



# CITY AND BOROUGH OF SITKA

ASSEMBLY CHAMBERS  
1332 Seward Ave.  
Room 229  
Sitka, AK  
(907)747-1811

## Meeting Agenda

### City and Borough Assembly

*Mayor Mim McConnell  
Deputy Mayor Matt Hunter  
Vice-Deputy Mayor Benjamin Miyasato  
Aaron Swanson, Steven Eisenbeisz  
Tristan Guevin, and Bob Potrzuski*

*Municipal Administrator: Mark Gorman  
Acting Municipal Attorney: Brian Hanson*

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Thursday, May 19, 2016

6:00 PM

Assembly Chambers

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**Meeting to be held at the Sealing Cove Business Center 601 Alice Loop**

#### **SPECIAL MEETING**

#### **I. CALL TO ORDER**

#### **II. FLAG SALUTE**

#### **III. ROLL CALL**

#### **IV. 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.*

#### **V. NEW BUSINESS:**

- A**     [16-098](#)     Discussion/Direction/Decision of the FY2017 Sitka Community Hospital budget

**Attachments:**   [Budget Presentation - FY17.pdf](#)

- B**     [16-099](#)     Discussion/Direction/Decision of the FY2017 General Fund and as it relates to other Funds, the School District, and the Sitka Community Hospital

**Attachments:**   [FY17 General Fund Summary.pdf](#)

#### **VI. EXECUTIVE SESSION**

**VII. ADJOURNMENT**

*Sara Peterson, CMC  
Municipal Clerk  
Publish: May 18*



# CITY AND BOROUGH OF SITKA

## Legislation Details

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**File #:** 16-098      **Version:** 1      **Name:**

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

**File created:** 5/16/2016      **In control:** City and Borough Assembly

**On agenda:** 5/19/2016      **Final action:**

**Title:** Discussion/Direction/Decision of the FY2017 Sitka Community Hospital budget

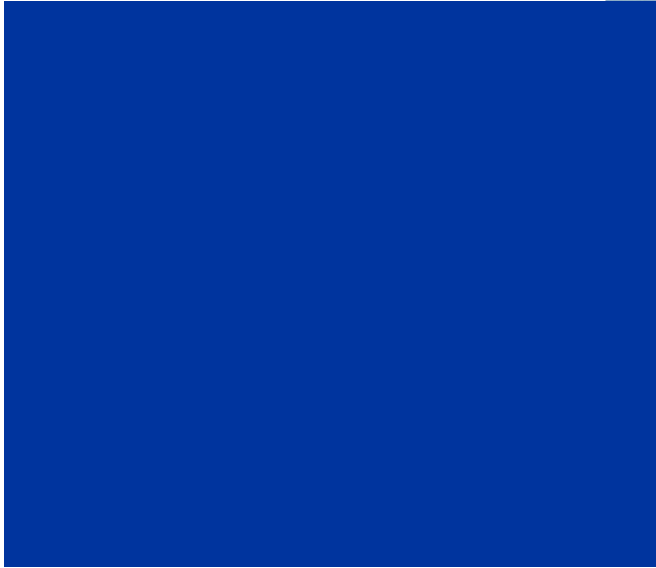
**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** [Budget Presentation - FY17.pdf](#)

Date	Ver.	Action By	Action	Result
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# Sitka Community Hospital

FY17 Budget Presentation



## ***Our Mission***

*Restore, maintain, and improve the health of those in our community through competent and compassionate delivery of care.*

# Introduction

## A Message from the CEO

On behalf of the team at Sitka Community Hospital, please find enclosed the FY17 Operating and Capital budgets for your review and approval.

When I assumed the role of CEO, among the commitments I made to you were to determine where we are, to understand how we got here and to develop a solid game plan to move forward.

As a result, the FY17 budget process has been an integral part of that strategy requiring us to look more in depth at operations and continue to have the dialogue and perform the analysis that we started in earnest last year – which provides an even more definitive roadmap going forward.

Our strategy was to build a budget for the coming year to include an incremental increase in operating performance over the prior years and positive cash flow. We believe we accomplished that. And while we are not out of the woods by any stretch of the imagination, the opportunity we see for improvement is quite large and we are excited at what lies ahead.

Thank you for your favorable consideration of our FY17 Budget. With your approval, we will get to work on the new fiscal year, always with the vision in mind.... that ***Sitka Community Hospital is an integral part of the community where all individuals reach their highest potential for health.***

*Rob Allen, CEO*



# Sitka Community Hospital – FY17 Budget

## Who We Are and Where We Are

Sitka Community Hospital (“the Hospital”) is a municipal general hospital governed by a Board of Directors appointed by the Assembly of the City and Borough of Sitka. The Hospital provides acute inpatient and outpatient, long-term care and other community healthcare services. The Hospital is licensed for 12 acute care beds which includes one nursery bed and 15 long-term care beds.

The Hospital is considered to be a component unit of the City and Borough and is designated by Medicare as a Critical Access Hospital (“CAH”) which provides for cost based reimbursement from Medicare – a favorable reimbursement methodology that was part of the 1997 Balanced Budget Act to stem the closure of small, rural hospitals that were suffering under the prospective payment system that had been introduced by Medicare.

As is the case with most CAH’s, more than half of the Hospital’s revenue is generated by outpatient services. In fact, Outpatient Revenue is 67% of Gross Patient Revenue in the FY17 budget with the remainder split fairly evenly between Inpatient and Long-term Care.

The hospital’s two largest payors are Medicare and Medicaid. In FY16, 54% of the Hospital’s gross revenue was for Care/Caid beneficiaries, followed by Blue Cross with 22%, all other insurances combined at 21% and Self Pay at 3%.

Through February, 2016, the hospital income from operations was tracking better than budget despite a drop off in clinic volumes due to provider vacancies. However, due to unusually low hospital volumes in March, we enter the fourth quarter trailing budget. April’s volumes have improved dramatically with acute care days up 51% over the YTD average and swing bed are up 18%. Outpatient volumes are holding and we have 2 possible long-term admits pending which would increase the census over FY16 budget by 2.

The Hospital is developing strategic and operating improvement plans. Such efforts will drive efficiencies and effectiveness into the organization which will ultimately increase revenues, decrease costs, and increase patient/customer/employee satisfaction. It’s the perfect embodiment of the hospital mission to:

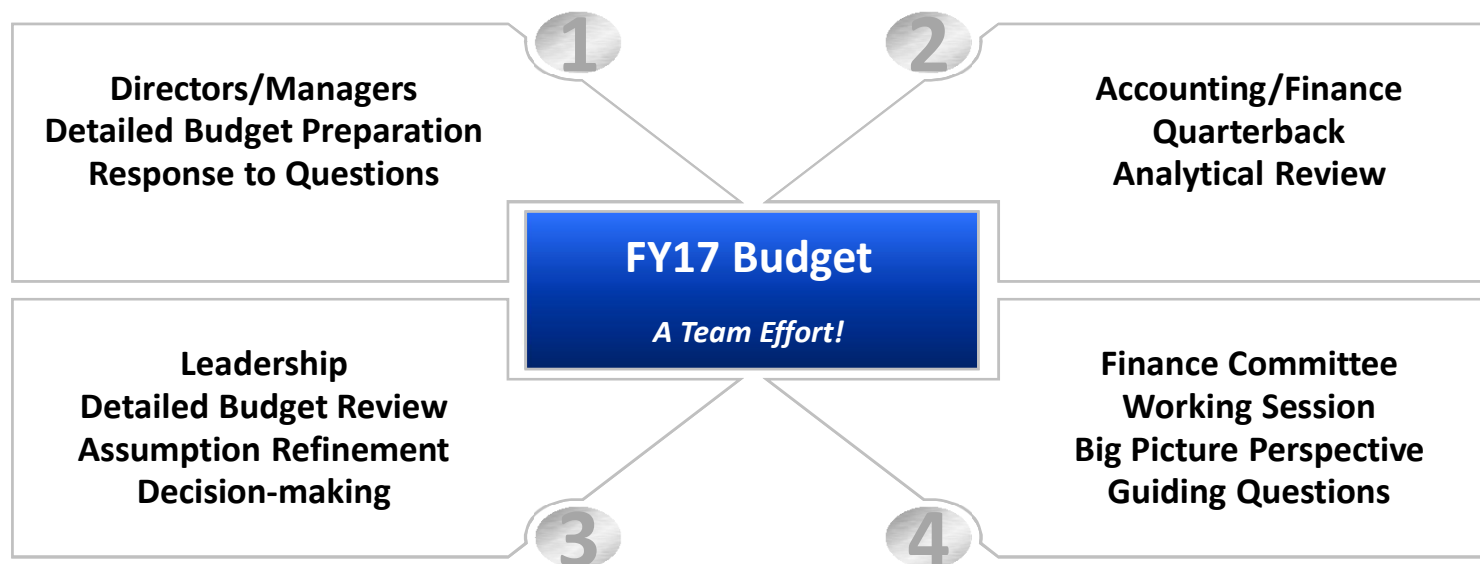
***Restore, maintain, and improve the health of those in our community through competent and compassionate delivery of care.***



# Sitka Community Hospital – FY17 Budget

## The Budget Process – Our Approach

The budget we are presenting for approval came to fruition through the collective efforts of many within the organization and across all levels. We determined early on that our end result would be a well-documented budget that was developed through a logical and methodical process. The discussions that took place in our review meetings were thoughtful, energetic and determined. And while we have a laundry list of ways in which we can improve on this process for next year, we are excited about how far we traveled in a short period of time.



# Sitka Community Hospital – FY17 Budget

## Where We are Going – The Operating Budget at a Glance

For FY17, we have budgeted a positive bottom line of \$3,245 which is \$1.0M better than the FY16 baseline which was developed using FY16 year to date actual results and adjusting for anomalies. This plan produces approximately \$820,000 in cash for use in reducing debt, acquiring capital and building cash reserves.

	FY14 Actual	FY15 Actual	FY16 Budget	FY16 Projected	FY17 Budgeted	\$ Variance	% Variance
<b>Total Operating Revenue</b>	\$ 23,361,035	\$ 28,691,225	\$ 23,009,552	\$ 22,351,582	\$ 24,582,171	\$ 2,230,589	10.0%
<b>Total Expenses</b>	25,785,651	29,961,016	24,599,310	24,179,068	25,556,008	(1,376,940)	-5.7%
<b>Income (loss) from Operations</b>	(2,424,616)	(1,269,791)	(1,589,758)	(1,827,485)	(973,837)	853,648	46.7%
<b>Non-operating gains (losses)</b>	170,543	142,233	158,942	136,441	140,890	4,449	3.3%
<b>Income (loss) before transfers</b>	(2,254,073)	(1,127,558)	(1,430,816)	(1,691,044)	(832,947)	858,097	50.7%
<b>Transfers in - City Support</b>	747,925	882,221	927,571	667,338	836,192	168,854	25.3%
<b>Total income (loss) after transfers</b>	(1,506,148)	(245,337)	(503,245)	(1,023,706)	3,245	1,026,951	100.3%



# Sitka Community Hospital – FY17 Budget

## Cash Flow

It is anticipated that Hospital operations will generate approximately \$820,000 in positive cash flow in FY17. Of this amount, \$400,000 will be used to pay down on the line of credit to the City of Sitka. The remainder will be used to replace property, plant and equipment.

Income (loss) from Operations	\$ (973,837)
Add back: Depreciation	<u>816,731</u>
Cash flow from operations	(157,106)
Hospital Non-operating Revenue	<u>140,890</u>
Cash flow before City Support	(16,216)
City Support:	
Capital	156,192
Tobacco	<u>680,000</u>
Total City Support	<u>836,192</u>
Cash Available for Debt Service and Other	<u><u>\$ 819,976</u></u>
Anticipated Uses of Cash	
Line of Credit Repayment	400,000
Capital - City Funded	156,192
Capital - SCH Funded	<u>263,784</u>
	<u><u>\$ 819,976</u></u>

# Sitka Community Hospital – FY17 Budget

## Budget Assumptions – Revenues

The following provides an outline of the major assumptions used in developing the FY17 budget:

### Inpatient Revenue

- Overall inpatient volume has been projected to increase by 10% over FY16 projections but is still less than historical volumes of FY14 and FY15. The projected increase is based upon resolving process issues with admissions planning (particularly for swing bed) which has contributed to a portion of the decrease in FY16.
- As a conservative measure, we did not increase volumes in radiology and lab which typically would follow changes in IP volume.

### Outpatient Revenue

- Clinic volumes are projected to increase 23.7% over FY16 projections.
- FY16 projected volumes are historically low due to provider vacancies during the year.
- FY17 volumes were developed specific to physician staffing and productivity measures of visits per day.
- As a conservative measure, we did not increase related hospital volumes such as outpatient lab and radiology.

### Long-term Care

- FY17 budget assumes 11 residents which is an increase of 1 over the FY16 YTD census.
- Admit of 1.0 confirmed for 05/16/16.
- Possible that we will start FY17 with 12 residents as we have another admit pending.

### All Patient Revenue Categories

- Overall price increase of 6% was included in the budget.

### Other and Non-operating Revenue

- Used FY16 projection

# Sitka Community Hospital – FY17 Budget

## Budget Assumptions – Deductions from Revenue

Deductions from Revenue represent the amount of gross revenue that we do not collect from insurance companies and patients.

### **Contractual Adjustments**

Contractual adjustments represent the amounts that we charge for services that are not reimbursed by insurance companies or other payors such as Medicare or Medicaid.

- Using our own historical experience, we determined a % for each major category of payors and adjusted for the impact of our price increases and known changes to payment rates from our third party payors such as Medicare/Medicaid
- These percentages were applied to the FY17 gross revenue budget assuming the same payor mix in FY17 as we have trended in FY16.

### **Bad Debt**

Bad debt represents the amounts that we write-off because a patient is unwilling to pay their balance. (as opposed to being “unable” to pay. See Charity below)

- Historical percentage of gross revenue

### **Charity and Other**

Charity care represents the amounts that we write-off for services rendered to patients who meet our charity care guidelines and demonstrate that through an application and approval process.

- Historical percentage of gross revenue

***Total deductions from Revenue are Budgeted at 10.8% of Gross Revenue in FY17  
This means that, on average, we write off \$10.80 of every \$100.00 we charge.***

# Sitka Community Hospital – FY17 Budget

## Budget Assumptions – Expenses

### Salaries and Benefits

Salaries and Benefits represent 69% of total expenses so a significant amount of budget review time focused on both the amount of staffing and compensation levels.

Major Assumptions :

- 1.5% wage increase
- \$100,000 budgeted to address deferred equity issues
- Full staffing (no vacancies) through a combination of employed and contract labor FTE's

# Sitka Community Hospital – FY17 Budget

## Budget Assumptions – Expenses

### Salaries and Benefits

	FY14 Actual	FY15 Actual	FY16 Budget	FY16 Projected	FY17 Budgeted	\$ Variance	% Variance
1. Total Expenses	25,785,651	29,961,016	24,599,310	24,179,068	25,556,008	(1,376,940)	-5.7%
2. Salaries	10,833,538	11,272,897	10,966,634	11,043,807	11,684,508	(640,701)	-5.8%
3. Benefits (excl PERS in-kind)	5,218,142	5,610,457	5,527,877	5,463,842	6,064,995	(601,153)	-11.0%
4. Total Salaries & Benefits	16,051,680	16,883,354	16,494,511	16,507,649	17,749,503	(1,241,854)	-7.5%
5. Salaries and Benefits as a % of Total Exps	62.3%	56.4%	67.1%	68.3%	69.5%	-1.2%	-1.7%
FTE's							
6. Regular	153.4	155.6	159.8	154.0	159.6	(5.6)	-3.6%
7. Contract/Travelers	-	-	-	-	-	-	-
8. Total FTE's	153.4	155.6	159.8	154.0	159.6	(5.6)	-3.6%
9. Salaries per FTE	70,623	72,462	68,627	71,708	73,211	(1,503)	-2.1%
10. Employee Benefits as a % of Salaries	48.2%	49.8%	50.4%	49.5%	51.9%	-2.4%	-4.9%

# Sitka Community Hospital – FY17 Budget

## Budget Assumptions – Expenses

### Supplies

- 5% inflation applied to projection.

### Depreciation and Amortization

- Projection based on current assets with assumption for capital additions

### Insurance

- FY16 projection plus 5.0%

### Purchased Services

- Includes HRG, WaiveBrandt, Pharmacy, Lab, Grants consulting, etc.

### Professional Fees

- ER Physicians
- Anesthesia

### All Other Expenses

- Zero-based or FY16 baseline where appropriate

## Income (Loss) from Operations

	FY14 Actual	FY15 Actual	FY16 Budget	FY16 Projection	FY17 Budget	\$ Variance	% Variance
<i>Gross Patient Revenue:</i>							
1. Inpatient revenue	\$4,382,325	\$4,557,597	\$4,363,011	\$3,769,379	\$4,234,410	\$465,031	12.3%
2. Outpatient revenue	14,334,183	15,385,475	18,366,513	16,210,600	18,122,841	1,912,241	11.8%
3. Longterm care revenue	4,432,174	4,257,251	4,397,792	4,192,563	4,793,676	601,113	14.3%
4. <b>Total gross patient revenue</b>	<b>23,148,682</b>	<b>24,200,323</b>	<b>27,127,316</b>	<b>24,172,541</b>	<b>27,150,927</b>	<b>2,978,386</b>	<b>12.3%</b>
<i>Deductions from Revenue:</i>							
5. Contractual adjustments	716,992	574,851	2,485,625	1,829,989	2,533,625	(703,636)	-38.5%
6. Prior year settlements	0	0	0	0	0	0	n/a
7. Bad debt expense	1,541,693	1,204,430	1,476,891	284,945	320,054	(35,109)	-12.3%
8. Charity and other deductions	359,764	434,169	443,487	73,475	82,528	(9,053)	-12.3%
9. <b>Total deductions from revenue</b>	<b>2,618,449</b>	<b>2,213,450</b>	<b>4,406,003</b>	<b>2,188,409</b>	<b>2,936,207</b>	<b>(747,798)</b>	<b>-34.2%</b>
10. <b>Net patient revenue</b>	<b>20,530,233</b>	<b>21,986,873</b>	<b>22,721,313</b>	<b>21,984,132</b>	<b>24,214,720</b>	<b>2,230,588</b>	<b>10.1%</b>
<i>Other Revenue</i>							
11. Inkind Service - PERS/USAC	2,550,983	5,895,556	0	(0)	0	0	-100.0%
12. Other revenue	279,819	808,796	288,239	367,451	367,451	0	0.0%
13. <b>Total other operating revenue</b>	<b>2,830,802</b>	<b>6,704,352</b>	<b>288,239</b>	<b>367,450</b>	<b>367,451</b>	<b>1</b>	<b>0.0%</b>
14. <b>Total operating revenue</b>	<b>23,361,035</b>	<b>28,691,225</b>	<b>23,009,552</b>	<b>22,351,582</b>	<b>24,582,171</b>	<b>2,230,589</b>	<b>10.0%</b>
<i>Expenses:</i>							
15. Salaries and wages	10,833,538	11,272,897	10,966,634	11,043,807	11,684,508	(640,701)	-5.8%
16. Employee benefits	6,468,181	10,198,049	5,527,877	5,463,842	6,064,995	(601,153)	-11.0%
17. Supplies	1,443,336	1,480,474	1,718,142	1,469,412	1,542,883	(73,471)	-5.0%
18. Purchased services	1,246,729	1,234,943	1,708,834	1,432,155	1,428,402	3,753	0.3%
19. Professional services	859,367	948,654	1,256,402	1,378,264	1,380,000	(1,736)	-0.1%
20. Depreciation and amortization	780,030	904,542	1,035,363	938,735	816,731	122,004	13.0%
21. Utilities	1,767,082	1,793,983	515,072	367,108	373,608	(6,500)	-1.8%
22. Repairs and maintenance	630,597	617,225	684,596	666,097	670,749	(4,652)	-0.7%
23. Insurance	196,279	217,103	205,995	190,508	200,033	(9,525)	-5.0%
24. Rentals and leases	121,151	153,680	151,582	165,983	306,000	(140,017)	-84.4%
25. Traveler service	797,699	714,526	277,399	597,044	605,674	(8,630)	-1.4%
26. Other expense	129,511	108,722	148,961	117,785	116,365	1,420	1.2%
27. Minor equipment	232,940	117,213	162,483	76,881	85,250	(8,369)	-10.9%
28. Training and education	135,237	90,945	133,791	104,745	105,903	(1,158)	-1.1%
29. Collection fees	39,608	45,262	50,233	62,607	61,522	1,085	1.7%
30. Advertising	45,941	46,904	50,515	57,716	53,385	4,331	7.5%
31. Recruitment and relocation	58,425	15,894	5,431	46,379	60,000	(13,621)	-29.4%
32. <b>Total expenses</b>	<b>25,785,651</b>	<b>29,961,016</b>	<b>24,599,310</b>	<b>24,179,068</b>	<b>25,556,008</b>	<b>(1,376,940)</b>	<b>-5.7%</b>
33. <b>Income (loss) from operations</b>	<b>(2,424,616)</b>	<b>(1,269,791)</b>	<b>(1,589,758)</b>	<b>(1,827,485)</b>	<b>(973,837)</b>	<b>853,648</b>	<b>46.7%</b>

## Nonoperating Gains (losses)

	FY14 Actual	FY15 Actual	FY16 Budget	FY16 Projection	FY17 Budget	\$ Variance	% Variance
<i>Nonoperating Gains(Losses):</i>							
34. Donations	10,741	18,760	25,976	19,456	20,000	544	2.8%
35. Grant revenue	158,672	145,066	154,595	128,533	130,000	1,467	1.1%
36. Gain (loss) on disposal of assets	(291)	0	0	(51)	0	51	-100.0%
37. Interest revenue	19,823	(1,690)	1,000	4,948	5,000	52	1.1%
38. Interest expense	(18,402)	(19,903)	(22,629)	(16,445)	(14,110)	2,335	-14.2%
39. <b>Net nonoperating gains (losses)</b>	<u>170,543</u>	<u>142,233</u>	<u>158,942</u>	<u>136,441</u>	<u>140,890</u>	<u>4,449</u>	<u>3.3%</u>
40. <b>Income (loss) before transfers</b>	<u>(2,254,073)</u>	<u>(1,127,558)</u>	<u>(1,430,816)</u>	<u>(1,691,044)</u>	<u>(832,947)</u>	<u>858,097</u>	<u>-50.7%</u>
<i>Transfers In:</i>							
41. City Support - Capital	245,384	61,472	247,570	247,570	156,192	(91,378)	-36.9%
42. City Support - Tobacco Tax	502,541	820,749	680,001	419,768	680,000	260,232	62.0%
43. <b>Total transfers in</b>	<u>747,925</u>	<u>882,221</u>	<u>927,571</u>	<u>667,338</u>	<u>836,192</u>	<u>168,854</u>	<u>25.3%</u>
44. <b>Total income (loss) after transfers</b>	<u>(\$1,506,148)</u>	<u>(\$245,337)</u>	<u>(\$503,245)</u>	<u>(\$1,023,706)</u>	<u>\$3,245</u>	<u>\$1,026,951</u>	<u>-100.3%</u>



# Volumes

	FY14 Actual	FY15 Actual	FY16 Budget	FY16 Projection	FY17 Budget	\$ Variance	% Variance
<b>Hospital Inpatient</b>							
1. Patient Days - Acute	848	728	459	577	635	58	10.1%
2. Patient Days - Swing Bed	512	776	664	625	688	63	10.1%
3. Patient Days - Total	1,360	1,504	1,123	1,202	1,323	121	10.1%
4. Average Daily Census - Acute	2.3	2.0	1.3	1.6	1.7	0.2	10.1%
5. Percentage of Occupancy - Acute	19.4%	16.6%	10.5%	13.2%	14.5%	1.3%	10.1%
<b>Newborn</b>							
4.Patient Days	66	54	64	35	38	3	8.6%
5.Deliveries	36	36	41	25	27	2	8.0%
<b>Long Term Care</b>							
6.Resident Days	4,304	3,864	3,660	3,648	4,015	367	10.1%
7.Average Daily Census	11.8	10.6	10.0	10.0	11.0	1.0	9.8%
8.Percentage of Occupancy	78.6%	70.6%	66.7%	66.6%	73.3%	6.7%	10.1%
<b>Surgical Visits</b>							
9.-Inpatient	39	30	31	19	19	0	0%
10.-Outpatient	350	322	313	292	274	(18)	-6%
11.Total	389	352	344	311	293	(18)	-6%
12.Emergency Room Visits	142	129	130	128	130	2	1.6%
13.Outpatient Visits	1,986	2,083	2,059	1,976	1,974	(2)	-0.1%
14.Total	2,128	2,212	2,189	2,104	2,104	-	0.0%
15.Pharmacy - IP - All Acute Days	1,360	1,504	1,123	1,203	1,323	120	10.0%
16.Pharmacy - OP - ER & Infusion Visits	2,274	2,362	2,359	2,160	2,158	(2)	-0.1%
17.Radiology Procedures	3,404	3,086	3,353	3,032	3,032	-	0.0%
18.Lab Tests	24,766	21,463	27,744	22,543	22,543	-	0.0%
19.Rehab Services Units	20,577	26,097	26,266	23,033	23,033	0	0.0%
20.Infusion Services	288	279	300	184	184	0	0.0%
21.Home Health Visits	646	769	726	792	1,200	408	51.5%
22.Clinic Visits	10,098	10,404	12,320	9,229	11,414	2,185	23.7%

## Financial Indicators

	<b>FY14 Actual</b>	<b>FY15 Actual</b>	<b>FY16 Budget</b>	<b>FY16 Projected</b>	<b>FY17 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
1.Contractual Adj. as a % of Gross Revenue	3.1%	2.4%	9.2%	7.6%	9.3%	-1.8%	-23.3%
3.Bad Debt as a % of Gross Revenue	6.7%	5.0%	5.4%	1.2%	1.2%	0.0%	0.0%
2.Charity/Other Ded. as a % of Gross Revenue	1.6%	1.8%	1.6%	0.3%	0.3%	0.0%	0.0%
4.Total Deductions as a % of Gross Revenue	11.3%	9.1%	16.2%	9.1%	10.8%	-1.8%	-19.5%
5.Operating Margin	-10.4%	-4.4%	-6.9%	-8.2%	-4.0%	4.2%	51.5%
6.Total Margin before Transfers	-9.6%	-3.9%	-6.2%	-7.5%	-3.4%	4.2%	55.2%

# Thank you!





# CITY AND BOROUGH OF SITKA

## Legislation Details

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**File #:** 16-099      **Version:** 1      **Name:**

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

**File created:** 5/16/2016      **In control:** City and Borough Assembly

**On agenda:** 5/19/2016      **Final action:**

**Title:** Discussion/Direction/Decision of the FY2017 General Fund and as it relates to other Funds, the School District, and the Sitka Community Hospital

**Sponsors:**

**Indexes:**

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Date	Ver.	Action By	Action	Result
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# Memo

**To:** City and Borough of Sitka Assembly

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

**Date:** May 16, 2016

**Re:** Final Steps Taken to Balance the FY2017 General Fund Draft Budget

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Mayor McConnell and Assembly Members,

With the 4<sup>th</sup> and final Special Assembly Meeting scheduled for this Thursday, May 19, 2016, I wanted to summarize and recap final decisions made by Administration to present a final balanced General Fund budget for consideration in the FY2017 budget ordinance (to be introduced for first reading on May 31, 2016).

At our last juncture, the General Fund had two remaining items to be addressed:

- (1) A shortfall of \$110,844, and,
- (2) A commitment to identify \$200,000 in wage and benefit reductions which would be identified to the Assembly prior to the conclusion of the final Budget Special Meeting.

The shortfall of \$110,844 has been resolved by raising the estimated sales tax revenues for the 3<sup>rd</sup> calendar quarter/1<sup>st</sup> fiscal quarter of FY2017 (July 1 – September 30<sup>th</sup>). As discussed previously, staff conservatively budgeted for an increase of 0.75% in overall sales tax revenues in FY2017. This was based, primarily, on 2<sup>nd</sup> fiscal quarter/4<sup>th</sup> calendar quarter (October 1 – December 31) receipts for FY2016, which were essentially flat. Since the time of the estimate, however, one significant development has occurred. Holland America announced that it would dock its vessels at the Old Sitka facility during the 2016 tour season. This means that more visitors will be visiting downtown (as many visitors do not like lightering), and, those visitors coming downtown will stay longer. This, in turn, translates into increased retail commerce and greater sales tax revenues. Thus, staff feels that raising the sales tax receipt estimate for this quarter by \$110,844 is not imprudent.

The fulfillment of the \$200,000 in wage and benefit reductions has been resolved in three parts. First, a police officer position will not be refilled, resulting in a savings of \$103,182. Secondly, a budgeting oversight did not fully provide for \$40,000 in reimbursement to the General Fund from the SEACAD Fund for a portion of the SEACAD Officer's wages and benefits. The entry was properly budgeted for in the SEACAD Fund as an outlay, but the resulting transfer into the General Fund was overlooked as a revenue.

Finally, a "marker/commitment" to additional achieve \$56,818 in additional personnel reductions has been budgeted for in Department 8, 100 Lincoln Street General expenses. At this time, although a

tentative internal concept has been developed for an additional FTE reduction in the general Municipal workforce, the details have not yet been finalized. Accordingly, as the Municipality employs position budgeting, until a specific FTE is identified for elimination, the administrative commitment to reduce an additional FTE before the end of FY2017 has been honored in this way.

**GENERAL FUND - SUMMARY BY ORGANIZATION**

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2016 Projected Amount	2017 Budget
<b>Fund: 100 General Fund</b>						
<b>Revenue</b>						
100-300-301 - Property Tax	6,095,558	6,187,719	6,245,145	6,386,100	6,322,239	6,578,899
100-300-302 - Sales Tax	9,093,596	9,785,829	9,678,727	10,665,400	10,265,018	10,854,994
100-300-303 - Bed Tax	354,157	377,546	411,916	-	-	-
100-300-310 - State Revenue	3,158,185	1,847,906	4,082,602	957,600	957,600	659,337
100-300-315 - Federal Revenue	1,766,378	2,183,351	1,498,162	1,468,000	1,468,000	678,200
100-300-320 - Licenses & Permits	177,220	130,196	195,119	183,400	183,400	183,400
100-300-330 - Services	1,048,441	1,265,375	1,280,294	1,280,690	987,432	916,230
100-300-340 - Operating Revenue	791,074	764,109	870,442	735,000	735,000	735,000
100-300-360 - Uses of Prop & Investment	920,904	896,436	1,001,041	872,320	872,320	818,900
100-300-370 - Interfund Billings	2,693,859	2,781,990	2,807,748	2,838,127	2,610,162	2,895,203
100-300-380 - Miscellaneous	163,555	168,193	162,408	187,805	149,275	206,800
100-300-390 - Cash Basis Receipts	<u>1,367,115</u>	<u>1,238,973</u>	<u>1,182,367</u>	<u>2,899,918</u>	<u>4,052,332</u>	<u>3,761,887</u>
<b>Revenue Totals</b>	<b>27,630,042</b>	<b>27,627,623</b>	<b>29,415,971</b>	<b>28,474,360</b>	<b>28,602,778</b>	<b>28,288,850</b>
<b>Expenditures</b>						
100-500-001 - Administrative, Administrator & Assembly	907,297	897,329	1,106,686	865,129	657,126	805,807
100-500-002 - Attorney	339,039	321,751	358,645	318,891	407,818	306,434
100-500-003 - Municipal Clerk	342,438	370,342	445,289	416,670	352,134	364,473
100-500-004 - Finance	1,746,604	1,744,633	2,168,147	1,730,477	1,587,413	1,758,056
100-500-005 - Assessing	251,441	280,501	429,591	331,933	311,081	429,741
100-500-006 - Planning	272,143	264,648	327,594	284,906	308,076	406,890
100-500-007 - General Office	471,462	510,113	604,581	564,387	566,929	422,958
100-500-008 - Other Expenditures	300,829	405,946	325,988	340,000	352,441	311,000
100-520-021-800 - Police	4,334,122	4,390,067	5,335,464	4,606,091	4,305,106	4,493,932
100-520-022-800 - Fire Protection	1,597,649	1,624,860	1,819,538	1,698,577	1,530,729	1,602,746
100-520-023 - Ambulance	289,539	286,854	347,531	340,732	281,246	318,669
100-520-024 - Search and Rescue	45,033	28,374	44,199	37,270	23,827	30,237
100-530-031 - Public Works Administration	516,575	542,942	702,211	657,023	657,023	774,061
100-530-032-800 - Engineering	952,148	969,455	1,216,801	1,347,725	1,039,782	1,232,919
100-530-033-800 - Streets	1,406,716	1,249,533	1,287,126	1,469,955	1,426,936	1,336,764
100-530-034-800 - Recreation	547,111	529,184	687,221	750,249	486,056	632,940
100-530-035-800 - Building Officials	230,467	244,310	293,421	257,380	201,619	229,433
100-540-041 - Library	832,570	843,979	964,061	882,666	795,385	869,500
100-540-043 - Centennial Building	450,203	469,978	523,149	487,411	413,018	509,815
100-540-045 - Convention & Visitors Bureau	281,836	358,512	311,880	-	-	-

**GENERAL FUND - SUMMARY BY ORGANIZATION**

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2016 Projected Amount	2017 Budget
100-540-047 - Senior Citizens	78,505	73,552	82,860	89,003	63,781	80,725
100-545-050 - Contingency				1,000,000	607,578	
100-550-650-951 - Debt Payments	1,331,246	27,940	48,253	65,811	65,811	63,206
100-550-660-952 - Support Payments	6,121,108	6,302,576	6,258,961	7,402,167	7,402,167	6,923,713
100-550-670 - Fixed Assets	45,822	77,996	31,533	-	-	-
100-550-680 - Transfer to Other Funds	2,896,306	2,867,838	4,911,339	4,503,700	4,503,700	4,384,833
100-550-690 - Other Financing Sources	-	-	-	-	-	-
<b>Expenditure Totals</b>	<b><u>26,588,210</u></b>	<b><u>25,683,213</u></b>	<b><u>30,632,070</u></b>	<b><u>30,448,154</u></b>	<b><u>28,346,782</u></b>	<b><u>28,288,850</u></b>
<b>Fund Total: General Fund</b>	<b><u>1,041,832</u></b>	<b><u>1,944,410</u></b>	<b><u>(1,216,099)</u></b>	<b><u>(1,973,794)</u></b>	<b><u>255,996</u></b>	<b><u>0</u></b>



City of Sitka  
**GENERAL FUND**

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 Budget
<b>Fund: 100 General Fund</b>					
<b>Revenue</b>					
<b><u>301 - Property Tax</u></b>					
3011 001 - Property Tax Levy	\$6,227,992.27	\$6,332,763.19	\$6,448,785.80	\$6,620,500.00	\$6,838,748.00
3011 002 - Auto Tax	\$94,366.24	\$91,511.48	\$94,553.92	\$95,000.00	\$95,000.00
3011 003 - Boat Tax	\$106,720.00	\$104,679.50	\$19,366.48	\$28,700.00	\$28,700.00
3011 004 - Penalty and Interest	\$28,365.23	\$41,701.12	\$46,147.47	\$28,000.00	\$33,000.00
3011 006 - Taxes Paid Voluntarily	\$49,344.53	\$48,119.06	\$52,252.03	\$49,000.00	\$49,000.00
3011 007 - Collection Cost Recovered	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3012 000 - Less Sr Citizen Exemption	(\$411,230.00)	(\$431,055.00)	(\$415,960.00)	(\$435,100.00)	(\$465,549.00)
<b>301 - Property Tax Totals</b>	<b>\$6,095,558.27</b>	<b>\$6,187,719.35</b>	<b>\$6,245,145.70</b>	<b>\$6,386,100.00</b>	<b>\$6,578,899.00</b>
<b><u>302 - Sales Tax</u></b>					
3021 001 - 1st Qtr Calendar Yr Sales	\$1,584,362.72	\$1,619,063.98	\$1,553,537.64	\$1,766,000.00	\$1,577,000.00
3021 002 - 2nd Qtr Calendar Yr Sales	\$2,865,659.48	\$2,936,042.06	\$2,829,740.20	\$3,349,000.00	\$3,326,000.00
3021 003 - 3rd Qtr Calendar Yr Sales	\$2,848,871.12	\$3,315,350.61	\$3,332,610.97	\$3,468,000.00	\$3,953,844.00
3021 004 - 4th Qtr Calendar Yr Sales	\$1,605,059.72	\$1,713,838.49	\$1,733,877.26	\$1,860,000.00	\$1,760,000.00
3021 005 - Previous Quarters Tax	\$49,346.92	\$17,158.00	\$23,130.27	\$50,000.00	\$50,000.00
3021 006 - Penalty & Interest	\$49,803.20	\$77,826.71	\$74,505.84	\$52,500.00	\$57,750.00
3021 007 - Discount	(\$10,393.45)	(\$11,529.77)	(\$11,316.68)	(\$10,400.00)	(\$10,400.00)
3021 008 - Home Construction Refund	(\$3,243.60)	(\$4,752.40)	\$0.00	(\$3,000.00)	(\$3,000.00)
3021 009 - Other Sales Tax Revenue	\$1,640.00	\$10,771.58	\$9,901.50	\$0.00	\$10,500.00
3021 010 - Fish Box Tax	\$102,490.00	\$112,060.00	\$132,740.00	\$133,300.00	\$133,300.00
<b>302 - Sales Tax Totals</b>	<b>\$9,093,596.11</b>	<b>\$9,785,829.26</b>	<b>\$9,678,727.00</b>	<b>\$10,665,400.00</b>	<b>\$10,854,994.00</b>
<b><u>303 - Bed Tax</u></b>					
3031 001 - 1st Qtr CYr Bed Tax Sales	\$31,171.56	\$28,712.40	\$29,819.53	\$0.00	\$0.00
3031 002 - 2nd Qtr CYr Bed Tax Sales	\$123,425.43	\$139,040.29	\$158,534.75	\$0.00	\$0.00
3031 003 - 3rd Qtr CYr Bed Tax Sales	\$164,792.90	\$173,043.56	\$188,329.83	\$0.00	\$0.00
3031 004 - 4th Qtr CYr Bed Tax Sales	\$27,774.95	\$34,385.23	\$34,654.85	\$0.00	\$0.00
3031 005 - Previous Quarters Tax	\$6,992.92	\$2,365.44	\$577.09	\$0.00	\$0.00
3031 006 - Penalty and Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3031 007 - Discount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>303 - Bed Tax Totals</b>	<b>\$354,157.76</b>	<b>\$377,546.92</b>	<b>\$411,916.05</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b><u>304 - Fuel Flow Tax</u></b>					
3041 001 - Fuel Flow Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>304 - Fuel Flow Tax Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b><u>310 - State Revenue</u></b>					
3101 001 - School Debt Reimbursement	\$886,909.00	\$0.00	\$0.00	\$0.00	\$0.00
3101 002 - Municipal Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3101 003 - Revenue Sharing	\$1,200,769.00	\$813,886.00	\$911,318.00	\$863,000.00	\$573,737.00
3101 005 - Grant Revenue	\$72,023.89	\$66,295.88	\$19,555.00	\$35,000.00	\$15,000.00
3101 006 - Tobacco Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**GENERAL FUND**

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 Budget
3101 007 - Liquor Licenses	\$26,925.00	\$12,650.00	\$30,975.00	\$13,000.00	\$13,000.00
3101 008 - Amusement Devices	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3101 010 - Building Costs Reimbursed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3101 011 - Library-Institutional Srvc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3101 012 - Public Library Assistance	\$6,500.00	\$6,600.00	\$6,650.00	\$6,600.00	\$6,600.00
3101 016 - Miscellaneous	\$58,046.27	\$39,656.66	\$57,149.66	\$40,000.00	\$50,000.00
3101 017 - PERS Relief	\$894,388.27	\$908,251.65	\$3,056,289.28	\$0.00	\$0.00
3101 018 - Cruise Ship Passenger Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3101 019 - SAR reimbursement	\$263.01	\$565.89	\$665.31	\$0.00	\$1,000.00
3101 020 - Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3101 030 - Grant Revenue Pass Thru	\$12,361.00	\$0.00	\$0.00	\$0.00	\$0.00
3101 035 - Grant Expend Pass Thru	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>310 - State Revenue Totals</b>	<b>\$3,158,185.44</b>	<b>\$1,847,906.08</b>	<b>\$4,082,602.25</b>	<b>\$957,600.00</b>	<b>\$659,337.00</b>
<b><u>315 - Federal Revenue</u></b>					
3151 001 - Stumpage	\$976,644.79	\$800,508.69	\$752,082.72	\$760,000.00	\$0.00
3151 002 - Payment in Lieu of Taxes	\$610,074.00	\$1,251,535.00	\$604,742.00	\$596,000.00	\$566,200.00
3151 003 - Grant Revenue	\$93,115.59	\$20,035.70	\$26,845.96	\$44,289.00	\$42,000.00
3151 004 - Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3151 030 - Pass thru receipts	\$4,571.87	\$15,518.12	\$0.00	\$0.00	\$0.00
3151 035 - Pass thru expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3161 001 - ARRA grants	\$81,972.14	\$95,753.62	\$114,492.24	\$70,000.00	\$70,000.00
<b>315 - Federal Revenue Totals</b>	<b>\$1,766,378.39</b>	<b>\$2,183,351.13</b>	<b>\$1,498,162.92</b>	<b>\$1,470,289.00</b>	<b>\$678,200.00</b>
<b><u>320 - Licenses &amp; Permits</u></b>					
3201 001 - Building Permits	\$134,409.79	\$94,429.09	\$171,939.06	\$150,000.00	\$150,000.00
3201 002 - Planning & Zoning Permits	\$6,266.50	\$10,362.52	\$4,650.40	\$6,200.00	\$6,200.00
3201 003 - Parking Permits	\$1,085.00	\$850.00	\$1,050.00	\$1,000.00	\$1,000.00
3201 004 - Public Vehicle/Drivers	\$8,750.00	\$2,100.00	\$3,525.00	\$2,500.00	\$2,500.00
3201 005 - Bicycle Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3201 006 - Animal Licenses	\$7,505.30	\$4,829.00	\$4,823.29	\$5,000.00	\$5,000.00
3201 007 - Itinerant Business Licens	\$39.00	\$99.00	\$54.00	\$0.00	\$0.00
3201 008 - Miscellaneous	\$550.00	\$1,295.20	\$400.00	\$0.00	\$0.00
3201 010 - Fire Marshall Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3201 011 - Park & Rec. Fees	\$15,875.00	\$14,081.36	\$7,607.50	\$15,900.00	\$15,900.00
3201 012 - Centennial Permit Fees	\$2,740.00	\$2,150.00	\$1,070.00	\$2,800.00	\$2,800.00
<b>320 - Licenses &amp; Permits Totals</b>	<b>\$177,220.59</b>	<b>\$130,196.17</b>	<b>\$195,119.25</b>	<b>\$183,400.00</b>	<b>\$183,400.00</b>

## City of Sitka

**GENERAL FUND**

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 Budget
<b><u>330 - Services</u></b>					
3301 002 - Police Contracts	\$2,098.21	\$1,605.20	\$925.34	\$0.00	\$0.00
3301 003 - Jail Contracts	\$419,450.00	\$694,660.00	\$711,262.00	\$694,660.00	\$300,000.00
3301 004 - DWI Jail Time Fees	\$3,566.00	\$3,200.00	\$3,102.20	\$3,200.00	\$3,200.00
3301 005 - Jail-Detox	\$7,225.00	\$16,815.00	\$9,885.00	\$8,500.00	\$8,500.00
3301 006 - Impound/Storage Fees	\$1,867.50	\$1,130.00	\$3,882.66	\$3,500.00	\$6,700.00
3301 007 - Police Other	\$28,632.33	\$39,012.63	\$24,716.86	\$23,130.00	\$21,130.00
3301 008 - Police Service Fee - DUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3301 009 - Electronic Monitoring	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3301 010 - E911 Surcharge	\$191,576.04	\$196,312.24	\$192,365.43	\$201,600.00	\$201,600.00
3302 000 - Police Medical Billings	\$1,871.46	\$2,722.83	\$878.67	\$5,000.00	\$5,000.00
3303 000 - Public Defender Fees	\$1,348.00	\$1,225.00	\$200.00	\$1,200.00	\$1,200.00
3321 001 - Ambulance Fees	\$356,548.31	\$270,458.61	\$319,546.05	\$300,000.00	\$330,000.00
3321 002 - Fire Dept Other	\$1,056.00	\$3,052.64	\$0.00	\$3,000.00	\$3,000.00
3321 003 - Fire Service Fee - DUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3331 001 - Library	\$16,309.81	\$15,363.00	\$9,787.86	\$16,000.00	\$16,000.00
3331 002 - Library Lost Book Replace	\$1,594.86	\$2,249.00	\$1,906.00	\$2,800.00	\$2,800.00
3331 003 - Library-Other	\$2,443.00	\$0.00	\$0.00	\$0.00	\$0.00
3331 004 - Library-Network	\$12,544.76	\$17,115.79	\$0.00	\$17,100.00	\$17,100.00
3332 000 - Stnd Const Specifications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3333 000 - Sitka Builders Seminar	\$0.00	\$0.00	\$1,700.00	\$0.00	\$0.00
3334 000 - Recreation Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3340 000 - Coping revenue	\$0.00	\$10.20	\$0.00	\$0.00	\$0.00
3351 000 - Legal Fees	\$310.59	\$443.11	\$136.00	\$1,000.00	\$0.00
<b>330 - Services Totals</b>	<b>\$1,048,441.87</b>	<b>\$1,265,375.25</b>	<b>\$1,280,294.07</b>	<b>\$1,280,690.00</b>	<b>\$916,230.00</b>
<b><u>340 - Operating Revenue</u></b>					
3454 000 - Concessions	\$4,272.25	\$4,917.42	\$3,747.11	\$5,000.00	\$5,000.00
3491 000 - Jobbing-Labor	\$778,848.86	\$754,781.66	\$862,904.23	\$730,000.00	\$730,000.00
3492 000 - Jobbing-Materials/Parts	\$2,060.10	\$815.00	\$2,372.57	\$0.00	\$0.00
3493 000 - Jobbing-Equipment	\$5,892.89	\$3,594.99	\$1,419.00	\$0.00	\$0.00
3494 000 - Jobbing-Outside Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3495 000 - Jobbing-Overhead	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>340 - Operating Revenue Totals</b>	<b>\$791,074.10</b>	<b>\$764,109.07</b>	<b>\$870,442.91</b>	<b>\$735,000.00</b>	<b>\$735,000.00</b>
<b><u>360 - Uses of Property &amp; Investments</u></b>					
3601 000 - Rent - Land	\$180,992.82	\$155,427.66	\$265,319.70	\$125,400.00	\$209,000.00
3602 000 - Rent - Building	\$8,795.55	\$10,050.00	\$9,600.00	\$9,600.00	\$9,600.00
3603 000 - Rent-Centennial Building	\$48,239.76	\$56,070.00	\$44,390.35	\$5,000.00	\$0.00
3603 001 - Rent-Centennial Bldg 5%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3604 000 - Rent-Senior Center	\$1,875.00	\$3,025.20	\$2,938.50	\$2,100.00	\$2,100.00

## City of Sitka

**GENERAL FUND**

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 Budget
3605 000 - Rent-House	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3606 000 - Rent-Tom Young Cabin	\$8,970.00	\$7,940.00	\$7,288.00	\$3,500.00	\$3,500.00
3608 000 - Hames PE Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3610 000 - Interest Income	\$433,729.66	\$487,871.94	\$491,681.47	\$500,000.00	\$450,000.00
3615 000 - Gain(Loss)on Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3620 000 - Sale of Fixed Assets	\$0.00	\$1.00	\$0.00	\$0.00	\$0.00
3621 000 - Cost of Fixed Assets Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3635 000 - Gravel & Rock Royalties	\$119,505.89	\$64,878.02	\$63,907.35	\$112,000.00	\$30,000.00
3636 000 - Waste Area Royalties	\$3,761.67	\$0.00	\$0.00	\$0.00	\$0.00
3640 000 - Library-Special Sales	\$2,018.68	\$1,585.32	\$1,212.07	\$1,800.00	\$1,800.00
3650 000 - City/St Bldg Cost Reimbur	\$113,015.91	\$109,407.68	\$114,704.05	\$112,920.00	\$112,900.00
3651 000 - SAR Reimb from State	\$0.00	\$180.00	\$0.00	\$0.00	\$0.00
<b>360 - Uses of Property &amp; Investments Totals</b>	<b>\$920,904.94</b>	<b>\$896,436.82</b>	<b>\$1,001,041.49</b>	<b>\$872,320.00</b>	<b>\$818,900.00</b>
<b><u>370 - Interfund Billings</u></b>					
3701 110 - DARE School Officer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 151 - Sitka Forfeiture Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 152 - Interfund Bill NARCO	\$74,791.77	\$67,559.10	\$60,176.70	\$0.00	\$40,000.00
3701 154 - City/Fed Forfeiture Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 156 - Interfund bill LEPC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 157 - Coastal Management Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 170 - Timber Relief Interfund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 171 - SE Econ Dev Fund Interfun	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 194 - Interfund Billing CPET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 200 - Electric Interfund Bill	\$919,334.04	\$959,909.04	\$971,493.00	\$1,014,830.00	\$965,971.00
3701 210 - Water Interfund Bill	\$253,541.04	\$278,289.96	\$284,925.96	\$291,020.00	\$301,476.00
3701 220 - WWater Interfund Bill	\$327,540.96	\$329,550.00	\$336,501.96	\$343,612.00	\$354,201.00
3701 230 - SWste Interfund Bill	\$332,756.04	\$340,629.00	\$347,208.00	\$365,040.00	\$422,522.00
3701 240 - Harbor Interfund Bill	\$288,192.00	\$338,651.04	\$346,833.00	\$355,184.00	\$325,824.00
3701 250 - Air Term Interfund Bill	\$95,208.00	\$104,805.96	\$105,861.00	\$108,344.00	\$107,953.00
3701 260 - MSC Interfund Bill	\$20,532.00	\$15,348.00	\$15,777.00	\$16,341.00	\$20,192.00
3701 270 - SMC Interfund Bill	\$36,519.96	\$32,853.96	\$33,228.96	\$31,693.00	\$32,874.00
3701 300 - MIS Interfund Bill	\$96,804.00	\$106,301.04	\$105,423.00	\$105,423.00	\$110,602.00
3701 310 - Garage Interfund Billing	\$131,208.00	\$108,219.96	\$109,404.00	\$113,693.00	\$108,814.00
3701 320 - Maint Fund Interfund Bill	\$117,432.00	\$89,873.04	\$90,915.96	\$92,947.00	\$104,774.00
3701 400 - Perm FndInterfund Billing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 410 - RevolFndInterfund Billing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 420 - Guar FndInterfund Billing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 700 - General Interfnd Billing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3701 705 - Interfund Transfer 705	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00
3701 780 - SCIP Interfnd Billing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>370 - Interfund Billings Totals</b>	<b>\$2,693,859.81</b>	<b>\$2,781,990.10</b>	<b>\$2,807,748.54</b>	<b>\$2,838,127.00</b>	<b>\$2,895,203.00</b>

City of Sitka  
**GENERAL FUND**

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 Budget
<b>380 - Miscellaneous Revenue</b>					
3801 000 - Fines and Forfeits	\$103,540.69	\$96,501.51	\$118,003.53	\$143,600.00	\$143,600.00
3801 100 - Fines Minor Consuming	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3804 000 - Return Check Fee (NSF)	\$1,050.00	\$600.00	\$675.00	\$600.00	\$600.00
3805 000 - Cash, (Short)/Long	(\$69.12)	\$202.00	(\$137.64)	\$0.00	\$0.00
3806 000 - Coffee Revenue-Cent Bldg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3807 000 - Miscellaneous	\$7,414.14	\$62,628.44	\$30,896.42	\$41,605.00	\$30,000.00
3808 000 - Salary Reimbursement	\$553.86	\$237.50	\$487.50	\$0.00	\$0.00
3809 000 - Donations	\$38,630.00	\$603.00	\$3,583.00	\$2,000.00	\$2,000.00
3809 001 - Donation - Parks and Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3810 000 - Cops Grant Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3811 000 - Property Damage Reimburse	\$11,188.55	\$7,308.16	\$0.00	\$0.00	\$0.00
3820 000 - Bad Debt Collected	\$1,247.69	\$113.33	\$43.74	\$0.00	\$0.00
3850 000 - Pcard Rebate	\$0.00	\$0.00	\$8,856.46	\$0.00	\$30,600.00
<b>380 - Miscellaneous Revenue Totals</b>	<b>\$163,555.81</b>	<b>\$168,193.94</b>	<b>\$162,408.01</b>	<b>\$187,805.00</b>	<b>\$206,800.00</b>
<b>390 - Cash Basis Receipts</b>					
3911 000 - Bonds Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3950 000 - Interfund Transfers In	\$0.00	\$0.00	\$0.00	\$1,630,000.00	\$1,120,000.00
3950 152 - Transfer In NARCO Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3950 194 - Transfer In Comm Pass Tax	\$100,685.00	\$732.00	\$130.48	\$0.00	\$0.00
3950 240 - Transfer In Harbor	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00
3950 310 - Transfer In from 310	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00
3950 320 - Transfer In Bldg Maint	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00
3950 400 - Transfer In Permanent Fd	\$1,101,525.00	\$1,110,000.00	\$1,121,342.00	\$1,134,718.00	\$1,298,821.00
3950 410 - Transfer In Revolving Fnd	\$21,716.21	\$22,478.41	\$24,671.74	\$29,000.00	\$28,200.00
3950 420 - Transfer In Guarantee Fnd	\$5,818.91	\$5,763.49	\$6,223.50	\$6,200.00	\$6,200.00
3950 700 - Transfer In Cap Proj Fund	\$34,835.09	\$0.00	\$0.00	\$0.00	\$1,308,666.00
3950 705 - Transfer In Benchlands	\$2,535.25	\$0.00	\$0.00	\$0.00	\$0.00
3990 000 - Net Pension Obligation WO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>390 - Cash Basis Receipts Totals</b>	<b>\$1,367,115.46</b>	<b>\$1,238,973.90</b>	<b>\$1,182,367.72</b>	<b>\$2,899,918.00</b>	<b>\$3,761,887.00</b>
<b>Revenue Totals</b>	<b>\$27,630,048.55</b>	<b>\$27,627,627.99</b>	<b>\$29,415,975.91</b>	<b>\$28,476,649.00</b>	<b>\$28,288,850.00</b>
<b>Expenditures</b>					
<b>400 - Salaries and Wages</b>					
5110 001 - Regular Salaries/Wages	\$5,148,649.46	\$5,250,382.05	\$5,502,608.13	\$6,417,967.48	\$6,491,877.13
5110 002 - Holidays	\$162,623.56	\$176,156.83	\$217,683.02	\$0.00	\$0.00
5110 003 - Sick Leave	\$150,901.60	\$149,650.82	\$140,540.30	\$0.00	\$0.00
5110 004 - Overtime	\$383,543.42	\$399,829.15	\$375,855.80	\$445,952.00	\$304,994.00
5110 005 - Swing & Graveyard Shift	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5110 006 - Standby Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5110 010 - Temp Wages	\$271,688.63	\$315,588.61	\$435,571.79	\$525,627.00	\$504,702.00
<b>400 - Salaries and Wages Totals</b>	<b>\$6,117,406.67</b>	<b>\$6,291,607.46</b>	<b>\$6,672,259.04</b>	<b>\$7,389,546.48</b>	<b>\$7,301,573.13</b>

**GENERAL FUND**

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 Budget
<b><u>450 - Fringe Benefits</u></b>					
5115 001 - RIP Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5120 001 - Annual Leave	\$535,801.18	\$577,500.46	\$626,823.60	\$259,805.00	\$267,888.00
5120 002 - SBS	\$407,555.98	\$421,571.00	\$448,394.22	\$442,884.48	\$448,203.35
5120 003 - Medicare	\$93,981.90	\$98,098.55	\$104,355.25	\$106,280.45	\$107,754.92
5120 004 - PERS	\$2,242,671.17	\$2,300,447.76	\$4,522,985.62	\$1,492,203.10	\$1,495,312.66
5120 005 - Health Insurance	\$1,435,063.89	\$1,507,847.60	\$1,617,531.56	\$1,784,530.20	\$1,842,259.06
5120 006 - Life Insurance	\$2,818.28	\$1,234.73	\$1,217.10	\$1,190.72	\$1,151.48
5120 007 - Workmen's Compensation	\$162,717.17	\$178,968.40	\$191,391.77	\$231,523.26	\$249,590.15
5120 008 - Unemployment	\$8,804.96	\$16,564.36	\$2,023.27	\$0.00	\$0.00
5120 009 - IBEW Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5120 010 - Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>450 - Fringe Benefits Totals</b>	<b>\$4,889,414.53</b>	<b>\$5,102,232.86</b>	<b>\$7,514,722.39</b>	<b>\$4,318,417.21</b>	<b>\$4,412,159.62</b>
<b><u>500 - Operating Expenses</u></b>					
5201 000 - Training and Travel	\$129,947.51	\$172,079.72	\$242,948.96	\$260,203.00	\$216,615.00
5202 000 - Uniforms	\$17,909.37	\$17,111.46	\$32,225.46	\$39,189.00	\$37,700.00
5203 000 - Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203 001 - Electric	\$242,201.74	\$262,546.06	\$302,966.75	\$207,000.00	\$306,000.00
5203 002 - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203 003 - Wastewater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203 004 - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203 005 - Heating Fuel	\$100,977.02	\$70,472.28	\$55,948.63	\$43,825.00	\$33,500.00
5203 006 - Interruptable electric	\$27,174.96	\$43,771.60	\$28,540.51	\$45,000.00	\$0.00
5204 000 - Telephone	\$233,940.08	\$230,039.05	\$202,650.69	\$220,455.00	\$105,180.00
5204 001 - Cell Phone Stipend	\$0.00	\$0.00	\$5,753.75	\$7,500.00	\$7,260.00
5205 000 - Insurance	\$235,825.55	\$227,578.98	\$253,804.49	\$249,872.00	\$257,860.00
5206 000 - Supplies	\$381,776.75	\$344,454.94	\$277,662.02	\$554,646.00	\$374,531.00
5207 000 - Repairs & Maintenance	\$89,990.58	\$51,062.71	\$42,953.24	\$112,908.00	\$65,375.00
5207 001 - Boat Repair and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208 000 - Bldg Repair & Maint	\$358,249.45	\$340,981.46	\$376,405.56	\$425,326.00	\$359,100.00
5211 000 - Data Processing Fees	\$586,189.32	\$591,657.96	\$598,991.20	\$848,491.00	\$781,076.00
5212 000 - Contracted/Purchased Serv	\$1,067,045.05	\$760,886.74	\$857,650.79	\$1,461,054.60	\$879,279.00
5212 001 - Sitka Historical Contract	\$0.00	\$0.00	\$0.00	\$120,000.00	\$108,000.00
5212 002 - SEDA Contract	\$0.00	\$0.00	\$0.00	\$70,000.00	\$63,000.00
5213 000 - Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5214 000 - Interdepartment Services	\$5,554.59	\$3,060.24	\$2,085.13	\$1,600.00	\$30,000.00
5221 000 - Transportation/Vehicles	\$1,071,590.51	\$948,686.30	\$1,013,827.32	\$1,350,596.00	\$1,017,200.00
5222 000 - Postage	\$43,332.94	\$35,163.25	\$49,988.99	\$54,925.00	\$60,150.00
5223 000 - Tools & Small Equipment	\$69,085.96	\$63,495.27	\$108,188.85	\$283,549.00	\$90,200.00
5224 000 - Dues & Publications	\$45,987.52	\$47,710.56	\$46,646.07	\$51,497.00	\$46,413.08
5225 000 - Legal Expenditures	\$23,885.55	\$8,670.63	\$12,417.98	\$20,000.00	\$20,000.00

City of Sitka  
**GENERAL FUND**

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 Budget
5226 000 - Advertising	\$63,193.86	\$69,140.00	\$71,660.16	\$55,250.00	\$54,700.00
5227 001 - Rent-Buildings	\$32,970.36	\$31,118.12	\$34,377.72	\$35,748.00	\$28,153.00
5227 002 - Rent-Equipment	\$30,693.16	\$34,049.54	\$29,453.62	\$330,090.00	\$27,641.00
5227 003 - Rent-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5228 000 - Donations	\$91,868.00	\$146,650.00	\$140,000.00	\$150,000.00	\$140,000.00
5228 001 - Pass through grants	\$12,361.00	\$35,469.99	\$12,012.08	\$0.00	\$0.00
5229 000 - Investment Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5230 000 - Bad Debts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5231 000 - Credit Card Expense	\$32,255.96	\$41,371.51	\$61,511.50	\$60,000.00	\$75,500.00
5240 000 - Books & Publications	\$72,670.40	\$57,613.50	\$56,750.36	\$80,838.00	\$70,000.00
5250 000 - Assembly waived fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5260 000 - State of AK Admin Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5280 000 - Public Defender Fees	\$0.00	\$0.00	\$5,421.25	\$0.00	\$0.00
5285 000 - Estimated Post Closure Ex	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5288 000 - Administrator Contingency	\$4,736.97	\$4,154.50	\$4,073.66	\$4,000.00	\$4,000.00
5289 000 - Mayor Contingency	\$3,460.45	\$5,758.16	\$3,076.80	\$4,000.00	\$4,000.00
5290 000 - Other Expenses	\$6,233,143.08	\$7,483,849.95	\$6,523,973.19	\$7,115,791.00	\$6,864,645.00
5290 100 - Unanticipated Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5295 000 - Interest Expense	\$361,386.50	\$14,708.49	\$13,620.73	\$12,469.00	\$9,864.00
5297 000 - Debt Admin Expense	\$0.00	\$0.00	\$21,401.50	\$0.00	\$0.00
<b>500 - Operating Expenses Totals</b>	<b>\$11,669,404.19</b>	<b>\$12,143,312.97</b>	<b>\$11,488,988.96</b>	<b>\$14,275,822.60</b>	<b>\$12,136,942.08</b>
<b><u>700 - Cash Basis Expenditures</u></b>					
7101 000 - Fixed Assets-Land	\$0.00	\$0.00	\$10,130.00	\$0.00	\$0.00
7106 004 - Fixed Assets-Finance	\$0.00	\$8,594.00	\$0.00	\$0.00	\$0.00
7106 005 - Fixed Assets-Assessing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7106 006 - Fixed Assets-Planning	\$12,200.00	\$0.00	\$0.00	\$0.00	\$0.00
7106 007 - Fixed Assets-Gen Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7106 021 - Fixed Assets-Police Dept	\$29,304.09	\$46,639.44	\$0.00	\$0.00	\$0.00
7106 022 - Fixed Assets-Fire Dept	\$0.00	\$22,762.12	\$9,488.00	\$0.00	\$0.00
7106 034 - Fixed Assets-Recreation	\$0.00	\$0.00	\$11,915.00	\$0.00	\$0.00
7106 041 - Fixed Assets - Library	\$4,318.00	\$0.00	\$0.00	\$0.00	\$0.00
7200 000 - Interfund Transfers Out	\$2,896,306.18	\$2,054,838.03	\$4,911,339.34	\$4,503,700.00	\$4,384,833.00
7301 000 - Note Principal Payments	\$0.00	\$13,231.08	\$13,231.08	\$53,342.00	\$53,342.00
7302 000 - Bond Principal Payments	\$969,860.00	\$0.00	\$0.00	\$0.00	\$0.00
7600 000 - Advances to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>700 - Cash Basis Expenditures Totals</b>	<b>\$3,911,988.27</b>	<b>\$2,146,064.67</b>	<b>\$4,956,103.42</b>	<b>\$4,557,042.00</b>	<b>\$4,438,175.00</b>
<b>Revenue Grand Totals:</b>	<b>\$27,630,048.55</b>	<b>\$27,627,627.99</b>	<b>\$29,415,975.91</b>	<b>\$28,476,649.00</b>	<b>\$28,288,850.00</b>
<b>Expenditure Grand Totals:</b>	<b>\$26,588,213.66</b>	<b>\$25,683,217.96</b>	<b>\$30,632,073.81</b>	<b>\$30,540,828.29</b>	<b>\$28,288,849.83</b>
<b>Net Grand Totals:</b>	<b>\$1,041,834.89</b>	<b>\$1,944,410.03</b>	<b>(\$1,216,097.90)</b>	<b>(\$2,064,179.29)</b>	<b>\$0.17</b>