of partnering with the Sitka Tribe of Alaska on a community-wide needs assessment

Sponsors:

Indexes:

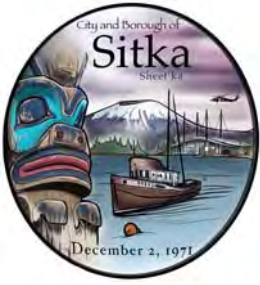
Code sections:

Attachments: [Memo Community Wide Needs Assessment](#)

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

Sponsors: Himschoot / Eisenbeisz

**Discussion / Direction on the possibility of partnering with the Sitka Tribe of Alaska on a community-wide needs assessment.**



# City and Borough of Sitka


PROVIDING FOR TODAY...PREPARING FOR TOMORROW

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*Coast Guard City, USA*

## MEMORANDUM

**To:** Assembly Members

**Thru:** John Leach, Municipal Administrator 

**From:** Assembly Member Himschoot and Mayor Eisenbeisz

**Date:** May 19, 2021

**Subject:** Partnering with the Sitka Tribe of Alaska on a community-wide needs assessment

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### **Background**

During the government to government meeting in March of this year several Tribal Council Members brought up issues of affordability in Sitka. Some of the documentation from the Tribe also referenced a previous needs assessment they had performed in the early 2000's.

In a follow up meeting with a Tribal Council Member the effort of the Tribe to perform a new needs assessment was discussed. If the needs assessment were performed collaboratively, the information may be valuable for the broader Sitka community, while also meeting the needs of the Tribe.

### **Analysis**

Much of the information gathered in a needs assessment may exist in a number of studies and reports, but a current, succinct compilation of the needs of Sitkans can help direct the efforts of the Assembly in strategic planning and direction setting. In addition, collaboration with the Tribe allows the two bodies to explore the needs of a greater cross section of the community.

At this point, the possibility of collaborating on a broad needs assessment that serves the needs of the Tribe while also providing valuable information to the Assembly is only an idea. The question is whether the Assembly would like the administrator to discuss a collaboration with the Tribe, and whether it is feasible.

### **Fiscal Note**

The initial conversation with the Tribe has no fiscal note, however, a quality needs

assessment would require funding.

**Recommendation**

The Assembly should direct the administrator to explore the possibility of partnering with the Sitka Tribe on a community-wide needs assessment.