CITY AND BOROUGH OF SITKA

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

Meeting Agenda

City and Borough Assembly

Mayor Gary Paxton
Deputy Mayor Steven Eisenbeisz,
Vice Deputy Mayor Valorie Nelson,
Aaron Bean, Kevin Knox, Dr. Richard Wein, Kevin Mosher

Municipal Administrator: Keith Brady
Municipal Attorney: Brian Hanson
Municipal Clerk: Sara Peterson

Tuesday, May 28, 2019 | **6:00 PM** | **Assembly Chambers**

REGULAR MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

IV. CORRESPONDENCE/AGENDA CHANGES

19-111 Reminders, Calendars, and General Correspondence

Attachments: Reminders and Calendars.pdf
Quarterly Financial Statements 12-31-2018.pdf

V. CEREMONIAL MATTERS

None anticipated.

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

19-117 Planning Commission: Support for Planning Director hire

Attachments: Planning Commission Resolution on Hiring a Director.pdf

19-112 Homeless Coalition

Attachments: Homeless Coalition.pdf

VII. PERSONS TO BE HEARD

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

VIII. REPORTS

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

IX. CONSENT AGENDA

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

A 19-113 Approve the minutes of the May 14 Assembly meeting

Attachments: Motion Consent.pdf

Motion and minutes.pdf

X. BOARD, COMMISSION, COMMITTEE APPOINTMENTS

B 19-114 Appoint Brandon Marx to an unexpired term on the Parks and Recreation Committee

Attachments: Motion.pdf

Marx Application.pdf

XI. UNFINISHED BUSINESS:

C ORD 19-16A Amending Title 22 "Zoning" of the Sitka General Code by modifying Chapter 22.20 "Supplemental District Regulations and Development Standards"

Attachments: Motion Ord 2019-16A.pdf

Memos to Assembly- development stndrds ordinance April 16 and 24

AMENDED Ord 2019-16A Developmet Standards Final

Ord 2019-16

ZA 18-08_Development Standards_Staff Report

PandZ minutes 20Mar19 reco approval amend development stndrds

ZA 18-08_Development Standards_Tabulation of Variances

ZA 18-08_Development Standards_Buildable Areas

Buildable Area w-parking shown

Buildable Area w-parking shown 2

ZA 18-08_Development Standards_Maps

D ORD 19-17S Adopting budgets and capital improvement plan for the General Fund, Internal Service Funds, and Special Revenue Funds for the fiscal year July 1, 2019 through June 30, 2020 (substitute ordinance 1st reading)

Attachments: Motion Ord 2019-17S.pdf
Memo.pdf
Ord 2019-17S.pdf
Draft FY2020 Budget (as amended through 5-22-19).pdf

E ORD 19-18S Adopting the budget and capital improvement plan for the Electric Fund for the fiscal year July 1, 2019 through June 30, 2020 (substitute ordinance 1st reading)

Attachments: Motion Ord 2019-18S.pdf
Memo 2019-18S.pdf
Ord 2019-18S.pdf

F ORD 19-19S Adopting the budget and capital improvement plan for the Water Fund for the fiscal year July 1, 2019 through June 30, 2020 (substitute ordinance 1st reading)

Attachments: Motion Ord 2019-19S.pdf
Memo 2019-19S.pdf
Ord 2019-19S.pdf

G ORD 19-20S Adopting the budget and capital improvement plan for the Wastewater Fund for the fiscal year July 1, 2019 through June 30, 2020 and amending Title 15 "Public Utilities" of the Sitka General Code to increase Section 15.04.320 "Rates and Fees" (substitute ordinance 1st reading)

Attachments: Motion Ord 2019-20S.pdf
Memo 2019-20S.pdf
Ord 2019-20S.pdf

H ORD 19-21S Adopting the budget and capital improvement plan for the Solid Waste Fund for the fiscal year July 1, 2019 through June 30, 2020 and amending Title 15 "Public Utilities" of the Sitka General Code to increase solid waste disposal rates in Section 15.06.020 "Solid Waste Disposal Policy and Rates," Section 15.06.035 "Rates for Treatment and Collection," and Section 15.06.045 "Transfer Station Drop-Off Charges and Special Refuse Collection Charges" (substitute ordinance 1st reading)

Attachments: Motion Ord 2019-21S.pdf
Memo 2019-21S.pdf
Ord 2019-21S.pdf

I ORD 19-22S Adopting the budget and capital improvement plan for the Harbor Fund for the fiscal year July 1, 2019 through June 30, 2020 (substitute ordinance 1st reading)

Attachments: Motion Ord 2019-22S.pdf
Memo 2019-22S.pdf
Ord 2019-22S.pdf

J ORD 19-23S Adopting budgets and capital improvement plans for the Airport Terminal Fund, the Marine Service Center Fund, and the Gary Paxton Industrial Park Fund for the fiscal year July 1, 2019 through June 30, 2020 (substitute ordinance 1st reading)

Attachments: Motion Ord 2019-23S.pdf
Memo 2019-23S.pdf
Ord 2019-23S.pdf

XII. NEW BUSINESS:

New Business First Reading

K ORD 19-24 Amending Sitka Home Rule Charter Article XI "Finance," Section 11.16 "Sitka Permanent Fund," Subsection (B) "Flow of money into the Sitka Permanent Fund," by changing the flow of net proceeds from the sale of any municipal real property solely to the Sitka Permanent Fund to an equal division between the Sitka Permanent Fund and Governmental Capital Project Fund; and, submitting the question of such an amendment to the qualified voters at a Regular Election on October 1, 2019

Attachments: Motion Ord 2019-24.pdf
Memo Ord 2019-24.pdf
Ord 2019-24.pdf

Additional New Business Items

L RES 19-14 Amending the Participation Agreement with the Public Employees Retirement System of Alaska by Sitka Community Hospital being removed from participation in the Public Employees Retirement System

Attachments: Motion Res 2019-14.pdf
Memo.pdf
Res 2019-14.pdf
PERS Agreement.pdf
Termination Study PERS SCH 2017.pdf
Termination Study PERS SCH 2019.pdf

M RES 19-15 Amending the Participation Agreement with the Alaska Supplemental Benefits System of Alaska by Sitka Community Hospital being removed from participation in the Supplemental Benefits System

Attachments: Motion Res 2019-15.pdf
Memo.pdf
Res 2019-15.pdf
SBS Agreement.pdf

N 19-115 Approve an early termination of a lease agreement between the City and Borough of Sitka and Northline Seafoods, LLC for a portion of Block 4, Lot 9A, Gary Paxton Industrial Park

Attachments: Motion lease termination.pdf
Memo lease termination.pdf
Lease Agreement Northline Seafoods Block 4 Lot 9A.pdf

O 19-116 Discussion / Direction for the June 6 Alaska Municipal League work group meeting regarding online sales tax in Anchorage of what points to negotiate

Attachments: Memo AML.pdf
Info from AML.pdf
SGC 4.09.420.pdf

XIII. PERSONS TO BE HEARD:

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

XIV. EXECUTIVE SESSION

None anticipated.

XV. ADJOURNMENT

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

Melissa Henshaw, CMC, Acting Municipal Clerk
Publish: 5/24/2019

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	19-111	**Version:**	1	**Name:**	
Type:	Item			**Status:**	AGENDA READY
File created:	5/22/2019			**In control:**	City and Borough Assembly
On agenda:	5/28/2019			**Final action:**	
Title:	Reminders, Calendars, and General Correspondence				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Reminders and Calendars.pdf Quarterly Financial Statements 12-31-2018.pdf				

Date	Ver.	Action By	Action	Result

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REMINDERS

DATE	EVENT	TIME
Tuesday, May 28	Regular Meeting	6:00 PM
Tuesday, June 11	Regular Meeting	6:00 PM

Assembly Calendar

2018 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 2020

May 2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28 Apr	29	30	1 May	2	3	4
Knox Nelson	Nelson	6:00pm Special Meeting: Water Delivery (bulk water and NSRAA)	6:00pm Library Commission 6:00pm School Board 7:00pm Planning Commission	6:00pm Special Meeting: Budget	Mosher	Mosher
5	6	7	8	9	10	11
Mosher Paxton	Paxton	Paxton	Paxton 6:00pm Historic Preservation 6:00pm Port & Harbors Commission	Paxton 12:00pm LEPC 12:00pm SEDA	Paxton	Paxton
12	13	14	15	16	17	18
Paxton	Paxton	12:00pm Parks & Rec 6:00pm Regular Assembly Mtg	7:00pm Planning Commission	Knox	Knox	Knox
19	20	21	22	23	24	25
Knox	Knox 3:00pm GPIP	Knox 12:00pm Tree/Landscape 12:00pm Parks and Recreation 1:30pm Health Needs & Human Services Commission	Knox Special Meeting: Union Negotiations/Budget 6:00pm Police and Fire Commission	Knox 6:00pm Hospital Board Meeting	Knox	Knox
26	27	28	29	30	31	1 Jun
Knox	HOLIDAY	6:00pm Regular Assembly Mtg			Nelson	Nelson

Assembly Calendar

2018 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 2020

June 2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26 May	27	28	29	30	31	1 Jun
Knox	HOLIDAY	6:00pm Regular Assembly Mtg			Nelson	Nelson
2	3	4	5	6	7	8
Nelson	Nelson	Nelson	Nelson 6:00pm Library Commission 6:00pm School Board 7:00pm Planning Commission	Nelson 12:00pm SEDA Board Meeting		
9	10	11	12	13	14	15
		12:00pm Parks & Rec 6:00pm Regular Assembly Mtg	Nelson 6:00pm Historic Preservation 6:00pm Port & Harbors Commission	Nelson 12:00pm LEPC 1:30pm Health Needs & Human Services Commission	Nelson	Nelson
16	17	18	19	20	21	22
Nelson Eisenbeisz	Nelson Eisenbeisz	Nelson Eisenbeisz 12:00pm Tree/Landscape	Nelson Eisenbeisz 7:00pm Planning Commission	Nelson Eisenbeisz	Nelson Eisenbeisz	Nelson
23	24	25	26	27	28	29
		6:00pm Regular Assembly Mtg	6:00pm Police and Fire Commission	6:00pm Hospital Board Meeting		
30	1 Jul	2	3	4	5	6
			6:00pm Library Commission 6:00pm School Board 7:00pm Planning Commission	HOLIDAY 12:00pm SEDA Board Meeting		

City and Borough of Sitka

Financial Review
December 31, 2018

Results as of December 31, 2018 (All Funds)

City and Borough of Sitka
Financial Review
FY2019 General Fund Budget Execution

December 31, 2018

Original Surplus Per Budget Ordinance:	506,780
Budget Adjustments	(1,817,553)
Budgeted Deficit As Of 12/31	(1,310,772)
Revenues Thru 12/31 (63.5%)	19,628,304
Expenditures Thru 6/30 (46.5%)	15,054,588

As of 12/31/18 revenue exceeded plan by $360,308 and expenditures were less than plan by $2,248,289, resulting in a surplus of $4,573,716. The budgeted surplus for this period was $2,608,596.

City and Borough of Sitka
Financial Review
FY2019 General Fund
Budget Adjustments

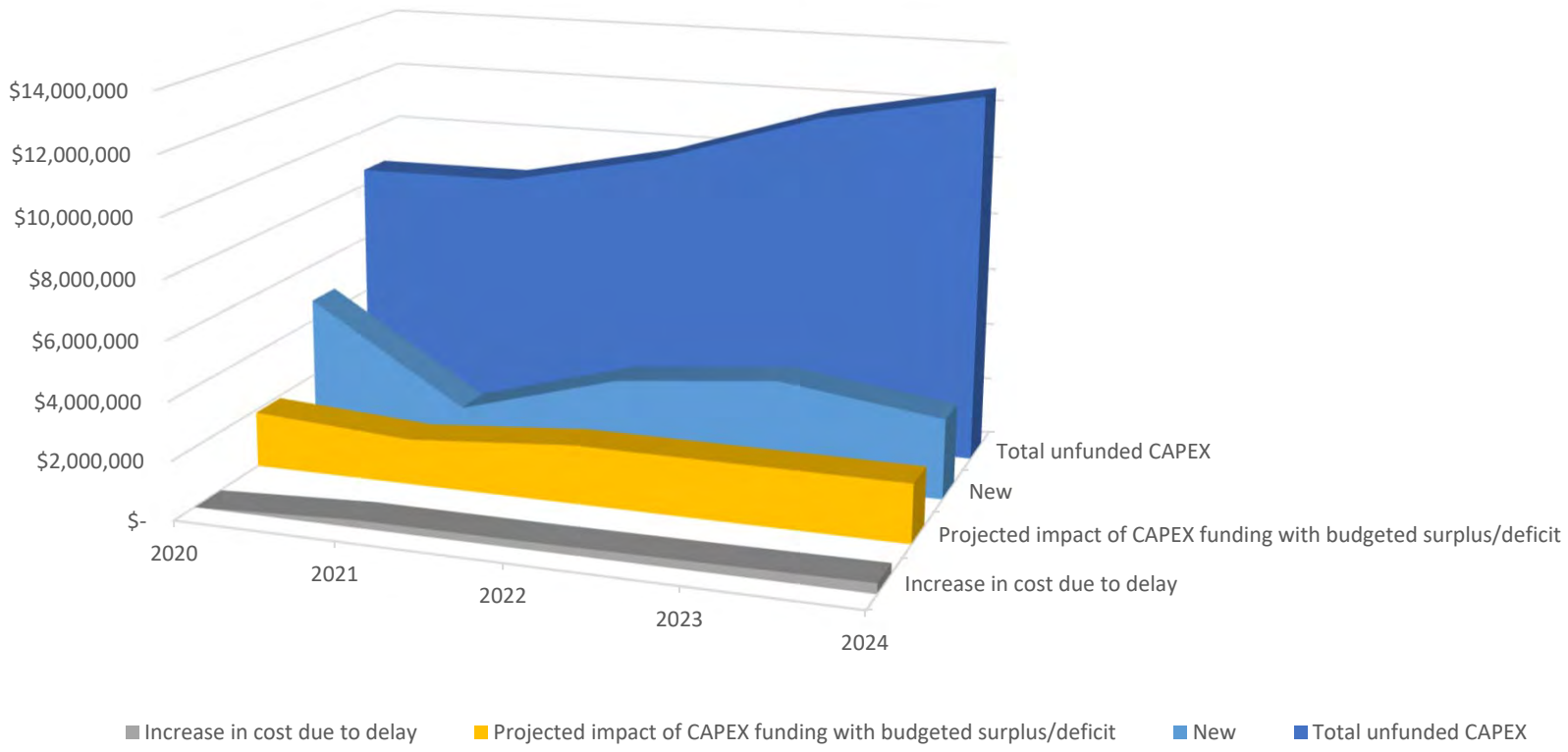
Ordinance 2018-37 (Revenue Offset $25,000)	242,735
Ordinance 2018-30	285,000
Ordinance 2018-48	150,000
Ordinance 2018-44	110,000
Ordinance 2018-49	50,000
Ordinance 2018-51 (Grant Revenue Offset ($426,160)	0
Ordinance 2018-53	150,000
Ordinance 2018-54	8,500
Ordinance 2018-55	8,000
Public Infrastructure Sinking Fund Transfer	679,320
Encumbrances from FY2017	133,988
Total Net Budget Adjustments	1,817,553

City and Borough of Sitka
Financial Review
General Fund Balance
December 31, 2018 versus December 31, 2017

Indicator	Amount	Compared To Last Year	Big Picture
Assigned (Designated) Fund Balance (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	**9,374,187**	**9,844,981**	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	**10,259,696**	**3,977,938**	**Surpluses are transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance. Fine for now, but need to watch decline.**
Total General Fund Balance	**19,663,833**	**17,297,558**	

Implications of Financial Status of General Fund as of June 30, 2018

Impact of projected (surplus/deficit) on deferred infrastructure projects (assumes any surplus directed to Public Infrastructure Sinking Fund) (FY19 impacts FY21)



City and Borough of Sitka
Financial Review
Fund Net Income and Working Capital
FY2019 Results Through December 31, 2018

Fund	Accrual Basis Net Income / (Loss)	Unspent Working Capital Appropriated For CAPEX	Unappropriated Working Capital	Total Working Capital
Electric Fund	(1,987,109)	9,766,145	(128,052)	9,638,093
Water Fund	194,222	980,681	1,754,253	2,734,934
Wastewater Fund	102,908	2,736,255	4,097,850	6,834,105
Solid Waste Fund	(73,958)	888,177	(1,656,687)	(768,510)
Harbor Fund	86,486	9,812,313	6,996,126	16,808,439
Airport Terminal Fund	187,579	4,526,713	655,794	5,182,507
Marine Service Center Fund	(18,811)	70,000	1,905,777	1,975,777
Gary Paxton Industrial Park Fund	(261,427)	232,402	735,924	968,326
MIS Fund	(173,526)	-	(361,749)	(361,749)
Central Garage Fund	532,236	894,445	3,282,100	4,176,545
Building Maintenance Fund	(89,714)	-	1,403,730	1,403,730
CPET Fund	(83,923)	-	523,220	523,220
Permanent Fund	(597,169)	-	23,668,371	23,668,371

Financial Statements

- You will find attached financial statements for the various significant funds of the City and Borough of Sitka. Information is presented through December 31, 2018.

- Financial reporting is shown in the custom reporting format designed by the Finance Department, which combines significant elements of the income statement, balance sheet, and cash flow statement into one single page report. At times, reporting formats may be amended to better represent the financial health of a fund, however those changes will be noted. Traditional financial statements are produced monthly and are distributed to the Administrator and appropriate Department Heads.

Comments on Net Losses and Working Capital

- Net losses signify that depreciation expense (the decline in value of infrastructure) exceeds revenue and may signify that infrastructure replacement may eventually need to be funded by bonding and higher user fees.

- Negative undesignated working capital signifies that we have more approved spending for infrastructure than we have fund balance to pay for.

- Net Income/and loss includes grant revenue (please note that for the GPIP fund the capital expenditure—which is based on grant revenue—has been included as well to better represent the overall impact of operations).

- Long-term infrastructure plans have been developed for all major enterprise funds; these plans seek to identify long-term infrastructure needs and determine the correct level of user fees necessary to finance the plan. A long-term capital improvement plan has been developed for the General Fund; however, due to lack of dedicated revenue streams, funding has not been identified to finance the plan.

Definitions of Key Terms

Working Capital - This is essentially what a Fund has to spend. It is defined as current assets less current liabilities, including the current portion of long term debt. Working capital already appropriated for capital expenditures but unspent is called appropriated but unspent working capital; the remainder is unappropriated working capital. The calculation of General Fund working capital also excludes designated amounts for liquidity and emergency response.

Depreciation Expense - This an estimation of the decline in value of a long lived asset, which is an expense. When a long lived asset is purchased, cash is paid but expense is not recorded; instead, expense is recorded gradually, over the life of the asset, to match its use against revenues earned in the same period. Most importantly, Depreciation Expense **IS NOT** the accumulation of cash to replace an asset; that is called a sinking fund and is part of Working Capital.

Fund Balance – This is the net assets of a fund. It is equal to total assets less liabilities. It is important to note that a Fund Balance is usually only partially in cash; the remainder may be made up of long lived assets, receivables, and other assets. Fund balances for governmental-type funds are classified in one of 5 classifications: non-spendable, restricted, committed, assigned, and unassigned and available. Fund balances for enterprise and internal service funds is classified as either restricted or unrestricted.

Definitions of Key Terms

Net Available Cash – This is equal to cash and investments, less liabilities and restricted or designated fund balances. This is similar to “cash on the barrelhead”.

EBI/EBID – These are accounting terms which measure earnings before certain expenses. EBI is Earnings Before Interest and measures earnings before interest expense. EBID is Earnings Before Interest and Depreciation, and is a rough measure of cash flow from operations.

Enterprise Fund – A fund which is run, and accounted for, similar to a private business. In such a fund, profit is measured and operations are accounted for on a full accrual basis.

Internal Service Fund - A fund which provides services to other funds. Such funds usually have no external source of revenue. Similar to an enterprise fund, profit is measured and operations are accounted for on a full accrual basis.

General Fund
Financial Analysis
As Of, And For the Six-Month Period Ending December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**19,628,304**	Increased	Met Plan	State and Federal funding continue to decrease
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**2,248,289**	Increased	Under budget	**n/a**
Surplus (Shortfall) of Revenues Over Outlays	**4,573,716**	Increased	More surplus than Planned	General Fund is generating a surplus for future infrastructure repair/replacement, but not enough
Asset Replacement (The General Fund's depreciable assets decrease in value for FY18 is $6.9 million (including schools), which could be a benchmark for setting aside funds for future asset replacement)	**(1,803,098)**	Not Significantly different	Met Plan	Not enough is being set aside to replace assets in the future if lack of grant funding continues.
Assigned (Designated) Fund Balance (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	**9,374,187**	Not Significantly different	Met Plan	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	**10,259,696**	Increased	Exceeded Plan	Surpluses are transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance. Fine for now, but need to watch decline.
Total General Fund Balance	**19,663,383**	increased	Exceeded Plan	General Fund balance increased due to surplus for the quarter, but balance will be transferred to Public Infrastructure Sinking Fund

The General Fund's financial performance for the first 6 months of FY2019 exceeded planned levels. The General Fund's expenditures continued the trend established in the first fiscal

quarter where expenditures were less than budgeted appropriations, creating a surplus of $4,573K. This surplus compares to a similar surplus of $1,965K in the first quarter of FY2018. The first fiscal quarter normally experiences a large surplus, as most property taxes and a large volume of sales taxes are received during this quarter.

The large increase in revenues in the first 6 months of FY2019, as compared to the first 6 months of FY2018, are attributable to two causes. First, the effect of the increase in the taxable transaction limit for sales tax and the three month removal of the senior citizen sales tax exemption is quite prominent, as sales tax collections increased by $1.118M year-over-year. Second, the General Fund had $1.524M of transfers in from other funds in FY2019 that were not similarly budgeted in FY2018. The largest of these is a $1M transfer from the Public Infrastructure Sinking Fund. There was no transfer from the Public Infrastructure Sinking Fund budgeted in FY2018 as the transfer of the General Fund surplus into the Fund was foregone in FY2017 in order to retain unassigned fund balance in the General Fund for landslide-related outlays.

The increase in financial position, as reflected in the increase in the unassigned fund balance, is due to the transfers in previously described. This increase must be viewed as temporary, as any increases in unassigned fund balances are considered for transfer into the Public Infrastructure Sinking Fund in September. Hence, any increase will ultimately be utilized for capital expenditures unless the Assembly decides and directs otherwise.

Management's overriding concern for the General Fund is the inadequate size of its unassigned fund balance compared with known deferred maintenance amounts, and, the small amount of the annual surplus when compared to potential future general obligation bond debt service. The condition of general governmental infrastructure (school buildings, streets, city hall, the police station, etc.) continues to deteriorate each year as the facilities age.

The youngest school building, Keet Gooshi Heen Elementary School, is 32 years old, having been initially constructed in 1986. The oldest building, Baranoff Elementary School, is 64 years old, having been constructed in 1954. The other two major school builds are in between. Albeit, major renovations have taken place over the intervening years, but the essential buildings are getting old. The Police Department facility has aged to the point of being almost insufficient to meet basic law enforcement needs.

The challenge we face is that there is no sinking fund set aside for major renovation of existing buildings or construction of new ones. The unassigned General Fund balance is all that is currently available. Thus, unless the General Fund balance increases substantially in the near future, the issuance of general obligation bonds for schools and a Police Department facility is the most likely funding source the Municipality will turn to.

Issuance of additional general obligation bonds in the future will be complicated by two aspects: the doubtfulness of school bond debt reimbursement by the State of Alaska, and, the inability to levy additional property taxes necessary to meet additional debt service, due to the

Charter property tax cap. Our State Governor has proposed to eliminate school bond debt reimbursement on existing bond issues which were historically eligible for reimbursement as well as new projects. If legislation is passed to enact this change, it will have a profound impact on school facility funding.

The take-away for the General Fund, and for general governmental infrastructure, is that Sitka's general government and school funding situation continues to worsen and is being compounded exponentially by the Governor's proposals this year. Unfortunately, there are no easy or painless solutions. The challenges in general government funding can't be solved by expense cutting alone unless municipal services are significantly reduced.

As is happening Statewide, our citizens and Assembly must start engaging in a blunt conversation as to what services citizens are willing to pay for in Sitka. The current level of general government services can't be maintained without additional tax revenue, and, proposals to increase taxes in the past have been unpopular and soundly defeated.

City and Borough of Sitka
General Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2019
(Unaudited)

Income Statement	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.0%)	Variance To FY2019 Plan
Revenue:									
Property Taxes	6,687,596	34,203	-	-	6,721,799	6,536,304	185,495	6,866,000	(144,201)
Sales Taxes	5,082,865	2,059,030	-	-	7,141,895	6,023,479	1,118,416	6,575,000	566,895
Bed Taxes	-	-	-	-	-	-	-	-	-
State Assistance	716,610	171,416	-	-	888,026	614,563	273,463	902,111	(14,085)
Federal Assistance	36,839	16,855	-	-	53,694	96,708	(43,014)	214,469	(160,775)
Transfer From Permanent Fund, etc.	232,448	1,921,260	-	-	2,153,708	701,808	1,451,900	1,941,549	212,160
Interfund Billings	673,862	673,862	-	-	1,347,724	1,427,601	(79,877)	1,348,868	(1,144)
Other Operating Revenue	691,582	629,876	-	-	1,321,458	1,404,223	(82,765)	1,420,000	(98,542)
Total Revenue:	**14,121,802**	**5,506,502**	**-**	**-**	**19,628,304**	**16,804,686**	**2,823,618**	**19,267,997**	**360,308**
Outlays:									
Administrator	287,486	295,890	-	-	583,376	499,081	(84,295)	601,823	18,447
Attorney	105,083	168,988	-	-	274,071	195,915	(78,156)	314,507	40,436
Clerk	98,051	105,863	-	-	203,914	182,027	(21,887)	206,777	2,863
Finance	409,940	455,096	-	-	865,036	819,275	(45,761)	966,272	101,236
Assessing	87,075	103,623	-	-	190,698	176,866	(13,832)	241,685	50,987
Planning	43,945	33,771	-	-	77,716	117,387	39,671	129,688	51,972
General/Shared Expenses	306,591	190,534	-	-	497,125	483,765	(13,360)	411,118	(86,007)
Police	1,064,182	1,015,464	-	-	2,079,646	2,036,901	(42,745)	2,352,294	272,648
Fire	530,239	463,852	-	-	994,091	887,479	(106,612)	1,077,274	83,183
Public Works	840,073	851,048	-	-	1,691,121	1,627,921	(63,200)	2,280,316	589,195
Library	217,341	205,672	-	-	423,013	400,122	(22,891)	468,318	45,305
Centennial Building	136,217	133,881	-	-	270,098	273,132	3,034	312,096	41,998
SR Citizen Center	15,962	31,241	-	-	47,203	33,876	(13,327)	48,882	1,679
Contingency	-	-	-	-	-	(4,096)	(4,096)	-	-
Debt Service	11,394	-	-	-	11,394	11,530	136	11,394	-
School Support	1,744,573	1,744,573	-	-	3,489,146	3,289,146	(200,000)	4,055,814	566,668
Hospital Support	-	-	-	-	-	188,821	188,821	82,869	82,869
Fixed Asset Acquisition	-	5,653	-	-	5,653	13,999	8,346	390,466	384,813
Transfers To Other Funds	3,292,787	58,500	-	-	3,351,287	2,448,165	(903,122)	3,351,287	-
	-	-	-	-	-	-	-	-	-
Total Outlays:	**9,190,939**	**5,863,649**	**-**	**-**	**15,054,588**	**13,681,312**	**(1,373,276)**	**17,302,877**	**2,248,289**
Surplus/(Shortfall)/Total Revenue	**4,930,863**	**(357,147)**	**-**	**-**	**4,573,716**	**3,123,374**	**1,450,342**	**1,965,120**	**2,608,596**
Controllable Costs (Outlays Less Transfers)					**8,197,108**	**7,729,651**	**(467,457)**	**9,411,047**	**1,213,939**

City and Borough of Sitka
General Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2019
(Unaudited)

General Fund Balance	6/30/2017	9/30/2017	12/31/2017	3/31/2017	YTD Balance	FY2018 YTD	Variance To FY2018 YTD
Beginning Total General Fund Balance :	13,773,049	18,703,910	18,346,760	18,346,760	13,773,049	14,173,149	(400,100)
Surplus/(Shortfall) of Revenues Over Outlays:	4,930,863	(357,147)	-	-	4,573,716	3,123,374	1,450,342
Other balance sheet changes:	(2)	(3)	-	-	(5)	1,035	(1,040)
Ending Total General Fund Balance:	**18,703,910**	**18,346,760**	**18,346,760**	**18,346,760**	**18,346,760**	**17,297,558**	**1,049,202**
As of	9/30/2017	12/31/2017	3/31/2018	6/30/2017	3/31/2018	3/31/2017	
General Fund Balance:							
Total Assets:	**21,099,669**	**20,266,115**	**-**	**-**	**20,266,115**	**17,222,727**	**3,043,388**
Total Liabilities:	**(1,108,636)**	**(632,232)**	**-**	**-**	**(632,232)**	**74,830**	**(707,062)**
General Fund Balance:	**19,991,033**	**19,633,883**	**-**	**-**	**19,633,883**	**17,297,558**	**2,336,325**
General Fund Balance Detail:							
Non-Spendable Fund Balance	**57,679**	**-**	**-**	**-**	**-**	**137,962**	**(137,962)**
Restricted Fund Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed Fund Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Assigned (Designated) Fund Balance						**-**	
Advances to Other Funds	**503,154**	**372,494**	**-**	**-**	**372,494**	**740,857**	**(368,363)**
911 Surcharges	**527,614**	**527,614**	**-**	**-**	**527,614**	**449,004**	**78,610**
SRS Title III	**512,663**	**512,663**	**-**	**-**	**512,663**	**512,663**	**-**
Liquidity	**5,831,416**	**5,831,416**	**-**	**-**	**5,831,416**	**6,015,352**	**(183,936)**
Emergency Response	**2,000,000**	**2,000,000**	**-**	**-**	**2,000,000**	**1,859,143**	**140,857**
Encumbrances	**130,000**	**130,000**	**-**	**-**	**130,000**	**130,000**	**-**
Unassigned and Available Fund Balance	**10,428,507**	**10,259,696**	**-**	**-**	**10,259,696**	**7,452,577**	**2,807,119**
Total General Fund Balance:	**19,991,033**	**19,633,883**	**-**	**-**	**19,633,883**	**17,297,558**	**2,336,325**

Fund 700 - General Capital Projects

Unspent Capital Project Working Capital Appropriations	FY2019 Working Capital Appropriations	Grant and Loan Revenue	adjustments closed projects	Cash	State Grant A/R	Federal Grant A/R	Other A/R	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Advertising
90583 - City State Building Major Maintenance	-	-	-	42,331.96	-	-	-	-	-	-	
90690 - City/State Troubleshoot Air Control System	-	-	-	16,000.00				-	-	-	
90692 - Centennial Hall Reconstruction	-	-	-	52,731.39	-	-	-	-	2,044.58	2,152.94	
90739 - Sitka Library Expansion	-	-	-	137,154.53	-	-	-	444.00	16,825.00	218.01	
90740 - Nelson Logging Road	-	556,698.91	-	(298,756.60)	299,527.85	-	-	-	544,528.51	49,108.35	
90741 - Baranof Warm Springs Dock	-	-	-	1,280.96	-	-	-	-	-	-	
90744 - Jeff Davis Street W/WW/Paving Improvements	-	-	-	(0.37)	-	-	-	-	-	-	
90745 - Eagle Way & Old Harbor Mountain Road	-	-	-	476.00	-	-	-	-	-	-	
90789 - Justice Center	-	-	-	35,852.65	-	-	-	-	16,352.85	7,619.63	
90790 - East DeGrof St. Utilites and Street Improvement	-	-	-	67,075.68				-	-	-	
90801 - Lincoln Street (Jeff Davis to Metlakatla)	-	-	-	352,408.18	-	-	-	-	(22,801.16)	(27,437.42)	
90812 - Storm Drain Improvements	-	-	-	100,000.00	-	-	-	-	-	-	
90814 - Cross Trail Multi-Modal Pathway Phase 6	-	23,654.01	-	9,107.36	-	12,972.94	-	-	11,431.07	2,506.79	
90819 - South Lake & West Degroff Improvements	-	-	-	21,008.34	-	-	-	-	-	-	
90820 - Davidoff & Peterson Storm Sewers	150,000.00	-	-	468,239.06	-	-	-	-	2,375.00	2,575.52	314.65
90831 - Wayfaring Signage	-	-	-	15,670.83	-	-	-	-	98,941.87	6,533.55	
90832 - CAMAS Software	-	-	-	4,000.00	-	-	-	-	32,000.00	-	
90834 - Crescent Harbor Playground	-	-	-	(108,032.33)	-	118,294.50	-	108.76	-	3,645.48	
90838 - Lincoln St. Paving (Harbor Way to Harbor Drive_	1,300,000.00	-	-	1,954,490.30	-	-	-	-	67,047.51	14,650.90	
90855 - Seawalk Part II	5,000.00	-	-	4,525.02	-	-	-	-	-	474.98	
90859 - Landslide Study Project	-	-	-	7,038.73	-	-	-	-	32,913.00	-	
90861 - Resource Management & GIS Implementation	40,000.00	-	-	40,000.00	-	-	-	-	-	-	
90866 - City Hall HVAC & Controls Replacement	500,000.00	-	-	500,000.00	-	-	-	-	-	-	
90867 - Police Department RMS	360,000.00	-	-	360,000.00	-	-	-	-	-	-	
90876 - Animal Shelter	120,000.00	-	-	117,017.22	-	-	-	-	286.50	2,696.28	
90877 - Brady and Gavan St Paving	-	-	-	432,236.49	-	-	-	-	955.22	6,808.29	
90878 - Katlian Ave Paving	-	-	-	574,401.81	-	-	-	-	65,417.66	27,662.53	
90879 - Seaplane Base Project	50,000.00	-	-	48,410.46	-	-	-	-	-	1,589.54	
Utility Office Security	8,500.00	-	-	8,500.00	-	-	-	-	-	-	
Closed Project Funding Transferred in January 2017	-	-	-	-	-	-	-	-	-	-	
2.3 Pending allocation FY19	-	-	-	240,541.81	-	-	-	34.19	9.75	-	
2.2 - No Job	-	-	-	0.37	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-
Totals:	2,533,500.00	580,352.92	-	5,203,709.85	299,527.85	131,267.44	-	586.95	868,327.36	100,805.37	314.65
Gray Shading = Closed Job				-							

Fund 705 - Benchlands	333,054.43	-	-	-
Fund 707 - Pacific High School	55,256.65	-	-	-
Fund 708 - Public Infrastructure Sinking Fund	820,776.17	-	-	-

Fund 700 - General Capital Projects

Unspent Capital Project Working Capital Appropriations	Other & ADJ Mixed Project Expense	Total Expenses	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Fund Balance/ Working Capital
90583 - City State Building Major Maintenance	-	-	42,331.96	-	-	-	42,331.96
90690 - City/State Troubleshoot Air Control System	-	-	16,000.00	-		-	16,000.00
90692 - Centennial Hall Reconstruction	-	4,197.52	52,731.39	3,778.32	-	3,778.32	48,953.07
90739 - Sitka Library Expansion	-	17,487.01	137,154.53	16,507.01	-	16,507.01	120,647.52
90740 - Nelson Logging Road	-	593,636.86	771.25	314,001.24	61,148.64	375,149.88	(374,378.63)
90741 - Baranof Warm Springs Dock	-	-	1,280.96	-	-	-	1,280.96
90744 - Jeff Davis Street W/WW/Paving Improvements	-	-	(0.37)	-	-	-	(0.37)
90745 - Eagle Way & Old Harbor Mountain Road	-	-	476.00	-	-	-	476.00
90789 - Justice Center	-	23,972.48	35,852.65	14,414.17	-	14,414.17	21,438.48
90790 - East DeGrof St. Utilites and Street Improvement	129,590.81	129,590.81	67,075.68	89,398.84		89,398.84	(22,323.16)
90801 - Lincoln Street (Jeff Davis to Metlakatla)	-	(50,238.58)	352,408.18	227.84	51,573.23	51,801.07	300,607.11
90812 - Storm Drain Improvements	-	-	100,000.00	-	-	-	100,000.00
90814 - Cross Trail Multi-Modal Pathway Phase 6	-	13,937.86	22,080.30	12,446.08	-	12,446.08	9,634.22
90819 - South Lake & West Degroff Improvements	-	-	21,008.34	-	-	-	21,008.34
90820 - Davidoff & Peterson Storm Sewers	-	5,265.17	468,239.06	5,114.96	-	5,114.96	463,124.10
90831 - Wayfaring Signage	-	105,475.42	15,670.83	104,497.27	-	104,497.27	(88,826.44)
90832 - CAMAS Software	-	32,000.00	4,000.00	-	-	-	4,000.00
90834 - Crescent Harbor Playground	-	3,754.24	10,262.17	-	-	-	10,262.17
90838 - Lincoln St. Paving (Harbor Way to Harbor Drive_	-	81,698.41	1,954,490.30	75,312.52	-	75,312.52	1,879,177.78
90855 - Seawalk Part II	-	474.98	4,525.02	-	-	-	4,525.02
90859 - Landslide Study Project	-	32,913.00	7,038.73	-	-	-	7,038.73
90861 - Resource Management & GIS Implementation	-	-	40,000.00	-	-	-	40,000.00
90866 - City Hall HVAC & Controls Replacement	-	-	500,000.00	-	-	-	500,000.00
90867 - Police Department RMS	-	-	360,000.00	-	-	-	360,000.00
90876 - Animal Shelter	-	2,982.78	117,017.22	2,696.28	-	2,696.28	114,320.94
90877 - Brady and Gavan St Paving	-	7,763.51	432,236.49	-	-	-	432,236.49
90878 - Katlian Ave Paving	-	93,080.19	574,401.81	19,809.01	-	19,809.01	554,592.80
90879 - Seaplane Base Project	-	1,589.54	48,410.46	-	-	-	48,410.46
Utility Office Security	-	-	8,500.00	-	-	-	8,500.00
Closed Project Funding Transferred in January 2017	-	-	-	-	-	-	-
2.3 Pending allocation FY19	-	43.94	240,541.81	43.94	-	43.94	240,497.87
2.2 - No Job	-	-	0.37	-	-	-	0.37
	-	-	-	-	-	-	-
Totals:	129,590.81	1,099,625.14	5,634,505.14	658,247.48	112,721.87	770,969.35	4,863,535.79

Gray Shading = Closed Job

Fund 705 - Benchlands	333,054	-	-	-	333,054
Fund 707 - Pacific High School	55,257	-	-	-	55,257
Fund 708 - Public Infrastructure Sinking Fund	820,776	-	-	-	820,776

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**301 - Property Tax**						
3011							
3011.001	Property Tax Levy	7,157,000.00	279.56	7,133,770.85	23,229.15	100	6,925,813.77
3011.002	Auto Tax	95,000.00	5,822.68	24,492.24	70,507.76	26	31,644.32
3011.003	Boat Tax	.00	.00	.00	.00	+++	2,615.91
3011.004	Penalty and Interest	58,000.00	7,616.12	48,046.74	9,953.26	83	51,423.28
3011.006	Taxes Paid Voluntarily	49,000.00	.00	11,560.74	37,439.26	24	12,837.34
	3011 - Totals	$7,359,000.00	$13,718.36	$7,217,870.57	$141,129.43	98%	$7,024,334.62
3012							
3012.000	Less Sr Citizen Exemption	(493,000.00)	.00	(496,072.00)	3,072.00	101	(488,031.00)
	3012 - Totals	($493,000.00)	$0.00	($496,072.00)	$3,072.00	101%	($488,031.00)
	Department **301 - Property Tax** Totals	$6,866,000.00	$13,718.36	$6,721,798.57	$144,201.43	98%	$6,536,303.62
Department	**302 - Sales Tax**						
3021							
3021.001	1st Qtr Calendar Yr Sales	1,805,000.00	597.14	(821.61)	1,805,821.61	0	2,462.82
3021.002	2nd Qtr Calendar Yr Sales	4,250,000.00	70.20	(2,619.43)	4,252,619.43	0	9,193.95
3021.003	3rd Qtr Calendar Yr Sales	4,645,000.00	15,678.39	5,077,153.66	(432,153.66)	109	4,162,711.87
3021.004	4th Qtr Calendar Yr Sales	1,825,000.00	1,593,261.55	1,958,680.35	(133,680.35)	107	535,498.04
3021.005	Previous Quarters Tax	50,000.00	656.99	(3,321.55)	53,321.55	(7)	16,619.13
3021.006	Penalty & Interest	58,000.00	2,901.07	13,823.35	44,176.65	24	23,801.57
3021.007	Discount	(10,000.00)	(2.08)	(4,159.79)	(5,840.21)	42	(4,085.42)
3021.008	Home Construction Refund	(3,000.00)	.00	.00	(3,000.00)	0	(7,413.58)
3021.009	Other Sales Tax Revenue	10,000.00	2,750.00	4,960.00	5,040.00	50	4,877.95
3021.010	Fish Box Tax	150,000.00	.00	98,200.00	51,800.00	65	95,268.58
	3021 - Totals	$12,780,000.00	$1,615,913.26	$7,141,894.98	$5,638,105.02	56%	$4,838,934.91
	Department **302 - Sales Tax** Totals	$12,780,000.00	$1,615,913.26	$7,141,894.98	$5,638,105.02	56%	$4,838,934.91
Department	**303 - Bed Tax**						
3031							
3031.003	3rd Qtr CYr Bed Tax Sales	.00	.00	(6.00)	6.00	+++	.00
	3031 - Totals	$0.00	$0.00	($6.00)	$6.00	+++	$0.00
	Department **303 - Bed Tax** Totals	$0.00	$0.00	($6.00)	$6.00	+++	$0.00
Department	**310 - State Revenue**						
3101							
3101.003	Revenue Sharing	500,000.00	.00	543,229.08	(43,229.08)	109	595,992.00

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101.005	Grant Revenue	30,000.00	7,411.64	9,646.70	20,353.30	32	11,571.40
3101.007	Liquor Licenses	24,000.00	.00	.00	24,000.00	0	.00
3101.012	Public Library Assistance	7,000.00	.00	7,000.00	.00	100	7,000.00
3101.016	Miscellaneous	32,000.00	.00	.00	32,000.00	0	.00
3101.017	PERS Relief	656,000.00	164,005.00	328,010.00	327,990.00	50	.00
3101.019	SAR reimbursement	1,000.00	.00	140.42	859.58	14	.00
3101.030	Grant Revenue Pass Thru	54,222.00	.00	.00	54,222.00	0	.00
	3101 - Totals	$1,304,222.00	$171,416.64	$888,026.20	$416,195.80	68%	$614,563.40
	Department **310 - State Revenue** Totals	$1,304,222.00	$171,416.64	$888,026.20	$416,195.80	68%	$614,563.40
Department	**315 - Federal Revenue**						
3151							
3151.001	Stumpage	491,832.00	.00	.00	491,832.00	0	45,981.09
3151.002	Payment in Lieu of Taxes	566,200.00	.00	.00	566,200.00	0	.00
3151.003	Grant Revenue	428,938.00	16,855.76	53,694.25	375,243.75	13	29,608.46
	3151 - Totals	$1,486,970.00	$16,855.76	$53,694.25	$1,433,275.75	4%	$75,589.55
3161							
3161.001	COPS grants	42,000.00	.00	.00	42,000.00	0	21,118.12
	3161 - Totals	$42,000.00	$0.00	$0.00	$42,000.00	0%	$21,118.12
	Department **315 - Federal Revenue** Totals	$1,528,970.00	$16,855.76	$53,694.25	$1,475,275.75	4%	$96,707.67
Department	**320 - Licenses & Permits**						
3201							
3201.001	Building Permits	100,000.00	3,609.59	47,837.77	52,162.23	48	56,172.22
3201.002	Planning & Zoning Permits	10,000.00	325.00	1,975.00	8,025.00	20	8,441.96
3201.003	Parking Permits	1,000.00	.00	135.00	865.00	14	265.00
3201.004	Public Vehicle/Drivers	9,000.00	.00	400.00	8,600.00	4	625.00
3201.006	Animal Licenses	3,000.00	90.50	1,203.36	1,796.64	40	1,836.72
3201.007	Itinerant Business Licens	.00	.00	6.00	(6.00)	+++	18.00
3201.008	Miscellaneous	.00	.00	300.00	(300.00)	+++	200.00
3201.011	Park & Rec. Fees	12,000.00	263.36	5,933.36	6,066.64	49	8,890.90
3201.012	Centenniel Permit Fees	1,000.00	.00	110.00	890.00	11	140.00
	3201 - Totals	$136,000.00	$4,288.45	$57,900.49	$78,099.51	43%	$76,589.80
	Department **320 - Licenses & Permits** Totals	$136,000.00	$4,288.45	$57,900.49	$78,099.51	43%	$76,589.80

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**330 - Services**						
3301							
3301.002	Police Contracts	.00	.00	.00	.00	+++	97,798.50
3301.003	Jail Contracts	391,000.00	.00	97,798.50	293,201.50	25	97,798.50
3301.005	Jail-Detox	8,000.00	220.00	2,530.00	5,470.00	32	4,290.00
3301.006	Impound/Storage Fees	8,000.00	815.00	5,605.00	2,395.00	70	3,965.00
3301.007	Police Other	9,000.00	1,188.48	6,792.84	2,207.16	75	4,646.27
3301.010	E911 Surcharge	180,000.00	14,854.85	88,366.49	91,633.51	49	84,931.69
	3301 - Totals	$596,000.00	$17,078.33	$201,092.83	$394,907.17	34%	$293,429.96
3302							
3302.000	Police Medical Billings	6,000.00	.00	1,342.00	4,658.00	22	14,298.47
	3302 - Totals	$6,000.00	$0.00	$1,342.00	$4,658.00	22%	$14,298.47
3321							
3321.001	Ambulance Fees	270,000.00	17,495.76	239,529.05	30,470.95	89	148,083.14
	3321 - Totals	$270,000.00	$17,495.76	$239,529.05	$30,470.95	89%	$148,083.14
3331							
3331.001	Library	12,000.00	402.77	4,904.38	7,095.62	41	5,924.50
3331.002	Library Lost Book Replace	3,000.00	280.00	867.00	2,133.00	29	546.00
3331.004	Library-Network	17,000.00	.00	.00	17,000.00	0	.00
	3331 - Totals	$32,000.00	$682.77	$5,771.38	$26,228.62	18%	$6,470.50
	Department **330 - Services** Totals	$904,000.00	$35,256.86	$447,735.26	$456,264.74	50%	$462,282.07
Department	**340 - Operating Revenue**						
3454							
3454.000	Concessions	3,000.00	.00	898.95	2,101.05	30	1,523.45
	3454 - Totals	$3,000.00	$0.00	$898.95	$2,101.05	30%	$1,523.45
3491							
3491.000	Jobbing-Labor	700,000.00	163,813.71	327,893.91	372,106.09	47	370,257.16
	3491 - Totals	$700,000.00	$163,813.71	$327,893.91	$372,106.09	47%	$370,257.16
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	77.50	77.50	922.50	8	.00
	3492 - Totals	$1,000.00	$77.50	$77.50	$922.50	8%	$0.00
3493							
3493.000	Jobbing-Equipment	1,000.00	45.00	45.00	955.00	5	.00
	3493 - Totals	$1,000.00	$45.00	$45.00	$955.00	5%	$0.00

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**340 - Operating Revenue**						
3494							
3494.000	Jobbing-Outside Contracts	.00	.00	.00	.00	+++	3,000.00
	3494 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$3,000.00
	Department **340 - Operating Revenue** Totals	$705,000.00	$163,936.21	$328,915.36	$376,084.64	47%	$374,780.61
Department	**360 - Uses of Prop & Investment**						
3601							
3601.000	Rent - Land	209,000.00	5,378.39	83,365.20	125,634.80	40	90,853.52
	3601 - Totals	$209,000.00	$5,378.39	$83,365.20	$125,634.80	40%	$90,853.52
3602							
3602.000	Rent - Building	10,000.00	800.00	4,800.00	5,200.00	48	4,800.00
	3602 - Totals	$10,000.00	$800.00	$4,800.00	$5,200.00	48%	$4,800.00
3603							
3603.000	Rent-Centenniel Building	115,000.00	21,064.40	47,249.40	67,750.60	41	57,106.15
	3603 - Totals	$115,000.00	$21,064.40	$47,249.40	$67,750.60	41%	$57,106.15
3604							
3604.000	Rent-Senior Center	2,000.00	.00	100.00	1,900.00	5	642.00
	3604 - Totals	$2,000.00	$0.00	$100.00	$1,900.00	5%	$642.00
3606							
3606.000	Rent-Tom Young Cabin	8,000.00	350.00	2,476.00	5,524.00	31	2,452.00
	3606 - Totals	$8,000.00	$350.00	$2,476.00	$5,524.00	31%	$2,452.00
3610							
3610.000	Interest Income	420,000.00	45,847.52	241,984.13	178,015.87	58	202,553.13
	3610 - Totals	$420,000.00	$45,847.52	$241,984.13	$178,015.87	58%	$202,553.13
3635							
3635.000	Gravel & Rock Royalities	75,000.00	742.50	13,309.50	61,690.50	18	33,507.57
	3635 - Totals	$75,000.00	$742.50	$13,309.50	$61,690.50	18%	$33,507.57
3640							
3640.000	Library-Special Sales	2,000.00	70.00	886.69	1,113.31	44	894.68
	3640 - Totals	$2,000.00	$70.00	$886.69	$1,113.31	44%	$894.68

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**360 - Uses of Prop & Investment**						
3650							
3650.000	City/St Bldg Cost Reimbur	110,000.00	.00	16,777.44	93,222.56	15	24,335.83
	3650 - Totals	$110,000.00	$0.00	$16,777.44	$93,222.56	15%	$24,335.83
	Department **360 - Uses of Prop & Investment** Totals	$951,000.00	$74,252.81	$410,948.36	$540,051.64	43%	$417,144.88
Department	**370 - Interfund Billings**						
3701							
3701.200	Electric Interfund Bill	979,647.00	81,637.25	489,823.50	489,823.50	50	482,985.48
3701.210	Water Interfund Bill	292,397.00	24,366.42	146,198.52	146,198.48	50	150,738.00
3701.220	WWater Interfund Bill	386,249.00	32,187.42	193,124.52	193,124.48	50	177,100.50
3701.230	SWste Interfund Bill	335,638.00	27,969.83	167,818.98	167,819.02	50	211,261.02
3701.240	Harbor Interfund Bill	247,943.00	20,661.92	123,971.52	123,971.48	50	162,912.00
3701.250	Air Term Interfund Bill	95,022.00	7,918.50	47,511.00	47,511.00	50	53,976.48
3701.260	MSC Interfund Bill	6,528.00	544.00	3,264.00	3,264.00	50	10,096.02
3701.270	SMC Interfund Bill	66,277.00	5,523.08	33,138.48	33,138.52	50	16,437.00
3701.300	MIS Interfund Bill	97,288.00	7,916.67	47,500.02	49,787.98	49	55,300.98
3701.310	Garage Interfund Billing	122,204.00	10,183.67	61,102.02	61,101.98	50	54,406.98
3701.320	Maint Fund Interfund Bill	68,543.00	5,711.92	34,271.52	34,271.48	50	52,387.02
	3701 - Totals	$2,697,736.00	$224,620.68	$1,347,724.08	$1,350,011.92	50%	$1,427,601.48
	Department **370 - Interfund Billings** Totals	$2,697,736.00	$224,620.68	$1,347,724.08	$1,350,011.92	50%	$1,427,601.48
Department	**380 - Miscellaneous**						
3801							
3801.000	Fines and Forfeits	72,000.00	3,246.04	41,530.36	30,469.64	58	26,126.00
	3801 - Totals	$72,000.00	$3,246.04	$41,530.36	$30,469.64	58%	$26,126.00
3804							
3804.000	Return Check Fee (NSF)	1,000.00	.00	300.00	700.00	30	375.00
	3804 - Totals	$1,000.00	$0.00	$300.00	$700.00	30%	$375.00
3805							
3805.000	Cash, (Short)/Long	.00	.00	95.95	(95.95)	+++	(46.05)
	3805 - Totals	$0.00	$0.00	$95.95	($95.95)	+++	($46.05)
3807							
3807.000	Miscellaneous	20,000.00	681.58	6,673.32	13,326.68	33	9,145.56

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**380 - Miscellaneous**						
3807.100	Miscellaneous Grant Revenue	.00	.00	.00	.00	+++	10,000.00
	3807 - Totals	$20,000.00	$681.58	$6,673.32	$13,326.68	33%	$19,145.56
3808							
3808.000	Salary Reimbursement	.00	.00	75.00	(75.00)	+++	175.00
	3808 - Totals	$0.00	$0.00	$75.00	($75.00)	+++	$175.00
3809							
3809.000	Donations	2,000.00	.00	3,900.00	(1,900.00)	195	3,991.52
	3809 - Totals	$2,000.00	$0.00	$3,900.00	($1,900.00)	195%	$3,991.52
3820							
3820.000	Bad Debt Collected	1,000.00	1,577.82	1,236.31	(236.31)	124	1,639.35
	3820 - Totals	$1,000.00	$1,577.82	$1,236.31	($236.31)	124%	$1,639.35
3850							
3850.000	Pcard Rebate	48,000.00	.00	22,149.19	25,850.81	46	23,083.15
	3850 - Totals	$48,000.00	$0.00	$22,149.19	$25,850.81	46%	$23,083.15
	Department **380 - Miscellaneous** Totals	$144,000.00	$5,505.44	$75,960.13	$68,039.87	53%	$74,489.53
Department	**390 - Cash Basis Receipts**						
3908							
3908.000	Proceeds from Lawsuit	.00	.00	.00	.00	+++	.44
	3908 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.44
3950							
3950.000	Interfund Transfers In	1,000,000.00	1,000,000.00	1,000,000.00	.00	100	.00
3950.193	Transfer In Utility Subsidization	200,000.00	.00	200,000.00	.00	100	.00
3950.195	Transfer In Visitor Enhancement	200,000.00	200,000.00	200,000.00	.00	100	.00
3950.320	Transfer In Bldg Maint	25,000.00	.00	25,000.00	.00	100	.00
3950.400	Transfer In Permanent Fd	1,427,097.00	713,548.50	713,548.50	713,548.50	50	687,950.00
3950.410	Transfer In Revolving Fnd	23,000.00	2,095.72	12,157.29	10,842.71	53	11,077.48
3950.420	Transfer In Guarantee Fnd	8,000.00	516.41	3,002.17	4,997.83	38	2,746.84
	3950 - Totals	$2,883,097.00	$1,916,160.63	$2,153,707.96	$729,389.04	75%	$701,774.32
	Department **390 - Cash Basis Receipts** Totals	$2,883,097.00	$1,916,160.63	$2,153,707.96	$729,389.04	75%	$701,774.76
	Division **300 - Revenue** Totals	$30,900,025.00	$4,241,925.10	$19,628,299.64	$11,271,725.36	64%	$15,621,172.73
	REVENUE TOTALS	$30,900,025.00	$4,241,925.10	$19,628,299.64	$11,271,725.36	64%	$15,621,172.73

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**001 - Administrator & Assembly**						
5110							
5110.001	Regular Salaries/Wages	248,486.35	17,578.08	109,813.14	138,673.21	44	83,183.76
5110.002	Holidays	.00	699.28	4,131.40	(4,131.40)	+++	3,261.04
5110.003	Sick Leave	.00	199.28	3,338.40	(3,338.40)	+++	3,422.68
5110.010	Temp Wages	27,600.00	7,800.00	21,250.00	6,350.00	77	17,700.00
	5110 - Totals	$276,086.35	$26,276.64	$138,532.94	$137,553.41	50%	$107,567.48
5120							
5120.001	Annual Leave	15,997.00	2,092.00	6,175.00	9,822.00	39	26,223.81
5120.002	SBS	17,733.02	1,637.86	8,769.47	8,963.55	49	8,212.13
5120.003	Medicare	4,235.21	411.35	2,098.28	2,136.93	50	1,942.53
5120.004	PERS	68,167.07	9,377.11	36,864.78	31,302.29	54	21,735.80
5120.005	Health Insurance	86,108.54	7,490.56	44,943.36	41,165.18	52	37,122.30
5120.006	Life Insurance	35.02	3.03	18.18	16.84	52	14.64
5120.007	Workmen's Compensation	1,408.15	144.67	739.82	668.33	53	686.89
	5120 - Totals	$193,684.01	$21,156.58	$99,608.89	$94,075.12	51%	$95,938.10
5201							
5201.000	Training and Travel	29,980.00	825.40	21,063.53	8,916.47	70	8,999.22
	5201 - Totals	$29,980.00	$825.40	$21,063.53	$8,916.47	70%	$8,999.22
5204							
5204.000	Telephone	9,800.00	440.43	4,665.68	5,134.32	48	3,431.65
5204.001	Cell Phone Stipend	.00	.00	.00	.00	+++	75.00
	5204 - Totals	$9,800.00	$440.43	$4,665.68	$5,134.32	48%	$3,506.65
5206							
5206.000	Supplies	9,000.00	955.29	4,817.32	4,182.68	54	5,158.29
	5206 - Totals	$9,000.00	$955.29	$4,817.32	$4,182.68	54%	$5,158.29
5207							
5207.000	Repairs & Maintenance	780.00	.00	1,560.00	(780.00)	200	1,560.00
	5207 - Totals	$780.00	$0.00	$1,560.00	($780.00)	200%	$1,560.00
5211							
5211.000	Data Processing Fees	19,462.00	1,621.83	9,730.98	9,731.02	50	7,360.98
5211.001	Information Technology Special Projects	2,205.00	.00	.00	2,205.00	0	.00
	5211 - Totals	$21,667.00	$1,621.83	$9,730.98	$11,936.02	45%	$7,360.98

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**001 - Administrator & Assembly**						
5212							
5212.000	Contracted/Purchased Serv	259,000.00	19,430.29	95,447.25	163,552.75	37	50,460.99
	5212 - Totals	$259,000.00	$19,430.29	$95,447.25	$163,552.75	37%	$50,460.99
5222							
5222.000	Postage	100.00	.00	6.70	93.30	7	95.95
	5222 - Totals	$100.00	$0.00	$6.70	$93.30	7%	$95.95
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	315.68
	5223 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$315.68
5224							
5224.000	Dues & Publications	17,940.00	200.00	14,721.15	3,218.85	82	16,071.15
	5224 - Totals	$17,940.00	$200.00	$14,721.15	$3,218.85	82%	$16,071.15
5226							
5226.000	Advertising	5,000.00	154.35	1,194.25	3,805.75	24	4,433.37
	5226 - Totals	$5,000.00	$154.35	$1,194.25	$3,805.75	24%	$4,433.37
5288							
5288.000	Administrator Contingency	3,000.00	.00	241.96	2,758.04	8	2,459.92
	5288 - Totals	$3,000.00	$0.00	$241.96	$2,758.04	8%	$2,459.92
5289							
5289.000	Mayor Contingency	3,000.00	.00	175.00	2,825.00	6	50.00
	5289 - Totals	$3,000.00	$0.00	$175.00	$2,825.00	6%	$50.00
5290							
5290.000	Other Expenses	7,250.00	4,655.35	10,094.14	(2,844.14)	139	39,948.94
	5290 - Totals	$7,250.00	$4,655.35	$10,094.14	($2,844.14)	139%	$39,948.94
Sub-Department	**900 - Human Resources**						
5110							
5110.001	Regular Salaries/Wages	159,633.00	6,848.57	44,274.60	115,358.40	28	56,359.20
5110.002	Holidays	.00	1,277.28	4,749.54	(4,749.54)	+++	3,271.97
5110.003	Sick Leave	.00	2,209.89	13,994.88	(13,994.88)	+++	7,390.20
	5110 - Totals	$159,633.00	$10,335.74	$63,019.02	$96,613.98	39%	$67,021.37
5120							
5120.001	Annual Leave	.00	43.35	16,461.50	(16,461.50)	+++	8,260.76
5120.002	SBS	9,786.00	636.24	4,872.14	4,913.86	50	4,614.72

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Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**001 - Administrator & Assembly**						
Sub-Department	**900 - Human Resources**						
5120.003	Medicare	2,315.00	150.48	1,152.46	1,162.54	50	1,091.58
5120.004	PERS	43,792.00	6,497.40	23,224.60	20,567.40	53	16,562.07
5120.005	Health Insurance	67,212.00	4,966.71	31,188.50	36,023.50	46	31,709.52
5120.006	Life Insurance	29.00	2.09	13.13	15.87	45	14.16
5120.007	Workmen's Compensation	815.00	52.94	343.01	471.99	42	442.88
	5120 - Totals	$123,949.00	$12,349.21	$77,255.34	$46,693.66	62%	$62,695.69
5201							
5201.000	Training and Travel	8,100.00	.00	5,450.00	2,650.00	67	5,450.00
	5201 - Totals	$8,100.00	$0.00	$5,450.00	$2,650.00	67%	$5,450.00
5206							
5206.000	Supplies	2,896.00	.00	689.16	2,206.84	24	725.85
	5206 - Totals	$2,896.00	$0.00	$689.16	$2,206.84	24%	$725.85
5211							
5211.000	Data Processing Fees	15,570.00	1,297.50	7,785.00	7,785.00	50	7,360.98
5211.001	Information Technology Special Projects	1,764.00	.00	.00	1,764.00	0	.00
	5211 - Totals	$17,334.00	$1,297.50	$7,785.00	$9,549.00	45%	$7,360.98
5212							
5212.000	Contracted/Purchased Serv	88,436.00	351.51	27,014.59	61,421.41	31	11,522.06
	5212 - Totals	$88,436.00	$351.51	$27,014.59	$61,421.41	31%	$11,522.06
5224							
5224.000	Dues & Publications	2,010.00	.00	209.00	1,801.00	10	378.00
	5224 - Totals	$2,010.00	$0.00	$209.00	$1,801.00	10%	$378.00
5226							
5226.000	Advertising	.00	.00	50.00	(50.00)	+++	.00
	5226 - Totals	$0.00	$0.00	$50.00	($50.00)	+++	$0.00
5290							
5290.000	Other Expenses	.00	.00	44.21	(44.21)	+++	.00
	5290 - Totals	$0.00	$0.00	$44.21	($44.21)	+++	$0.00
	Sub-Department **900 - Human Resources** Totals	$402,358.00	$24,333.96	$181,516.32	$220,841.68	45%	$155,153.95
	Department **001 - Administrator & Assembly** Totals	$1,238,645.36	$100,050.12	$583,376.11	$655,269.25	47%	$499,080.67

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Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**002 - Attorney**						
5110							
5110.001	Regular Salaries/Wages	189,124.00	13,213.52	77,650.36	111,473.64	41	64,425.22
5110.002	Holidays	.00	1,528.00	4,379.50	(4,379.50)	+++	2,711.12
5110.003	Sick Leave	.00	.00	2,433.77	(2,433.77)	+++	2,076.80
	5110 - Totals	$189,124.00	$14,741.52	$84,463.63	$104,660.37	45%	$69,213.14
5120							
5120.001	Annual Leave	9,528.00	538.48	4,026.40	5,501.60	42	5,711.20
5120.002	SBS	11,699.81	317.37	4,843.44	6,856.37	41	4,318.90
5120.003	Medicare	2,880.45	223.38	1,293.98	1,586.47	45	1,096.92
5120.004	PERS	51,882.28	7,923.60	28,591.85	23,290.43	55	16,483.36
5120.005	Health Insurance	46,133.28	4,690.07	27,982.90	18,150.38	61	13,837.26
5120.006	Life Insurance	22.20	1.85	9.92	12.28	45	8.74
5120.007	Workmen's Compensation	1,040.26	84.72	490.84	549.42	47	430.64
	5120 - Totals	$123,186.28	$13,779.47	$67,239.33	$55,946.95	55%	$41,887.02
5201							
5201.000	Training and Travel	4,750.00	660.00	2,737.25	2,012.75	58	2,093.56
	5201 - Totals	$4,750.00	$660.00	$2,737.25	$2,012.75	58%	$2,093.56
5204							
5204.000	Telephone	370.00	33.24	236.86	133.14	64	184.56
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	200.00
	5204 - Totals	$970.00	$83.24	$536.86	$433.14	55%	$384.56
5206							
5206.000	Supplies	1,200.00	366.75	581.33	618.67	48	593.79
	5206 - Totals	$1,200.00	$366.75	$581.33	$618.67	48%	$593.79
5207							
5207.000	Repairs & Maintenance	800.00	.00	1,560.00	(760.00)	195	1,560.00
	5207 - Totals	$800.00	$0.00	$1,560.00	($760.00)	195%	$1,560.00
5211							
5211.000	Data Processing Fees	15,570.00	1,297.50	7,785.00	7,785.00	50	7,360.98
5211.001	Information Technology Special Projects	1,764.00	.00	.00	1,764.00	0	.00
	5211 - Totals	$17,334.00	$1,297.50	$7,785.00	$9,549.00	45%	$7,360.98
5212							
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	+++	(.60)
	5212 - Totals	$0.00	$0.00	$0.00	$0.00	+++	($0.60)

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Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**002 - Attorney**						
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	525.00
	5221 - Totals	$900.00	$75.00	$450.00	$450.00	50%	$525.00
5224							
5224.000	Dues & Publications	750.00	.00	.00	750.00	0	829.65
	5224 - Totals	$750.00	$0.00	$0.00	$750.00	0%	$829.65
5225							
5225.000	Legal Expenditures	340,000.00	12,361.28	108,717.47	231,282.53	32	71,467.40
	5225 - Totals	$340,000.00	$12,361.28	$108,717.47	$231,282.53	32%	$71,467.40
	Department **002 - Attorney** Totals	$679,014.28	$43,364.76	$274,070.87	$404,943.41	40%	$195,914.50
Department	**003 - Municipal Clerk**						
5110							
5110.001	Regular Salaries/Wages	148,265.70	10,683.20	64,404.96	83,860.74	43	65,208.08
5110.002	Holidays	.00	.00	.00	.00	+++	408.88
5110.003	Sick Leave	.00	243.52	974.08	(974.08)	+++	1,199.60
5110.010	Temp Wages	20,000.00	58.24	889.54	19,110.46	4	2,579.50
	5110 - Totals	$168,265.70	$10,984.96	$66,268.58	$101,997.12	39%	$69,396.06
5120							
5120.001	Annual Leave	5,964.00	2,731.68	8,330.56	(2,366.56)	140	4,323.64
5120.002	SBS	10,735.49	846.96	4,628.09	6,107.40	43	4,586.44
5120.003	Medicare	2,539.38	200.35	1,094.75	1,444.63	43	1,084.89
5120.004	PERS	40,673.30	7,869.16	26,331.35	14,341.95	65	15,254.88
5120.005	Health Insurance	57,060.12	4,755.34	28,532.04	28,528.08	50	26,922.06
5120.006	Life Insurance	28.32	2.48	14.28	14.04	50	14.16
5120.007	Workmen's Compensation	862.88	61.51	376.12	486.76	44	429.67
	5120 - Totals	$117,863.49	$16,467.48	$69,307.19	$48,556.30	59%	$52,615.74
5201							
5201.000	Training and Travel	10,550.00	470.40	2,534.18	8,015.82	24	3,035.56
	5201 - Totals	$10,550.00	$470.40	$2,534.18	$8,015.82	24%	$3,035.56
5204							
5204.000	Telephone	970.00	33.24	198.19	771.81	20	184.56
5204.001	Cell Phone Stipend	.00	25.00	150.00	(150.00)	+++	150.00
	5204 - Totals	$970.00	$58.24	$348.19	$621.81	36%	$334.56

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**003 - Municipal Clerk**						
5206							
5206.000	Supplies	8,500.00	553.34	5,560.88	2,939.12	65	5,455.02
	5206 - Totals	$8,500.00	$553.34	$5,560.88	$2,939.12	65%	$5,455.02
5207							
5207.000	Repairs & Maintenance	780.00	.00	1,560.00	(780.00)	200	1,560.00
	5207 - Totals	$780.00	$0.00	$1,560.00	($780.00)	200%	$1,560.00
5211							
5211.000	Data Processing Fees	24,497.00	2,041.42	12,248.52	12,248.48	50	10,367.52
5211.001	Information Technology Special Projects	3,087.00	.00	.00	3,087.00	0	.00
	5211 - Totals	$27,584.00	$2,041.42	$12,248.52	$15,335.48	44%	$10,367.52
5212							
5212.000	Contracted/Purchased Serv	27,000.00	4,491.00	15,087.00	11,913.00	56	13,927.80
	5212 - Totals	$27,000.00	$4,491.00	$15,087.00	$11,913.00	56%	$13,927.80
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	450.00
	5221 - Totals	$900.00	$75.00	$450.00	$450.00	50%	$450.00
5222							
5222.000	Postage	100.00	.00	.00	100.00	0	26.90
	5222 - Totals	$100.00	$0.00	$0.00	$100.00	0%	$26.90
5224							
5224.000	Dues & Publications	7,940.00	357.30	2,473.40	5,466.60	31	3,040.00
	5224 - Totals	$7,940.00	$357.30	$2,473.40	$5,466.60	31%	$3,040.00
5226							
5226.000	Advertising	28,000.00	4,357.70	19,490.10	8,509.90	70	13,565.35
	5226 - Totals	$28,000.00	$4,357.70	$19,490.10	$8,509.90	70%	$13,565.35
5227							
5227.001	Rent-Buildings	15,100.00	1,343.68	8,578.73	6,521.27	57	8,217.77
	5227 - Totals	$15,100.00	$1,343.68	$8,578.73	$6,521.27	57%	$8,217.77
5290							
5290.000	Other Expenses	.00	.00	7.28	(7.28)	+++	34.75
	5290 - Totals	$0.00	$0.00	$7.28	($7.28)	+++	$34.75
	Department **003 - Municipal Clerk** Totals	$413,553.19	$41,200.52	$203,914.05	$209,639.14	49%	$182,027.03

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**004 - Finance**						
5110							
5110.001	Regular Salaries/Wages	870,557.00	53,887.76	345,938.12	524,618.88	40	353,943.28
5110.002	Holidays	.00	5,251.92	20,918.14	(20,918.14)	+++	19,845.19
5110.003	Sick Leave	.00	7,249.68	14,871.07	(14,871.07)	+++	13,305.06
5110.004	Overtime	.00	.00	156.20	(156.20)	+++	290.40
	5110 - Totals	$870,557.00	$66,389.36	$381,883.53	$488,673.47	44%	$387,383.93
5120							
5120.001	Annual Leave	31,911.00	294.25	21,520.39	10,390.61	67	20,904.71
5120.002	SBS	55,322.00	3,621.63	24,267.62	31,054.38	44	25,023.32
5120.003	Medicare	13,086.00	967.25	5,850.92	7,235.08	45	5,919.10
5120.004	PERS	238,819.00	37,266.36	132,933.75	105,885.25	56	88,291.67
5120.005	Health Insurance	300,255.00	20,265.81	121,483.85	178,771.15	40	137,168.49
5120.006	Life Insurance	168.00	13.30	80.47	87.53	48	79.10
5120.007	Workmen's Compensation	4,441.00	340.20	2,034.51	2,406.49	46	2,361.55
5120.008	Unemployment	.00	.00	.00	.00	+++	516.00
	5120 - Totals	$644,002.00	$62,768.80	$308,171.51	$335,830.49	48%	$280,263.94
5201							
5201.000	Training and Travel	15,000.00	1,122.66	5,584.89	9,415.11	37	4,124.46
	5201 - Totals	$15,000.00	$1,122.66	$5,584.89	$9,415.11	37%	$4,124.46
5204							
5204.000	Telephone	.00	(10.00)	(60.00)	60.00	+++	(60.00)
	5204 - Totals	$0.00	($10.00)	($60.00)	$60.00	+++	($60.00)
5206							
5206.000	Supplies	15,914.70	(599.59)	4,114.73	11,799.97	26	4,730.38
	5206 - Totals	$15,914.70	($599.59)	$4,114.73	$11,799.97	26%	$4,730.38
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
	5207 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
5211							
5211.000	Data Processing Fees	134,161.00	11,180.08	67,080.48	67,080.52	50	63,187.02
5211.001	Information Technology Special Projects	31,758.00	.00	.00	31,758.00	0	.00
	5211 - Totals	$165,919.00	$11,180.08	$67,080.48	$98,838.52	40%	$63,187.02

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**004 - Finance**						
5212							
5212.000	Contracted/Purchased Serv	129,200.00	62,509.96	77,083.06	52,116.94	60	66,413.31
	5212 - Totals	$129,200.00	$62,509.96	$77,083.06	$52,116.94	60%	$66,413.31
5221							
5221.000	Transportation/Vehicles	.00	23.98	106.82	(106.82)	+++	.00
	5221 - Totals	$0.00	$23.98	$106.82	($106.82)	+++	$0.00
5222							
5222.000	Postage	100.00	.00	24.70	75.30	25	57.92
	5222 - Totals	$100.00	$0.00	$24.70	$75.30	25%	$57.92
5223							
5223.000	Tools & Small Equipment	500.00	.00	817.99	(317.99)	164	258.39
	5223 - Totals	$500.00	$0.00	$817.99	($317.99)	164%	$258.39
5224							
5224.000	Dues & Publications	800.00	.00	320.00	480.00	40	320.00
	5224 - Totals	$800.00	$0.00	$320.00	$480.00	40%	$320.00
5226							
5226.000	Advertising	3,350.00	.00	.00	3,350.00	0	5,399.45
	5226 - Totals	$3,350.00	$0.00	$0.00	$3,350.00	0%	$5,399.45
5229							
5229.000	Investment Expenses	85,200.00	.00	19,466.79	65,733.21	23	7,108.13
	5229 - Totals	$85,200.00	$0.00	$19,466.79	$65,733.21	23%	$7,108.13
5290							
5290.000	Other Expenses	1,000.00	.00	441.18	558.82	44	87.98
	5290 - Totals	$1,000.00	$0.00	$441.18	$558.82	44%	$87.98
	Department **004 - Finance** Totals	$1,932,542.70	$203,385.25	$865,035.68	$1,067,507.02	45%	$819,274.91
Department	**005 - Assessing**						
5110							
5110.001	Regular Salaries/Wages	189,146.00	12,154.40	73,060.66	116,085.34	39	76,181.92
5110.002	Holidays	.00	1,009.36	4,839.76	(4,839.76)	+++	4,862.63
5110.003	Sick Leave	.00	439.36	3,932.10	(3,932.10)	+++	2,645.49
	5110 - Totals	$189,146.00	$13,603.12	$81,832.52	$107,313.48	43%	$83,690.04
5120							
5120.001	Annual Leave	7,418.00	2,140.38	7,547.84	(129.84)	102	5,985.17

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**005 - Assessing**						
5120.002	SBS	12,050.00	972.75	5,525.05	6,524.95	46	5,543.08
5120.003	Medicare	2,851.00	230.08	1,306.88	1,544.12	46	1,311.17
5120.004	PERS	51,889.00	8,323.57	29,383.72	22,505.28	57	19,508.52
5120.005	Health Insurance	68,813.00	5,733.94	31,515.64	37,297.36	46	32,462.34
5120.006	Life Insurance	25.00	2.52	13.94	11.06	56	12.06
5120.007	Workmen's Compensation	965.00	80.92	459.64	505.36	48	526.13
	5120 - Totals	$144,011.00	$17,484.16	$75,752.71	$68,258.29	53%	$65,348.47
5201							
5201.000	Training and Travel	7,100.00	170.69	3,410.94	3,689.06	48	1,631.70
	5201 - Totals	$7,100.00	$170.69	$3,410.94	$3,689.06	48%	$1,631.70
5204							
5204.000	Telephone	740.00	66.48	396.38	343.62	54	369.12
5204.001	Cell Phone Stipend	.00	50.00	300.00	(300.00)	+++	300.00
	5204 - Totals	$740.00	$116.48	$696.38	$43.62	94%	$669.12
5206							
5206.000	Supplies	1,000.00	.00	513.37	486.63	51	192.96
	5206 - Totals	$1,000.00	$0.00	$513.37	$486.63	51%	$192.96
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	68.29	931.71	7	690.00
	5207 - Totals	$1,000.00	$0.00	$68.29	$931.71	7%	$690.00
5211							
5211.000	Data Processing Fees	37,316.00	3,109.67	18,658.02	18,657.98	50	18,711.48
5211.001	Information Technology Special Projects	12,351.00	.00	.00	12,351.00	0	.00
	5211 - Totals	$49,667.00	$3,109.67	$18,658.02	$31,008.98	38%	$18,711.48
5212							
5212.000	Contracted/Purchased Serv	66,147.50	.00	4,044.20	62,103.30	6	.00
	5212 - Totals	$66,147.50	$0.00	$4,044.20	$62,103.30	6%	$0.00
5214							
5214.000	Interdepartment Services	.00	360.16	472.46	(472.46)	+++	.00
	5214 - Totals	$0.00	$360.16	$472.46	($472.46)	+++	$0.00
5221							
5221.000	Transportation/Vehicles	5,797.00	349.00	2,404.48	3,392.52	41	2,374.12
	5221 - Totals	$5,797.00	$349.00	$2,404.48	$3,392.52	41%	$2,374.12

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**005 - Assessing**						
5222							
5222.000	Postage	5,600.00	.00	59.62	5,540.38	1	276.33
	5222 - Totals	$5,600.00	$0.00	$59.62	$5,540.38	1%	$276.33
5223							
5223.000	Tools & Small Equipment	2,990.00	.00	791.00	2,199.00	26	1,692.25
	5223 - Totals	$2,990.00	$0.00	$791.00	$2,199.00	26%	$1,692.25
5224							
5224.000	Dues & Publications	8,670.00	.00	1,176.35	7,493.65	14	1,339.20
	5224 - Totals	$8,670.00	$0.00	$1,176.35	$7,493.65	14%	$1,339.20
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	.00
	5226 - Totals	$1,500.00	$0.00	$0.00	$1,500.00	0%	$0.00
5290							
5290.000	Other Expenses	.00	.00	818.06	(818.06)	+++	250.41
	5290 - Totals	$0.00	$0.00	$818.06	($818.06)	+++	$250.41
	Department **005 - Assessing** Totals	$483,368.50	$35,193.28	$190,698.40	$292,670.10	39%	$176,866.08
Department	**006 - Planning**						
5110							
5110.001	Regular Salaries/Wages	131,220.05	.00	6,837.60	124,382.45	5	55,572.98
5110.002	Holidays	.00	.00	310.80	(310.80)	+++	3,291.60
5110.003	Sick Leave	.00	.00	898.49	(898.49)	+++	597.28
5110.004	Overtime	.00	.00	69.00	(69.00)	+++	.00
5110.010	Temp Wages	.00	.00	14,868.35	(14,868.35)	+++	.00
	5110 - Totals	$131,220.05	$0.00	$22,984.24	$108,235.81	18%	$59,461.86
5120							
5120.001	Annual Leave	4,739.00	.00	6,904.03	(2,165.03)	146	1,402.32
5120.002	SBS	8,334.38	.00	1,833.67	6,500.71	22	3,735.62
5120.003	Medicare	1,971.41	.00	433.75	1,537.66	22	883.62
5120.004	PERS	35,997.38	3,350.00	8,409.40	27,587.98	23	13,390.17
5120.005	Health Insurance	12,527.76	.00	1,043.87	11,483.89	8	5,909.88
5120.006	Life Insurance	22.20	.00	.67	21.53	3	11.10
5120.007	Workmen's Compensation	669.30	.00	115.95	553.35	17	358.55
	5120 - Totals	$64,261.43	$3,350.00	$18,741.34	$45,520.09	29%	$25,691.26

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Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**							
Fund Type	**General Fund**							
Fund	**100 - General Fund**							
EXPENSE								
Division	**500 - Administrative**							
Department	**006 - Planning**							
5201								
5201.000	Training and Travel		5,000.00	2,905.46	5,467.76	(467.76)	109	.00
		5201 - Totals	$5,000.00	$2,905.46	$5,467.76	($467.76)	109%	$0.00
5204								
5204.001	Cell Phone Stipend		300.00	.00	25.00	275.00	8	75.00
		5204 - Totals	$300.00	$0.00	$25.00	$275.00	8%	$75.00
5206								
5206.000	Supplies		3,000.00	.00	308.24	2,691.76	10	484.37
		5206 - Totals	$3,000.00	$0.00	$308.24	$2,691.76	10%	$484.37
5207								
5207.000	Repairs & Maintenance		825.00	.00	68.29	756.71	8	825.00
		5207 - Totals	$825.00	$0.00	$68.29	$756.71	8%	$825.00
5211								
5211.000	Data Processing Fees		18,087.00	1,507.25	9,043.50	9,043.50	50	11,041.98
5211.001	Information Technology Special Projects		9,705.00	.00	.00	9,705.00	0	.00
		5211 - Totals	$27,792.00	$1,507.25	$9,043.50	$18,748.50	33%	$11,041.98
5212								
5212.000	Contracted/Purchased Serv		25,000.00	.00	18,900.00	6,100.00	76	19,808.33
		5212 - Totals	$25,000.00	$0.00	$18,900.00	$6,100.00	76%	$19,808.33
5221								
5221.000	Transportation/Vehicles		1,103.00	.00	.00	1,103.00	0	.00
		5221 - Totals	$1,103.00	$0.00	$0.00	$1,103.00	0%	$0.00
5222								
5222.000	Postage		.00	.00	1.00	(1.00)	+++	.00
		5222 - Totals	$0.00	$0.00	$1.00	($1.00)	+++	$0.00
5223								
5223.000	Tools & Small Equipment		200.00	.00	.00	200.00	0	.00
		5223 - Totals	$200.00	$0.00	$0.00	$200.00	0%	$0.00
5224								
5224.000	Dues & Publications		675.00	.00	100.00	575.00	15	.00
		5224 - Totals	$675.00	$0.00	$100.00	$575.00	15%	$0.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**006 - Planning**						
5226							
5226.000	Advertising	.00	.00	1,977.35	(1,977.35)	+++	.00
	5226 - Totals	$0.00	$0.00	$1,977.35	($1,977.35)	+++	$0.00
5290							
5290.000	Other Expenses	.00	.00	99.00	(99.00)	+++	.00
	5290 - Totals	$0.00	$0.00	$99.00	($99.00)	+++	$0.00
	Department **006 - Planning** Totals	$259,376.48	$7,762.71	$77,715.72	$181,660.76	30%	$117,387.80
Department	**007 - General Office**						
Sub-Department	**801 - 100 Lincoln St Bldg**						
5203							
5203.001	Electric	45,000.00	4,820.81	21,376.04	23,623.96	48	25,015.16
	5203 - Totals	$45,000.00	$4,820.81	$21,376.04	$23,623.96	48%	$25,015.16
5204							
5204.000	Telephone	7,800.00	.00	.00	7,800.00	0	.00
	5204 - Totals	$7,800.00	$0.00	$0.00	$7,800.00	0%	$0.00
5205							
5205.000	Insurance	53,175.00	.00	83,806.41	(30,631.41)	158	52,484.03
	5205 - Totals	$53,175.00	$0.00	$83,806.41	($30,631.41)	158%	$52,484.03
5206							
5206.000	Supplies	10,000.00	871.64	3,780.07	6,219.93	38	3,056.17
	5206 - Totals	$10,000.00	$871.64	$3,780.07	$6,219.93	38%	$3,056.17
5207							
5207.000	Repairs & Maintenance	2,150.00	.00	1,655.00	495.00	77	1,000.00
	5207 - Totals	$2,150.00	$0.00	$1,655.00	$495.00	77%	$1,000.00
5208							
5208.000	Bldg Repair & Maint	35,000.00	6,104.44	10,628.51	24,371.49	30	14,975.16
	5208 - Totals	$35,000.00	$6,104.44	$10,628.51	$24,371.49	30%	$14,975.16
5212							
5212.000	Contracted/Purchased Serv	34,800.00	2,844.33	17,065.98	17,734.02	49	17,065.98
	5212 - Totals	$34,800.00	$2,844.33	$17,065.98	$17,734.02	49%	$17,065.98

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**007 - General Office**						
Sub-Department	**801 - 100 Lincoln St Bldg**						
5221							
5221.000	Transportation/Vehicles	3,688.00	282.34	1,575.76	2,112.24	43	2,953.49
	5221 - Totals	$3,688.00	$282.34	$1,575.76	$2,112.24	43%	$2,953.49
5222							
5222.000	Postage	35,000.00	.00	11,423.10	23,576.90	33	10,939.07
	5222 - Totals	$35,000.00	$0.00	$11,423.10	$23,576.90	33%	$10,939.07
5223							
5223.000	Tools & Small Equipment	.00	.00	113.36	(113.36)	+++	.00
	5223 - Totals	$0.00	$0.00	$113.36	($113.36)	+++	$0.00
5227							
5227.002	Rent-Equipment	7,201.00	12.00	1,779.65	5,421.35	25	3,600.06
	5227 - Totals	$7,201.00	$12.00	$1,779.65	$5,421.35	25%	$3,600.06
5231							
5231.000	Credit Card Expense	75,500.00	1,787.41	57,336.23	18,163.77	76	61,208.11
	5231 - Totals	$75,500.00	$1,787.41	$57,336.23	$18,163.77	76%	$61,208.11
5290							
5290.000	Other Expenses	.00	.00	293.42	(293.42)	+++	60.77
	5290 - Totals	$0.00	$0.00	$293.42	($293.42)	+++	$60.77
	Sub-Department **801 - 100 Lincoln St Bldg** Totals	$309,314.00	$16,722.97	$210,833.53	$98,480.47	68%	$192,358.00
Sub-Department	**802 - 304 Lake St Building**						
5203							
5203.001	Electric	70,000.00	5,032.73	30,821.20	39,178.80	44	20,706.46
5203.005	Heating Fuel	.00	528.29	528.29	(528.29)	+++	843.44
5203.006	Interuptable electric	20,000.00	3,121.80	9,213.60	10,786.40	46	7,274.96
	5203 - Totals	$90,000.00	$8,682.82	$40,563.09	$49,436.91	45%	$28,824.86
5204							
5204.000	Telephone	1,500.00	.00	712.34	787.66	47	744.88
	5204 - Totals	$1,500.00	$0.00	$712.34	$787.66	47%	$744.88
5208							
5208.000	Bldg Repair & Maint	35,000.00	18,383.34	21,991.80	13,008.20	63	10,789.77
	5208 - Totals	$35,000.00	$18,383.34	$21,991.80	$13,008.20	63%	$10,789.77

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**500 - Administrative**						
Department	**007 - General Office**						
Sub-Department	**802 - 304 Lake St Building**						
5212							
5212.000	Contracted/Purchased Serv	54,000.00	4,448.81	26,692.86	27,307.14	49	26,692.86
	5212 - Totals	$54,000.00	$4,448.81	$26,692.86	$27,307.14	49%	$26,692.86
	Sub-Department **802 - 304 Lake St Building** Totals	$180,500.00	$31,514.97	$89,960.09	$90,539.91	50%	$67,052.37
	Department **007 - General Office** Totals	$489,814.00	$48,237.94	$300,793.62	$189,020.38	61%	$259,410.37
Department	**008 - Other Expenditures**						
5212							
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	+++	(15,750.00)
5212.001	Sitka Historical Contract	97,200.00	.00	48,600.00	48,600.00	50	48,600.00
5212.002	SEDA Contract	63,000.00	.00	31,500.00	31,500.00	50	47,250.00
	5212 - Totals	$160,200.00	$0.00	$80,100.00	$80,100.00	50%	$80,100.00
5228							
5228.000	Donations	133,000.00	.00	120,000.00	13,000.00	90	117,833.00
5228.001	Pass through grants	39,222.00	.00	(3,868.66)	43,090.66	(10)	26,422.27
	5228 - Totals	$172,222.00	$0.00	$116,131.34	$56,090.66	67%	$144,255.27
5290							
5290.000	Other Expenses	.00	.00	100.00	(100.00)	+++	.00
	5290 - Totals	$0.00	$0.00	$100.00	($100.00)	+++	$0.00
	Department **008 - Other Expenditures** Totals	$332,422.00	$0.00	$196,331.34	$136,090.66	59%	$224,355.27
	Division **500 - Administrative** Totals	$5,828,736.51	$479,194.58	$2,691,935.79	$3,136,800.72	46%	$2,474,316.63
Division	**520 - Public Safety**						
Department	**021 - Police**						
Sub-Department	**800 - Administration**						
5110							
5110.001	Regular Salaries/Wages	154,004.00	7,936.08	65,434.88	88,569.12	42	64,038.24
5110.002	Holidays	.00	1,031.60	3,050.32	(3,050.32)	+++	3,636.48
5110.003	Sick Leave	.00	3,315.52	3,708.96	(3,708.96)	+++	756.48
	5110 - Totals	$154,004.00	$12,283.20	$72,194.16	$81,809.84	47%	$68,431.20
5120							
5120.001	Annual Leave	19,576.00	5,218.00	5,821.92	13,754.08	30	7,422.20

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**021 - Police**						
Sub-Department	**800 - Administration**						
5120.002	SBS	10,696.00	1,077.42	4,809.96	5,886.04	45	4,677.46
5120.003	Medicare	2,530.00	254.85	1,137.77	1,392.23	45	1,106.39
5120.004	PERS	42,248.00	6,451.30	23,513.53	18,734.47	56	15,584.40
5120.005	Health Insurance	92,034.00	3,844.36	23,066.16	68,967.84	25	21,764.64
5120.006	Life Insurance	23.00	1.85	11.10	11.90	48	11.10
5120.007	Workmen's Compensation	5,519.00	441.23	2,601.97	2,917.03	47	2,509.63
	5120 - Totals	$172,626.00	$17,289.01	$60,962.41	$111,663.59	35%	$53,075.82
5201							
5201.000	Training and Travel	38,800.00	4,177.44	9,848.38	28,951.62	25	7,732.51
	5201 - Totals	$38,800.00	$4,177.44	$9,848.38	$28,951.62	25%	$7,732.51
5202							
5202.000	Uniforms	1,000.00	.00	1,827.89	(827.89)	183	1,067.91
	5202 - Totals	$1,000.00	$0.00	$1,827.89	($827.89)	183%	$1,067.91
5204							
5204.000	Telephone	86,150.00	412.73	34,964.10	51,185.90	41	52,353.27
	5204 - Totals	$86,150.00	$412.73	$34,964.10	$51,185.90	41%	$52,353.27
5205							
5205.000	Insurance	53,227.00	.00	67,097.26	(13,870.26)	126	53,226.76
	5205 - Totals	$53,227.00	$0.00	$67,097.26	($13,870.26)	126%	$53,226.76
5206							
5206.000	Supplies	10,000.00	739.33	3,415.84	6,584.16	34	8,049.52
	5206 - Totals	$10,000.00	$739.33	$3,415.84	$6,584.16	34%	$8,049.52
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	.00	2,000.00	0	556.00
	5207 - Totals	$2,000.00	$0.00	$0.00	$2,000.00	0%	$556.00
5208							
5208.000	Bldg Repair & Maint	7,500.00	310.37	1,896.47	5,603.53	25	2,361.81
	5208 - Totals	$7,500.00	$310.37	$1,896.47	$5,603.53	25%	$2,361.81
5211							
5211.000	Data Processing Fees	208,835.00	17,402.92	104,417.52	104,417.48	50	99,124.50
5211.001	Information Technology Special Projects	111,168.00	.00	.00	111,168.00	0	.00
	5211 - Totals	$320,003.00	$17,402.92	$104,417.52	$215,585.48	33%	$99,124.50

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**021 - Police**						
Sub-Department	**800 - Administration**						
5212							
5212.000	Contracted/Purchased Serv	6,000.00	555.00	4,099.70	1,900.30	68	3,756.61
	5212 - Totals	$6,000.00	$555.00	$4,099.70	$1,900.30	68%	$3,756.61
5221							
5221.000	Transportation/Vehicles	.00	75.00	450.00	(450.00)	+++	450.00
	5221 - Totals	$0.00	$75.00	$450.00	($450.00)	+++	$450.00
5222							
5222.000	Postage	.00	.00	500.00	(500.00)	+++	30.20
	5222 - Totals	$0.00	$0.00	$500.00	($500.00)	+++	$30.20
5223							
5223.000	Tools & Small Equipment	12,000.00	289.95	935.87	11,064.13	8	2,854.12
	5223 - Totals	$12,000.00	$289.95	$935.87	$11,064.13	8%	$2,854.12
5224							
5224.000	Dues & Publications	2,500.00	.00	1,479.00	1,021.00	59	211.06
	5224 - Totals	$2,500.00	$0.00	$1,479.00	$1,021.00	59%	$211.06
5226							
5226.000	Advertising	5,600.00	.00	842.75	4,757.25	15	1,325.28
	5226 - Totals	$5,600.00	$0.00	$842.75	$4,757.25	15%	$1,325.28
5227							
5227.001	Rent-Buildings	14,100.00	1,175.00	7,050.00	7,050.00	50	7,050.00
5227.002	Rent-Equipment	600.00	.00	.00	600.00	0	.00
	5227 - Totals	$14,700.00	$1,175.00	$7,050.00	$7,650.00	48%	$7,050.00
5290							
5290.000	Other Expenses	19,000.00	.71	4,879.43	14,120.57	26	5,864.01
	5290 - Totals	$19,000.00	$0.71	$4,879.43	$14,120.57	26%	$5,864.01
	Sub-Department **800 - Administration** Totals	$905,110.00	$54,710.66	$376,860.78	$528,249.22	42%	$367,520.58
Sub-Department	**803 - Patrol**						
5110							
5110.001	Regular Salaries/Wages	1,021,446.39	62,644.37	378,865.23	642,581.16	37	372,989.49
5110.002	Holidays	.00	3,583.32	19,919.68	(19,919.68)	+++	20,931.52
5110.003	Sick Leave	.00	.00	1,729.63	(1,729.63)	+++	6,082.56

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Fund Category **Governmental Funds**
Fund Type **General Fund**
Fund **100 - General Fund**
EXPENSE
Division **520 - Public Safety**
Department **021 - Police**
Sub-Department **803 - Patrol**

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
5110.004	Overtime	224,796.00	7,023.38	104,877.42	119,918.58	47	116,382.78
	5110 - Totals	$1,246,242.39	$73,251.07	$505,391.96	$740,850.43	41%	$516,386.35
5120							
5120.001	Annual Leave	51,305.00	3,118.40	29,512.77	21,792.23	58	51,105.73
5120.002	SBS	73,556.11	4,690.64	32,850.89	40,705.22	45	34,835.91
5120.003	Medicare	18,814.33	1,109.51	7,770.63	11,043.70	41	7,817.08
5120.004	PERS	341,880.33	44,617.11	171,349.75	170,530.58	50	119,458.50
5120.005	Health Insurance	433,047.60	31,920.38	184,401.09	248,646.51	43	189,186.58
5120.006	Life Insurance	171.84	14.39	83.16	88.68	48	91.31
5120.007	Workmen's Compensation	62,810.94	3,730.08	26,305.33	36,505.61	42	27,011.18
5120.008	Unemployment	.00	.00	.00	.00	+++	3,244.55
	5120 - Totals	$981,586.15	$89,200.51	$452,273.62	$529,312.53	46%	$432,750.84
5201							
5201.000	Training and Travel	30,000.00	47.02	8,691.83	21,308.17	29	20,188.69
	5201 - Totals	$30,000.00	$47.02	$8,691.83	$21,308.17	29%	$20,188.69
5202							
5202.000	Uniforms	27,400.00	1,983.35	7,346.61	20,053.39	27	6,690.84
	5202 - Totals	$27,400.00	$1,983.35	$7,346.61	$20,053.39	27%	$6,690.84
5204							
5204.001	Cell Phone Stipend	900.00	75.00	550.00	350.00	61	450.00
	5204 - Totals	$900.00	$75.00	$550.00	$350.00	61%	$450.00
5206							
5206.000	Supplies	16,000.00	2,846.37	10,989.82	5,010.18	69	7,784.33
	5206 - Totals	$16,000.00	$2,846.37	$10,989.82	$5,010.18	69%	$7,784.33
5207							
5207.000	Repairs & Maintenance	800.00	.00	.00	800.00	0	.00
	5207 - Totals	$800.00	$0.00	$0.00	$800.00	0%	$0.00
5212							
5212.000	Contracted/Purchased Serv	5,000.00	253.76	2,851.49	2,148.51	57	4,392.96
	5212 - Totals	$5,000.00	$253.76	$2,851.49	$2,148.51	57%	$4,392.96

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**021 - Police**						
Sub-Department	**803 - Patrol**						
5221							
5221.000	Transportation/Vehicles	125,521.00	13,334.99	68,522.91	56,998.09	55	54,966.59
	5221 - Totals	$125,521.00	$13,334.99	$68,522.91	$56,998.09	55%	$54,966.59
5223							
5223.000	Tools & Small Equipment	7,500.00	960.25	6,977.42	522.58	93	5,927.55
	5223 - Totals	$7,500.00	$960.25	$6,977.42	$522.58	93%	$5,927.55
5290							
5290.000	Other Expenses	13,500.00	46.00	2,545.19	10,954.81	19	4,339.41
	5290 - Totals	$13,500.00	$46.00	$2,545.19	$10,954.81	19%	$4,339.41
	Sub-Department **803 - Patrol** Totals	$2,454,449.54	$181,998.32	$1,066,140.85	$1,388,308.69	43%	$1,053,877.56
Sub-Department	**804 - Services**						
5110							
5110.001	Regular Salaries/Wages	292,438.47	20,441.73	101,677.71	190,760.76	35	110,863.27
5110.002	Holidays	.00	1,367.40	6,603.24	(6,603.24)	+++	7,037.76
5110.004	Overtime	.00	4,116.14	30,238.98	(30,238.98)	+++	19,746.71
5110.010	Temp Wages	.00	.00	4,762.50	(4,762.50)	+++	.00
	5110 - Totals	$292,438.47	$25,925.27	$143,282.43	$149,156.04	49%	$137,647.74
5120							
5120.001	Annual Leave	14,312.00	.00	5,930.22	8,381.78	41	5,682.86
5120.002	SBS	18,803.69	1,589.22	9,146.73	9,656.96	49	8,786.18
5120.003	Medicare	4,447.88	375.92	2,163.58	2,284.30	49	2,078.30
5120.004	PERS	80,224.47	13,508.57	47,050.11	33,174.36	59	31,129.31
5120.005	Health Insurance	155,737.32	9,850.63	51,776.70	103,960.62	33	63,188.31
5120.006	Life Insurance	58.56	5.04	26.06	32.50	45	29.79
5120.007	Workmen's Compensation	1,491.15	132.22	753.54	737.61	51	912.75
	5120 - Totals	$275,075.07	$25,461.60	$116,846.94	$158,228.13	42%	$111,807.50
5201							
5201.000	Training and Travel	10,500.00	.00	750.00	9,750.00	7	1,906.65
	5201 - Totals	$10,500.00	$0.00	$750.00	$9,750.00	7%	$1,906.65

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**021 - Police**						
Sub-Department	**804 - Services**						
5202							
5202.000	Uniforms	2,400.00	.00	.00	2,400.00	0	838.24
	5202 - Totals	$2,400.00	$0.00	$0.00	$2,400.00	0%	$838.24
5206							
5206.000	Supplies	7,000.00	836.69	2,403.05	4,596.95	34	2,711.85
	5206 - Totals	$7,000.00	$836.69	$2,403.05	$4,596.95	34%	$2,711.85
5222							
5222.000	Postage	4,000.00	545.65	1,240.87	2,759.13	31	1,809.04
	5222 - Totals	$4,000.00	$545.65	$1,240.87	$2,759.13	31%	$1,809.04
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	112.00	888.00	11	78.90
	5223 - Totals	$1,000.00	$0.00	$112.00	$888.00	11%	$78.90
5226							
5226.000	Advertising	.00	.00	559.30	(559.30)	+++	2,167.55
	5226 - Totals	$0.00	$0.00	$559.30	($559.30)	+++	$2,167.55
5290							
5290.000	Other Expenses	6,000.00	95.00	2,450.00	3,550.00	41	2,580.34
	5290 - Totals	$6,000.00	$95.00	$2,450.00	$3,550.00	41%	$2,580.34
	Sub-Department **804 - Services** Totals	$598,413.54	$52,864.21	$267,644.59	$330,768.95	45%	$261,547.81
Sub-Department	**805 - Animal Control**						
5110							
5110.001	Regular Salaries/Wages	46,768.80	3,620.72	18,270.48	28,498.32	39	17,731.68
5110.002	Holidays	.00	185.44	927.20	(927.20)	+++	913.44
5110.004	Overtime	.00	424.19	848.38	(848.38)	+++	186.36
	5110 - Totals	$46,768.80	$4,230.35	$20,046.06	$26,722.74	43%	$18,831.48
5120							
5120.001	Annual Leave	2,227.00	.00	3,152.48	(925.48)	142	3,304.80
5120.002	SBS	3,004.21	259.32	1,422.03	1,582.18	47	1,356.98
5120.003	Medicare	710.61	61.34	336.38	374.23	47	320.98
5120.004	PERS	12,830.24	2,097.68	7,437.70	5,392.54	58	4,869.98
5120.005	Health Insurance	35,232.84	3,111.66	18,669.96	16,562.88	53	17,616.42

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**021 - Police**						
Sub-Department	**805 - Animal Control**						
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	7.08
5120.007	Workmen's Compensation	2,553.46	230.98	1,266.64	1,286.82	50	1,084.41
	5120 - Totals	$56,572.52	$5,762.16	$32,292.27	$24,280.25	57%	$28,560.65
5201							
5201.000	Training and Travel	2,000.00	.00	.00	2,000.00	0	.00
	5201 - Totals	$2,000.00	$0.00	$0.00	$2,000.00	0%	$0.00
5202							
5202.000	Uniforms	1,000.00	.00	.00	1,000.00	0	118.50
	5202 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$118.50
5203							
5203.001	Electric	8,000.00	853.26	4,460.26	3,539.74	56	4,167.35
5203.005	Heating Fuel	7,000.00	647.03	3,590.38	3,409.62	51	2,030.40
	5203 - Totals	$15,000.00	$1,500.29	$8,050.64	$6,949.36	54%	$6,197.75
5204							
5204.000	Telephone	544.00	.00	258.12	285.88	47	272.36
	5204 - Totals	$544.00	$0.00	$258.12	$285.88	47%	$272.36
5206							
5206.000	Supplies	4,500.00	300.76	1,557.60	2,942.40	35	2,041.16
	5206 - Totals	$4,500.00	$300.76	$1,557.60	$2,942.40	35%	$2,041.16
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	513.00	487.00	51	194.42
	5207 - Totals	$1,000.00	$0.00	$513.00	$487.00	51%	$194.42
5208							
5208.000	Bldg Repair & Maint	10,000.00	1,848.21	5,199.40	4,800.60	52	3,370.50
	5208 - Totals	$10,000.00	$1,848.21	$5,199.40	$4,800.60	52%	$3,370.50
5212							
5212.000	Contracted/Purchased Serv	5,800.00	737.97	3,939.55	1,860.45	68	3,772.94
	5212 - Totals	$5,800.00	$737.97	$3,939.55	$1,860.45	68%	$3,772.94
5221							
5221.000	Transportation/Vehicles	3,693.00	227.65	1,451.03	2,241.97	39	1,321.61
	5221 - Totals	$3,693.00	$227.65	$1,451.03	$2,241.97	39%	$1,321.61

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**021 - Police**						
Sub-Department	**805 - Animal Control**						
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	119.75
	5223 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$119.75
5224							
5224.000	Dues & Publications	200.00	.00	.00	200.00	0	.00
	5224 - Totals	$200.00	$0.00	$0.00	$200.00	0%	$0.00
5226							
5226.000	Advertising	300.00	.00	.00	300.00	0	.00
	5226 - Totals	$300.00	$0.00	$0.00	$300.00	0%	$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	125.50	874.50	13	.00
	5290 - Totals	$1,000.00	$0.00	$125.50	$874.50	13%	$0.00
	Sub-Department **805 - Animal Control** Totals	$148,378.32	$14,607.39	$73,433.17	$74,945.15	49%	$64,801.12
Sub-Department	**806 - Jail**						
5110							
5110.001	Regular Salaries/Wages	241,820.46	16,515.41	96,608.60	145,211.86	40	90,911.50
5110.002	Holidays	.00	1,336.80	6,684.00	(6,684.00)	+++	5,889.96
5110.004	Overtime	.00	2,962.02	14,895.19	(14,895.19)	+++	23,863.21
	5110 - Totals	$241,820.46	$20,814.23	$118,187.79	$123,632.67	49%	$120,664.67
5120							
5120.001	Annual Leave	.00	6,426.89	16,798.87	(16,798.87)	+++	11,209.98
5120.002	SBS	14,823.41	1,669.87	8,274.69	6,548.72	56	8,083.95
5120.003	Medicare	3,506.41	395.02	1,957.33	1,549.08	56	1,912.17
5120.004	PERS	66,338.75	11,343.19	41,759.22	24,579.53	63	27,767.67
5120.005	Health Insurance	143,425.56	8,016.41	62,190.16	81,235.40	43	57,064.95
5120.006	Life Insurance	46.56	3.81	31.40	15.16	67	24.99
5120.007	Workmen's Compensation	12,187.86	1,060.96	6,490.90	5,696.96	53	6,213.44
	5120 - Totals	$240,328.55	$28,916.15	$137,502.57	$102,825.98	57%	$112,277.15
5201							
5201.000	Training and Travel	6,000.00	4,569.20	6,725.75	(725.75)	112	.00
	5201 - Totals	$6,000.00	$4,569.20	$6,725.75	($725.75)	112%	$0.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**021 - Police**						
Sub-Department	**806 - Jail**						
5202							
5202.000	Uniforms	4,000.00	.00	.00	4,000.00	0	928.09
	5202 - Totals	$4,000.00	$0.00	$0.00	$4,000.00	0%	$928.09
5206							
5206.000	Supplies	8,000.00	36.67	1,427.88	6,572.12	18	686.24
	5206 - Totals	$8,000.00	$36.67	$1,427.88	$6,572.12	18%	$686.24
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	60.84
	5207 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$60.84
5212							
5212.000	Contracted/Purchased Serv	57,000.00	4,084.79	22,583.15	34,416.85	40	20,515.12
	5212 - Totals	$57,000.00	$4,084.79	$22,583.15	$34,416.85	40%	$20,515.12
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	379.06
	5223 - Totals	$2,000.00	$0.00	$0.00	$2,000.00	0%	$379.06
5224							
5224.000	Dues & Publications	200.00	.00	.00	200.00	0	.00
	5224 - Totals	$200.00	$0.00	$0.00	$200.00	0%	$0.00
5226							
5226.000	Advertising	.00	256.00	256.00	(256.00)	+++	.00
	5226 - Totals	$0.00	$256.00	$256.00	($256.00)	+++	$0.00
5290							
5290.000	Other Expenses	15,000.00	52.36	1,360.70	13,639.30	9	23,905.69
	5290 - Totals	$15,000.00	$52.36	$1,360.70	$13,639.30	9%	$23,905.69
	Sub-Department **806 - Jail** Totals	$575,349.01	$58,729.40	$288,043.84	$287,305.17	50%	$279,416.86
Sub-Department	**810 - Safety Boat**						
5110							
5110.004	Overtime	.00	.00	1,191.50	(1,191.50)	+++	658.01
	5110 - Totals	$0.00	$0.00	$1,191.50	($1,191.50)	+++	$658.01
5120							
5120.002	SBS	.00	.00	73.05	(73.05)	+++	40.33

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**021 - Police**						
Sub-Department	**810 - Safety Boat**						
5120.003	Medicare	.00	.00	17.28	(17.28)	+++	9.55
5120.004	PERS	.00	21.00	304.13	(304.13)	+++	144.76
5120.005	Health Insurance	.00	.00	124.76	(124.76)	+++	169.75
5120.006	Life Insurance	.00	.00	.10	(.10)	+++	.16
5120.007	Workmen's Compensation	.00	.00	60.05	(60.05)	+++	31.93
	5120 - Totals	$0.00	$21.00	$579.37	($579.37)	+++	$396.48
5206							
5206.000	Supplies	5,000.00	.00	(345.30)	5,345.30	(7)	63.81
	5206 - Totals	$5,000.00	$0.00	($345.30)	$5,345.30	(7%)	$63.81
5207							
5207.000	Repairs & Maintenance	4,500.00	240.30	1,632.50	2,867.50	36	2,019.35
	5207 - Totals	$4,500.00	$240.30	$1,632.50	$2,867.50	36%	$2,019.35
5221							
5221.000	Transportation/Vehicles	10,387.00	657.00	4,465.17	5,921.83	43	4,920.29
	5221 - Totals	$10,387.00	$657.00	$4,465.17	$5,921.83	43%	$4,920.29
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	1,678.99
	5223 - Totals	$3,000.00	$0.00	$0.00	$3,000.00	0%	$1,678.99
	Sub-Department **810 - Safety Boat** Totals	$22,887.00	$918.30	$7,523.24	$15,363.76	33%	$9,736.93
	Department **021 - Police** Totals	$4,704,587.41	$363,828.28	$2,079,646.47	$2,624,940.94	44%	$2,036,900.86
Department	**022 - Fire Protection**						
Sub-Department	**800 - Administration**						
5110							
5110.001	Regular Salaries/Wages	117,657.80	7,564.97	47,828.60	69,829.20	41	49,698.60
5110.002	Holidays	.00	563.96	2,819.80	(2,819.80)	+++	388.00
5110.003	Sick Leave	.00	.00	354.42	(354.42)	+++	572.30
5110.004	Overtime	.00	.00	354.42	(354.42)	+++	2,124.75
5110.010	Temp Wages	.00	.00	.00	.00	+++	7,630.00
	5110 - Totals	$117,657.80	$8,128.93	$51,357.24	$66,300.56	44%	$60,413.65
5120							
5120.001	Annual Leave	3,891.00	1,455.60	7,147.22	(3,256.22)	184	5,556.00
5120.002	SBS	7,450.91	587.53	3,590.85	3,860.06	48	4,043.95

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**022 - Fire Protection**						
Sub-Department	**800 - Administration**						
5120.003	Medicare	1,762.46	138.98	849.40	913.06	48	956.58
5120.004	PERS	32,276.56	5,677.59	20,008.95	12,267.61	62	12,484.37
5120.005	Health Insurance	33,066.60	1,954.85	11,729.10	21,337.50	35	11,067.30
5120.006	Life Insurance	22.20	1.85	11.10	11.10	50	11.10
5120.007	Workmen's Compensation	7,224.10	588.49	3,597.90	3,626.20	50	5,118.05
	5120 - Totals	$85,693.83	$10,404.89	$46,934.52	$38,759.31	55%	$39,237.35
5201							
5201.000	Training and Travel	33,500.00	1,901.16	10,280.40	23,219.60	31	2,722.60
	5201 - Totals	$33,500.00	$1,901.16	$10,280.40	$23,219.60	31%	$2,722.60
5202							
5202.000	Uniforms	2,700.00	331.83	331.83	2,368.17	12	1,500.78
	5202 - Totals	$2,700.00	$331.83	$331.83	$2,368.17	12%	$1,500.78
5203							
5203.001	Electric	36,000.00	3,410.20	19,988.95	16,011.05	56	17,883.91
5203.005	Heating Fuel	15,000.00	2,350.55	6,931.38	8,068.62	46	6,410.62
	5203 - Totals	$51,000.00	$5,760.75	$26,920.33	$24,079.67	53%	$24,294.53
5204							
5204.000	Telephone	1,000.00	.00	.00	1,000.00	0	399.81
5204.001	Cell Phone Stipend	600.00	.00	.00	600.00	0	.00
	5204 - Totals	$1,600.00	$0.00	$0.00	$1,600.00	0%	$399.81
5205							
5205.000	Insurance	31,681.00	.00	42,823.57	(11,142.57)	135	31,680.32
	5205 - Totals	$31,681.00	$0.00	$42,823.57	($11,142.57)	135%	$31,680.32
5206							
5206.000	Supplies	21,000.00	2,577.68	8,020.18	12,979.82	38	7,864.10
	5206 - Totals	$21,000.00	$2,577.68	$8,020.18	$12,979.82	38%	$7,864.10
5207							
5207.000	Repairs & Maintenance	13,300.00	.00	2,900.64	10,399.36	22	3,083.81
	5207 - Totals	$13,300.00	$0.00	$2,900.64	$10,399.36	22%	$3,083.81
5211							
5211.000	Data Processing Fees	82,883.00	6,906.92	41,441.52	41,441.48	50	39,137.52
5211.001	Information Technology Special Projects	9,702.00	.00	.00	9,702.00	0	.00
	5211 - Totals	$92,585.00	$6,906.92	$41,441.52	$51,143.48	45%	$39,137.52

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**022 - Fire Protection**						
Sub-Department	**800 - Administration**						
5212							
5212.000	Contracted/Purchased Serv	18,575.00	.00	2,575.00	16,000.00	14	1,755.00
	5212 - Totals	$18,575.00	$0.00	$2,575.00	$16,000.00	14%	$1,755.00
5221							
5221.000	Transportation/Vehicles	.00	146.13	574.01	(574.01)	+++	.00
	5221 - Totals	$0.00	$146.13	$574.01	($574.01)	+++	$0.00
5222							
5222.000	Postage	350.00	58.20	87.59	262.41	25	67.00
	5222 - Totals	$350.00	$58.20	$87.59	$262.41	25%	$67.00
5223							
5223.000	Tools & Small Equipment	70,812.00	.00	19,838.70	50,973.30	28	20,695.30
	5223 - Totals	$70,812.00	$0.00	$19,838.70	$50,973.30	28%	$20,695.30
5224							
5224.000	Dues & Publications	1,500.00	.00	445.00	1,055.00	30	.00
	5224 - Totals	$1,500.00	$0.00	$445.00	$1,055.00	30%	$0.00
5226							
5226.000	Advertising	750.00	.00	189.60	560.40	25	889.10
	5226 - Totals	$750.00	$0.00	$189.60	$560.40	25%	$889.10
5290							
5290.000	Other Expenses	3,000.00	.00	74.10	2,925.90	2	199.71
	5290 - Totals	$3,000.00	$0.00	$74.10	$2,925.90	2%	$199.71
	Sub-Department **800 - Administration** Totals	$545,704.63	$36,216.49	$254,794.23	$290,910.40	47%	$233,940.58
	Sub-Department **807 - Fire Station**						
5110							
5110.001	Regular Salaries/Wages	410,417.96	28,375.04	162,691.63	247,726.33	40	146,741.90
5110.002	Holidays	.00	1,785.87	8,218.20	(8,218.20)	+++	6,167.45
5110.003	Sick Leave	.00	556.56	556.56	(556.56)	+++	6,498.29
5110.004	Overtime	95,065.90	6,390.39	40,174.88	54,891.02	42	42,415.35
5110.010	Temp Wages	60,000.00	.00	.00	60,000.00	0	.00
	5110 - Totals	$565,483.86	$37,107.86	$211,641.27	$353,842.59	37%	$201,822.99

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**022 - Fire Protection**						
Sub-Department	**807 - Fire Station**						
5120							
5120.001	Annual Leave	19,269.00	811.39	27,231.74	(7,962.74)	141	5,689.55
5120.002	SBS	35,845.58	2,325.99	14,652.12	21,193.46	41	12,729.70
5120.003	Medicare	8,478.91	550.18	3,465.83	5,013.08	41	3,011.14
5120.004	PERS	138,668.42	21,649.23	77,145.15	61,523.27	56	45,652.82
5120.005	Health Insurance	129,082.92	11,400.19	68,401.14	60,681.78	53	48,686.70
5120.006	Life Insurance	72.72	6.06	36.36	36.36	50	29.79
5120.007	Workmen's Compensation	34,720.58	2,329.76	14,146.15	20,574.43	41	16,125.25
5120.008	Unemployment	.00	.00	2,313.30	(2,313.30)	+++	.00
	5120 - Totals	$366,138.13	$39,072.80	$207,391.79	$158,746.34	57%	$131,924.95
5204							
5204.001	Cell Phone Stipend	300.00	25.00	150.00	150.00	50	150.00
	5204 - Totals	$300.00	$25.00	$150.00	$150.00	50%	$150.00
5208							
5208.000	Bldg Repair & Maint	23,000.00	16,012.65	22,637.40	362.60	98	12,447.96
	5208 - Totals	$23,000.00	$16,012.65	$22,637.40	$362.60	98%	$12,447.96
5221							
5221.000	Transportation/Vehicles	207,200.00	13,777.73	81,246.07	125,953.93	39	93,057.11
	5221 - Totals	$207,200.00	$13,777.73	$81,246.07	$125,953.93	39%	$93,057.11
5223							
5223.000	Tools & Small Equipment	5,976.85	.00	6,035.07	(58.22)	101	.00
	5223 - Totals	$5,976.85	$0.00	$6,035.07	($58.22)	101%	$0.00
	Sub-Department **807 - Fire Station** Totals	$1,168,098.84	$105,996.04	$529,101.60	$638,997.24	45%	$439,403.01
Sub-Department	**808 - Volunteers**						
5110							
5110.004	Overtime	.00	.00	54.00	(54.00)	+++	256.50
5110.010	Temp Wages	.00	3,900.00	20,068.00	(20,068.00)	+++	18,605.00
	5110 - Totals	$0.00	$3,900.00	$20,122.00	($20,122.00)	+++	$18,861.50
5120							
5120.002	SBS	.00	738.21	2,396.05	(2,396.05)	+++	2,390.31
5120.003	Medicare	.00	174.54	564.28	(564.28)	+++	560.33
5120.007	Workmen's Compensation	.00	696.20	2,325.98	(2,325.98)	+++	2,702.65

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**022 - Fire Protection**						
Sub-Department	**808 - Volunteers**						
5120.008	Unemployment	.00	.00	53.04	(53.04)	+++	20.64
	5120 - Totals	$0.00	$1,608.95	$5,339.35	($5,339.35)	+++	$5,673.93
5290							
5290.000	Other Expenses	45,000.00	10,223.40	31,459.62	13,540.38	70	32,629.17
	5290 - Totals	$45,000.00	$10,223.40	$31,459.62	$13,540.38	70%	$32,629.17
	Sub-Department **808 - Volunteers** Totals	$45,000.00	$15,732.35	$56,920.97	($11,920.97)	126%	$57,164.60
	Department **022 - Fire Protection** Totals	$1,758,803.47	$157,944.88	$840,816.80	$917,986.67	48%	$730,508.19
Department	**023 - Ambulance**						
5110							
5110.001	Regular Salaries/Wages	78,644.80	3,237.00	30,703.50	47,941.30	39	32,050.77
5110.002	Holidays	.00	312.00	1,950.00	(1,950.00)	+++	2,248.80
5110.003	Sick Leave	.00	2,691.00	3,939.00	(3,939.00)	+++	1,499.20
5110.004	Overtime	19,999.98	.00	2,340.00	17,659.98	12	6,835.62
5110.010	Temp Wages	5,000.00	.00	.00	5,000.00	0	.00
	5110 - Totals	$103,644.78	$6,240.00	$38,932.50	$64,712.28	38%	$42,634.39
5120							
5120.001	Annual Leave	3,126.00	.00	1,950.00	1,176.00	62	1,948.96
5120.002	SBS	6,545.04	382.52	2,506.10	4,038.94	38	2,732.97
5120.003	Medicare	1,548.18	90.47	592.79	955.39	38	646.46
5120.004	PERS	27,060.96	3,770.80	13,790.15	13,270.81	51	9,808.35
5120.005	Health Insurance	33,605.52	2,800.49	16,802.94	16,802.58	50	15,854.76
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	7.08
5120.007	Workmen's Compensation	6,555.66	383.14	2,510.19	4,045.47	38	3,460.25
	5120 - Totals	$78,455.52	$7,428.60	$38,159.25	$40,296.27	49%	$34,458.83
5201							
5201.000	Training and Travel	23,000.00	379.00	8,296.84	14,703.16	36	5,836.52
	5201 - Totals	$23,000.00	$379.00	$8,296.84	$14,703.16	36%	$5,836.52
5202							
5202.000	Uniforms	3,510.00	.00	527.70	2,982.30	15	96.92
	5202 - Totals	$3,510.00	$0.00	$527.70	$2,982.30	15%	$96.92

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**023 - Ambulance**						
5204							
5204.000	Telephone	1,128.00	101.92	607.02	520.98	54	564.62
	5204 - Totals	$1,128.00	$101.92	$607.02	$520.98	54%	$564.62
5206							
5206.000	Supplies	23,550.00	260.11	8,666.44	14,883.56	37	9,412.72
	5206 - Totals	$23,550.00	$260.11	$8,666.44	$14,883.56	37%	$9,412.72
5207							
5207.000	Repairs & Maintenance	2,500.00	.00	.00	2,500.00	0	.00
	5207 - Totals	$2,500.00	$0.00	$0.00	$2,500.00	0%	$0.00
5212							
5212.000	Contracted/Purchased Serv	17,300.00	1,025.00	10,334.64	6,965.36	60	10,334.64
	5212 - Totals	$17,300.00	$1,025.00	$10,334.64	$6,965.36	60%	$10,334.64
5221							
5221.000	Transportation/Vehicles	97,095.00	6,628.87	35,518.77	61,576.23	37	42,374.02
	5221 - Totals	$97,095.00	$6,628.87	$35,518.77	$61,576.23	37%	$42,374.02
5222							
5222.000	Postage	350.00	.00	141.20	208.80	40	256.15
	5222 - Totals	$350.00	$0.00	$141.20	$208.80	40%	$256.15
5223							
5223.000	Tools & Small Equipment	.00	.00	748.75	(748.75)	+++	25.65
	5223 - Totals	$0.00	$0.00	$748.75	($748.75)	+++	$25.65
5224							
5224.000	Dues & Publications	150.00	.00	.00	150.00	0	.00
	5224 - Totals	$150.00	$0.00	$0.00	$150.00	0%	$0.00
5290							
5290.000	Other Expenses	3,000.00	9.50	1,159.33	1,840.67	39	1,357.78
	5290 - Totals	$3,000.00	$9.50	$1,159.33	$1,840.67	39%	$1,357.78
	Department **023 - Ambulance** Totals	$353,683.30	$22,073.00	$143,092.44	$210,590.86	40%	$147,352.24
Department	**024 - Search and Rescue**						
5110							
5110.010	Temp Wages	5,000.00	800.00	3,300.00	1,700.00	66	3,000.00
	5110 - Totals	$5,000.00	$800.00	$3,300.00	$1,700.00	66%	$3,000.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**520 - Public Safety**						
Department	**024 - Search and Rescue**						
5120							
5120.002	SBS	306.50	49.06	206.70	99.80	67	183.96
5120.003	Medicare	72.50	11.60	48.91	23.59	67	43.55
5120.007	Workmen's Compensation	307.00	35.82	135.09	171.91	44	120.78
	5120 - Totals	$686.00	$96.48	$390.70	$295.30	57%	$348.29
5201							
5201.000	Training and Travel	6,278.00	.00	934.99	5,343.01	15	.00
	5201 - Totals	$6,278.00	$0.00	$934.99	$5,343.01	15%	$0.00
5204							
5204.000	Telephone	1,600.00	135.93	707.86	892.14	44	689.51
	5204 - Totals	$1,600.00	$135.93	$707.86	$892.14	44%	$689.51
5206							
5206.000	Supplies	5,500.00	1,545.54	2,091.81	3,408.19	38	2,578.40
	5206 - Totals	$5,500.00	$1,545.54	$2,091.81	$3,408.19	38%	$2,578.40
5207							
5207.000	Repairs & Maintenance	1,350.00	.00	.00	1,350.00	0	.00
	5207 - Totals	$1,350.00	$0.00	$0.00	$1,350.00	0%	$0.00
5212							
5212.000	Contracted/Purchased Serv	4,500.00	250.00	1,653.98	2,846.02	37	1,600.00
	5212 - Totals	$4,500.00	$250.00	$1,653.98	$2,846.02	37%	$1,600.00
5221							
5221.000	Transportation/Vehicles	1,148.00	12.00	386.99	761.01	34	272.00
	5221 - Totals	$1,148.00	$12.00	$386.99	$761.01	34%	$272.00
5223							
5223.000	Tools & Small Equipment	6,300.00	.00	.00	6,300.00	0	605.06
	5223 - Totals	$6,300.00	$0.00	$0.00	$6,300.00	0%	$605.06
5224							
5224.000	Dues & Publications	1,200.00	.00	645.00	555.00	54	525.00
	5224 - Totals	$1,200.00	$0.00	$645.00	$555.00	54%	$525.00
5290							
5290.000	Other Expenses	8,500.00	.00	70.73	8,429.27	1	.00
	5290 - Totals	$8,500.00	$0.00	$70.73	$8,429.27	1%	$0.00
	Department **024 - Search and Rescue** Totals	$42,062.00	$2,839.95	$10,182.06	$31,879.94	24%	$9,618.26
	Division **520 - Public Safety** Totals	$6,859,136.18	$546,686.11	$3,073,737.77	$3,785,398.41	45%	$2,924,379.55

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**031 - Administration**						
5110							
5110.001	Regular Salaries/Wages	327,763.30	20,534.89	119,800.21	207,963.09	37	125,738.24
5110.002	Holidays	.00	2,696.40	8,314.93	(8,314.93)	+++	8,038.60
5110.003	Sick Leave	.00	972.90	14,063.78	(14,063.78)	+++	3,998.68
5110.004	Overtime	999.97	.00	.00	999.97	0	.00
5110.010	Temp Wages	1,000.00	.00	.00	1,000.00	0	.00
	5110 - Totals	$329,763.27	$24,204.19	$142,178.92	$187,584.35	43%	$137,775.52
5120							
5120.001	Annual Leave	12,363.00	869.64	9,802.71	2,560.29	79	12,142.85
5120.002	SBS	20,972.28	1,544.70	9,362.46	11,609.82	45	9,235.96
5120.003	Medicare	4,960.82	365.37	2,214.60	2,746.22	45	2,184.68
5120.004	PERS	90,189.07	16,875.25	56,153.88	34,035.19	62	32,982.02
5120.005	Health Insurance	113,345.04	9,377.12	56,501.06	56,843.98	50	53,474.52
5120.006	Life Insurance	50.52	4.21	25.26	25.26	50	25.26
5120.007	Workmen's Compensation	1,744.85	128.52	778.96	965.89	45	886.41
	5120 - Totals	$243,625.58	$29,164.81	$134,838.93	$108,786.65	55%	$110,931.70
5201							
5201.000	Training and Travel	6,000.00	1,750.00	1,750.00	4,250.00	29	60.00
	5201 - Totals	$6,000.00	$1,750.00	$1,750.00	$4,250.00	29%	$60.00
5204							
5204.000	Telephone	370.00	33.24	229.32	140.68	62	184.56
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	300.00
	5204 - Totals	$970.00	$83.24	$529.32	$440.68	55%	$484.56
5206							
5206.000	Supplies	7,500.00	44.86	1,134.50	6,365.50	15	3,527.81
	5206 - Totals	$7,500.00	$44.86	$1,134.50	$6,365.50	15%	$3,527.81
5207							
5207.000	Repairs & Maintenance	2,000.00	25.00	227.50	1,772.50	11	1,485.00
	5207 - Totals	$2,000.00	$25.00	$227.50	$1,772.50	11%	$1,485.00
5211							
5211.000	Data Processing Fees	106,682.00	8,890.17	53,341.02	53,340.98	50	50,122.02
5211.001	Information Technology Special Projects	14,112.00	.00	.00	14,112.00	0	.00
	5211 - Totals	$120,794.00	$8,890.17	$53,341.02	$67,452.98	44%	$50,122.02

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**031 - Administration**						
5212							
5212.000	Contracted/Purchased Serv	1,000.00	.00	.00	1,000.00	0	.00
	5212 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
5221							
5221.000	Transportation/Vehicles	.00	75.00	450.00	(450.00)	+++	450.00
	5221 - Totals	$0.00	$75.00	$450.00	($450.00)	+++	$450.00
5224							
5224.000	Dues & Publications	1,633.00	.00	1,855.00	(222.00)	114	200.00
	5224 - Totals	$1,633.00	$0.00	$1,855.00	($222.00)	114%	$200.00
5226							
5226.000	Advertising	3,300.00	.00	.00	3,300.00	0	.00
	5226 - Totals	$3,300.00	$0.00	$0.00	$3,300.00	0%	$0.00
5227							
5227.002	Rent-Equipment	3,072.00	.00	.00	3,072.00	0	.00
	5227 - Totals	$3,072.00	$0.00	$0.00	$3,072.00	0%	$0.00
	Department **031 - Administration** Totals	$719,657.85	$64,237.27	$336,305.19	$383,352.66	47%	$305,036.61
Department	**032 - Engineering**						
Sub-Department	**800 - Administration**						
5110							
5110.001	Regular Salaries/Wages	480,368.20	28,876.50	184,370.75	295,997.45	38	189,911.35
5110.002	Holidays	.00	2,563.84	8,585.11	(8,585.11)	+++	7,368.16
5110.003	Sick Leave	.00	2,113.44	6,306.01	(6,306.01)	+++	8,809.76
5110.004	Overtime	30,000.00	.00	9,535.50	20,464.50	32	16,014.00
5110.010	Temp Wages	135,000.00	5,356.00	38,389.00	96,611.00	28	39,830.00
	5110 - Totals	$645,368.20	$38,909.78	$247,186.37	$398,181.83	38%	$261,933.27
5120							
5120.001	Annual Leave	18,669.00	4,996.72	18,566.96	102.04	99	15,198.80
5120.002	SBS	40,227.59	2,696.07	16,318.27	23,909.32	41	17,080.12
5120.003	Medicare	9,628.53	637.73	3,859.92	5,768.61	40	4,040.16
5120.004	PERS	140,007.90	17,775.11	66,510.35	73,497.55	48	47,695.44
5120.005	Health Insurance	123,495.96	8,534.43	57,851.43	65,644.53	47	58,261.98
5120.006	Life Insurance	61.80	5.15	27.36	34.44	44	30.90

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**032 - Engineering**						
Sub-Department	**800 - Administration**						
5120.007	Workmen's Compensation	29,552.25	1,868.65	11,338.26	18,213.99	38	11,337.41
	5120 - Totals	$361,643.03	$36,513.86	$174,472.55	$187,170.48	48%	$153,644.81
5201							
5201.000	Training and Travel	5,000.00	.00	.00	5,000.00	0	515.00
	5201 - Totals	$5,000.00	$0.00	$0.00	$5,000.00	0%	$515.00
5202							
5202.000	Uniforms	500.00	.00	.00	500.00	0	.00
	5202 - Totals	$500.00	$0.00	$0.00	$500.00	0%	$0.00
5204							
5204.001	Cell Phone Stipend	1,200.00	75.00	450.00	750.00	38	600.00
	5204 - Totals	$1,200.00	$75.00	$450.00	$750.00	38%	$600.00
5206							
5206.000	Supplies	1,500.00	.00	159.86	1,340.14	11	.00
	5206 - Totals	$1,500.00	$0.00	$159.86	$1,340.14	11%	$0.00
5212							
5212.000	Contracted/Purchased Serv	148,000.00	.00	.00	148,000.00	0	7,996.55
	5212 - Totals	$148,000.00	$0.00	$0.00	$148,000.00	0%	$7,996.55
5221							
5221.000	Transportation/Vehicles	5,854.00	421.98	2,748.66	3,105.34	47	3,025.38
	5221 - Totals	$5,854.00	$421.98	$2,748.66	$3,105.34	47%	$3,025.38
5222							
5222.000	Postage	100.00	.00	.00	100.00	0	.00
	5222 - Totals	$100.00	$0.00	$0.00	$100.00	0%	$0.00
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
	5223 - Totals	$500.00	$0.00	$0.00	$500.00	0%	$0.00
5224							
5224.000	Dues & Publications	1,500.00	.00	270.00	1,230.00	18	399.00
	5224 - Totals	$1,500.00	$0.00	$270.00	$1,230.00	18%	$399.00
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	.00
	5226 - Totals	$1,500.00	$0.00	$0.00	$1,500.00	0%	$0.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**032 - Engineering**						
Sub-Department	**800 - Administration** Totals	$1,172,665.23	$75,920.62	$425,287.44	$747,377.79	36%	$428,114.01
Department	**032 - Engineering** Totals	$1,172,665.23	$75,920.62	$425,287.44	$747,377.79	36%	$428,114.01
Department	**033 - Streets**						
Sub-Department	**800 - Administration**						
5110							
5110.001	Regular Salaries/Wages	169,826.80	5,464.54	36,809.27	133,017.53	22	31,378.46
5110.002	Holidays	.00	1,705.30	4,443.46	(4,443.46)	+++	3,279.80
5110.003	Sick Leave	.00	165.20	2,226.00	(2,226.00)	+++	999.00
5110.004	Overtime	27,499.97	216.83	1,711.65	25,788.32	6	3,542.63
5110.010	Temp Wages	136,000.00	8,497.50	43,697.50	92,302.50	32	49,087.50
	5110 - Totals	$333,326.77	$16,049.37	$88,887.88	$244,438.89	27%	$88,287.39
5120							
5120.001	Annual Leave	6,673.00	423.36	3,355.14	3,317.86	50	3,171.59
5120.002	SBS	20,302.55	1,011.34	5,659.75	14,642.80	28	5,606.46
5120.003	Medicare	4,929.99	239.23	1,338.79	3,591.20	27	1,326.13
5120.004	PERS	54,131.99	4,073.54	14,335.75	39,796.24	26	8,943.04
5120.005	Health Insurance	48,430.92	4,597.74	13,117.03	35,313.89	27	6,605.05
5120.006	Life Insurance	16.08	1.86	7.05	9.03	44	2.85
5120.007	Workmen's Compensation	21,966.24	570.53	3,160.03	18,806.21	14	2,848.12
	5120 - Totals	$156,450.77	$10,917.60	$40,973.54	$115,477.23	26%	$28,503.24
5201							
5201.000	Training and Travel	6,000.00	.00	.00	6,000.00	0	(58.00)
	5201 - Totals	$6,000.00	$0.00	$0.00	$6,000.00	0%	($58.00)
5202							
5202.000	Uniforms	2,500.00	748.88	2,998.51	(498.51)	120	1,591.10
	5202 - Totals	$2,500.00	$748.88	$2,998.51	($498.51)	120%	$1,591.10
5203							
5203.001	Electric	70,000.00	6,513.88	34,499.82	35,500.18	49	34,504.23
	5203 - Totals	$70,000.00	$6,513.88	$34,499.82	$35,500.18	49%	$34,504.23
5204							
5204.000	Telephone	2,400.00	77.90	155.80	2,244.20	6	105.50
5204.001	Cell Phone Stipend	1,200.00	25.00	150.00	1,050.00	13	.00
	5204 - Totals	$3,600.00	$102.90	$305.80	$3,294.20	8%	$105.50

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Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**							
Fund Type	**General Fund**							
Fund	**100 - General Fund**							
EXPENSE								
Division	**530 - Public Works**							
Department	**033 - Streets**							
Sub-Department	**800 - Administration**							
5206								
5206.000	Supplies		2,000.00	152.84	746.34	1,253.66	37	1,986.70
		5206 - Totals	$2,000.00	$152.84	$746.34	$1,253.66	37%	$1,986.70
5207								
5207.000	Repairs & Maintenance		200.00	.00	29.28	170.72	15	.00
		5207 - Totals	$200.00	$0.00	$29.28	$170.72	15%	$0.00
5208								
5208.000	Bldg Repair & Maint		.00	1,482.20	2,165.47	(2,165.47)	+++	1,664.52
		5208 - Totals	$0.00	$1,482.20	$2,165.47	($2,165.47)	+++	$1,664.52
5211								
5211.000	Data Processing Fees		23,820.00	1,985.00	11,910.00	11,910.00	50	11,407.50
5211.001	Information Technology Special Projects		1,764.00	.00	.00	1,764.00	0	.00
		5211 - Totals	$25,584.00	$1,985.00	$11,910.00	$13,674.00	47%	$11,407.50
5212								
5212.000	Contracted/Purchased Serv		20,000.00	128.00	1,282.00	18,718.00	6	8,081.29
		5212 - Totals	$20,000.00	$128.00	$1,282.00	$18,718.00	6%	$8,081.29
5214								
5214.000	Interdepartment Services		.00	1,075.00	1,075.00	(1,075.00)	+++	5,608.64
		5214 - Totals	$0.00	$1,075.00	$1,075.00	($1,075.00)	+++	$5,608.64
5222								
5222.000	Postage		200.00	.00	.00	200.00	0	.00
		5222 - Totals	$200.00	$0.00	$0.00	$200.00	0%	$0.00
5223								
5223.000	Tools & Small Equipment		7,400.00	59.85	1,523.32	5,876.68	21	786.13
		5223 - Totals	$7,400.00	$59.85	$1,523.32	$5,876.68	21%	$786.13
5224								
5224.000	Dues & Publications		100.00	.00	.00	100.00	0	46.00
		5224 - Totals	$100.00	$0.00	$0.00	$100.00	0%	$46.00
5226								
5226.000	Advertising		800.00	.00	357.00	443.00	45	437.85
		5226 - Totals	$800.00	$0.00	$357.00	$443.00	45%	$437.85

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**033 - Streets**						
Sub-Department	**800 - Administration**						
5227							
5227.002	Rent-Equipment	16,368.00	.00	.00	16,368.00	0	.00
	5227 - Totals	$16,368.00	$0.00	$0.00	$16,368.00	0%	$0.00
5290							
5290.000	Other Expenses	300.00	432.37	1,033.45	(733.45)	344	169.12
	5290 - Totals	$300.00	$432.37	$1,033.45	($733.45)	344%	$169.12
	Sub-Department **800 - Administration** Totals	$644,829.54	$39,647.89	$187,787.41	$457,042.13	29%	$183,121.21
Sub-Department	**811 - Projects**						
5290							
5290.000	Other Expenses	.00	109.99	109.99	(109.99)	+++	.00
	5290 - Totals	$0.00	$109.99	$109.99	($109.99)	+++	$0.00
	Sub-Department **811 - Projects** Totals	$0.00	$109.99	$109.99	($109.99)	+++	$0.00
Sub-Department	**812 - Street Repair**						
5110							
5110.001	Regular Salaries/Wages	47,574.80	3,300.87	29,784.15	17,790.65	63	36,483.13
5110.002	Holidays	.00	.00	.00	.00	+++	934.00
5110.003	Sick Leave	.00	.00	.00	.00	+++	817.25
5110.004	Overtime	.00	253.53	2,377.67	(2,377.67)	+++	2,414.45
	5110 - Totals	$47,574.80	$3,554.40	$32,161.82	$15,412.98	68%	$40,648.83
5120							
5120.001	Annual Leave	.00	.00	.00	.00	+++	23.35
5120.002	SBS	2,916.42	217.87	1,974.47	941.95	68	2,491.66
5120.003	Medicare	689.83	51.53	467.04	222.79	68	589.40
5120.004	PERS	13,051.56	3,087.97	11,698.30	1,353.26	90	8,832.33
5120.005	Health Insurance	11,819.76	1,007.17	8,238.37	3,581.39	70	10,423.94
5120.006	Life Insurance	14.16	.55	4.60	9.56	32	8.33
5120.007	Workmen's Compensation	3,135.08	234.22	2,122.49	1,012.59	68	2,512.22
	5120 - Totals	$31,626.81	$4,599.31	$24,505.27	$7,121.54	77%	$24,881.23
5206							
5206.000	Supplies	50,000.00	323.32	9,318.72	40,681.28	19	14,174.95
	5206 - Totals	$50,000.00	$323.32	$9,318.72	$40,681.28	19%	$14,174.95

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**033 - Streets**						
Sub-Department	**812 - Street Repair**						
5212							
5212.000	Contracted/Purchased Serv	144,200.00	.00	.00	144,200.00	0	14,744.23
	5212 - Totals	$144,200.00	$0.00	$0.00	$144,200.00	0%	$14,744.23
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	3,745.00
	5214 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$3,745.00
5221							
5221.000	Transportation/Vehicles	375,182.00	31,826.09	185,064.36	190,117.64	49	173,934.03
	5221 - Totals	$375,182.00	$31,826.09	$185,064.36	$190,117.64	49%	$173,934.03
5227							
5227.002	Rent-Equipment	.00	.00	485.38	(485.38)	+++	.00
	5227 - Totals	$0.00	$0.00	$485.38	($485.38)	+++	$0.00
5290							
5290.000	Other Expenses	.00	.00	4,328.00	(4,328.00)	+++	.00
5290.100	Unanticipated Repairs	.00	.00	.00	.00	+++	25.85
	5290 - Totals	$0.00	$0.00	$4,328.00	($4,328.00)	+++	$25.85
	Sub-Department **812 - Street Repair** Totals	$648,583.61	$40,303.12	$255,863.55	$392,720.06	39%	$272,154.12
Sub-Department	**813 - Drain Maintenance**						
5110							
5110.001	Regular Salaries/Wages	.00	3,520.65	12,592.89	(12,592.89)	+++	21,448.35
5110.004	Overtime	.00	70.67	467.05	(467.05)	+++	3,026.36
	5110 - Totals	$0.00	$3,591.32	$13,059.94	($13,059.94)	+++	$24,474.71
5120							
5120.002	SBS	.00	220.16	801.40	(801.40)	+++	1,501.88
5120.003	Medicare	.00	52.09	189.56	(189.56)	+++	355.25
5120.004	PERS	.00	1,689.10	4,674.06	(4,674.06)	+++	5,389.99
5120.005	Health Insurance	.00	766.37	3,351.54	(3,351.54)	+++	2,848.41
5120.006	Life Insurance	.00	.44	1.84	(1.84)	+++	3.97
5120.007	Workmen's Compensation	.00	236.68	861.47	(861.47)	+++	1,523.99
	5120 - Totals	$0.00	$2,964.84	$9,879.87	($9,879.87)	+++	$11,623.49

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**033 - Streets**						
Sub-Department	**813 - Drain Maintenance**						
5206							
5206.000	Supplies	15,000.00	.00	10,335.85	4,664.15	69	633.09
	5206 - Totals	$15,000.00	$0.00	$10,335.85	$4,664.15	69%	$633.09
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	1,605.00	8,395.00	16	.00
	5212 - Totals	$10,000.00	$0.00	$1,605.00	$8,395.00	16%	$0.00
5290							
5290.100	Unanticipated Repairs	100,000.00	.00	.00	100,000.00	0	7,618.14
	5290 - Totals	$100,000.00	$0.00	$0.00	$100,000.00	0%	$7,618.14
	Sub-Department **813 - Drain Maintenance** Totals	$125,000.00	$6,556.16	$34,880.66	$90,119.34	28%	$44,349.43
Sub-Department	**814 - Street Cleaning**						
5110							
5110.001	Regular Salaries/Wages	.00	502.65	4,163.99	(4,163.99)	+++	3,866.00
5110.004	Overtime	.00	.00	214.11	(214.11)	+++	354.49
	5110 - Totals	$0.00	$502.65	$4,378.10	($4,378.10)	+++	$4,220.49
5120							
5120.002	SBS	.00	30.81	268.60	(268.60)	+++	258.67
5120.003	Medicare	.00	7.28	63.53	(63.53)	+++	61.19
5120.004	PERS	.00	356.59	1,455.91	(1,455.91)	+++	928.50
5120.005	Health Insurance	.00	.00	975.71	(975.71)	+++	880.58
5120.006	Life Insurance	.00	.04	.46	(.46)	+++	.78
5120.007	Workmen's Compensation	.00	33.13	288.72	(288.72)	+++	264.63
	5120 - Totals	$0.00	$427.85	$3,052.93	($3,052.93)	+++	$2,394.35
	Sub-Department **814 - Street Cleaning** Totals	$0.00	$930.50	$7,431.03	($7,431.03)	+++	$6,614.84
Sub-Department	**815 - Snow Removal**						
5110							
5110.001	Regular Salaries/Wages	.00	1,465.95	1,684.07	(1,684.07)	+++	2,292.20
5110.004	Overtime	.00	173.54	173.54	(173.54)	+++	1,431.23
	5110 - Totals	$0.00	$1,639.49	$1,857.61	($1,857.61)	+++	$3,723.43

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**033 - Streets**						
Sub-Department	**815 - Snow Removal**						
5120							
5120.002	SBS	.00	100.50	113.87	(113.87)	+++	228.25
5120.003	Medicare	.00	23.76	26.92	(26.92)	+++	53.98
5120.004	PERS	.00	1,071.69	1,830.67	(1,830.67)	+++	819.16
5120.005	Health Insurance	.00	284.01	314.96	(314.96)	+++	604.29
5120.006	Life Insurance	.00	.30	.38	(.38)	+++	.77
5120.007	Workmen's Compensation	.00	108.06	122.44	(122.44)	+++	231.61
	5120 - Totals	$0.00	$1,588.32	$2,409.24	($2,409.24)	+++	$1,938.06
5206							
5206.000	Supplies	280,000.00	219.30	228.33	279,771.67	0	2,572.53
	5206 - Totals	$280,000.00	$219.30	$228.33	$279,771.67	0%	$2,572.53
5212							
5212.000	Contracted/Purchased Serv	17,000.00	.00	.00	17,000.00	0	96.75
	5212 - Totals	$17,000.00	$0.00	$0.00	$17,000.00	0%	$96.75
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	(462.00)
	5221 - Totals	$0.00	$0.00	$0.00	$0.00	+++	($462.00)
5226							
5226.000	Advertising	.00	.00	790.91	(790.91)	+++	1,384.18
	5226 - Totals	$0.00	$0.00	$790.91	($790.91)	+++	$1,384.18
	Sub-Department **815 - Snow Removal** Totals	$297,000.00	$3,447.11	$5,286.09	$291,713.91	2%	$9,252.95
Sub-Department	**816 - Street Signs**						
5110							
5110.001	Regular Salaries/Wages	.00	104.66	1,004.40	(1,004.40)	+++	1,753.93
5110.004	Overtime	.00	.00	47.52	(47.52)	+++	166.20
	5110 - Totals	$0.00	$104.66	$1,051.92	($1,051.92)	+++	$1,920.13
5120							
5120.002	SBS	.00	6.40	64.45	(64.45)	+++	117.72
5120.003	Medicare	.00	1.51	15.24	(15.24)	+++	27.87
5120.004	PERS	.00	101.01	387.40	(387.40)	+++	422.44
5120.005	Health Insurance	.00	.00	213.16	(213.16)	+++	170.24
5120.006	Life Insurance	.00	.00	.09	(.09)	+++	.43

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**033 - Streets**						
Sub-Department	**816 - Street Signs**						
5120.007	Workmen's Compensation	.00	6.90	69.31	(69.31)	+++	119.45
	5120 - Totals	$0.00	$115.82	$749.65	($749.65)	+++	$858.15
5206							
5206.000	Supplies	10,000.00	.00	6,206.64	3,793.36	62	2,485.19
	5206 - Totals	$10,000.00	$0.00	$6,206.64	$3,793.36	62%	$2,485.19
	Sub-Department **816 - Street Signs** Totals	$10,000.00	$220.48	$8,008.21	$1,991.79	80%	$5,263.47
	Department **033 - Streets** Totals	$1,725,413.15	$91,215.25	$499,366.94	$1,226,046.21	29%	$520,756.02
Department	**034 - Recreation**						
Sub-Department	**800 - Administration**						
5110							
5110.001	Regular Salaries/Wages	137,579.00	11,450.78	65,746.25	71,832.75	48	47,841.83
5110.002	Holidays	.00	1,270.72	3,193.84	(3,193.84)	+++	3,391.35
5110.003	Sick Leave	.00	966.85	3,500.46	(3,500.46)	+++	5,797.27
5110.004	Overtime	3,999.75	121.50	2,486.41	1,513.34	62	960.24
5110.010	Temp Wages	48,000.00	3,494.00	31,531.00	16,469.00	66	21,427.75
	5110 - Totals	$189,578.75	$17,303.85	$106,457.96	$83,120.79	56%	$79,418.44
5120							
5120.001	Annual Leave	6,462.00	.00	5,818.83	643.17	90	4,902.07
5120.002	SBS	12,017.32	1,060.74	6,882.56	5,134.76	57	5,168.84
5120.003	Medicare	2,842.59	250.90	1,628.01	1,214.58	57	1,222.63
5120.004	PERS	38,839.33	5,801.17	23,109.06	15,730.27	59	13,501.20
5120.005	Health Insurance	69,587.88	5,799.21	31,994.77	37,593.11	46	27,547.02
5120.006	Life Insurance	22.20	3.03	17.00	5.20	77	15.66
5120.007	Workmen's Compensation	12,664.06	1,155.88	7,500.89	5,163.17	59	6,366.99
5120.008	Unemployment	.00	.00	.00	.00	+++	70.95
	5120 - Totals	$142,435.38	$14,070.93	$76,951.12	$65,484.26	54%	$58,795.36
5201							
5201.000	Training and Travel	2,142.00	.00	214.80	1,927.20	10	998.13
	5201 - Totals	$2,142.00	$0.00	$214.80	$1,927.20	10%	$998.13

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Fund Category	**Governmental Funds**							
Fund Type	**General Fund**							
Fund	**100 - General Fund**							
EXPENSE								
Division	**530 - Public Works**							
Department	**034 - Recreation**							
Sub-Department	**800 - Administration**							
5202								
5202.000	Uniforms		600.00	.00	.00	600.00	0	.00
		5202 - Totals	$600.00	$0.00	$0.00	$600.00	0%	$0.00
5203								
5203.001	Electric		51,000.00	3,733.90	23,548.29	27,451.71	46	19,694.30
		5203 - Totals	$51,000.00	$3,733.90	$23,548.29	$27,451.71	46%	$19,694.30
5204								
5204.001	Cell Phone Stipend		2,016.00	.00	.00	2,016.00	0	.00
		5204 - Totals	$2,016.00	$0.00	$0.00	$2,016.00	0%	$0.00
5205								
5205.000	Insurance		3,359.00	.00	5,534.33	(2,175.33)	165	3,358.06
		5205 - Totals	$3,359.00	$0.00	$5,534.33	($2,175.33)	165%	$3,358.06
5206								
5206.000	Supplies		.00	.00	99.00	(99.00)	+++	271.79
		5206 - Totals	$0.00	$0.00	$99.00	($99.00)	+++	$271.79
5208								
5208.000	Bldg Repair & Maint		24,000.00	1,848.51	10,450.29	13,549.71	44	17,330.44
		5208 - Totals	$24,000.00	$1,848.51	$10,450.29	$13,549.71	44%	$17,330.44
5211								
5211.000	Data Processing Fees		19,695.00	1,641.25	9,847.50	9,847.50	50	9,384.00
5211.001	Information Technology Special Projects		1,764.00	.00	.00	1,764.00	0	.00
		5211 - Totals	$21,459.00	$1,641.25	$9,847.50	$11,611.50	46%	$9,384.00
5212								
5212.000	Contracted/Purchased Serv		60,000.00	.00	.00	60,000.00	0	.00
		5212 - Totals	$60,000.00	$0.00	$0.00	$60,000.00	0%	$0.00
5214								
5214.000	Interdepartment Services		30,000.00	.00	.00	30,000.00	0	.00
		5214 - Totals	$30,000.00	$0.00	$0.00	$30,000.00	0%	$0.00
5221								
5221.000	Transportation/Vehicles		.00	.00	.00	.00	+++	50.00
		5221 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$50.00

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Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**034 - Recreation**						
Sub-Department	**800 - Administration**						
5223							
5223.000	Tools & Small Equipment	2,100.00	.00	.00	2,100.00	0	.00
	5223 - Totals	$2,100.00	$0.00	$0.00	$2,100.00	0%	$0.00
5290							
5290.000	Other Expenses	600.00	.00	.00	600.00	0	68.55
	5290 - Totals	$600.00	$0.00	$0.00	$600.00	0%	$68.55
	Sub-Department **800 - Administration** Totals	$529,290.13	$38,598.44	$233,103.29	$296,186.84	44%	$189,369.07
Sub-Department	**817 - Grounds Maintenance**						
5202							
5202.000	Uniforms	.00	.00	46.65	(46.65)	+++	128.20
	5202 - Totals	$0.00	$0.00	$46.65	($46.65)	+++	$128.20
5204							
5204.000	Telephone	.00	33.24	66.48	(66.48)	+++	.00
	5204 - Totals	$0.00	$33.24	$66.48	($66.48)	+++	$0.00
5206							
5206.000	Supplies	33,000.00	820.79	7,202.06	25,797.94	22	17,578.17
	5206 - Totals	$33,000.00	$820.79	$7,202.06	$25,797.94	22%	$17,578.17
5207							
5207.000	Repairs & Maintenance	19,500.00	.00	1,590.58	17,909.42	8	5,022.95
	5207 - Totals	$19,500.00	$0.00	$1,590.58	$17,909.42	8%	$5,022.95
5212							
5212.000	Contracted/Purchased Serv	.00	3,997.07	13,049.64	(13,049.64)	+++	23,211.08
	5212 - Totals	$0.00	$3,997.07	$13,049.64	($13,049.64)	+++	$23,211.08
5221							
5221.000	Transportation/Vehicles	71,668.00	5,884.32	34,137.47	37,530.53	48	26,292.29
	5221 - Totals	$71,668.00	$5,884.32	$34,137.47	$37,530.53	48%	$26,292.29
5223							
5223.000	Tools & Small Equipment	8,000.00	5,665.93	9,206.53	(1,206.53)	115	1,752.50
	5223 - Totals	$8,000.00	$5,665.93	$9,206.53	($1,206.53)	115%	$1,752.50

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**034 - Recreation**						
Sub-Department	**817 - Grounds Maintenance**						
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	436.80
	5226 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$436.80
5227							
5227.002	Rent-Equipment	2,000.00	1,131.05	1,334.26	665.74	67	536.69
	5227 - Totals	$2,000.00	$1,131.05	$1,334.26	$665.74	67%	$536.69
5290							
5290.000	Other Expenses	.00	367.91	909.49	(909.49)	+++	212.17
	5290 - Totals	$0.00	$367.91	$909.49	($909.49)	+++	$212.17
	Sub-Department **817 - Grounds Maintenance** Totals	$134,168.00	$17,900.31	$67,543.16	$66,624.84	50%	$75,170.85
	Department **034 - Recreation** Totals	$663,458.13	$56,498.75	$300,646.45	$362,811.68	45%	$264,539.92
Department	**035 - Building Officials**						
Sub-Department	**800 - Administration**						
5110							
5110.001	Regular Salaries/Wages	121,721.60	8,348.33	51,111.57	70,610.03	42	49,434.94
5110.002	Holidays	.00	737.44	2,328.40	(2,328.40)	+++	2,650.56
5110.003	Sick Leave	.00	271.76	1,126.82	(1,126.82)	+++	1,553.42
5110.010	Temp Wages	.00	.00	.00	.00	+++	1,725.00
	5110 - Totals	$121,721.60	$9,357.53	$54,566.79	$67,154.81	45%	$55,363.92
5120							
5120.001	Annual Leave	4,143.00	.00	1,358.80	2,784.20	33	4,048.32
5120.002	SBS	7,715.45	575.15	3,437.40	4,278.05	45	3,660.38
5120.003	Medicare	1,825.03	136.04	813.09	1,011.94	45	865.84
5120.004	PERS	33,391.70	5,024.65	18,235.56	15,156.14	55	12,581.17
5120.005	Health Insurance	33,605.52	4,755.34	32,243.51	1,362.01	96	15,854.76
5120.006	Life Insurance	22.20	1.34	7.37	14.83	33	11.10
5120.007	Workmen's Compensation	6,645.86	512.29	3,061.74	3,584.12	46	2,825.96
	5120 - Totals	$87,348.76	$11,004.81	$59,157.47	$28,191.29	68%	$39,847.53
5201							
5201.000	Training and Travel	17,000.00	.00	2,326.33	14,673.67	14	680.10
	5201 - Totals	$17,000.00	$0.00	$2,326.33	$14,673.67	14%	$680.10

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**530 - Public Works**						
Department	**035 - Building Officials**						
Sub-Department	**800 - Administration**						
5204							
5204.001	Cell Phone Stipend	600.00	25.00	150.00	450.00	25	300.00
	5204 - Totals	$600.00	$25.00	$150.00	$450.00	25%	$300.00
5206							
5206.000	Supplies	550.00	.00	53.32	496.68	10	50.64
	5206 - Totals	$550.00	$0.00	$53.32	$496.68	10%	$50.64
5211							
5211.000	Data Processing Fees	15,570.00	1,297.50	7,785.00	7,785.00	50	7,360.98
5211.001	Information Technology Special Projects	1,764.00	.00	.00	1,764.00	0	.00
	5211 - Totals	$17,334.00	$1,297.50	$7,785.00	$9,549.00	45%	$7,360.98
5212							
5212.000	Contracted/Purchased Serv	750.00	.00	.00	750.00	0	.00
	5212 - Totals	$750.00	$0.00	$0.00	$750.00	0%	$0.00
5221							
5221.000	Transportation/Vehicles	12,232.00	915.68	5,476.44	6,755.56	45	5,487.08
	5221 - Totals	$12,232.00	$915.68	$5,476.44	$6,755.56	45%	$5,487.08
5223							
5223.000	Tools & Small Equipment	200.00	.00	.00	200.00	0	.00
	5223 - Totals	$200.00	$0.00	$0.00	$200.00	0%	$0.00
5224							
5224.000	Dues & Publications	1,450.00	.00	.00	1,450.00	0	384.02
	5224 - Totals	$1,450.00	$0.00	$0.00	$1,450.00	0%	$384.02
5226							
5226.000	Advertising	250.00	.00	.00	250.00	0	.00
	5226 - Totals	$250.00	$0.00	$0.00	$250.00	0%	$0.00
	Sub-Department **800 - Administration** Totals	$259,436.36	$22,600.52	$129,515.35	$129,921.01	50%	$109,474.27
	Department **035 - Building Officials** Totals	$259,436.36	$22,600.52	$129,515.35	$129,921.01	50%	$109,474.27
	Division **530 - Public Works** Totals	$4,540,630.72	$310,472.41	$1,691,121.37	$2,849,509.35	37%	$1,627,920.83

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**540 - Public Service**						
Department	**041 - Library**						
5110							
5110.001	Regular Salaries/Wages	351,917.80	22,228.61	126,957.03	224,960.77	36	126,797.58
5110.002	Holidays	.00	2,029.12	7,632.48	(7,632.48)	+++	7,319.58
5110.003	Sick Leave	.00	613.00	4,065.86	(4,065.86)	+++	4,377.93
5110.004	Overtime	.00	.00	.00	.00	+++	1,310.41
5110.010	Temp Wages	4,000.00	1,095.50	8,324.52	(4,324.52)	208	10,708.60
	5110 - Totals	$355,917.80	$25,966.23	$146,979.89	$208,937.91	41%	$150,514.10
5120							
5120.001	Annual Leave	19,020.00	2,275.13	8,794.55	10,225.45	46	14,843.80
5120.002	SBS	22,983.85	1,731.19	9,548.94	13,434.91	42	10,139.49
5120.003	Medicare	5,436.60	409.50	2,258.72	3,177.88	42	2,398.47
5120.004	PERS	96,541.02	14,490.92	49,496.83	47,044.19	51	33,182.13
5120.005	Health Insurance	71,964.72	7,041.31	39,116.25	32,848.47	54	30,999.42
5120.006	Life Insurance	100.08	9.82	47.62	52.46	48	49.37
5120.007	Workmen's Compensation	1,815.18	143.58	794.07	1,021.11	44	949.71
	5120 - Totals	$217,861.45	$26,101.45	$110,056.98	$107,804.47	51%	$92,562.39
5201							
5201.000	Training and Travel	6,800.00	.00	194.00	6,606.00	3	2,812.76
	5201 - Totals	$6,800.00	$0.00	$194.00	$6,606.00	3%	$2,812.76
5203							
5203.001	Electric	20,000.00	1,749.43	8,490.53	11,509.47	42	7,535.10
	5203 - Totals	$20,000.00	$1,749.43	$8,490.53	$11,509.47	42%	$7,535.10
5204							
5204.000	Telephone	500.00	.00	32.99	467.01	7	(26.39)
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	50.00
	5204 - Totals	$800.00	$0.00	$32.99	$767.01	4%	$23.61
5205							
5205.000	Insurance	12,658.00	.00	19,280.20	(6,622.20)	152	16,560.03
	5205 - Totals	$12,658.00	$0.00	$19,280.20	($6,622.20)	152%	$16,560.03
5206							
5206.000	Supplies	20,356.94	1,609.22	10,937.57	9,419.37	54	4,871.92
	5206 - Totals	$20,356.94	$1,609.22	$10,937.57	$9,419.37	54%	$4,871.92

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Include Rollup Account/Rollup to Account

Fund Category **Governmental Funds**
Fund Type **General Fund**
Fund **100 - General Fund**
EXPENSE
Division **540 - Public Service**
Department **041 - Library**

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
	5207 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
5208							
5208.000	Bldg Repair & Maint	29,000.00	5,599.12	10,166.75	18,833.25	35	10,389.18
	5208 - Totals	$29,000.00	$5,599.12	$10,166.75	$18,833.25	35%	$10,389.18
5211							
5211.000	Data Processing Fees	117,661.00	9,805.08	58,830.48	58,830.52	50	55,094.52
5211.001	Information Technology Special Projects	16,758.00	.00	.00	16,758.00	0	.00
	5211 - Totals	$134,419.00	$9,805.08	$58,830.48	$75,588.52	44%	$55,094.52
5212							
5212.000	Contracted/Purchased Serv	46,050.00	814.27	27,880.42	18,169.58	61	28,688.28
	5212 - Totals	$46,050.00	$814.27	$27,880.42	$18,169.58	61%	$28,688.28
5222							
5222.000	Postage	15,000.00	2,000.00	6,000.00	9,000.00	40	4,000.00
	5222 - Totals	$15,000.00	$2,000.00	$6,000.00	$9,000.00	40%	$4,000.00
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
	5223 - Totals	$500.00	$0.00	$0.00	$500.00	0%	$0.00
5224							
5224.000	Dues & Publications	1,500.00	.00	755.75	744.25	50	807.20
	5224 - Totals	$1,500.00	$0.00	$755.75	$744.25	50%	$807.20
5226							
5226.000	Advertising	3,200.00	.00	.00	3,200.00	0	2,128.45
	5226 - Totals	$3,200.00	$0.00	$0.00	$3,200.00	0%	$2,128.45
5227							
5227.002	Rent-Equipment	200.00	.00	69.00	131.00	35	144.90
	5227 - Totals	$200.00	$0.00	$69.00	$131.00	35%	$144.90
5240							
5240.000	Books & Publications	67,072.11	2,527.03	23,338.23	43,733.88	35	23,887.03
	5240 - Totals	$67,072.11	$2,527.03	$23,338.23	$43,733.88	35%	$23,887.03

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**540 - Public Service**						
Department	**041 - Library**						
5290							
5290.000	Other Expenses	4,300.00	.00	.00	4,300.00	0	102.94
	5290 - Totals	$4,300.00	$0.00	$0.00	$4,300.00	0%	$102.94
	Department **041 - Library** Totals	$936,635.30	$76,171.83	$423,012.79	$513,622.51	45%	$400,122.41
Department	**043 - Centennial Building**						
5110							
5110.001	Regular Salaries/Wages	210,483.00	12,667.42	85,728.18	124,754.82	41	91,937.97
5110.002	Holidays	.00	508.40	3,764.04	(3,764.04)	+++	4,270.27
5110.003	Sick Leave	.00	2,378.88	3,047.54	(3,047.54)	+++	885.88
5110.004	Overtime	3,499.95	927.66	1,583.96	1,915.99	45	1,763.82
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
	5110 - Totals	$233,982.95	$16,482.36	$94,123.72	$139,859.23	40%	$98,857.94
5120							
5120.001	Annual Leave	8,433.00	3,208.76	8,765.16	(332.16)	104	6,417.65
5120.002	SBS	13,633.99	1,207.07	6,307.10	7,326.89	46	6,453.35
5120.003	Medicare	2,137.31	199.26	974.34	1,162.97	46	1,016.61
5120.004	PERS	58,701.25	10,076.05	34,123.51	24,577.74	58	22,491.67
5120.005	Health Insurance	89,890.44	5,324.34	30,557.80	59,332.64	34	37,122.30
5120.006	Life Insurance	64.68	4.48	26.96	37.72	42	29.98
5120.007	Workmen's Compensation	10,656.20	912.64	4,934.36	5,721.84	46	5,233.53
	5120 - Totals	$183,516.87	$20,932.60	$85,689.23	$97,827.64	47%	$78,765.09
5203							
5203.001	Electric	60,000.00	4,232.01	23,576.45	36,423.55	39	23,562.45
	5203 - Totals	$60,000.00	$4,232.01	$23,576.45	$36,423.55	39%	$23,562.45
5204							
5204.000	Telephone	1,500.00	.00	.00	1,500.00	0	.00
	5204 - Totals	$1,500.00	$0.00	$0.00	$1,500.00	0%	$0.00
5205							
5205.000	Insurance	17,724.00	.00	20,952.53	(3,228.53)	118	20,392.98
	5205 - Totals	$17,724.00	$0.00	$20,952.53	($3,228.53)	118%	$20,392.98
5206							
5206.000	Supplies	12,300.00	380.52	5,607.87	6,692.13	46	6,182.53
	5206 - Totals	$12,300.00	$380.52	$5,607.87	$6,692.13	46%	$6,182.53

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**540 - Public Service**						
Department	**043 - Centennial Building**						
5207							
5207.000	Repairs & Maintenance	6,500.00	174.90	174.90	6,325.10	3	1,434.96
	5207 - Totals	$6,500.00	$174.90	$174.90	$6,325.10	3%	$1,434.96
5208							
5208.000	Bldg Repair & Maint	37,000.00	6,308.42	9,083.67	27,916.33	25	14,411.31
	5208 - Totals	$37,000.00	$6,308.42	$9,083.67	$27,916.33	25%	$14,411.31
5211							
5211.000	Data Processing Fees	61,348.00	5,112.33	30,673.98	30,674.02	50	28,713.00
5211.001	Information Technology Special Projects	8,820.00	.00	.00	8,820.00	0	.00
	5211 - Totals	$70,168.00	$5,112.33	$30,673.98	$39,494.02	44%	$28,713.00
5212							
5212.000	Contracted/Purchased Serv	500.00	.00	.00	500.00	0	(515.75)
	5212 - Totals	$500.00	$0.00	$0.00	$500.00	0%	($515.75)
5226							
5226.000	Advertising	500.00	.00	215.60	284.40	43	1,327.15
	5226 - Totals	$500.00	$0.00	$215.60	$284.40	43%	$1,327.15
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
	5290 - Totals	$500.00	$0.00	$0.00	$500.00	0%	$0.00
	Department **043 - Centennial Building** Totals	$624,191.82	$53,623.14	$270,097.95	$354,093.87	43%	$273,131.66
Department	**047 - Senior Citizens**						
5203							
5203.001	Electric	19,500.00	1,717.03	8,660.50	10,839.50	44	7,936.47
	5203 - Totals	$19,500.00	$1,717.03	$8,660.50	$10,839.50	44%	$7,936.47
5204							
5204.000	Telephone	2,580.00	.00	1,122.49	1,457.51	44	1,231.97
	5204 - Totals	$2,580.00	$0.00	$1,122.49	$1,457.51	44%	$1,231.97
5205							
5205.000	Insurance	1,604.00	.00	1,981.29	(377.29)	124	1,603.44
	5205 - Totals	$1,604.00	$0.00	$1,981.29	($377.29)	124%	$1,603.44
5206							
5206.000	Supplies	3,080.00	104.69	1,392.23	1,687.77	45	1,432.01
	5206 - Totals	$3,080.00	$104.69	$1,392.23	$1,687.77	45%	$1,432.01

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**540 - Public Service**						
Department	**047 - Senior Citizens**						
5207							
5207.000	Repairs & Maintenance	3,000.00	.00	.00	3,000.00	0	.00
	5207 - Totals	$3,000.00	$0.00	$0.00	$3,000.00	0%	$0.00
5208							
5208.000	Bldg Repair & Maint	30,000.00	19,914.54	23,325.10	6,674.90	78	7,345.29
	5208 - Totals	$30,000.00	$19,914.54	$23,325.10	$6,674.90	78%	$7,345.29
5221							
5221.000	Transportation/Vehicles	38,000.00	1,426.46	10,721.46	27,278.54	28	14,326.83
	5221 - Totals	$38,000.00	$1,426.46	$10,721.46	$27,278.54	28%	$14,326.83
	Department **047 - Senior Citizens** Totals	$97,764.00	$23,162.72	$47,203.07	$50,560.93	48%	$33,876.01
	Division **540 - Public Service** Totals	$1,658,591.12	$152,957.69	$740,313.81	$918,277.31	45%	$707,130.08
Division	**545 - Contingency**						
Department	**050 - Contingency**						
5212							
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	+++	(4,096.92)
	5212 - Totals	$0.00	$0.00	$0.00	$0.00	+++	($4,096.92)
	Department **050 - Contingency** Totals	$0.00	$0.00	$0.00	$0.00	+++	($4,096.92)
	Division **545 - Contingency** Totals	$0.00	$0.00	$0.00	$0.00	+++	($4,096.92)
Division	**550 - Other**						
Department	**650 - Debt Payments**						
Sub-Department	**951 - General**						
5295							
5295.000	Interest Expense	23,507.00	.00	2,315.09	21,191.91	10	2,451.27
	5295 - Totals	$23,507.00	$0.00	$2,315.09	$21,191.91	10%	$2,451.27
7301							
7301.000	Note Principal Payments	67,234.00	.00	9,078.69	58,155.31	14	9,078.77
	7301 - Totals	$67,234.00	$0.00	$9,078.69	$58,155.31	14%	$9,078.77
	Sub-Department **951 - General** Totals	$90,741.00	$0.00	$11,393.78	$79,347.22	13%	$11,530.04
	Department **650 - Debt Payments** Totals	$90,741.00	$0.00	$11,393.78	$79,347.22	13%	$11,530.04

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund**						
EXPENSE							
Division	**550 - Other**						
Department	**660 - Support Payments**						
Sub-Department	**952 - School**						
5208							
5208.000	Bldg Repair & Maint	150,000.00	.00	.00	150,000.00	0	.00
	5208 - Totals	$150,000.00	$0.00	$0.00	$150,000.00	0%	$0.00
5290							
5290.000	Other Expenses	7,224,208.00	581,524.33	3,489,145.98	3,735,062.02	48	3,289,146.00
	5290 - Totals	$7,224,208.00	$581,524.33	$3,489,145.98	$3,735,062.02	48%	$3,289,146.00
	Sub-Department **952 - School** Totals	$7,374,208.00	$581,524.33	$3,489,145.98	$3,885,062.02	47%	$3,289,146.00
Sub-Department	**953 - Hospital**						
5290							
5290.000	Other Expenses	150,671.00	.00	.00	150,671.00	0	188,820.68
	5290 - Totals	$150,671.00	$0.00	$0.00	$150,671.00	0%	$188,820.68
	Sub-Department **953 - Hospital** Totals	$150,671.00	$0.00	$0.00	$150,671.00	0%	$188,820.68
	Department **660 - Support Payments** Totals	$7,524,879.00	$581,524.33	$3,489,145.98	$4,035,733.02	46%	$3,477,966.68
Department	**670 - Fixed Assets**						
7106							
7106.021	Fixed Assets-Police Dept	386,938.00	.00	.00	386,938.00	0	.00
7106.022	Fixed Assets-Fire Dept	280,000.00	.00	.00	280,000.00	0	.00
7106.033	Fixed Assets-Streets	18,000.00	.00	5,653.10	12,346.90	31	.00
7106.047	Fixed Assets-Sr Citizen B	25,000.00	.00	.00	25,000.00	0	.00
	7106 - Totals	$709,938.00	$0.00	$5,653.10	$704,284.90	1%	$0.00
7108							
7108.000	Fixed Assets-Furniture	.00	.00	.00	.00	+++	13,999.20
	7108 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$13,999.20
	Department **670 - Fixed Assets** Totals	$709,938.00	$0.00	$5,653.10	$704,284.90	1%	$13,999.20
Department	**680 - Transfer to Other Funds**						
7200							
7200.000	Interfund Transfers Out	5,133,145.00	8,500.00	3,351,287.00	1,781,858.00	65	2,448,164.50
	7200 - Totals	$5,133,145.00	$8,500.00	$3,351,287.00	$1,781,858.00	65%	$2,448,164.50
	Department **680 - Transfer to Other Funds** Totals	$5,133,145.00	$8,500.00	$3,351,287.00	$1,781,858.00	65%	$2,448,164.50
	Division **550 - Other** Totals	$13,458,703.00	$590,024.33	$6,857,479.86	$6,601,223.14	51%	$5,951,660.42
	EXPENSE TOTALS	$32,345,797.53	$2,079,335.12	$15,054,588.60	$17,291,208.93	47%	$13,681,310.59

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**General Fund**						
Fund	**100 - General Fund** Totals						
	REVENUE TOTALS	30,900,025.00	4,241,925.10	19,628,299.64	11,271,725.36	64%	15,621,172.73
	EXPENSE TOTALS	32,345,797.53	2,079,335.12	15,054,588.60	17,291,208.93	47%	13,681,310.59
Fund	**100 - General Fund** Net Gain (Loss)	($1,445,772.53)	$2,162,589.98	$4,573,711.04	$6,019,483.57	(316%)	$1,939,862.14
Fund Type	**General Fund** Totals						
	REVENUE TOTALS	30,900,025.00	4,241,925.10	19,628,299.64	11,271,725.36	64%	15,621,172.73
	EXPENSE TOTALS	32,345,797.53	2,079,335.12	15,054,588.60	17,291,208.93	47%	13,681,310.59
Fund Type	**General Fund** Net Gain (Loss)	($1,445,772.53)	$2,162,589.98	$4,573,711.04	$6,019,483.57	(316%)	$1,939,862.14

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**700 - Capital Projects-General**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.005	Grant Revenue	1,674,713.00	299,527.85	556,698.91	1,118,014.09	33	372,374.62
	3101 - Totals	$1,674,713.00	$299,527.85	$556,698.91	$1,118,014.09	33%	$372,374.62
	Department **310 - State Revenue** Totals	$1,674,713.00	$299,527.85	$556,698.91	$1,118,014.09	33%	$372,374.62
Department	**315 - Federal Revenue**						
3151							
3151.003	Grant Revenue	.00	12,972.94	23,654.01	(23,654.01)	+++	53,117.91
	3151 - Totals	$0.00	$12,972.94	$23,654.01	($23,654.01)	+++	$53,117.91
	Department **315 - Federal Revenue** Totals	$0.00	$12,972.94	$23,654.01	($23,654.01)	+++	$53,117.91
Department	**390 - Cash Basis Receipts**						
3950							
3950.100	Transfer In General Fund	2,191,900.00	8,500.00	2,161,900.00	30,000.00	99	1,250,000.00
3950.194	Transfer In Comm Pass Tax	308,060.00	.00	.00	308,060.00	0	.00
3950.210	Transfer In Water	3,200.00	.00	3,200.00	.00	100	.00
3950.220	Transfer In Waste Water	3,200.00	.00	3,200.00	.00	100	.00
3950.300	Transfer in Information Systems	360,000.00	.00	360,000.00	.00	100	.00
3950.320	Transfer In Bldg Maint	5,200.00	.00	5,200.00	.00	100	.00
	3950 - Totals	$2,871,560.00	$8,500.00	$2,533,500.00	$338,060.00	88%	$1,250,000.00
	Department **390 - Cash Basis Receipts** Totals	$2,871,560.00	$8,500.00	$2,533,500.00	$338,060.00	88%	$1,250,000.00
	Division **300 - Revenue** Totals	$4,546,273.00	$321,000.79	$3,113,852.92	$1,432,420.08	68%	$1,675,492.53
	REVENUE TOTALS	$4,546,273.00	$321,000.79	$3,113,852.92	$1,432,420.08	68%	$1,675,492.53
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5206							
5206.000	Supplies	.00	.00	586.95	(586.95)	+++	11,521.69
	5206 - Totals	$0.00	$0.00	$586.95	($586.95)	+++	$11,521.69
5212							
5212.000	Contracted/Purchased Serv	5,967,882.64	254,785.65	868,327.36	5,099,555.28	15	1,554,597.14
	5212 - Totals	$5,967,882.64	$254,785.65	$868,327.36	$5,099,555.28	15%	$1,554,597.14
5214							
5214.000	Interdepartment Services	.00	54,835.19	100,805.37	(100,805.37)	+++	130,286.39
	5214 - Totals	$0.00	$54,835.19	$100,805.37	($100,805.37)	+++	$130,286.39

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Governmental Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**700 - Capital Projects-General**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5226							
5226.000	Advertising	.00	314.65	314.65	(314.65)	+++	.00
	5226 - Totals	$0.00	$314.65	$314.65	($314.65)	+++	$0.00
5290							
5290.000	Other Expenses	.00	89,398.84	129,590.81	(129,590.81)	+++	248.36
	5290 - Totals	$0.00	$89,398.84	$129,590.81	($129,590.81)	+++	$248.36
	Department **630 - Operations** Totals	$5,967,882.64	$399,334.33	$1,099,625.14	$4,868,257.50	18%	$1,696,653.58
	Division **600 - Operations** Totals	$5,967,882.64	$399,334.33	$1,099,625.14	$4,868,257.50	18%	$1,696,653.58
	EXPENSE TOTALS	$5,967,882.64	$399,334.33	$1,099,625.14	$4,868,257.50	18%	$1,696,653.58
	Fund **700 - Capital Projects-General** Totals						
	REVENUE TOTALS	4,546,273.00	321,000.79	3,113,852.92	1,432,420.08	68%	1,675,492.53
	EXPENSE TOTALS	5,967,882.64	399,334.33	1,099,625.14	4,868,257.50	18%	1,696,653.58
	Fund **700 - Capital Projects-General** Net Gain (Loss)	($1,421,609.64)	($78,333.54)	$2,014,227.78	$3,435,837.42	(142%)	($21,161.05)
	Fund Type **Capital Projects Funds** Totals						
	REVENUE TOTALS	4,546,273.00	321,000.79	3,113,852.92	1,432,420.08	68%	1,675,492.53
	EXPENSE TOTALS	5,967,882.64	399,334.33	1,099,625.14	4,868,257.50	18%	1,696,653.58
	Fund Type **Capital Projects Funds** Net Gain (Loss)	($1,421,609.64)	($78,333.54)	$2,014,227.78	$3,435,837.42	(142%)	($21,161.05)
	Fund Category **Governmental Funds** Totals						
	REVENUE TOTALS	35,446,298.00	4,562,925.89	22,742,152.56	12,704,145.44	64%	17,296,665.26
	EXPENSE TOTALS	38,313,680.17	2,478,669.45	16,154,213.74	22,159,466.43	42%	15,377,964.17
	Fund Category **Governmental Funds** Net Gain (Loss)	($2,867,382.17)	$2,084,256.44	$6,587,938.82	$9,455,320.99	(230%)	$1,918,701.09
	Grand Totals						
	REVENUE TOTALS	35,446,298.00	4,562,925.89	22,742,152.56	12,704,145.44	64%	17,296,665.26
	EXPENSE TOTALS	38,313,680.17	2,478,669.45	16,154,213.74	22,159,466.43	42%	15,377,964.17
	Grand Total Net Gain (Loss)	($2,867,382.17)	$2,084,256.44	$6,587,938.82	$9,455,320.99	(230%)	$1,918,701.09

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Governmental Funds**					
Fund Type	**General Fund**					
Fund	**100 - General Fund**					
ASSETS						
1010						
1010.001	Petty Cash		825.00	825.00	.00	.00
1010.002	Cash Drawers		1,275.00	1,275.00	.00	.00
		1010 - Totals	$2,100.00	$2,100.00	$0.00	0.00%
1020						
1020.001	Checking Account- General		8,585,317.36	2,992,553.71	5,592,763.65	186.89
1020.002	Checking Account-Payroll		(11,004.21)	(18,309.79)	7,305.58	39.90
1020.003	Checking Account-C Card		24,933.03	50,427.89	(25,494.86)	(50.56)
1020.010	Money Market - AML Pool		7,720,808.90	2,647,025.39	5,073,783.51	191.68
1020.011	Money Market - FNBA Trust		3,152,428.76	1,166,648.39	1,985,780.37	170.21
		1020 - Totals	$19,472,483.84	$6,838,345.59	$12,634,138.25	184.75%
1025						
1025.000	Investments		52,847,903.73	58,171,459.19	(5,323,555.46)	(9.15)
		1025 - Totals	$52,847,903.73	$58,171,459.19	($5,323,555.46)	(9.15%)
1027						
1027.000	Change in FMV-Investments		(241,007.00)	13,425.00	(254,432.00)	(1,895.21)
		1027 - Totals	($241,007.00)	$13,425.00	($254,432.00)	(1,895.21%)
1030						
1030.100	Investment-Central Trea.		(55,423,883.10)	(51,452,777.14)	(3,971,105.96)	(7.72)
		1030 - Totals	($55,423,883.10)	($51,452,777.14)	($3,971,105.96)	(7.72%)
1050						
1050.000	Accts Rec.-Misc Billing		124,505.44	7,151.87	117,353.57	1,640.88
1050.010	Accts Rec.-Utility Billng		53,974.14	52,789.00	1,185.14	2.25
1050.025	Accts Rec.-Ambulance		84,823.82	89,809.37	(4,985.55)	(5.55)
1050.040	Accts Rec.-NSF Checks		.00	536.01	(536.01)	(100.00)
1050.050	Accts Rec.-Collections		983,597.54	933,146.70	50,450.84	5.41
1050.060	Accts Rec.- State		7,411.64	4,069.64	3,342.00	82.12
1050.070	Accts Rec.- Federal		53,222.00	10,509.17	42,712.83	406.43
1050.080	Accts Rec.-Sales Tax		1,345,686.00	.00	1,345,686.00	+++
1050.100	Interest Receivable		274,753.08	287,832.93	(13,079.85)	(4.54)
1050.200	Property Tax Receivable		186,473.60	95,086.52	91,387.08	96.11
1050.500	Interfund Receivable		1,206,637.18	1,239,602.18	(32,965.00)	(2.66)
1050.900	Allowance - Doubtful Acct		(983,597.54)	(933,146.70)	(50,450.84)	(5.41)
		1050 - Totals	$3,337,486.90	$1,787,386.69	$1,550,100.21	86.72%
1060						
1060.010	Advances of Pay		.01	.00	.01	+++

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Governmental Funds**					
Fund Type	**General Fund**					
Fund	**100 - General Fund**					
ASSETS						
1060.020	Advances to Other Funds		150,000.00	200,000.00	(50,000.00)	(25.00)
1060.040	Advances to General Fund		.00	(200,575.00)	200,575.00	100.00
		1060 - Totals	$150,000.01	($575.00)	$150,575.01	26,186.96%
1070						
1070.010	Notes Receivable		222,494.25	540,856.72	(318,362.47)	(58.86)
		1070 - Totals	$222,494.25	$540,856.72	($318,362.47)	(58.86%)
1200						
1200.020	Prepaid Insurance		(17,036.95)	89,391.37	(106,428.32)	(119.06)
1200.030	Prepaid Workers Compensation Insurance		(84,426.84)	48,571.04	(132,997.88)	(273.82)
		1200 - Totals	($101,463.79)	$137,962.41	($239,426.20)	(173.54%)
		ASSETS TOTALS	$20,266,114.84	$16,038,183.46	$4,227,931.38	26.36%
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2010						
2010.005	Clearing Acct Collections		4,461.23	6,902.92	(2,441.69)	(35.37)
2010.007	Clearing Acct Ut. Payment		.00	(300.00)	300.00	100.00
2010.008	Clearing Acct Harbors		(182,265.49)	(164,404.39)	(17,861.10)	(10.86)
2010.011	Clearing Acct Utility Donations		811.50	630.00	181.50	28.81
2010.015	Clearing Acct - Tobacco		394,329.75	.00	394,329.75	+++
2010.025	Clearing Acct Ambulance		2,176.27	(27.88)	2,204.15	7,905.85
2010.040	Pcard Liability		200,996.65	4,130.44	196,866.21	4,766.23
		2010 - Totals	$420,509.91	($153,068.91)	$573,578.82	374.72%
2020						
2020.000	Accounts Payable		(247,457.71)	.00	(247,457.71)	+++
		2020 - Totals	($247,457.71)	$0.00	($247,457.71)	+++
2030						
2030.000	Refunds Payable		255.82	203.20	52.62	25.90
		2030 - Totals	$255.82	$203.20	$52.62	25.90%
2040						
2040.000	Citation Surcharge - St.		1,400.00	1,095.00	305.00	27.85
		2040 - Totals	$1,400.00	$1,095.00	$305.00	27.85%
2050						
2050.002	Medicare Tax Payable		343.58	98.00	245.58	250.59
2050.003	Federal Inc Tax Payable		340.45	607.01	(266.56)	(43.91)
2050.004	PERS Payable		52,357.90	.03	52,357.87	174,526,233.33
2050.005	SBS Insurance Payable		1.40	1.40	.00	.00

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Governmental Funds**				
Fund Type	**General Fund**				
Fund	**100 - General Fund**				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2050.006	Deferred Comp Payable	775.00	.00	775.00	+++
2050.007	Workers Comp Payable	(1,572.35)	40,600.98	(42,173.33)	(103.87)
2050.008	Other Payroll Withholding	967.17	.00	967.17	+++
2050.010	Health Insurance Withheld	(6,442.52)	(3,404.80)	(3,037.72)	(89.22)
2050.011	Life Insurance Withheld	49.89	3.54	46.35	1,309.32
2050.012	SBS Annuities Payable	1,373.60	2,450.74	(1,077.14)	(43.95)
2050.013	Health - Employer Payable	4,723.61	(3,259.23)	7,982.84	244.93
2050.014	Life - Employer Payable	18.15	(2.87)	21.02	732.40
2050.016	PERS Tier 4	192,585.10	1,077.00	191,508.10	17,781.62
	2050 - Totals	$245,520.98	$38,171.80	$207,349.18	543.20%
2070					
2070.001	Business leave Bank PSEA	2,275.24	2,275.24	.00	.00
2070.002	Business leave Bank ASEA	3,282.77	3,282.77	.00	.00
	2070 - Totals	$5,558.01	$5,558.01	$0.00	0.00%
2100					
2100.001	Deposits - Sales Tax	29,719.69	25,919.69	3,800.00	14.66
2100.002	Deposits - Security Bonds	5,500.00	5,500.00	.00	.00
2100.005	Deposits -	10,000.00	.00	10,000.00	+++
	2100 - Totals	$45,219.69	$31,419.69	$13,800.00	43.92%
2300					
2300.000	Advances Payable	160,465.00	.00	160,465.00	+++
	2300 - Totals	$160,465.00	$0.00	$160,465.00	+++
2700					
2700.000	Deferred Revenue	760.00	1,789.07	(1,029.07)	(57.52)
2700.010	Deferred Revenue-Prop Tax	.00	2.00	(2.00)	(100.00)
	2700 - Totals	$760.00	$1,791.07	($1,031.07)	(57.57%)
	LIABILITIES TOTALS	$632,231.70	($74,830.14)	$707,061.84	944.89%
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	(1,448,764.14)	(1,448,764.14)	.00	.00
2900.020	Reserve-Advances Other Fd	832,413.00	832,413.00	.00	.00
2900.070	Reserved Title III Funds	512,663.41	512,663.41	.00	.00
	2900 - Totals	($103,687.73)	($103,687.73)	$0.00	0.00%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Governmental Funds**				
Fund Type	**General Fund**				
Fund	**100 - General Fund**				
	FUND EQUITY				
2910					
2910.100	Designated-E911	527,614.00	449,004.00	78,610.00	17.51
	2910 - Totals	$527,614.00	$449,004.00	$78,610.00	17.51%
2920					
2920.000	Undesignated/Re. Earnings	12,300,461.05	12,379,071.05	(78,610.00)	(.64)
	2920 - Totals	$12,300,461.05	$12,379,071.05	($78,610.00)	(0.64%)
2965					
2965.000	P/Y Encumbrance Control	1,448,764.14	1,448,764.14	.00	.00
	2965 - Totals	$1,448,764.14	$1,448,764.14	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$14,173,151.46	$14,173,151.46	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(887,020.64)			
	Fund Revenues	(19,628,299.64)			
	Fund Expenses	15,054,588.60			
	FUND EQUITY TOTALS	$19,633,883.14	$14,173,151.46	$5,460,731.68	38.53%
	LIABILITIES AND FUND EQUITY TOTALS	$20,266,114.84	$14,098,321.32	$6,167,793.52	43.75%
	Fund **100 - General Fund** Totals	$0.00	$1,939,862.14	($1,939,862.14)	(100.00%)
	Fund Type **General Fund** Totals	$0.00	$1,939,862.14	($1,939,862.14)	(100.00%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Governmental Funds**				
Fund Type	**Capital Projects Funds**				
Fund	**700 - Capital Projects-General**				
ASSETS					
1030					
1030.100	Investment-Central Trea.	5,203,709.85	4,205,867.06	997,842.79	23.73
	1030 - Totals	$5,203,709.85	$4,205,867.06	$997,842.79	23.73%
1050					
1050.060	Accts Rec.- State	299,527.85	55,760.18	243,767.67	437.17
1050.070	Accts Rec.- Federal	131,267.44	32,849.42	98,418.02	299.60
	1050 - Totals	$430,795.29	$88,609.60	$342,185.69	386.17%
	ASSETS TOTALS	$5,634,505.14	$4,294,476.66	$1,340,028.48	31.20%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2023					
2023.000	Retainage Payable	112,721.87	207,134.63	(94,412.76)	(45.58)
	2023 - Totals	$112,721.87	$207,134.63	($94,412.76)	(45.58%)
	LIABILITIES TOTALS	$112,721.87	$207,134.63	($94,412.76)	(45.58%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	1,313,539.46	1,313,539.46	.00	.00
2800.002	Contributed Cap.-State	1,677,910.17	1,677,910.17	.00	.00
	2800 - Totals	$2,991,449.63	$2,991,449.63	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,876,623.36	1,876,623.36	.00	.00
	2900 - Totals	$1,876,623.36	$1,876,623.36	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	1,117,053.99	1,117,053.99	.00	.00
	2920 - Totals	$1,117,053.99	$1,117,053.99	$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(1,876,623.90)	(1,876,623.90)	.00	.00
	2965 - Totals	($1,876,623.90)	($1,876,623.90)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$4,108,503.08	$4,108,503.08	$0.00	0.00%
	Prior Year Fund Equity Adjustment	600,947.59			
	Fund Revenues	(3,113,852.92)			
	Fund Expenses	1,099,625.14			
	FUND EQUITY TOTALS	$5,521,783.27	$4,108,503.08	$1,413,280.19	34.40%
	LIABILITIES AND FUND EQUITY TOTALS	$5,634,505.14	$4,315,637.71	$1,318,867.43	30.56%
	Fund **700 - Capital Projects-General** Totals	$0.00	($21,161.05)	$21,161.05	100.00%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Governmental Funds**				
Fund Type	**Capital Projects Funds** Totals	$0.00	($21,161.05)	$21,161.05	100.00%
Fund Category	**Governmental Funds** Totals	$0.00	$1,918,701.09	($1,918,701.09)	(100.00%)
	Grand Totals	$0.00	$1,918,701.09	($1,918,701.09)	(100.00%)

Electric Fund
Financial Analysis
As Of, And For the Fiscal Year Ending December 31, 2018

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan	Big Picture
Revenue	**8,447,744**	Increased 3.6% Over Last Year	Lower Than Planned	With a debt service coverage ratio of 1.45, the electric fund generated $597K more than what was needed to cover the period's debt service payments. Yellow light warranted over concerns over a warm winter and the fund not setting aside enough cash for capital investment in the future
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**875,502**	**n/a**	Under Budget	**n/a**
Earnings Before Interest & Depreciation ("EBIDA" = Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**4,370,060**	Increased 4.7% Over Prior Year	Higher Than Planned	Interest expense and depreciation are significant in fund. While moving in right direction, more cash needs to be generated for future infrastructure replair/replacement
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	**(1,987,109)**	Net Loss Smaller Than Prior Year	Smaller Loss Than Planned	Depreciation expenses continue to cause net losses, which indicate that fund is not generating enough revenue to cover ageing of infrastructure
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**(3,308,613)**	Improved by 2.8% over prior year	Better than Planned	Not setting aside sufficient capital for future asset replacement
Total Working Capital (What total resources are available in the fund)	**9,638,093**	Declined From Prior Year	Better than Planned	Watch trend
Working Capital Appropriated For Projects (and Unspent Bond Proceeds) (Of the fund's total resources, how much has been already appropriated for CAPEX)	**8,752,614**	Declined by 2.4% From Last Year	Met Plan	Watch trend
Undesignated Working Capital (How much of the fund's resources are available?)	**(423,988)**	Smaller Deficit Than Last Year	Met Plan	Nothing available for either capital investment or emergency

Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**208.99**	**Less Than Last Year**	**Met Plan**	**Watch trend**
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	**(9.19)**	**Smaller Deficit Than Last Year**	**Less Than Plan**	**Not unexpected, but watch trend**

Electricity consumption as compared to the prior fiscal year *decreased by about 3,900,000* kWh, a *decrease of 7.2%* compared to the first half of FY2018 consumption. However, due to implementation of the seasonal rates, revenue increased by $295,800, an increase of 3.63%.

The major, and ongoing, concern that management has is the looming infrastructure needs of the electric utility and our ability to fund them. While we expect cashflow to mostly cover the anticipated needs over the next 5-10 years, there are as yet undefined, but expected to be significant, projects beyond 10 years. By not saving now, the fund will be required to take on additional debt to complete those projects. The take-away remains that the age and condition of the electric system, especially the transmission and distribution grid, is aging and requires substantial ongoing capital investments to maintain it.

Looming in the mid-term future (5-10 years) is the first phase of a major overhaul of the Green Lake Hydroelectric Facility. The facility has not had a major overhaul since it was built in the 1980s. The ability to meet Sitka's electricity needs without diesel generation depends on the Green Lake facility, and, postponing a major overhaul puts the facility at increased risk of a serious breakdown which impacts electricity generation. The full cost of a Green Lake major overhaul is not currently fully factored into the long-range fiscal plan for the Electric Fund, further definition of the full cost is expected to be generating during the first phase.

<u>The Electric Fund remains in a very weak financial condition due to a combination of an insufficient amount of working capital, and, a large backlog of deferred maintenance due to aging infrastructure</u>. The financial condition may slowly improve over time, but the weak condition places the utility at heightened risk of not having enough working capital to respond to unplanned infrastructure failures. Active efforts to increase consumption along with managing rates can lead to further improvement. The sooner positive changes are realized, the better for the long-term health of the fund.

City and Borough of Sitka
Electric Fund
Financial Statements
For The Twelve-Month Period From July 1, 2017 to June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L = 50.0%)	Variance To FY2019 Plan
Income Statement									
Revenue:									
Electricity Sales	4,469,040	3,620,358	-	-	8,089,398	8,011,447	77,951	8,700,700	(611,302)
Jobbing	169,150	6,710	-	-	175,860	77,586	98,274	84,575	91,285
Other Operating Revenue	104,506	77,980	-	-	182,486	62,884	119,602	213,400	(30,914)
Total Revenue:	**4,742,696**	**3,705,048**	**-**	**-**	**8,447,744**	**8,151,917**	**295,827**	**8,998,675**	**(550,931)**
Cost of Sales:									
Green Lake	158,298	158,449	-	-	316,747	306,771	(9,976)	517,933	201,186
Blue Lake	522,688	468,615	-	-	991,303	940,874	(50,429)	974,509	(16,794)
Diesels	125,367	122,090	-	-	247,457	245,662	(1,795)	493,375	245,918
Switchyard	1,764	3,582	-	-	5,346	6,601	1,255	10,000	4,654
Line Maintenance	2,217	65,005	-	-	67,222	60,383	(6,839)	116,567	49,345
Substation Maintenance	2,433	4,287	-	-	6,720	2,464	(4,256)	9,000	2,280
Distribution	544,547	541,930	-	-	1,086,477	1,020,310	(66,167)	1,081,190	(5,287)
Metering	104,042	93,830	-	-	197,872	198,659	787	238,545	40,673
Jobbing	28,955	43,646	-	-	72,601	63,347	(9,254)	50,000	(22,601)
Stores	47,260	51,929	-	-	99,189	81,188	(18,001)	98,956	(234)
Depreciation	1,952,782	1,952,783	-	-	3,905,565	3,837,412	(68,153)	3,905,564	(1)
Total Cost of Sales:	**3,490,353**	**3,506,146**	**-**	**-**	**6,996,499**	**6,763,671**	**(232,828)**	**7,495,639**	**499,140**
Gross Margin:	**1,252,343**	**198,902**	**-**	**-**	**1,451,245**	**1,388,246**	**62,999**	**1,503,036**	**(51,791)**
Gross Margin: Operating Revenue	**26.41%**	**5.37%**			**17.18%**	**17.03%**	**0.15%**	**16.70%**	**0.48%**
Selling and Administrative Expenses	**511,525**	**475,225**	**-**	**-**	**986,750**	**1,052,018**	**65,268**	**1,325,112**	**338,362**
Earnings Before Interest (EBI):	**740,818**	**(276,323)**	**-**	**-**	**464,495**	**336,228**	**128,267**	**177,924**	**286,571**
EBI: Operating Revenue	**15.62%**	**-7.46%**			**5.50%**	**4.12%**	**1.37%**	**1.98%**	**3.52%**
Non-operating Revenue and Expense:									
Operating Subsidy	-	-	-	-	-	-	-	-	-
Bond Interest Subsidy	144,365	144,572	-	-	288,937	286,984	1,953	287,010	1,927
Misc./Non-Operating Revenue/(Expense)	-	-	-	-	-	94,188	(94,188)	-	-
Enterprise Fund Interest	108,049	122,348	-	-	230,397	143,186	87,211	125,000	105,397
Bond Fund Interest	15,165	14,081	-	-	29,246	-	29,246	55,000	(25,754)
Grant Revenue	5,007	11,899	-	-	16,906	-	16,906	16,906	-
Transfers in	-	-	-	-	-	-	-	-	-
Bonded Interest Expense:	(1,445,866)	(1,445,866)	-	-	(2,891,732)	(2,899,522)	7,790	(2,891,733)	1
Subordinated Interest expense	(62,679)	(62,679)	-	-	(125,358)	(140,952)	15,594	(125,358)	(1)
Total Non-operating Revenue & Expense:	**(1,235,959)**	**(1,215,645)**	**-**	**-**	**(2,451,604)**	**(2,516,116)**	**64,512**	**(2,533,174)**	**81,570**
Net Income:	**(495,141)**	**(1,491,968)**	**-**	**-**	**(1,987,109)**	**(2,179,888)**	**192,779**	**(2,355,250)**	**368,141**
Net Income: Operating Revenue	**-10.44%**	**-40.27%**			**-23.52%**	**-26.74%**	**3.22%**	**-26.17%**	
EBIDA (Earnings before interest, depreciation, amortization)	**2,693,600**	**1,676,460**			**4,370,060**	**4,173,640**	**196,420**	**4,083,488**	**286,572**
EBIDA: Operating Revenue	**56.79%**	**45.25%**			**51.73%**	**51.20%**	**0.53%**	**45.38%**	**6.35%**

City and Borough of Sitka
Electric Fund
Financial Statements
For The Twelve-Month Period From July 1, 2017 to June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L = 50.0%)	Variance To FY2019 Plan
Key Indicators									
Bond Covenant Ratio (> 1.25 for fiscal year)	1.53	0.98			1.25	2.35		1.15	
Total kWh Sold	23,848,800	26,280,800			50,129,600	54,046,450	(3,916,850)	49,432,141	697,459
Revenue per Kwh Sold	0.1874	0.1378			0.1614	0.2988	(0.1375)	0.1760	(0.0146)
Cost of Sales per Kwh Sold	0.1464	0.1334			0.1396	0.2514	0.1119	0.1516	0.0121
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	1,457,641	460,815	-	-	1,918,456	1,657,524	260,932	1,550,314	368,142
Bonded Debt Principal	543,750	543,750	-	-	1,087,500	1,057,500	(30,000)	1,087,500	-
Subordinated Debt Principal	117,002	117,002	-	-	234,004	166,182	(67,822)	234,004	(1)
Debt Principal Coverage Surplus/Deficit	**796,889**	**(199,937)**	**-**	**-**	**596,952**	**433,842**	**163,110**	**228,811**	**368,141**
Debt Principal Coverage Percentage	**221%**	**70%**			**145%**	**135%**	**10%**	**117%**	**28%**
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	796,889	(199,937)	-	-	596,952	433,842	163,110	228,811	368,141
Depreciation	1,952,782	1,952,783	-	-	3,905,565	3,837,412	(68,153)	3,905,564	(1)
Cash Accumulated For/(Taken From) Asset Replacement	**(1,155,893)**	**(2,152,720)**	**-**	**-**	**(3,308,613)**	**(3,403,570)**	**(94,957)**	**(3,676,753)**	**368,140**
Working Capital/Balance Sheet									
Cash Flow:									
Net Income + Depreciation Less Principal	**796,889**	**(199,937)**	**-**	**-**	**596,952**	**433,842**	**163,110**	**228,811**	**368,141**
CapEx, Accruals, and other Balance Sheet Changes	**(1,075,228)**	**(684,734)**	**-**	**-**	**(1,759,962)**	**(543,070)**	**(1,216,892)**	**(1,759,962)**	**-**
Increase in (Decrease in) Working Capital	**(278,339)**	**(884,671)**	**-**	**-**	**(1,163,010)**	**(109,228)**	**(1,053,782)**	**(1,531,151)**	**368,141**
Plus Beginning Total Working Capital	**10,801,103**	**10,522,764**			**10,801,103**	**11,095,857**	**(294,754)**	**10,801,103**	**-**
Ending Total Working Capital:	**10,522,764**	**9,638,093**			**9,638,093**	**10,986,629**	**(1,348,536)**	**9,269,952**	**368,141**
Working Capital Detail:									
Repair Reserve (0.1% of PPE):	**295,936**	**295,936**			**295,936**				
Working Capital Designated for CapEx									
Capital Projects Fund	10,118,463	8,752,614			8,752,614				
Unspent Bond Proceeds	999,450	1,013,531			1,013,531				
Total Working Capital Designated for CapEx	**11,117,913**	**9,766,145**			**9,766,145**				
Undesignated Working Capital	**(891,085)**	**(423,988)**			**(423,988)**				
Total Working Capital:	**10,522,764**	**9,638,093**			**9,638,093**				
Days on Hand Annual Cash Outlays:									
Total Working Capital (WC)	**227.62**	**209.50**			**208.99**				
Total WC Less Repair Reserve:	**221.22**	**203.07**			**202.58**				
Undesignated WC:	**(19.28)**	**(9.22)**			**(9.19)**				
Working Capital Calculation:									
Current Assets	**14,892,905**	**15,908,613**			**15,908,613**				
Current Liabilities	**(1,280,171)**	**(2,705,491)**	**-**	**-**	**(2,705,491)**				
Next Debt Principal Payment Accrual	**(466,608)**	**(941,667)**	**-**	**-**	**(941,667)**				
One Year's Debt Principal	**(2,623,362)**	**(2,623,362)**	**-**	**-**	**(2,623,362)**				
Total Working Capital	**10,522,764**	**9,638,093**	**-**	**-**	**9,638,093**				

Fund 710 Capital Projects

Detail By Project Number	2019 Appropriations	Investment In Central Treasury	A/R Misc.	A/R State	A Construction In Progress 7/1/2018	FY2019 Supplies Expenses	Repairs & Maintenance Expenses	Contracted Services Expenses	Interdepartment Services Expenses	Postage Expenses	Tools & Small Equipment Expenses	Advertising Expenses	Equipment Rental Expenses
63010 - Green Lake FERC Compliance	$ -	$ 62,711.19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80003 - Feeder Improvements	$ 200,000.00	$ 117,222.16	$ -	$ -	$ -	$ 7,280.21	$ -	$ 60,570.50	$ -	$ -	$ -	$ -	$ -
80040 - AMR Construction-Closed	$ -	$ 30,611.60	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80320 - OSHA Safety Compliance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80321 - Jarvis Diesel Spill	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80831 - Island Transmission Line Route Study	$ -	$ (23,507.50)	$ -	$ -	$ -	$ -	$ -	$ 23,507.50	$ -	$ -	$ -	$ -	$ -
90261 - Island Improvements	$ 25,000.00	$ 123,444.55	$ -	$ -	$ -	$ -	$ -	$ 395.00	$ -	$ -	$ -	$ -	$ -
90410 - SCADA	$ -	$ 239,100.57	$ -	$ -	$ -	$ 11,750.73	$ -	$ 17,739.60	$ -	$ -	$ -	$ -	$ -
90562 - Green Lake Powerplant	$ 50,000.00	$ 195,602.72	$ -	$ -	$ 4,234.72	$ 2,590.01	$ -	$ -	$ 14,501.16	$ -	$ -	$ -	$ -
90594 - Blue Lake Dam	$ -	$ 764,897.05	$ -	$ 11,898.34	$ -	$ 20,247.46	$ -	$ 44,872.86	$ 293.91	$ -	$ -	$ -	$ -
90610 - Blue Lake FERC Compliance	$ -	$ 231,677.78	$ -	$ -	$ 1,758.75	$ 71.56	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90614 - Takatz-Closed	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90648 - Transmission & 1220 Upgrade-Closed	$ -	$ 7,464.81	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90672 - Medvejie Transformer	$ -	$ 91,755.29	$ -	$ -	$ -	$ 21,963.67	$ -	$ 363.83	$ -	$ -	$ -	$ -	$ -
90717 -Jarvis Street Improvements	$ -	$ 17,192.34	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90718 -Marine Street Substation	$ 20,000.00	$ 117,998.73	$ -	$ -	$ 56.97	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90776 - Electric Storage & Shop Building-CLOSED	$ -	$ 815,486.60	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90777 - Meter Replacement	$ 95,000.00	$ 17,010.93	$ -	$ -	$ -	$ 98,659.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90794 - Jarvis Bulk Tank Improvement - Closed	$ -	$ 10,686.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90804 - Old Powerhouse Conversion	$ 150,000.00	$ 300,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90821 - Capital For Fuel Conversions	$ 600,000.00	$ 850,403.99	$ -	$ -	$ -	$ 24,035.36	$ -	$ 62,875.50	$ -	$ -	$ -	$ -	$ -
90823 - Marine Street N-1 Design	$ -	$ 3,558,385.60	$ -	$ -	$ -	$ -	$ -	$ 111,463.83	$ -	$ -	$ -	$ -	$ -
90824 - Safety Arc Flash Training-Closed	$ 10,000.00	$ 55,860.29	$ -	$ -	$ 4,139.71	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90828 - Asset Management-Closed	$ -	$ 12,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90829 - Harbor Meters	$ 75,000.00	$ 157,142.35	$ -	$ -	$ -	$ 1,419.72	$ -	$ 12,953.75	$ -	$ -	$ -	$ -	$ -
90839 - Green Lake PP 35-Year Overhaul	$ -	$ 134,296.70	$ -	$ -	$ -	$ -	$ 47,582.60	$ 17,968.50	$ -	$ -	$ 152.20	$ -	$ -
90840 - Green Lake PP 35-Year Overhaul Inspectio	$ -	$ 287,814.82	$ -	$ -	$ 84,316.18	$ 440.00	$ -	$ 7,429.00	$ -	$ -	$ -	$ -	$ -
90841 - Jarvis Fuel System Repairs	$ 500,000.00	$ 1,119,639.41	$ -	$ -	$ 201,105.57	$ 3,621.90	$ -	$ 74,313.25	$ -	$ -	$ 1,319.87	$ -	$ -
90857 - Raw Water Infrastructure Enhancement	$ -	$ 12,493.09	$ -	$ -	$ 9,034.50	$ -	$ -	$ 78,472.41	$ -	$ -	$ -	$ -	$ -
90860 - Cellular Service Enhancement Project	$ -	$ 41,330.88	$ -	$ -	$ -	$ 21,734.57	$ -	$ 231,734.55	$ -	$ -	$ -	$ -	$ -
XXXXX - Blue Lake Autostart Backup Diesel	$ 70,000.00	$ 70,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
XXXXX - Green Lake PP Re-Roof	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
XXXXX - Thimbleberry Bypass	$ 20,000.00	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2.2 No Job	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals:	**$ 1,815,000.00**	**$ 9,438,722.35**	**$ -**	**$ 11,898.34**	$304,646.40	$213,814.19	$ 47,582.60	$ 744,660.08	$ 14,795.07	$ -	$ 1,472.07	$ -	$ -

Fund 710 Capital Projects Detail By Project Number	Other Expenses	B FY2019 Total Expenses	F (=A+D+E) Construction In Progress 6/30/2018	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	12/31/2018 Working Capital
63010 - Green Lake FERC Compliance	$ -	$ -	$ -	$ 62,711.19	$ -	$ -	$ -	$ 62,711.19
80003 - Feeder Improvements	$ -	$ 67,850.71	$ -	$ 117,222.16	$ 67,850.71	$ -	$67,850.71	$ 49,371.45
80040 - AMR Construction-Closed	$ -	$ -	$ -	$ 30,611.60	$ -	$ -	$ -	$ 30,611.60
80320 - OSHA Safety Compliance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80321 - Jarvis Diesel Spill	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
80831 - Island Transmission Line Route Study	$ -	$ 23,507.50	$ -	$ (23,507.50)	$ 1,363.25	$ -	$ 1,363.25	$ (24,870.75)
90261 - Island Improvements	$ -	$ 395.00	$ -	$ 123,444.55	$ 395.00	$ -	$ 395.00	$ 123,049.55
90410 - SCADA	$ -	$ 29,490.33	$ -	$ 239,100.57	$ 26,223.79	$ -	$26,223.79	$ 212,876.78
90562 - Green Lake Powerplant	$ -	$ 17,091.17	$ 4,234.72	$ 199,837.44	$ 9,309.87	$ -	$ 9,309.87	$ 186,292.85
90594 - Blue Lake Dam	$ -	$ 65,414.23	$ -	$ 776,795.39	$ 48,255.51	$ -	$48,255.51	$ 728,539.88
90610 - Blue Lake FERC Compliance	$ -	$ 71.56	$ 1,758.75	$ 233,436.53	$ 71.56	$ -	$ 71.56	$ 231,606.22
90614 - Takatz-Closed	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90648 - Transmission & 1220 Upgrade-Closed	$ -	$ -	$ -	$ 7,464.81	$ -	$ -	$ -	$ 7,464.81
90672 - Medvejie Transformer	$ -	$ 22,327.50	$ -	$ 91,755.29	$ 2,763.76	$ -	$ 2,763.76	$ 88,991.53
90717 -Jarvis Street Improvements	$ -	$ -	$ -	$ 17,192.34	$ -	$ -	$ -	$ 17,192.34
90718 -Marine Street Substation	$ -	$ -	$ 56.97	$ 118,055.70	$ -	$ -	$ -	$ 117,998.73
90776 - Electric Storage & Shop Building-CLOSED	$ -	$ -	$ -	$ 815,486.60	$ -	$ -	$ -	$ 815,486.60
90777 - Meter Replacement	$ -	$ 98,659.00	$ -	$ 17,010.93	$ 98,659.00	$ -	$98,659.00	$ (81,648.07)
90794 - Jarvis Bulk Tank Improvement - Closed	$ -	$ -	$ -	$ 10,686.40	$ -	$ -	$ -	$ 10,686.40
90804 - Old Powerhouse Conversion	$ -	$ -	$ -	$ 300,000.00	$ -	$ -	$ -	$ 300,000.00
90821 - Capital For Fuel Conversions	$ -	$ 86,910.86	$ -	$ 850,403.99	$ 5,731.70	$ -	$ 5,731.70	$ 844,672.29
90823 - Marine Street N-1 Design	$ -	$ 111,463.83	$ -	$ 3,558,385.60	$ 58,343.00	$ -	$58,343.00	$ 3,500,042.60
90824 - Safety Arc Flash Training-Closed	$ -	$ -	$ 4,139.71	$ 60,000.00	$ -	$ -	$ -	$ 55,860.29
90828 - Asset Management-Closed	$ -	$ -	$ -	$ 12,000.00	$ -	$ -	$ -	$ 12,000.00
90829 - Harbor Meters	$ -	$ 14,373.47	$ -	$ 157,142.35	$ 12,953.75	$ -	$12,953.75	$ 144,188.60
90839 - Green Lake PP 35-Year Overhaul	$ -	$ 65,703.30	$ -	$ 134,296.70	$ 18,120.70	$ -	$18,120.70	$ 116,176.00
90840 - Green Lake PP 35-Year Overhaul Inspectio	$ -	$ 7,869.00	$ 84,316.18	$ 372,131.00	$ 948.00	$ -	$ 948.00	$ 286,866.82
90841 - Jarvis Fuel System Repairs	$ -	$ 79,255.02	$201,105.57	$ 1,320,744.98	$ 19,898.08	$ 18,265.79	$38,163.87	$ 1,081,475.54
90857 - Raw Water Infrastructure Enhancement	$ -	$ 78,472.41	$ 9,034.50	$ 21,527.59	$ 55,184.21	$ -	$55,184.21	$ (42,691.12)
90860 - Cellular Service Enhancement Project	$ 200.00	$ 253,669.12	$ -	$ 41,330.88	$ 253,669.12	$ -	$ 253,669.12	$ (212,338.24)
XXXXX - Blue Lake Autostart Backup Diesel	$ -	$ -	$ -	$ 70,000.00	$ -	$ -	$ -	$ 70,000.00
XXXXX - Green Lake PP Re-Roof	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
XXXXX - Thimbleberry Bypass	$ -	$ -	$ -	$ 20,000.00	$ -	$ -	$ -	$ 20,000.00
2.2 No Job	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals:	$ 200.00	$ 1,022,524.01	$ 304,646.40	$ 9,755,267.09	**$ 679,741.01**	**$ 18,265.79**	**$ 698,006.80**	$ 8,752,613.89

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**710 - Capital Projects-Electric**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.005	Grant Revenue	.00	11,898.34	16,905.66	(16,905.66)	+++	79,571.60
	3101 - Totals	$0.00	$11,898.34	$16,905.66	($16,905.66)	+++	$79,571.60
	Department **310 - State Revenue** Totals	$0.00	$11,898.34	$16,905.66	($16,905.66)	+++	$79,571.60
Department	**380 - Miscellaneous**						
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	1,500.00
	3807 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$1,500.00
	Department **380 - Miscellaneous** Totals	$0.00	$0.00	$0.00	$0.00	+++	$1,500.00
Department	**390 - Cash Basis Receipts**						
3950							
3950.200	Transfer In Electric	1,815,000.00	.00	.00	1,815,000.00	0	75,000.00
3950.714	Transfer In Revenue Bond	.00	.00	1,815,000.00	(1,815,000.00)	+++	3,300,000.00
	3950 - Totals	$1,815,000.00	$0.00	$1,815,000.00	$0.00	100%	$3,375,000.00
	Department **390 - Cash Basis Receipts** Totals	$1,815,000.00	$0.00	$1,815,000.00	$0.00	100%	$3,375,000.00
	Division **300 - Revenue** Totals	$1,815,000.00	$11,898.34	$1,831,905.66	($16,905.66)	101%	$3,456,071.60
	REVENUE TOTALS	$1,815,000.00	$11,898.34	$1,831,905.66	($16,905.66)	101%	$3,456,071.60
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5206							
5206.000	Supplies	27,928.24	41,821.88	213,814.19	(185,885.95)	766	125,351.05
	5206 - Totals	$27,928.24	$41,821.88	$213,814.19	($185,885.95)	766%	$125,351.05
5207							
5207.000	Repairs & Maintenance	47,582.60	.00	47,582.60	.00	100	702.61
	5207 - Totals	$47,582.60	$0.00	$47,582.60	$0.00	100%	$702.61
5212							
5212.000	Contracted/Purchased Serv	2,373,880.66	123,595.95	744,660.08	1,629,220.58	31	337,823.34
	5212 - Totals	$2,373,880.66	$123,595.95	$744,660.08	$1,629,220.58	31%	$337,823.34
5214							
5214.000	Interdepartment Services	.00	6,719.86	14,795.07	(14,795.07)	+++	8,367.58
	5214 - Totals	$0.00	$6,719.86	$14,795.07	($14,795.07)	+++	$8,367.58

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**710 - Capital Projects-Electric**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5223							
5223.000	Tools & Small Equipment	.00	.00	1,472.07	(1,472.07)	+++	4,435.76
	5223 - Totals	$0.00	$0.00	$1,472.07	($1,472.07)	+++	$4,435.76
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	1,165.85
	5227 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$1,165.85
5290							
5290.000	Other Expenses	.00	.00	200.00	(200.00)	+++	50,069.23
	5290 - Totals	$0.00	$0.00	$200.00	($200.00)	+++	$50,069.23
	Department **630 - Operations** Totals	$2,449,391.50	$172,137.69	$1,022,524.01	$1,426,867.49	42%	$527,915.42
Department	**680 - Transfer to Other Funds**						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	156,098,188.69
	7200 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$156,098,188.69
	Department **680 - Transfer to Other Funds** Totals	$0.00	$0.00	$0.00	$0.00	+++	$156,098,188.69
	Division **600 - Operations** Totals	$2,449,391.50	$172,137.69	$1,022,524.01	$1,426,867.49	42%	$156,626,104.11
	EXPENSE TOTALS	$2,449,391.50	$172,137.69	$1,022,524.01	$1,426,867.49	42%	$156,626,104.11
	Fund **710 - Capital Projects-Electric** Totals						
	REVENUE TOTALS	1,815,000.00	11,898.34	1,831,905.66	(16,905.66)	101%	3,456,071.60
	EXPENSE TOTALS	2,449,391.50	172,137.69	1,022,524.01	1,426,867.49	42%	156,626,104.11
	Fund **710 - Capital Projects-Electric** Net Gain (Loss)	($634,391.50)	($160,239.35)	$809,381.65	$1,443,773.15	(128%)	($153,170,032.51)
	Fund Type **Capital Projects Funds** Totals						
	REVENUE TOTALS	1,815,000.00	11,898.34	1,831,905.66	(16,905.66)	101%	3,456,071.60
	EXPENSE TOTALS	2,449,391.50	172,137.69	1,022,524.01	1,426,867.49	42%	156,626,104.11
	Fund Type **Capital Projects Funds** Net Gain (Loss)	($634,391.50)	($160,239.35)	$809,381.65	$1,443,773.15	(128%)	($153,170,032.51)

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.017	PERS Relief	250,000.00	62,500.00	125,000.00	125,000.00	50	.00
	3101 - Totals	$250,000.00	$62,500.00	$125,000.00	$125,000.00	50%	$0.00
Department	**310 - State Revenue** Totals	$250,000.00	$62,500.00	$125,000.00	$125,000.00	50%	$0.00
Department	**315 - Federal Revenue**						
3151							
3151.005	Federal Interest Subsidy	574,020.00	48,190.31	288,936.35	285,083.65	50	286,984.08
	3151 - Totals	$574,020.00	$48,190.31	$288,936.35	$285,083.65	50%	$286,984.08
Department	**315 - Federal Revenue** Totals	$574,020.00	$48,190.31	$288,936.35	$285,083.65	50%	$286,984.08
Department	**340 - Operating Revenue**						
3401							
3401.000	Electricity-Residential	7,480,000.00	519,891.18	2,918,107.37	4,561,892.63	39	2,901,485.91
	3401 - Totals	$7,480,000.00	$519,891.18	$2,918,107.37	$4,561,892.63	39%	$2,901,485.91
3402							
3402.000	Electricity-Commercial	6,297,057.00	395,440.54	3,161,688.61	3,135,368.39	50	3,137,870.76
	3402 - Totals	$6,297,057.00	$395,440.54	$3,161,688.61	$3,135,368.39	50%	$3,137,870.76
3403							
3403.000	Electricity-Harbor	649,321.00	44,005.21	223,672.76	425,648.24	34	233,563.53
	3403 - Totals	$649,321.00	$44,005.21	$223,672.76	$425,648.24	34%	$233,563.53
3404							
3404.000	Electricity-Public Auth	3,648,105.00	280,832.68	1,554,022.63	2,094,082.37	43	1,537,714.78
	3404 - Totals	$3,648,105.00	$280,832.68	$1,554,022.63	$2,094,082.37	43%	$1,537,714.78
3406							
3406.000	Interuptable Demand	214,674.00	38,453.15	131,817.13	82,856.87	61	94,306.89
	3406 - Totals	$214,674.00	$38,453.15	$131,817.13	$82,856.87	61%	$94,306.89
3407							
3407.000	Yard/Street Lights	157,950.00	11,527.37	69,164.22	88,785.78	44	69,472.34
	3407 - Totals	$157,950.00	$11,527.37	$69,164.22	$88,785.78	44%	$69,472.34
3408							
3408.000	Electric-Other	108,448.00	1,669.68	30,924.96	77,523.04	29	37,032.36
	3408 - Totals	$108,448.00	$1,669.68	$30,924.96	$77,523.04	29%	$37,032.36

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**340 - Operating Revenue**						
3491							
3491.000	Jobbing-Labor	103,000.00	15,294.95	45,046.96	57,953.04	44	32,487.57
	3491 - Totals	$103,000.00	$15,294.95	$45,046.96	$57,953.04	44%	$32,487.57
3492							
3492.000	Jobbing-Materials/Parts	58,150.00	4,047.57	125,636.88	(67,486.88)	216	41,821.55
	3492 - Totals	$58,150.00	$4,047.57	$125,636.88	($67,486.88)	216%	$41,821.55
3493							
3493.000	Jobbing-Equipment	8,000.00	1,934.00	5,176.00	2,824.00	65	3,306.00
	3493 - Totals	$8,000.00	$1,934.00	$5,176.00	$2,824.00	65%	$3,306.00
	Department **340 - Operating Revenue** Totals	$18,724,705.00	$1,313,096.33	$8,265,257.52	$10,459,447.48	44%	$8,089,061.69
Department	**350 - Non-Operating Revenue**						
3501							
3501.001	Connection Fees	67,000.00	.00	.00	67,000.00	0	.00
3501.002	Pole Contacts	64,000.00	.00	27,247.87	36,752.13	43	27,138.72
3501.003	Other Revenue	.00	3,986.50	26,519.50	(26,519.50)	+++	34,704.28
	3501 - Totals	$131,000.00	$3,986.50	$53,767.37	$77,232.63	41%	$61,843.00
	Department **350 - Non-Operating Revenue** Totals	$131,000.00	$3,986.50	$53,767.37	$77,232.63	41%	$61,843.00
Department	**360 - Uses of Prop & Investment**						
3610							
3610.000	Interest Income	250,000.00	56,740.46	230,397.48	19,602.52	92	150,597.68
	3610 - Totals	$250,000.00	$56,740.46	$230,397.48	$19,602.52	92%	$150,597.68
3618							
3618.000	Insurance Settlements	.00	.00	.00	.00	+++	94,188.14
	3618 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$94,188.14
	Department **360 - Uses of Prop & Investment** Totals	$250,000.00	$56,740.46	$230,397.48	$19,602.52	92%	$244,785.82
Department	**380 - Miscellaneous**						
3807							
3807.000	Miscellaneous	.00	.00	764.31	(764.31)	+++	.00
	3807 - Totals	$0.00	$0.00	$764.31	($764.31)	+++	$0.00

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Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**380 - Miscellaneous**						
3820							
3820.000	Bad Debt Collected	2,000.00	1,346.06	2,955.46	(955.46)	148	1,041.24
	3820 - Totals	$2,000.00	$1,346.06	$2,955.46	($955.46)	148%	$1,041.24
Department	**380 - Miscellaneous** Totals	$2,000.00	$1,346.06	$3,719.77	($1,719.77)	186%	$1,041.24
Department	**390 - Cash Basis Receipts**						
3950							
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	156,098,188.69
3950.193	Transfer In Utility Subsidization	43,800.00	.00	.00	43,800.00	0	.00
	3950 - Totals	$43,800.00	$0.00	$0.00	$43,800.00	0%	$156,098,188.69
Department	**390 - Cash Basis Receipts** Totals	$43,800.00	$0.00	$0.00	$43,800.00	0%	$156,098,188.69
Division	**300 - Revenue** Totals	$19,975,525.00	$1,485,859.66	$8,967,078.49	$11,008,446.51	45%	$164,781,904.52
	REVENUE TOTALS	$19,975,525.00	$1,485,859.66	$8,967,078.49	$11,008,446.51	45%	$164,781,904.52
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5110							
5110.001	Regular Salaries/Wages	203,763.20	13,104.32	82,383.43	121,379.77	40	81,083.59
5110.002	Holidays	.00	799.04	5,628.64	(5,628.64)	+++	3,624.76
5110.003	Sick Leave	.00	.00	845.90	(845.90)	+++	531.68
5110.004	Overtime	199,999.95	.00	.00	199,999.95	0	.00
5110.010	Temp Wages	117,816.00	266.50	1,200.11	116,615.89	1	16,266.90
	5110 - Totals	$521,579.15	$14,169.86	$90,058.08	$431,521.07	17%	$101,506.93
5120							
5120.001	Annual Leave	7,661.00	2,077.46	7,164.32	496.68	94	5,988.88
5120.002	SBS	26,177.00	257.52	4,274.91	21,902.09	16	4,994.97
5120.003	Medicare	7,673.90	237.04	1,418.41	6,255.49	18	1,560.85
5120.004	PERS	111,069.79	8,213.78	30,093.70	80,976.09	27	20,070.36
5120.005	Health Insurance	80,273.28	2,087.74	16,039.68	64,233.60	20	21,764.64
5120.006	Life Insurance	22.20	1.85	11.10	11.10	50	11.10
5120.007	Workmen's Compensation	21,220.57	96.56	540.64	20,679.93	3	1,184.64
	5120 - Totals	$254,097.74	$12,971.95	$59,542.76	$194,554.98	23%	$55,575.44

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Fund Category	**Proprietary Funds**							
Fund Type	**Enterprise Funds**							
Fund	**200 - Electric Fund**							
EXPENSE								
Division	**600 - Operations**							
Department	**601 - Administration**							
5201								
5201.000	Training and Travel		31,500.00	2,250.00	3,300.53	28,199.47	10	7,346.45
		5201 - Totals	$31,500.00	$2,250.00	$3,300.53	$28,199.47	10%	$7,346.45
5202								
5202.000	Uniforms		2,200.00	.00	.00	2,200.00	0	407.80
		5202 - Totals	$2,200.00	$0.00	$0.00	$2,200.00	0%	$407.80
5203								
5203.001	Electric		16,000.00	1,225.07	8,531.36	7,468.64	53	8,401.03
5203.005	Heating Fuel		12,000.00	754.33	3,484.62	8,515.38	29	3,277.17
		5203 - Totals	$28,000.00	$1,979.40	$12,015.98	$15,984.02	43%	$11,678.20
5204								
5204.000	Telephone		18,000.00	239.17	8,910.18	9,089.82	50	8,768.33
5204.001	Cell Phone Stipend		300.00	25.00	150.00	150.00	50	150.00
		5204 - Totals	$18,300.00	$264.17	$9,060.18	$9,239.82	50%	$8,918.33
5205								
5205.000	Insurance		121,687.00	12,178.29	73,069.74	48,617.26	60	60,843.30
		5205 - Totals	$121,687.00	$12,178.29	$73,069.74	$48,617.26	60%	$60,843.30
5206								
5206.000	Supplies		8,000.00	880.32	6,003.10	1,996.90	75	4,540.24
		5206 - Totals	$8,000.00	$880.32	$6,003.10	$1,996.90	75%	$4,540.24
5207								
5207.000	Repairs & Maintenance		2,000.00	75.00	711.96	1,288.04	36	603.09
		5207 - Totals	$2,000.00	$75.00	$711.96	$1,288.04	36%	$603.09
5208								
5208.000	Bldg Repair & Maint		20,000.00	6,971.83	11,628.64	8,371.36	58	8,734.63
		5208 - Totals	$20,000.00	$6,971.83	$11,628.64	$8,371.36	58%	$8,734.63
5211								
5211.000	Data Processing Fees		143,977.00	11,998.08	71,988.48	71,988.52	50	68,119.02
5211.001	Information Technology Special Projects		26,664.00	.00	.00	26,664.00	0	.00
		5211 - Totals	$170,641.00	$11,998.08	$71,988.48	$98,652.52	42%	$68,119.02
5212								
5212.000	Contracted/Purchased Serv		174,771.66	9,779.05	46,460.09	128,311.57	27	55,758.72
		5212 - Totals	$174,771.66	$9,779.05	$46,460.09	$128,311.57	27%	$55,758.72

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5214							
5214.000	Interdepartment Services	979,647.00	82,923.79	494,115.83	485,531.17	50	487,841.17
	5214 - Totals	$979,647.00	$82,923.79	$494,115.83	$485,531.17	50%	$487,841.17
5221							
5221.000	Transportation/Vehicles	.00	130.71	1,913.80	(1,913.80)	+++	688.06
	5221 - Totals	$0.00	$130.71	$1,913.80	($1,913.80)	+++	$688.06
5222							
5222.000	Postage	3,000.00	644.75	3,742.43	(742.43)	125	2,277.78
	5222 - Totals	$3,000.00	$644.75	$3,742.43	($742.43)	125%	$2,277.78
5223							
5223.000	Tools & Small Equipment	5,000.00	184.34	(1,117.91)	6,117.91	(22)	1,440.87
	5223 - Totals	$5,000.00	$184.34	($1,117.91)	$6,117.91	(22%)	$1,440.87
5224							
5224.000	Dues & Publications	21,000.00	6,569.14	14,546.44	6,453.56	69	14,193.31
	5224 - Totals	$21,000.00	$6,569.14	$14,546.44	$6,453.56	69%	$14,193.31
5226							
5226.000	Advertising	3,000.00	.00	2,442.41	557.59	81	91.80
	5226 - Totals	$3,000.00	$0.00	$2,442.41	$557.59	81%	$91.80
5230							
5230.000	Bad Debts	40,000.00	.00	.00	40,000.00	0	31,416.03
	5230 - Totals	$40,000.00	$0.00	$0.00	$40,000.00	0%	$31,416.03
5231							
5231.000	Credit Card Expense	200,000.00	10,556.74	78,164.31	121,835.69	39	117,697.37
	5231 - Totals	$200,000.00	$10,556.74	$78,164.31	$121,835.69	39%	$117,697.37
5290							
5290.000	Other Expenses	2,000.00	172.00	6,610.96	(4,610.96)	331	12,339.39
	5290 - Totals	$2,000.00	$172.00	$6,610.96	($4,610.96)	331%	$12,339.39
5291							
5291.000	Utility Subsidization	43,800.00	.00	.00	43,800.00	0	.00
	5291 - Totals	$43,800.00	$0.00	$0.00	$43,800.00	0%	$0.00
	Department **601 - Administration** Totals	$2,650,223.55	$174,699.42	$984,257.81	$1,665,965.74	37%	$1,052,017.93

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**602 - Stores**						
5110							
5110.001	Regular Salaries/Wages	91,676.24	6,112.80	38,969.10	52,707.14	43	33,738.60
5110.002	Holidays	.00	679.20	1,698.00	(1,698.00)	+++	2,825.40
5110.003	Sick Leave	.00	.00	84.90	(84.90)	+++	.00
5110.004	Overtime	.00	318.40	4,881.95	(4,881.95)	+++	2,804.80
	5110 - Totals	$91,676.24	$7,110.40	$45,633.95	$46,042.29	50%	$39,368.80
5120							
5120.001	Annual Leave	3,413.00	.00	.00	3,413.00	0	3,324.00
5120.002	SBS	5,828.98	435.87	2,797.37	3,031.61	48	2,617.03
5120.003	Medicare	1,378.77	103.09	661.69	717.08	48	619.05
5120.004	PERS	25,218.61	3,794.29	14,499.47	10,719.14	57	9,392.44
5120.005	Health Insurance	31,709.52	2,800.49	16,802.94	14,906.58	53	15,854.76
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	7.08
5120.007	Workmen's Compensation	5,821.32	451.51	2,897.76	2,923.56	50	2,795.45
	5120 - Totals	$73,384.36	$7,586.43	$37,666.31	$35,718.05	51%	$34,609.81
5201							
5201.000	Training and Travel	2,000.00	.00	.00	2,000.00	0	.00
	5201 - Totals	$2,000.00	$0.00	$0.00	$2,000.00	0%	$0.00
5202							
5202.000	Uniforms	350.00	.00	.00	350.00	0	.00
	5202 - Totals	$350.00	$0.00	$0.00	$350.00	0%	$0.00
5206							
5206.000	Supplies	20,000.00	1,789.00	10,764.15	9,235.85	54	6,053.73
	5206 - Totals	$20,000.00	$1,789.00	$10,764.15	$9,235.85	54%	$6,053.73
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
	5207 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	56.54
	5221 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$56.54
5223							
5223.000	Tools & Small Equipment	9,000.00	365.30	4,670.57	4,329.43	52	1,099.06
	5223 - Totals	$9,000.00	$365.30	$4,670.57	$4,329.43	52%	$1,099.06

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**602 - Stores**						
5224							
5224.000	Dues & Publications	500.00	.00	453.99	46.01	91	.00
	5224 - Totals	$500.00	$0.00	$453.99	$46.01	91%	$0.00
	Department **602 - Stores** Totals	$197,910.60	$16,851.13	$99,188.97	$98,721.63	50%	$81,187.94
Department	**603 - Operations & Maintenance**						
Sub-Department	**850 - Green Lake**						
5110							
5110.001	Regular Salaries/Wages	201,554.56	9,072.58	53,550.69	148,003.87	27	34,435.74
5110.002	Holidays	.00	754.72	5,094.36	(5,094.36)	+++	4,040.40
5110.003	Sick Leave	.00	141.51	4,528.32	(4,528.32)	+++	2,077.65
5110.004	Overtime	.00	.00	3,951.25	(3,951.25)	+++	488.14
5110.010	Temp Wages	.00	563.20	1,443.20	(1,443.20)	+++	.00
	5110 - Totals	$201,554.56	$10,532.01	$68,567.82	$132,986.74	34%	$41,041.93
5120							
5120.001	Annual Leave	7,566.00	1,132.08	7,169.84	396.16	95	9,972.72
5120.002	SBS	12,818.54	715.00	4,644.66	8,173.88	36	3,130.34
5120.003	Medicare	3,032.15	169.13	1,098.65	1,933.50	36	740.48
5120.004	PERS	55,443.75	5,071.20	21,609.79	33,833.96	39	11,234.50
5120.005	Health Insurance	33,215.16	3,351.23	20,403.55	12,811.61	61	10,407.61
5120.006	Life Insurance	22.20	1.51	9.38	12.82	42	5.32
5120.007	Workmen's Compensation	12,798.38	748.33	4,831.08	7,967.30	38	3,345.11
	5120 - Totals	$124,896.18	$11,188.48	$59,766.95	$65,129.23	48%	$38,836.08
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	960.15
	5201 - Totals	$3,000.00	$0.00	$0.00	$3,000.00	0%	$960.15
5203							
5203.001	Electric	.00	.00	35.10	(35.10)	+++	.00
5203.005	Heating Fuel	500.00	.00	.00	500.00	0	.00
	5203 - Totals	$500.00	$0.00	$35.10	$464.90	7%	$0.00
5205							
5205.000	Insurance	266,806.00	22,797.96	136,787.76	130,018.24	51	133,402.98
	5205 - Totals	$266,806.00	$22,797.96	$136,787.76	$130,018.24	51%	$133,402.98

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**603 - Operations & Maintenance**						
Sub-Department	**850 - Green Lake**						
5206							
5206.000	Supplies	8,000.00	244.33	5,396.13	2,603.87	67	1,093.01
	5206 - Totals	$8,000.00	$244.33	$5,396.13	$2,603.87	67%	$1,093.01
5207							
5207.000	Repairs & Maintenance	45,000.00	1,008.83	11,123.87	33,876.13	25	4,754.17
	5207 - Totals	$45,000.00	$1,008.83	$11,123.87	$33,876.13	25%	$4,754.17
5212							
5212.000	Contracted/Purchased Serv	243,202.86	.00	4,950.00	238,252.86	2	68,091.09
	5212 - Totals	$243,202.86	$0.00	$4,950.00	$238,252.86	2%	$68,091.09
5221							
5221.000	Transportation/Vehicles	.00	.00	70.19	(70.19)	+++	.00
	5221 - Totals	$0.00	$0.00	$70.19	($70.19)	+++	$0.00
5223							
5223.000	Tools & Small Equipment	13,500.00	255.96	347.73	13,152.27	3	1,265.95
	5223 - Totals	$13,500.00	$255.96	$347.73	$13,152.27	3%	$1,265.95
5226							
5226.000	Advertising	.00	.00	388.35	(388.35)	+++	.00
	5226 - Totals	$0.00	$0.00	$388.35	($388.35)	+++	$0.00
5227							
5227.002	Rent-Equipment	7,000.00	.00	.00	7,000.00	0	17,325.91
	5227 - Totals	$7,000.00	$0.00	$0.00	$7,000.00	0%	$17,325.91
5290							
5290.000	Other Expenses	122,406.02	.00	29,313.23	93,092.79	24	.00
	5290 - Totals	$122,406.02	$0.00	$29,313.23	$93,092.79	24%	$0.00
	Sub-Department **850 - Green Lake** Totals	$1,035,865.62	$46,027.57	$316,747.13	$719,118.49	31%	$306,771.27
Sub-Department	**851 - Blue Lake**						
5110							
5110.001	Regular Salaries/Wages	712,641.16	47,381.36	277,798.50	434,842.66	39	311,985.62
5110.002	Holidays	.00	1,469.04	13,422.68	(13,422.68)	+++	12,747.59
5110.003	Sick Leave	.00	1,467.26	9,253.73	(9,253.73)	+++	5,443.41
5110.004	Overtime	.00	4,139.11	28,777.22	(28,777.22)	+++	19,376.05

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Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**							
Fund Type	**Enterprise Funds**							
Fund	**200 - Electric Fund**							
EXPENSE								
Division	**600 - Operations**							
Department	**603 - Operations & Maintenance**							
Sub-Department	**851 - Blue Lake**							
5110.010	Temp Wages		.00	17,834.16	114,124.03	(114,124.03)	+++	75,203.00
		5110 - Totals	$712,641.16	$72,290.93	$443,376.16	$269,265.00	62%	$424,755.67
5120								
5120.001	Annual Leave		26,177.00	4,364.57	34,697.50	(8,520.50)	133	25,159.37
5120.002	SBS		45,220.71	4,701.76	29,318.95	15,901.76	65	27,592.30
5120.003	Medicare		10,720.65	1,112.17	6,935.16	3,785.49	65	6,526.70
5120.004	PERS		196,038.00	31,137.07	115,027.78	81,010.22	59	81,867.24
5120.005	Health Insurance		163,038.00	13,343.04	81,931.46	81,106.54	50	83,688.87
5120.006	Life Insurance		93.00	7.46	45.03	47.97	48	48.99
5120.007	Workmen's Compensation		37,761.72	4,291.64	26,901.21	10,860.51	71	25,909.07
		5120 - Totals	$479,049.08	$58,957.71	$294,857.09	$184,191.99	62%	$250,792.54
5201								
5201.000	Training and Travel		4,000.00	.00	488.00	3,512.00	12	412.77
		5201 - Totals	$4,000.00	$0.00	$488.00	$3,512.00	12%	$412.77
5202								
5202.000	Uniforms		5,000.00	.00	.00	5,000.00	0	.00
		5202 - Totals	$5,000.00	$0.00	$0.00	$5,000.00	0%	$0.00
5203								
5203.001	Electric		3,800.00	111.93	1,656.78	2,143.22	44	1,800.44
5203.005	Heating Fuel		500.00	.00	.00	500.00	0	.00
		5203 - Totals	$4,300.00	$111.93	$1,656.78	$2,643.22	39%	$1,800.44
5204								
5204.000	Telephone		9,360.00	.00	3,875.87	5,484.13	41	4,636.34
		5204 - Totals	$9,360.00	$0.00	$3,875.87	$5,484.13	41%	$4,636.34
5205								
5205.000	Insurance		254,917.00	21,781.21	130,687.26	124,229.74	51	127,458.48
		5205 - Totals	$254,917.00	$21,781.21	$130,687.26	$124,229.74	51%	$127,458.48
5206								
5206.000	Supplies		14,000.00	1,591.11	6,308.43	7,691.57	45	10,776.58
		5206 - Totals	$14,000.00	$1,591.11	$6,308.43	$7,691.57	45%	$10,776.58

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**603 - Operations & Maintenance**						
Sub-Department	**851 - Blue Lake**						
5207							
5207.000	Repairs & Maintenance	51,882.00	130.90	16,915.26	34,966.74	33	20,336.06
	5207 - Totals	$51,882.00	$130.90	$16,915.26	$34,966.74	33%	$20,336.06
5212							
5212.000	Contracted/Purchased Serv	248,342.60	(4,507.50)	50,481.92	197,860.68	20	27,813.21
	5212 - Totals	$248,342.60	($4,507.50)	$50,481.92	$197,860.68	20%	$27,813.21
5221							
5221.000	Transportation/Vehicles	.00	45.00	270.00	(270.00)	+++	270.00
	5221 - Totals	$0.00	$45.00	$270.00	($270.00)	+++	$270.00
5223							
5223.000	Tools & Small Equipment	14,000.00	174.48	564.08	13,435.92	4	3,035.61
	5223 - Totals	$14,000.00	$174.48	$564.08	$13,435.92	4%	$3,035.61
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
	5224 - Totals	$500.00	$0.00	$0.00	$500.00	0%	$0.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	35,726.49
	5227 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$35,726.49
5290							
5290.000	Other Expenses	151,026.00	.00	41,822.40	109,203.60	28	33,059.92
	5290 - Totals	$151,026.00	$0.00	$41,822.40	$109,203.60	28%	$33,059.92
	Sub-Department **851 - Blue Lake** Totals	$1,949,017.84	$150,575.77	$991,303.25	$957,714.59	51%	$940,874.11
Sub-Department	**852 - Diesel Plant**						
5110							
5110.001	Regular Salaries/Wages	202,976.76	16,682.75	93,982.34	108,994.42	46	89,323.44
5110.002	Holidays	.00	842.65	5,455.05	(5,455.05)	+++	4,811.86
5110.003	Sick Leave	.00	88.70	532.20	(532.20)	+++	1,647.30
5110.004	Overtime	.00	1,006.26	6,301.04	(6,301.04)	+++	2,911.42
	5110 - Totals	$202,976.76	$18,620.36	$106,270.63	$96,706.13	52%	$98,694.02
5120							
5120.001	Annual Leave	6,680.00	1,064.40	5,055.90	1,624.10	76	5,202.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**603 - Operations & Maintenance**						
Sub-Department	**852 - Diesel Plant**						
5120.002	SBS	12,851.62	1,206.65	6,825.84	6,025.78	53	6,369.76
5120.003	Medicare	3,039.98	285.42	1,614.58	1,425.40	53	1,506.66
5120.004	PERS	55,835.60	9,949.66	35,735.34	20,100.26	64	22,860.22
5120.005	Health Insurance	43,529.28	4,456.42	23,737.89	19,791.39	55	23,718.26
5120.006	Life Insurance	16.08	1.95	10.60	5.48	66	12.03
5120.007	Workmen's Compensation	12,888.99	1,249.97	7,070.80	5,818.19	55	6,802.60
	5120 - Totals	$134,841.55	$18,214.47	$80,050.95	$54,790.60	59%	$66,471.53
5201							
5201.000	Training and Travel	2,000.00	.00	697.70	1,302.30	35	.00
	5201 - Totals	$2,000.00	$0.00	$697.70	$1,302.30	35%	$0.00
5203							
5203.001	Electric	800.00	556.16	2,624.61	(1,824.61)	328	2,362.43
5203.005	Heating Fuel	300,000.00	.00	.00	300,000.00	0	13,099.49
	5203 - Totals	$300,800.00	$556.16	$2,624.61	$298,175.39	1%	$15,461.92
5206							
5206.000	Supplies	28,400.00	1,485.68	7,151.32	21,248.68	25	8,875.38
	5206 - Totals	$28,400.00	$1,485.68	$7,151.32	$21,248.68	25%	$8,875.38
5207							
5207.000	Repairs & Maintenance	134,531.28	682.59	22,561.62	111,969.66	17	38,877.33
	5207 - Totals	$134,531.28	$682.59	$22,561.62	$111,969.66	17%	$38,877.33
5212							
5212.000	Contracted/Purchased Serv	155,000.00	9,859.11	19,560.22	135,439.78	13	10,827.60
	5212 - Totals	$155,000.00	$9,859.11	$19,560.22	$135,439.78	13%	$10,827.60
5223							
5223.000	Tools & Small Equipment	15,000.00	195.74	2,832.51	12,167.49	19	2,179.07
	5223 - Totals	$15,000.00	$195.74	$2,832.51	$12,167.49	19%	$2,179.07
5290							
5290.000	Other Expenses	13,200.00	.00	5,707.65	7,492.35	43	4,235.51
	5290 - Totals	$13,200.00	$0.00	$5,707.65	$7,492.35	43%	$4,235.51
	Sub-Department **852 - Diesel Plant** Totals	$986,749.59	$49,614.11	$247,457.21	$739,292.38	25%	$245,622.36

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**603 - Operations & Maintenance**						
Sub-Department	**853 - Switchyard**						
5110							
5110.001	Regular Salaries/Wages	.00	94.34	1,886.80	(1,886.80)	+++	1,405.88
5110.004	Overtime	.00	.00	306.61	(306.61)	+++	207.78
	5110 - Totals	$0.00	$94.34	$2,193.41	($2,193.41)	+++	$1,613.66
5120							
5120.002	SBS	.00	5.78	134.44	(134.44)	+++	98.90
5120.003	Medicare	.00	1.37	31.82	(31.82)	+++	23.40
5120.004	PERS	.00	111.75	664.56	(664.56)	+++	355.01
5120.005	Health Insurance	.00	26.10	210.59	(210.59)	+++	456.04
5120.006	Life Insurance	.00	.02	.13	(.13)	+++	.30
5120.007	Workmen's Compensation	.00	5.99	139.30	(139.30)	+++	105.53
	5120 - Totals	$0.00	$151.01	$1,180.84	($1,180.84)	+++	$1,039.18
5206							
5206.000	Supplies	6,500.00	.00	.00	6,500.00	0	3,392.76
	5206 - Totals	$6,500.00	$0.00	$0.00	$6,500.00	0%	$3,392.76
5207							
5207.000	Repairs & Maintenance	8,000.00	.00	1,971.75	6,028.25	25	74.70
	5207 - Totals	$8,000.00	$0.00	$1,971.75	$6,028.25	25%	$74.70
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	.00	5,000.00	0	28.60
	5212 - Totals	$5,000.00	$0.00	$0.00	$5,000.00	0%	$28.60
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	452.18
	5223 - Totals	$500.00	$0.00	$0.00	$500.00	0%	$452.18
	Sub-Department **853 - Switchyard** Totals	$20,000.00	$245.35	$5,346.00	$14,654.00	27%	$6,601.08
	Department **603 - Operations & Maintenance** Totals	$3,991,633.05	$246,462.80	$1,560,853.59	$2,430,779.46	39%	$1,499,868.82
Department	**604 - Transmission**						
Sub-Department	**860 - Line Maintenance**						
5206							
5206.000	Supplies	9,000.00	24.50	24.50	8,975.50	0	.00
	5206 - Totals	$9,000.00	$24.50	$24.50	$8,975.50	0%	$0.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**604 - Transmission**						
Sub-Department	**860 - Line Maintenance**						
5207							
5207.000	Repairs & Maintenance	21,000.00	780.00	10,335.80	10,664.20	49	113.50
	5207 - Totals	$21,000.00	$780.00	$10,335.80	$10,664.20	49%	$113.50
5212							
5212.000	Contracted/Purchased Serv	198,633.75	31,282.00	56,634.50	141,999.25	29	60,247.50
	5212 - Totals	$198,633.75	$31,282.00	$56,634.50	$141,999.25	29%	$60,247.50
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	22.40
	5221 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$22.40
5223							
5223.000	Tools & Small Equipment	4,500.00	.00	155.65	4,344.35	3	.00
	5223 - Totals	$4,500.00	$0.00	$155.65	$4,344.35	3%	$0.00
5290							
5290.000	Other Expenses	.00	71.50	71.50	(71.50)	+++	.00
	5290 - Totals	$0.00	$71.50	$71.50	($71.50)	+++	$0.00
	Sub-Department **860 - Line Maintenance** Totals	$233,133.75	$32,158.00	$67,221.95	$165,911.80	29%	$60,383.40
Sub-Department	**861 - Substation Maintenance**						
5110							
5110.001	Regular Salaries/Wages	.00	188.68	2,176.90	(2,176.90)	+++	92.34
5110.004	Overtime	.00	.00	660.38	(660.38)	+++	.00
	5110 - Totals	$0.00	$188.68	$2,837.28	($2,837.28)	+++	$92.34
5120							
5120.002	SBS	.00	11.57	173.93	(173.93)	+++	5.67
5120.003	Medicare	.00	2.74	41.12	(41.12)	+++	1.34
5120.004	PERS	.00	57.51	656.20	(656.20)	+++	20.31
5120.005	Health Insurance	.00	.00	307.21	(307.21)	+++	24.62
5120.006	Life Insurance	.00	.00	.19	(.19)	+++	.02
5120.007	Workmen's Compensation	.00	11.98	180.16	(180.16)	+++	6.04
	5120 - Totals	$0.00	$83.80	$1,358.81	($1,358.81)	+++	$58.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**604 - Transmission**						
Sub-Department	**861 - Substation Maintenance**						
5206							
5206.000	Supplies	2,000.00	.00	1,975.18	24.82	99	.00
	5206 - Totals	$2,000.00	$0.00	$1,975.18	$24.82	99%	$0.00
5207							
5207.000	Repairs & Maintenance	6,000.00	.00	549.00	5,451.00	9	1,090.72
	5207 - Totals	$6,000.00	$0.00	$549.00	$5,451.00	9%	$1,090.72
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	1,223.22
	5212 - Totals	$10,000.00	$0.00	$0.00	$10,000.00	0%	$1,223.22
	Sub-Department **861 - Substation Maintenance** Totals	$18,000.00	$272.48	$6,720.27	$11,279.73	37%	$2,464.28
	Department **604 - Transmission** Totals	$251,133.75	$32,430.48	$73,942.22	$177,191.53	29%	$62,847.68
Department	**605 - Distribution**						
5110							
5110.001	Regular Salaries/Wages	878,180.36	59,189.68	345,740.13	532,440.23	39	331,036.06
5110.002	Holidays	.00	3,747.68	23,922.52	(23,922.52)	+++	22,916.56
5110.003	Sick Leave	.00	1,881.86	5,812.00	(5,812.00)	+++	11,278.54
5110.004	Overtime	.00	12,667.08	77,030.07	(77,030.07)	+++	51,222.88
	5110 - Totals	$878,180.36	$77,486.30	$452,504.72	$425,675.64	52%	$416,454.04
5120							
5120.001	Annual Leave	30,856.00	2,599.54	32,072.48	(1,216.48)	104	33,282.84
5120.002	SBS	55,723.85	3,341.53	24,558.33	31,165.52	44	25,023.03
5120.003	Medicare	13,181.08	1,161.97	7,030.73	6,150.35	53	6,525.54
5120.004	PERS	241,580.46	41,230.88	153,831.00	87,749.46	64	98,942.03
5120.005	Health Insurance	213,897.36	18,890.75	113,814.54	100,082.82	53	106,948.68
5120.006	Life Insurance	113.28	9.44	56.95	56.33	50	56.64
5120.007	Workmen's Compensation	35,658.38	3,530.29	21,476.31	14,182.07	60	20,114.34
	5120 - Totals	$591,010.41	$70,764.40	$352,840.34	$238,170.07	60%	$290,893.10
5201							
5201.000	Training and Travel	5,000.00	.00	.00	5,000.00	0	.00
	5201 - Totals	$5,000.00	$0.00	$0.00	$5,000.00	0%	$0.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**605 - Distribution**						
5202							
5202.000	Uniforms	23,500.00	339.57	6,887.30	16,612.70	29	3,776.18
	5202 - Totals	$23,500.00	$339.57	$6,887.30	$16,612.70	29%	$3,776.18
5204							
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	300.00
	5204 - Totals	$600.00	$50.00	$300.00	$300.00	50%	$300.00
5206							
5206.000	Supplies	80,000.00	1,788.66	25,049.72	54,950.28	31	70,353.78
	5206 - Totals	$80,000.00	$1,788.66	$25,049.72	$54,950.28	31%	$70,353.78
5207							
5207.000	Repairs & Maintenance	52,322.50	1,609.73	1,606.39	50,716.11	3	8,068.12
	5207 - Totals	$52,322.50	$1,609.73	$1,606.39	$50,716.11	3%	$8,068.12
5212							
5212.000	Contracted/Purchased Serv	210,770.00	3,556.00	99,646.00	111,124.00	47	80,610.00
	5212 - Totals	$210,770.00	$3,556.00	$99,646.00	$111,124.00	47%	$80,610.00
5221							
5221.000	Transportation/Vehicles	304,597.00	23,368.15	146,874.63	157,722.37	48	141,276.63
	5221 - Totals	$304,597.00	$23,368.15	$146,874.63	$157,722.37	48%	$141,276.63
5223							
5223.000	Tools & Small Equipment	15,000.00	1,100.03	1,650.01	13,349.99	11	8,177.65
	5223 - Totals	$15,000.00	$1,100.03	$1,650.01	$13,349.99	11%	$8,177.65
5224							
5224.000	Dues & Publications	1,400.00	.00	.00	1,400.00	0	400.00
	5224 - Totals	$1,400.00	$0.00	$0.00	$1,400.00	0%	$400.00
5227							
5227.002	Rent-Equipment	.00	.00	1,503.93	(1,503.93)	+++	.00
	5227 - Totals	$0.00	$0.00	$1,503.93	($1,503.93)	+++	$0.00
5290							
5290.000	Other Expenses	.00	.00	105.75	(105.75)	+++	.00
	5290 - Totals	$0.00	$0.00	$105.75	($105.75)	+++	$0.00
	Department **605 - Distribution** Totals	$2,162,380.27	$180,062.84	$1,088,968.79	$1,073,411.48	50%	$1,020,309.50

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**606 - Metering**						
5110							
5110.001	Regular Salaries/Wages	232,119.04	13,905.00	82,098.67	150,020.37	35	84,733.02
5110.002	Holidays	.00	792.48	6,956.36	(6,956.36)	+++	6,488.70
5110.003	Sick Leave	.00	442.23	2,535.40	(2,535.40)	+++	1,743.31
5110.004	Overtime	.00	188.68	448.12	(448.12)	+++	1,225.82
5110.010	Temp Wages	.00	.00	3,260.89	(3,260.89)	+++	.00
	5110 - Totals	$232,119.04	$15,328.39	$95,299.44	$136,819.60	41%	$94,190.85
5120							
5120.001	Annual Leave	9,108.00	709.90	7,457.70	1,650.30	82	14,257.38
5120.002	SBS	14,788.40	983.15	6,299.03	8,489.37	43	6,647.91
5120.003	Medicare	3,498.08	232.55	1,489.99	2,008.09	43	1,572.51
5120.004	PERS	63,853.06	8,695.43	31,654.27	32,198.79	50	22,652.68
5120.005	Health Insurance	85,553.64	5,600.98	35,560.73	49,992.91	42	42,776.82
5120.006	Life Insurance	42.48	3.54	18.88	23.60	44	21.24
5120.007	Workmen's Compensation	14,739.57	1,018.42	6,360.79	8,378.78	43	6,741.59
	5120 - Totals	$191,583.23	$17,243.97	$88,841.39	$102,741.84	46%	$94,670.13
5201							
5201.000	Training and Travel	3,000.00	.00	2,406.80	593.20	80	1,363.30
	5201 - Totals	$3,000.00	$0.00	$2,406.80	$593.20	80%	$1,363.30
5202							
5202.000	Uniforms	1,050.00	.00	.00	1,050.00	0	.00
	5202 - Totals	$1,050.00	$0.00	$0.00	$1,050.00	0%	$0.00
5206							
5206.000	Supplies	25,838.00	336.04	4,658.85	21,179.15	18	493.95
	5206 - Totals	$25,838.00	$336.04	$4,658.85	$21,179.15	18%	$493.95
5207							
5207.000	Repairs & Maintenance	11,000.00	.00	.00	11,000.00	0	2,100.00
	5207 - Totals	$11,000.00	$0.00	$0.00	$11,000.00	0%	$2,100.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	5,459.23	4,540.77	55	4,557.86
	5212 - Totals	$10,000.00	$0.00	$5,459.23	$4,540.77	55%	$4,557.86
5221							
5221.000	Transportation/Vehicles	.00	.00	473.80	(473.80)	+++	.00
	5221 - Totals	$0.00	$0.00	$473.80	($473.80)	+++	$0.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**606 - Metering**						
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	732.57	1,267.43	37	1,282.84
	5223 - Totals	$2,000.00	$0.00	$732.57	$1,267.43	37%	$1,282.84
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
	5224 - Totals	$500.00	$0.00	$0.00	$500.00	0%	$0.00
	Department **606 - Metering** Totals	$477,090.27	$32,908.40	$197,872.08	$279,218.19	41%	$198,658.93
Department	**635 - Jobbing Expenses**						
5110							
5110.010	Temp Wages	.00	.00	260.00	(260.00)	+++	325.00
	5110 - Totals	$0.00	$0.00	$260.00	($260.00)	+++	$325.00
5120							
5120.002	SBS	.00	.00	15.94	(15.94)	+++	19.92
5120.003	Medicare	.00	.00	3.77	(3.77)	+++	4.70
5120.007	Workmen's Compensation	.00	.00	14.20	(14.20)	+++	15.96
	5120 - Totals	$0.00	$0.00	$33.91	($33.91)	+++	$40.58
5206							
5206.000	Supplies	100,000.00	4,441.82	72,307.08	27,692.92	72	62,981.39
	5206 - Totals	$100,000.00	$4,441.82	$72,307.08	$27,692.92	72%	$62,981.39
	Department **635 - Jobbing Expenses** Totals	$100,000.00	$4,441.82	$72,600.99	$27,399.01	73%	$63,346.97
	Division **600 - Operations** Totals	$9,830,371.49	$687,856.89	$4,077,684.45	$5,752,687.04	41%	$3,978,237.77
Division	**640 - Depreciation/Amortization**						
6202							
6202.000	Depreciation-Plants	.00	635,846.29	3,815,077.74	(3,815,077.74)	+++	3,753,964.68
	6202 - Totals	$0.00	$635,846.29	$3,815,077.74	($3,815,077.74)	+++	$3,753,964.68
6205							
6205.000	Depreciation-Buildings	.00	4,188.75	25,132.50	(25,132.50)	+++	21,612.60
	6205 - Totals	$0.00	$4,188.75	$25,132.50	($25,132.50)	+++	$21,612.60
6206							
6206.000	Depreciation-Machinery	.00	8,000.93	48,005.58	(48,005.58)	+++	46,519.02
	6206 - Totals	$0.00	$8,000.93	$48,005.58	($48,005.58)	+++	$46,519.02

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**200 - Electric Fund**						
EXPENSE							
Division	**640 - Depreciation/Amortization**						
6208							
6208.000	Deprec-Furniture/Fixtures	.00	661.66	3,969.96	(3,969.96)	+++	3,969.96
	6208 - Totals	$0.00	$661.66	$3,969.96	($3,969.96)	+++	$3,969.96
6209							
6209.000	Deprec-Heat Conversions	.00	2,229.85	13,379.10	(13,379.10)	+++	11,345.52
	6209 - Totals	$0.00	$2,229.85	$13,379.10	($13,379.10)	+++	$11,345.52
	Division **640 - Depreciation/Amortization** Totals	$0.00	$650,927.48	$3,905,564.88	($3,905,564.88)	+++	$3,837,411.78
Division	**650 - Debt Payments**						
5295							
5295.000	Interest Expense	6,034,180.00	608,545.11	2,987,829.18	3,046,350.82	50	3,035,625.83
	5295 - Totals	$6,034,180.00	$608,545.11	$2,987,829.18	$3,046,350.82	50%	$3,035,625.83
5297							
5297.000	Debt Admin Expense	.00	.00	500.00	(500.00)	+++	500.00
	5297 - Totals	$0.00	$0.00	$500.00	($500.00)	+++	$500.00
7301							
7301.000	Note Principal Payments	468,007.00	172,896.86	172,896.86	295,110.14	37	166,183.06
	7301 - Totals	$468,007.00	$172,896.86	$172,896.86	$295,110.14	37%	$166,183.06
7302							
7302.000	Bond Principal Payments	2,175,000.00	.00	2,175,000.00	.00	100	2,115,000.00
	7302 - Totals	$2,175,000.00	$0.00	$2,175,000.00	$0.00	100%	$2,115,000.00
	Division **650 - Debt Payments** Totals	$8,677,187.00	$781,441.97	$5,336,226.04	$3,340,960.96	61%	$5,317,308.89
Division	**680 - Transfers Between Funds**						
7200							
7200.000	Interfund Transfers Out	5,000.00	.00	.00	5,000.00	0	75,000.00
	7200 - Totals	$5,000.00	$0.00	$0.00	$5,000.00	0%	$75,000.00
	Division **680 - Transfers Between Funds** Totals	$5,000.00	$0.00	$0.00	$5,000.00	0%	$75,000.00
	EXPENSE TOTALS	$18,512,558.49	$2,120,226.34	$13,319,475.37	$5,193,083.12	72%	$13,207,958.44
	Fund **200 - Electric Fund** Totals						
	REVENUE TOTALS	19,975,525.00	1,485,859.66	8,967,078.49	11,008,446.51	45%	164,781,904.52
	EXPENSE TOTALS	18,512,558.49	2,120,226.34	13,319,475.37	5,193,083.12	72%	13,207,958.44
	Fund **200 - Electric Fund** Net Gain (Loss)	$1,462,966.51	($634,366.68)	($4,352,396.88)	($5,815,363.39)	(298%)	$151,573,946.08

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
	Fund Type **Enterprise Funds** Totals						
	REVENUE TOTALS	19,975,525.00	1,485,859.66	8,967,078.49	11,008,446.51	45%	164,781,904.52
	EXPENSE TOTALS	18,512,558.49	2,120,226.34	13,319,475.37	5,193,083.12	72%	13,207,958.44
	Fund Type **Enterprise Funds** Net Gain (Loss)	$1,462,966.51	($634,366.68)	($4,352,396.88)	($5,815,363.39)	(298%)	$151,573,946.08
	Fund Category **Proprietary Funds** Totals						
	REVENUE TOTALS	21,790,525.00	1,497,758.00	10,798,984.15	10,991,540.85	50%	168,237,976.12
	EXPENSE TOTALS	20,961,949.99	2,292,364.03	14,341,999.38	6,619,950.61	68%	169,834,062.55
	Fund Category **Proprietary Funds** Net Gain (Loss)	$828,575.01	($794,606.03)	($3,543,015.23)	($4,371,590.24)	(428%)	($1,596,086.43)
	Grand Totals						
	REVENUE TOTALS	21,790,525.00	1,497,758.00	10,798,984.15	10,991,540.85	50%	168,237,976.12
	EXPENSE TOTALS	20,961,949.99	2,292,364.03	14,341,999.38	6,619,950.61	68%	169,834,062.55
	Grand Total Net Gain (Loss)	$828,575.01	($794,606.03)	($3,543,015.23)	($4,371,590.24)	(428%)	($1,596,086.43)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds**				
Fund	**710 - Capital Projects-Electric**				
ASSETS					
1030					
1030.100	Investment-Central Trea.	9,438,722.35	8,888,777.35	549,945.00	6.19
	1030 - Totals	$9,438,722.35	$8,888,777.35	$549,945.00	6.19%
1050					
1050.060	Accts Rec.- State	11,898.34	78,801.26	(66,902.92)	(84.90)
	1050 - Totals	$11,898.34	$78,801.26	($66,902.92)	(84.90%)
1590					
1590.000	Construction in Progress	304,646.40	653.63	303,992.77	46,508.39
	1590 - Totals	$304,646.40	$653.63	$303,992.77	46,508.39%
	ASSETS TOTALS	$9,755,267.09	$8,968,232.24	$787,034.85	8.78%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2023					
2023.000	Retainage Payable	.00	3,966.25	(3,966.25)	(100.00)
	2023 - Totals	$0.00	$3,966.25	($3,966.25)	(100.00%)
	LIABILITIES TOTALS	$0.00	$3,966.25	($3,966.25)	(100.00%)
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	8,786,754.07	8,786,754.07	.00	.00
	2800 - Totals	$8,786,754.07	$8,786,754.07	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	4,748,026.90	4,748,026.90	.00	.00
	2900 - Totals	$4,748,026.90	$4,748,026.90	$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	12,184,387.32	12,184,387.32	.00	.00
	2910 - Totals	$12,184,387.32	$12,184,387.32	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	141,163,157.65	141,163,157.65	.00	.00
	2920 - Totals	$141,163,157.65	$141,163,157.65	$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(4,748,027.44)	(4,748,027.44)	.00	.00
	2965 - Totals	($4,748,027.44)	($4,748,027.44)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$162,134,298.50	$162,134,298.50	$0.00	0.00%
	Prior Year Fund Equity Adjustment	153,188,413.06			
	Fund Revenues	(1,831,905.66)			
	Fund Expenses	1,022,524.01			

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds**				
	FUND EQUITY TOTALS	$9,755,267.09	$162,134,298.50	($152,379,031.41)	(93.98%)
	LIABILITIES AND FUND EQUITY TOTALS	$9,755,267.09	$162,138,264.75	($152,382,997.66)	(93.98%)
Fund	**710 - Capital Projects-Electric** Totals	$0.00	($153,170,032.51)	$153,170,032.51	100.00%
Fund Type	**Capital Projects Funds** Totals	$0.00	($153,170,032.51)	$153,170,032.51	100.00%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**200 - Electric Fund**					
ASSETS						
1027						
1027.000	Change in FMV-Investments		(341,545.87)	22,509.25	(364,055.12)	(1,617.36)
		1027 - Totals	($341,545.87)	$22,509.25	($364,055.12)	(1,617.36%)
1030						
1030.100	Investment-Central Trea.		2,889,357.05	1,773,834.67	1,115,522.38	62.89
		1030 - Totals	$2,889,357.05	$1,773,834.67	$1,115,522.38	62.89%
1050						
1050.000	Accts Rec.-Misc Billing		116,210.34	35,377.36	80,832.98	228.49
1050.010	Accts Rec.-Utility Billng		605,237.73	710,474.26	(105,236.53)	(14.81)
1050.050	Accts Rec.-Collections		142,523.47	109,326.75	33,196.72	30.36
1050.070	Accts Rec.- Federal		240,951.55	239,153.43	1,798.12	.75
1050.900	Allowance - Doubtful Acct		(142,523.47)	(109,326.75)	(33,196.72)	(30.36)
		1050 - Totals	$962,399.62	$985,005.05	($22,605.43)	(2.29%)
1100						
1100.010	Inventory - Materials		1,389,474.52	1,190,366.95	199,107.57	16.73
1100.020	Inventory - Fuel		187,463.69	143,490.51	43,973.18	30.65
1100.030	Inventory - Freight		(33,553.38)	(11,804.29)	(21,749.09)	(184.25)
		1100 - Totals	$1,543,384.83	$1,322,053.17	$221,331.66	16.74%
1200						
1200.020	Prepaid Insurance		340,544.77	321,704.82	18,839.95	5.86
1200.030	Prepaid Workers Compensation Insurance		50,320.21	60,435.61	(10,115.40)	(16.74)
		1200 - Totals	$390,864.98	$382,140.43	$8,724.55	2.28%
1425						
1425.000	Deferred Outflow OPEB		117,632.00	.00	117,632.00	+++
		1425 - Totals	$117,632.00	$0.00	$117,632.00	+++
1500						
1500.100	Land - Electric Fund		692,937.00	692,937.00	.00	.00
		1500 - Totals	$692,937.00	$692,937.00	$0.00	0.00%
1510						
1510.000	Land Improvements		70,767.15	70,767.15	.00	.00
		1510 - Totals	$70,767.15	$70,767.15	$0.00	0.00%
1520						
1520.001	Blue Lake Hydro Plant		167,821,992.45	167,359,985.14	462,007.31	.28
1520.002	Green Lake Hydro Plant		77,189,638.92	77,189,638.92	.00	.00
1520.004	Indian River Diesel Plant		25,026,276.20	25,026,276.20	.00	.00
1520.005	Transmission Lines		5,293,413.38	5,300,878.19	(7,464.81)	(.14)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**200 - Electric Fund**					
ASSETS						
1520.006	Distribution Lines		12,935,111.80	12,192,053.93	743,057.87	6.09
1520.007	General Plant		1,054,383.76	1,047,995.78	6,387.98	.61
1520.008	Takatz Lake Plant		1,744,392.16	1,669,105.86	75,286.30	4.51
		1520 - Totals	$291,065,208.67	$289,785,934.02	$1,279,274.65	0.44%
1540						
1540.000	Buildings		2,097,951.05	2,089,248.13	8,702.92	.42
		1540 - Totals	$2,097,951.05	$2,089,248.13	$8,702.92	0.42%
1550						
1550.000	Machinery & Equipment		1,951,208.82	1,793,147.64	158,061.18	8.81
		1550 - Totals	$1,951,208.82	$1,793,147.64	$158,061.18	8.81%
1570						
1570.000	Furniture & Fixtures		158,799.31	158,799.31	.00	.00
		1570 - Totals	$158,799.31	$158,799.31	$0.00	0.00%
1580						
1580.000	Electric Heat Conversions		592,185.74	478,140.59	114,045.15	23.85
		1580 - Totals	$592,185.74	$478,140.59	$114,045.15	23.85%
1600						
1600.100	Accumulated Depreciation Land Improvements		(53,783.18)	(50,952.50)	(2,830.68)	(5.56)
		1600 - Totals	($53,783.18)	($50,952.50)	($2,830.68)	(5.56%)
1620						
1620.000	Accumulated Depr Ut Plant		(.19)	(.19)	.00	.00
1620.001	Accumulated Depr Blue Lak		(25,851,382.19)	(20,452,130.93)	(5,399,251.26)	(26.40)
1620.002	Accumulated Depr GreenLk		(38,595,261.69)	(37,751,482.33)	(843,779.36)	(2.24)
1620.004	Accumulated Depr Diesel P		(6,449,870.42)	(5,694,955.57)	(754,914.85)	(13.26)
1620.005	Accumulated Depr Transm		(2,189,344.84)	(2,043,774.97)	(145,569.87)	(7.12)
1620.006	Accumulated Depr Distrib		(7,360,906.82)	(6,956,441.58)	(404,465.24)	(5.81)
1620.007	Accumulated Depr GeneralP		(387,319.38)	(331,921.40)	(55,397.98)	(16.69)
1620.008	Accumulated Depreciation Takatz Lake Plant		(245,763.96)	(160,704.80)	(85,059.16)	(52.93)
		1620 - Totals	($81,079,849.49)	($73,391,411.77)	($7,688,437.72)	(10.48%)
1640						
1640.000	Accumulated Depr Building		(714,497.56)	(660,712.63)	(53,784.93)	(8.14)
		1640 - Totals	($714,497.56)	($660,712.63)	($53,784.93)	(8.14%)
1650						
1650.000	Accumulated Depr Equipmnt		(1,050,048.96)	(952,551.24)	(97,497.72)	(10.24)
		1650 - Totals	($1,050,048.96)	($952,551.24)	($97,497.72)	(10.24%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**200 - Electric Fund**					
ASSETS						
1670						
1670.000	Accumulated Depr furnitur		(111,159.41)	(103,219.49)	(7,939.92)	(7.69)
		1670 - Totals	($111,159.41)	($103,219.49)	($7,939.92)	(7.69%)
1680						
1680.000	Acc Depr Heat Conversion		(253,456.92)	(224,665.18)	(28,791.74)	(12.82)
		1680 - Totals	($253,456.92)	($224,665.18)	($28,791.74)	(12.82%)
1800						
1800.050	2010 Debt Serv Reserve Fd		3,645,790.19	3,573,976.15	71,814.04	2.01
1800.060	2013 Debt Serv Reserve Fd		5,417,549.75	5,314,186.09	103,363.66	1.95
1800.070	2013 Series 3 (FY14) Debt Service Reserve		1,469,966.03	1,439,741.66	30,224.37	2.10
		1800 - Totals	$10,533,305.97	$10,327,903.90	$205,402.07	1.99%
1810						
1810.050	FERC License expenditures		991,626.49	991,626.49	.00	.00
1810.060	D4 Air Quality Permit		304,097.83	304,097.83	.00	.00
1810.070	Takatz Lake FERC license		272,904.94	272,904.94	.00	.00
1810.095	Acc. Amort. FERC License		(196,636.80)	(196,636.80)	.00	.00
1810.100	Water Rights ALP		23,483.00	23,483.00	.00	.00
		1810 - Totals	$1,395,475.46	$1,395,475.46	$0.00	0.00%
1825						
1825.000	Deferred Outflow Pension		482,745.00	1,375,866.00	(893,121.00)	(64.91)
		1825 - Totals	$482,745.00	$1,375,866.00	($893,121.00)	(64.91%)
		ASSETS TOTALS	$231,339,881.26	$237,270,248.96	($5,930,367.70)	(2.50%)
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2060						
2060.000	Compensated Absences Pay.		262,174.25	242,625.37	19,548.88	8.06
		2060 - Totals	$262,174.25	$242,625.37	$19,548.88	8.06%
2100						
2100.003	Deposits - Utility		130,197.99	130,065.40	132.59	.10
2100.005	Deposits -		25,000.00	.00	25,000.00	+++
		2100 - Totals	$155,197.99	$130,065.40	$25,132.59	19.32%
2200						
2200.001	Interest Payable-Bonds		2,235,898.08	2,272,148.00	(36,249.92)	(1.60)
2200.002	Interest Payable-Notes		52,219.48	16,593.11	35,626.37	214.71
		2200 - Totals	$2,288,117.56	$2,288,741.11	($623.55)	(0.03%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Enterprise Funds**				
Fund	**200 - Electric Fund**				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2300					
2300.000	Advances Payable	(.02)	(.02)	.00	.00
	2300 - Totals	($0.02)	($0.02)	$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	410,081.00	.00	410,081.00	+++
2450.900	Net OPEB Liability	711,433.00	.00	711,433.00	+++
	2450 - Totals	$1,121,514.00	$0.00	$1,121,514.00	+++
2500					
2500.015	Revenue Bonds 2010 Series	35,935,000.00	38,050,000.00	(2,115,000.00)	(5.56)
2500.017	2013 Bond Series 1	35,530,000.00	35,530,000.00	.00	.00
2500.019	Premium on 2013 Bonds	3,943,202.00	4,079,175.00	(135,973.00)	(3.33)
2500.020	2013 Series 3 (FY14)	25,615,000.00	25,615,000.00	.00	.00
2500.021	2013 Series 3 (FY14) Premium	893,463.15	923,245.15	(29,782.00)	(3.23)
2500.024	2014 Series Three Electric	16,325,000.00	16,325,000.00	.00	.00
2500.025	2014 Series 3 Premium	2,053,559.60	2,129,617.60	(76,058.00)	(3.57)
2500.090	Premiun on 2010 Bonds	931,956.00	1,009,619.00	(77,663.00)	(7.69)
2500.095	Deferred Loss on Bonds	(1,486,753.00)	(1,784,104.00)	297,351.00	16.67
2500.500	Notes Payable-State	9,082,146.98	9,417,836.76	(335,689.78)	(3.56)
2500.900	Net Pension Liability	4,307,659.00	5,907,377.00	(1,599,718.00)	(27.08)
	2500 - Totals	$133,130,233.73	$137,202,766.51	($4,072,532.78)	(2.97%)
2700					
2700.300	Deferred Inflow Pension	613,039.00	65,848.00	547,191.00	830.99
	2700 - Totals	$613,039.00	$65,848.00	$547,191.00	830.99%
	LIABILITIES TOTALS	$137,570,276.51	$139,930,046.37	($2,359,769.86)	(1.69%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	2,339,850.00	2,339,850.00	.00	.00
2800.002	Contributed Cap.-State	(1,312,876.49)	(1,312,876.49)	.00	.00
2800.003	Contributed Cap.-Local	19,474,625.56	19,474,625.56	.00	.00
	2800 - Totals	$20,501,599.07	$20,501,599.07	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	44,428.87	44,428.87	.00	.00
2900.040	Reserve for Debt Service	7,047,684.68	7,047,684.68	.00	.00
	2900 - Totals	$7,092,113.55	$7,092,113.55	$0.00	0.00%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Enterprise Funds**				
Fund	**200 - Electric Fund**				
	FUND EQUITY				
2910					
2910.140	Designated-Capital Projct	(27,175,239.34)	(27,175,239.34)	.00	.00
2910.200	Designated-Rate Stabilize	320,000.00	187,623.00	132,377.00	70.55
	2910 - Totals	($26,855,239.34)	($26,987,616.34)	$132,377.00	0.49%
2920					
2920.000	Undesignated/Re. Earnings	(56,409,172.24)	(55,208,055.24)	(1,201,117.00)	(2.18)
2920.500	Post Soft Close Entries	412,645.08	412,645.08	.00	.00
	2920 - Totals	($55,996,527.16)	($54,795,410.16)	($1,201,117.00)	(2.19%)
2965					
2965.000	P/Y Encumbrance Control	(44,429.61)	(44,429.61)	.00	.00
	2965 - Totals	($44,429.61)	($44,429.61)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	($55,302,483.49)	($54,233,743.49)	($1,068,740.00)	(1.97%)
	Prior Year Fund Equity Adjustment	(153,424,485.12)			
	Fund Revenues	(8,967,078.49)			
	Fund Expenses	13,319,475.37			
	FUND EQUITY TOTALS	$93,769,604.75	($54,233,743.49)	$148,003,348.24	272.90%
	LIABILITIES AND FUND EQUITY TOTALS	$231,339,881.26	$85,696,302.88	$145,643,578.38	169.95%
	Fund **200 - Electric Fund** Totals	$0.00	$151,573,946.08	($151,573,946.08)	(100.00%)
	Fund Type **Enterprise Funds** Totals	$0.00	$151,573,946.08	($151,573,946.08)	(100.00%)
	Fund Category **Proprietary Funds** Totals	$0.00	($1,596,086.43)	$1,596,086.43	100.00%
	Grand Totals	$0.00	($1,596,086.43)	$1,596,086.43	100.00%

Water Utility
Financial Analysis
As Of, And For the 6-Month Period Ending December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**1,473,446**	Increased From Last year	Did Not Meet Plan	Watch trend
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**174,264**	**n/a**	Under budget	**n/a**
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**879,373**	Increased From Last year	Did Not Meet Plan	Ability to finance future water distribution infrastructure major repairs problematic
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	**194,222**	Decreased From Last Year	Did Not Meet Plan	Grant revenue lower in FY19; revenue lower than plan
Asset Replacement (Net income minus debt principal repayment — gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**(31,662)**	Increased From Last Year	Did Not Meet Plan	Impacted by higer depreciation than FY18
Total Working Capital (What total resources are available in the fund)	**2,734,934**	Increased From Last Year	Met Plan	Watch trend
Working Capital Appropriated For Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	**980,681**	Decreased From Last Year	Met Plan	Watch trend
Undesignated Working Capital (How much of the fund's resources are available?)	**1,301,455**	Greater Than Last Year	Met Plan	Not much available for either capital investment or emergency
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**560.3**	Greater Than Last Year	Met Plan	Watch trend

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	**266.63**	**Greater Than Last Year**	**Met Plan**	**Watch trend**

The increased water service fees passed by the Assembly in FY18 are having the anticipated positive effect on the financial position and performance of the Water Fund. While the Water Fund's financial performance is slightly behind plan for FY19, most indicators show positive variances to FY18.

Even with the significant FY18 increase, we will have to continue to use debt to finance our capital needs, and should it become more expensive to borrow, ensuring adequate cash flow to cover debt service may require additional increases.

City and Borough of Sitka
Water Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2019

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L = 50.00%)	Variance To FY2019 Plan
Income Statement									
Revenue:									
Water Sales	737,863	705,773	-	-	1,443,636	1,191,162	252,474	1,666,350	(222,714)
Jobbing	4,080	8,858	-	-	12,938	22,723	(9,785)	11,500	1,438
Other Operating Revenue	8,533	8,339	-	-	16,872	4,042	12,830	20,200	(3,328)
Total Revenue:	**750,476**	**722,970**	**-**	**-**	**1,473,446**	**1,217,927**	**255,519**	**1,698,050**	**(224,604)**
Cost of Sales:									
Distribution	75,513	87,223	-	-	162,736	203,508	40,772	344,247	181,511
Treatment	75,658	75,283	-	-	150,941	139,192	(11,749)	104,984	(45,957)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	320,861	320,861	-	-	641,722	532,805	(108,917)	641,722	-
Total Cost of Sales:	**472,032**	**483,367**	**-**	**-**	**955,399**	**875,505**	**(79,894)**	**1,090,953**	**135,554**
Gross Margin:	**278,444**	**239,603**	**-**	**-**	**518,047**	**342,422**	**175,625**	**607,098**	**(89,050)**
	37.10%	**33.14%**			**35.16%**	**28.12%**	**7.04%**	**35.75%**	**-0.59%**
Selling and Administrative Expenses	**136,623**	**143,773**	**-**	**-**	**280,396**	**372,088**	**91,692**	**319,106**	**38,710**
Earnings Before Interest (EBI):	**141,821**	**95,830**	**-**	**-**	**237,651**	**(29,666)**	**267,317**	**287,992**	**(50,341)**
	18.90%	**13.26%**			**16.13%**	**-2.44%**	**18.56%**	**16.96%**	**-0.83%**
Non-operating Revenue and Expense:									
Non-operating revenue:	12,483	14,946	-	-	27,429	27,065	364	49,000	(21,571)
Grant Revenue	35	(35)	-	-	-	412,408	(412,408)	-	-
Interest Expense:	(35,429)	(35,429)	-	-	(70,858)	(39,724)	(31,134)	(66,276)	(4,582)
Total Non-operating Revenue & Expense:	**(22,911)**	**(20,518)**	**-**	**-**	**(43,429)**	**399,749**	**(443,178)**	**(17,276)**	**(26,153)**
									-
Net Income:	**118,910**	**75,312**	**-**	**-**	**194,222**	**370,083**	**(175,861)**	**270,716**	**(76,494)**
	15.84%	**10.42%**			**13.18%**	**30.39%**	**-68.82%**	**15.94%**	**-2.76%**
Earnings Before Interest and Depreciation (EBID):	**462,682**	**416,691**			**879,373**	**503,139**	**376,234**	**929,714**	**(50,341)**
	61.65%	**57.64%**			**59.68%**	**41.31%**	**18.37%**	**54.75%**	**4.93%**
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	439,771	396,173	-	-	835,944	902,888	(66,944)	912,438	(76,494)
Debt Principal	112,942	112,942	-	-	225,884	196,626	(29,258)	225,885	(1)
Debt Principal Coverage Surplus/Deficit	**326,829**	**283,231**	**-**	**-**	**610,060**	**706,262**	**(96,201)**	**686,554**	**(76,493)**
Debt Principal Coverage Percentage	**389%**				**370.08%**	**459.19%**	**-89.11%**	**403.94%**	**-33.86%**

City and Borough of Sitka
Water Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2019

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L = 50.00%)	Variance To FY2019 Plan
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (from above)	326,829	283,231	-	-	610,060	706,262	(96,201)	686,554	(76,493)
Depreciation	320,861	320,861	-	-	641,722	532,805	(108,917)	641,722	-
Cash Accumulated For/(Taken From) Asset Replacement	**5,968**	**(37,630)**	**-**	**-**	**(31,662)**	**173,457**	**(205,118)**	**44,832**	**(76,493)**
Working Capital/Balance Sheet									
Cash Flow:									
Net Income Plus Depreciation Less Principal	**326,829**	**283,231**	**-**	**-**	**610,060**	**706,262**	**(96,201)**	**686,554**	**(76,493)**
CapEx, Accruals, and other Balance Sheet Changes	**251,554**	**(195,502)**	**-**	**-**	**56,052**	**(314,497)**	**370,549**	**56,052**	**-**
Increase in (Decrease in) Working Capital	**578,383**	**87,729**	**-**	**-**	**666,112**	**391,765**	**274,348**	**742,606**	**(76,493)**
Plus Beginning Total Working Capital	**2,068,822**	**2,647,205**			**2,068,822**	**2,035,671**	**33,151**	**2,068,822**	**-**
Equals Ending Total Working Capital:	**2,647,205**	**2,734,934**	**-**	**-**	**2,734,934**	**2,427,436**	**307,499**	**2,811,428**	**(76,493)**
Working Capital Detail:									
Repair Reserve (1% of PPE):	**452,798**	**452,798**			**452,798**				
Working Capital Designated for CapEx	**1,322,870**	**980,681**			**980,681**				
Undesignated Working Capital	**871,537**	**1,301,455**			**1,301,455**				
Total Working Capital:	**2,647,205**	**2,734,934**			**2,734,934**				
Days On Hand Annual Cash Outlays:									
Total Working Capital:	**553.82**	**548.91**			**560.30**				
Less Repair Reserve:	**478.64**	**476.78**			**486.68**				
Undesignated Working Capital	**182.33**	**261.21**			**266.63**				
Working Capital Calculation:									
Current Assets	**3,150,704**	**3,238,433**	**-**	**-**	**3,238,433**				
Current Liabilities	**(51,730)**	**(51,730)**	**-**	**-**	**(51,730)**				
CPLTD	**(451,769)**	**(451,769)**	**-**	**-**	**(451,769)**				
Total Working Capital	**2,647,205**	**2,734,934**	**-**	**-**	**2,734,934**				

Unspent Capital Project Working Capital Appropriations	FY2019 Adjustments/ Appropriations	FY2019 Payments-Loan Grant & Other	FY2019 Beginning Cash	Ending Cash	Federal Loan A/R	State Grant A/R	Loan A/R	Construction In Progress 7/1/2018	FY2018 Supplies Expenses	FY2018 Contracted Services Expenses	FY2018 terdepartme Services Expenses	FY2018 Transp. & Vehicles Expenses
80238 - Japonski Island Water Design	$ -	$ -	$ 70,000.00	$ 70,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90531 - Monastery St (DeGroff to Arrowhead) and Kinkead Utili	$ 50,000	$ -	$ -	$ 50,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90652 - UV Disinfection Facility	$ -	$ -	$ 381,747.52	$ 381,747.52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90790 - DeGroff Street Utilities and Street Improvements	$ -	$ 340,272.14	$ (115,677.67)	$ (190,096.17)	$ 133,630.69	$ -	$ 260,312.70	$ 406,552.81	$ -	$ -	$ -	$ -
90796 - Brady Street Water/Wastewater (HPR to Gavan)	$ -	$ -	$ 10,000.00	$ 10,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90801 - Sitka FY17 Paving	$ (20,000)	$ -	$ 31,826.51	$ 11,826.51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90819 - South Lake / West Degroff Improvements	$ -	$ 56,601.57	$ (196,841.18)	$ (140,239.61)	$ -	$ -	$ 42,012.51	$ -	$ -	$ -	$ -	$ -
90826 - SMC Water Tank Planning Site Selection & Survey	$ -	$ -	$ 250,000.00	$ 250,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90833 - Critical Secondary Water Line	$ 75,000	$ -	$ 24,922.50	$ 35,117.12	$ -	$ -	$ -	$ 85,326.67	$ -	$ 25,017.96	$ 4,538.25	$ -
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	$ -	$ -	$ 20,000.00	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90843 - Lake Street (DeGrof to Arrowhead & Hirst)	$ (25,000)	$ -	$ 75,000.00	$ 50,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	$ (65,000)	$ -	$ 75,000.00	$ 10,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90870 - Water Master Plan	$ 100,000	$ -		$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90877 - Sitka Paving 2017-Brady and Gavan St Paving	$ 5,000	$ -		$ 5,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90878 - Sitka Paving 2017 Katlian	$ 15,000	$ -		$ 15,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unidentified Balancing Amount	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				$ -								
	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	**$ 135,000.00**	**$ 396,873.71**	**$ 625,977.68**	**$ 678,355.37**	**$ 133,630.69**	**$ -**	**$ 302,325.21**	**$ 491,879.48**	**$ -**	**$ 25,017.96**	**$ 4,538.25**	**$ -**

Unspent Capital Project Working Capital Appropriations	Other & ADJ fpr Mixed Project Expense	FY2019 Total Expenses	Total Assets	Change in Accounts Payable	Change in Retainage Payable	Ending Accounts Payable	Ending Retainage Payable	Total Liabilities	Working Capital
80238 - Japonski Island Water Design	$ -	$ -	$ 70,000.00	$ -	$ -	$ -	$ -	$ -	$ 70,000.00
90531 - Monastery St (DeGroff to Arrowhead) and Kinkead Utili	$ -	$ -	$ 50,000.00	$ -	$ -	$ -	$ -	$ -	$ 50,000.00
90652 - UV Disinfection Facility	$ -	$ -	$ 381,747.52	$ -	$ -	$ -	$ -	$ -	$ 381,747.52
90790 - DeGroff Street Utilities and Street Improvements	$ 414,690.64	$ 414,690.64	$ 610,400.03	$ -	$ -	$ -	$ -	$ -	$ 70,216.53
90796 - Brady Street Water/Wastewater (HPR to Gavan)	$ -	$ -	$ 10,000.00	$ -	$ -	$ -	$ -	$ -	$ 10,000.00
90801 - Sitka FY17 Paving	$ -	$ -	$ 11,826.51	$ -	$ -	$ -	$ -	$ -	$ 11,826.51
90819 - South Lake / West Degroff Improvements	$ -	$ -	$ (98,227.10)	$ -	$ -	$ -	$ -	$ -	$ (98,227.10)
90826 - SMC Water Tank Planning Site Selection & Survey	$ -	$ -	$ 250,000.00	$ -	$ -	$ -	$ -	$ -	$ 250,000.00
90833 - Critical Secondary Water Line	$ -	$ 29,556.21	$ 120,443.79	$ (35,249.17)	$ -	$ -	$ -	$ -	$ 35,117.12
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	$ -	$ -	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00
90843 - Lake Street (DeGrof to Arrowhead & Hirst)	$ -	$ -	$ 50,000.00	$ -	$ -	$ -	$ -	$ -	$ 50,000.00
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	$ -	$ -	$ 10,000.00	$ -	$ -	$ -	$ -	$ -	$ 10,000.00
90870 - Water Master Plan	$ -	$ -	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ 100,000.00
90877 - Sitka Paving 2017-Brady and Gavan St Paving	$ -	$ -	$ 5,000.00	$ -	$ -	$ -	$ -	$ -	$ 5,000.00
90878 - Sitka Paving 2017 Katlian	$ -	$ -	$ 15,000.00	$ -	$ -	$ -	$ -	$ -	$ 15,000.00
Unidentified Balancing Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -	$ -	$ -				
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	**$ 414,690.64**	**$ 444,246.85**	**$ 1,606,190.75**			**$ -**	**$ -**	**$ -**	**$ 980,680.58**

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**720 - Capital Projects-Water**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	412,407.61
3101.020	Loan Proceeds	17,620,000.00	40,186.54	260,312.70	17,359,687.30	1	53,383.73
	3101 - Totals	$17,620,000.00	$40,186.54	$260,312.70	$17,359,687.30	1%	$465,791.34
	Department **310 - State Revenue** Totals	$17,620,000.00	$40,186.54	$260,312.70	$17,359,687.30	1%	$465,791.34
Department	**315 - Federal Revenue**						
3151							
3151.020	Loan proceeds	.00	133,630.69	133,630.69	(133,630.69)	+++	176,088.25
	3151 - Totals	$0.00	$133,630.69	$133,630.69	($133,630.69)	+++	$176,088.25
	Department **315 - Federal Revenue** Totals	$0.00	$133,630.69	$133,630.69	($133,630.69)	+++	$176,088.25
Department	**390 - Cash Basis Receipts**						
3950							
3950.210	Transfer In Water	85,000.00	.00	225,000.00	(140,000.00)	265	1,527,760.35
	3950 - Totals	$85,000.00	$0.00	$225,000.00	($140,000.00)	265%	$1,527,760.35
	Department **390 - Cash Basis Receipts** Totals	$85,000.00	$0.00	$225,000.00	($140,000.00)	265%	$1,527,760.35
	Division **300 - Revenue** Totals	$17,705,000.00	$173,817.23	$618,943.39	$17,086,056.61	3%	$2,169,639.94
	REVENUE TOTALS	$17,705,000.00	$173,817.23	$618,943.39	$17,086,056.61	3%	$2,169,639.94
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	2,094.91
	5206 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$2,094.91
5212							
5212.000	Contracted/Purchased Serv	17,891,428.81	384.91	25,017.96	17,866,410.85	0	610,828.98
	5212 - Totals	$17,891,428.81	$384.91	$25,017.96	$17,866,410.85	0%	$610,828.98
5214							
5214.000	Interdepartment Services	.00	3,467.77	4,538.25	(4,538.25)	+++	16,373.71
	5214 - Totals	$0.00	$3,467.77	$4,538.25	($4,538.25)	+++	$16,373.71
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	10,143.00
	5221 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$10,143.00

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**720 - Capital Projects-Water**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5290							
5290.000	Other Expenses	.00	286,076.30	414,690.64	(414,690.64)	+++	.00
	5290 - Totals	$0.00	$286,076.30	$414,690.64	($414,690.64)	+++	$0.00
	Department **630 - Operations** Totals	$17,891,428.81	$289,928.98	$444,246.85	$17,447,181.96	2%	$639,440.60
Department	**680 - Transfer to Other Funds**						
7200							
7200.000	Interfund Transfers Out	.00	.00	90,000.00	(90,000.00)	+++	.00
	7200 - Totals	$0.00	$0.00	$90,000.00	($90,000.00)	+++	$0.00
	Department **680 - Transfer to Other Funds** Totals	$0.00	$0.00	$90,000.00	($90,000.00)	+++	$0.00
	Division **600 - Operations** Totals	$17,891,428.81	$289,928.98	$534,246.85	$17,357,181.96	3%	$639,440.60
	EXPENSE TOTALS	$17,891,428.81	$289,928.98	$534,246.85	$17,357,181.96	3%	$639,440.60
	Fund **720 - Capital Projects-Water** Totals						
	REVENUE TOTALS	17,705,000.00	173,817.23	618,943.39	17,086,056.61	3%	2,169,639.94
	EXPENSE TOTALS	17,891,428.81	289,928.98	534,246.85	17,357,181.96	3%	639,440.60
	Fund **720 - Capital Projects-Water** Net Gain (Loss)	($186,428.81)	($116,111.75)	$84,696.54	$271,125.35	(45%)	$1,530,199.34
	Fund Type **Capital Projects Funds** Totals						
	REVENUE TOTALS	17,705,000.00	173,817.23	618,943.39	17,086,056.61	3%	2,169,639.94
	EXPENSE TOTALS	17,891,428.81	289,928.98	534,246.85	17,357,181.96	3%	639,440.60
	Fund Type **Capital Projects Funds** Net Gain (Loss)	($186,428.81)	($116,111.75)	$84,696.54	$271,125.35	(45%)	$1,530,199.34

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**210 - Water Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.017	PERS Relief	22,400.00	5,600.00	11,200.00	11,200.00	50	.00
	3101 - Totals	$22,400.00	$5,600.00	$11,200.00	$11,200.00	50%	$0.00
	Department **310 - State Revenue** Totals	$22,400.00	$5,600.00	$11,200.00	$11,200.00	50%	$0.00
Department	**340 - Operating Revenue**						
3411							
3411.000	Water-Residential	2,157,000.00	156,131.06	936,106.56	1,220,893.44	43	758,890.24
	3411 - Totals	$2,157,000.00	$156,131.06	$936,106.56	$1,220,893.44	43%	$758,890.24
3412							
3412.000	Water-Commercial	1,160,000.00	71,717.58	499,613.50	660,386.50	43	426,128.05
	3412 - Totals	$1,160,000.00	$71,717.58	$499,613.50	$660,386.50	43%	$426,128.05
3413							
3413.000	Water-Harbor	15,700.00	1,312.07	7,915.29	7,784.71	50	6,144.36
	3413 - Totals	$15,700.00	$1,312.07	$7,915.29	$7,784.71	50%	$6,144.36
3491							
3491.000	Jobbing-Labor	21,000.00	8,023.81	10,675.98	10,324.02	51	22,722.50
	3491 - Totals	$21,000.00	$8,023.81	$10,675.98	$10,324.02	51%	$22,722.50
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	833.14	2,261.63	(1,261.63)	226	.00
	3492 - Totals	$1,000.00	$833.14	$2,261.63	($1,261.63)	226%	$0.00
3493							
3493.000	Jobbing-Equipment	1,000.00	.00	.00	1,000.00	0	.00
	3493 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
	Department **340 - Operating Revenue** Totals	$3,355,700.00	$238,017.66	$1,456,572.96	$1,899,127.04	43%	$1,213,885.15
Department	**350 - Non-Operating Revenue**						
3501							
3501.001	Connection Fees	18,000.00	.00	4,500.00	13,500.00	25	3,645.00
3501.003	Other Revenue	.00	150.00	103.00	(103.00)	+++	100.00
	3501 - Totals	$18,000.00	$150.00	$4,603.00	$13,397.00	26%	$3,745.00
	Department **350 - Non-Operating Revenue** Totals	$18,000.00	$150.00	$4,603.00	$13,397.00	26%	$3,745.00

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**210 - Water Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**360 - Uses of Prop & Investment**						
3610							
3610.000	Interest Income	48,000.00	5,207.99	27,429.43	20,570.57	57	26,882.16
	3610 - Totals	$48,000.00	$5,207.99	$27,429.43	$20,570.57	57%	$26,882.16
	Department **360 - Uses of Prop & Investment** Totals	$48,000.00	$5,207.99	$27,429.43	$20,570.57	57%	$26,882.16
Department	**380 - Miscellaneous**						
3807							
3807.000	Miscellaneous	.00	75.00	75.00	(75.00)	+++	.00
	3807 - Totals	$0.00	$75.00	$75.00	($75.00)	+++	$0.00
3820							
3820.000	Bad Debt Collected	.00	627.03	994.42	(994.42)	+++	296.59
	3820 - Totals	$0.00	$627.03	$994.42	($994.42)	+++	$296.59
	Department **380 - Miscellaneous** Totals	$0.00	$702.03	$1,069.42	($1,069.42)	+++	$296.59
Department	**390 - Cash Basis Receipts**						
3950							
3950.540	Transfer in from fund 540	50,000.00	.00	.00	50,000.00	0	.00
3950.720	Transfer In Cap Water	.00	.00	90,000.00	(90,000.00)	+++	.00
	3950 - Totals	$50,000.00	$0.00	$90,000.00	($40,000.00)	180%	$0.00
	Department **390 - Cash Basis Receipts** Totals	$50,000.00	$0.00	$90,000.00	($40,000.00)	180%	$0.00
	Division **300 - Revenue** Totals	$3,494,100.00	$249,677.68	$1,590,874.81	$1,903,225.19	46%	$1,244,808.90
	REVENUE TOTALS	$3,494,100.00	$249,677.68	$1,590,874.81	$1,903,225.19	46%	$1,244,808.90
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5110							
5110.004	Overtime	22,999.95	.00	.00	22,999.95	0	.00
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
	5110 - Totals	$42,999.95	$0.00	$0.00	$42,999.95	0%	$0.00
5120							
5120.001	Annual Leave	8,396.00	.00	.00	8,396.00	0	.00
5120.002	SBS	3,150.57	.00	.00	3,150.57	0	.00
5120.003	Medicare	745.24	.00	.00	745.24	0	.00
5120.004	PERS	6,464.99	.00	.00	6,464.99	0	.00

Income Statement

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Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**210 - Water Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5120.007	Workmen's Compensation	1,831.80	.00	.00	1,831.80	0	.00
	5120 - Totals	$20,588.60	$0.00	$0.00	$20,588.60	0%	$0.00
5201							
5201.000	Training and Travel	.00	100.00	661.85	(661.85)	+++	.00
	5201 - Totals	$0.00	$100.00	$661.85	($661.85)	+++	$0.00
5203							
5203.005	Heating Fuel	5,000.00	358.41	1,173.96	3,826.04	23	1,028.01
	5203 - Totals	$5,000.00	$358.41	$1,173.96	$3,826.04	23%	$1,028.01
5205							
5205.000	Insurance	20,793.00	2,532.88	15,197.28	5,595.72	73	10,396.20
	5205 - Totals	$20,793.00	$2,532.88	$15,197.28	$5,595.72	73%	$10,396.20
5206							
5206.000	Supplies	1,200.00	.00	328.78	871.22	27	84.11
	5206 - Totals	$1,200.00	$0.00	$328.78	$871.22	27%	$84.11
5208							
5208.000	Bldg Repair & Maint	10,000.00	1,235.33	2,245.34	7,754.66	22	3,031.97
	5208 - Totals	$10,000.00	$1,235.33	$2,245.34	$7,754.66	22%	$3,031.97
5211							
5211.000	Data Processing Fees	40,000.00	3,333.33	19,999.98	20,000.02	50	18,888.48
5211.001	Information Technology Special Projects	7,797.00	.00	.00	7,797.00	0	.00
	5211 - Totals	$47,797.00	$3,333.33	$19,999.98	$27,797.02	42%	$18,888.48
5212							
5212.000	Contracted/Purchased Serv	12,787.00	2,282.94	2,282.94	10,504.06	18	76,787.04
	5212 - Totals	$12,787.00	$2,282.94	$2,282.94	$10,504.06	18%	$76,787.04
5214							
5214.000	Interdepartment Services	431,045.00	62,958.05	220,150.76	210,894.24	51	229,230.20
	5214 - Totals	$431,045.00	$62,958.05	$220,150.76	$210,894.24	51%	$229,230.20
5222							
5222.000	Postage	7,000.00	562.50	3,412.00	3,588.00	49	2,137.50
	5222 - Totals	$7,000.00	$562.50	$3,412.00	$3,588.00	49%	$2,137.50
5224							
5224.000	Dues & Publications	2,000.00	.00	50.00	1,950.00	3	1,171.00
	5224 - Totals	$2,000.00	$0.00	$50.00	$1,950.00	3%	$1,171.00

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**210 - Water Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5226							
5226.000	Advertising	1,500.00	.00	249.00	1,251.00	17	993.85
	5226 - Totals	$1,500.00	$0.00	$249.00	$1,251.00	17%	$993.85
5230							
5230.000	Bad Debts	.00	.00	.00	.00	+++	5,336.55
	5230 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$5,336.55
5231							
5231.000	Credit Card Expense	35,000.00	2,228.86	13,905.60	21,094.40	40	20,184.35
	5231 - Totals	$35,000.00	$2,228.86	$13,905.60	$21,094.40	40%	$20,184.35
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	2,818.40
	5290 - Totals	$500.00	$0.00	$0.00	$500.00	0%	$2,818.40
	Department **601 - Administration** Totals	$638,210.55	$75,592.30	$279,657.49	$358,553.06	44%	$372,087.66
Department	**605 - Distribution**						
5110							
5110.001	Regular Salaries/Wages	201,330.22	10,449.73	49,555.25	151,774.97	25	49,901.14
5110.002	Holidays	.00	748.72	4,282.00	(4,282.00)	+++	4,830.30
5110.003	Sick Leave	.00	.00	1,766.07	(1,766.07)	+++	3,119.02
5110.004	Overtime	.00	1,087.01	5,052.44	(5,052.44)	+++	5,196.29
	5110 - Totals	$201,330.22	$12,285.46	$60,655.76	$140,674.46	30%	$63,046.75
5120							
5120.001	Annual Leave	.00	434.84	8,356.36	(8,356.36)	+++	13,278.12
5120.002	SBS	12,341.21	784.35	4,258.04	8,083.17	35	4,699.78
5120.003	Medicare	2,919.27	185.54	1,007.19	1,912.08	35	1,111.68
5120.004	PERS	56,592.41	6,536.47	22,658.66	33,933.75	40	15,905.92
5120.005	Health Insurance	100,816.56	5,814.72	33,233.29	67,583.27	33	28,325.93
5120.006	Life Insurance	28.32	2.64	15.42	12.90	54	15.09
5120.007	Workmen's Compensation	8,576.78	545.08	2,959.08	5,617.70	35	3,271.34
	5120 - Totals	$181,274.55	$14,303.64	$72,488.04	$108,786.51	40%	$66,607.86
5201							
5201.000	Training and Travel	4,500.00	.00	300.00	4,200.00	7	277.00
	5201 - Totals	$4,500.00	$0.00	$300.00	$4,200.00	7%	$277.00

Income Statement

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Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**210 - Water Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**605 - Distribution**						
5202							
5202.000	Uniforms	500.00	19.87	199.34	300.66	40	89.19
	5202 - Totals	$500.00	$19.87	$199.34	$300.66	40%	$89.19
5203							
5203.001	Electric	33,000.00	488.02	15,884.46	17,115.54	48	15,141.76
	5203 - Totals	$33,000.00	$488.02	$15,884.46	$17,115.54	48%	$15,141.76
5204							
5204.001	Cell Phone Stipend	900.00	75.00	450.00	450.00	50	500.00
	5204 - Totals	$900.00	$75.00	$450.00	$450.00	50%	$500.00
5206							
5206.000	Supplies	13,000.00	307.80	549.75	12,450.25	4	9,783.63
	5206 - Totals	$13,000.00	$307.80	$549.75	$12,450.25	4%	$9,783.63
5207							
5207.000	Repairs & Maintenance	7,000.00	1,405.18	1,958.68	5,041.32	28	559.51
	5207 - Totals	$7,000.00	$1,405.18	$1,958.68	$5,041.32	28%	$559.51
5212							
5212.000	Contracted/Purchased Serv	25,000.00	.00	.00	25,000.00	0	.00
	5212 - Totals	$25,000.00	$0.00	$0.00	$25,000.00	0%	$0.00
5221							
5221.000	Transportation/Vehicles	15,388.00	990.57	6,329.57	9,058.43	41	6,788.52
	5221 - Totals	$15,388.00	$990.57	$6,329.57	$9,058.43	41%	$6,788.52
5223							
5223.000	Tools & Small Equipment	3,100.00	.00	400.32	2,699.68	13	.00
	5223 - Totals	$3,100.00	$0.00	$400.32	$2,699.68	13%	$0.00
5227							
5227.002	Rent-Equipment	3,000.00	.00	497.00	2,503.00	17	739.66
	5227 - Totals	$3,000.00	$0.00	$497.00	$2,503.00	17%	$739.66
5290							
5290.000	Other Expenses	500.00	100.00	100.00	400.00	20	17.26
5290.100	Unanticipated Repairs	200,000.00	687.84	2,922.92	197,077.08	1	39,956.73
	5290 - Totals	$200,500.00	$787.84	$3,022.92	$197,477.08	2%	$39,973.99
	Department **605 - Distribution** Totals	$688,492.77	$30,663.38	$162,735.84	$525,756.93	24%	$203,507.87

Income Statement

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Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**210 - Water Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**610 - Treatment**						
5110							
5110.001	Regular Salaries/Wages	4,836.00	4,622.12	29,043.12	(24,207.12)	601	34,663.03
5110.004	Overtime	.00	96.36	353.32	(353.32)	+++	1,350.71
	5110 - Totals	$4,836.00	$4,718.48	$29,396.44	($24,560.44)	608%	$36,013.74
5120							
5120.002	SBS	296.51	289.25	1,802.02	(1,505.51)	608	2,217.23
5120.003	Medicare	70.14	68.41	426.26	(356.12)	608	524.49
5120.004	PERS	1,359.13	2,900.06	10,191.19	(8,832.06)	750	7,957.30
5120.005	Health Insurance	.00	1,675.84	11,710.07	(11,710.07)	+++	14,578.75
5120.006	Life Insurance	.00	.90	5.82	(5.82)	+++	8.51
5120.007	Workmen's Compensation	206.05	201.00	1,252.26	(1,046.21)	608	1,623.78
	5120 - Totals	$1,931.83	$5,135.46	$25,387.62	($23,455.79)	1,314%	$26,910.06
5201							
5201.000	Training and Travel	6,000.00	209.41	2,055.52	3,944.48	34	3.44
	5201 - Totals	$6,000.00	$209.41	$2,055.52	$3,944.48	34%	$3.44
5202							
5202.000	Uniforms	400.00	.00	102.65	297.35	26	.00
	5202 - Totals	$400.00	$0.00	$102.65	$297.35	26%	$0.00
5203							
5203.001	Electric	40,000.00	4,201.77	19,560.79	20,439.21	49	19,466.00
	5203 - Totals	$40,000.00	$4,201.77	$19,560.79	$20,439.21	49%	$19,466.00
5206							
5206.000	Supplies	87,000.00	9,242.85	46,714.49	40,285.51	54	43,475.70
	5206 - Totals	$87,000.00	$9,242.85	$46,714.49	$40,285.51	54%	$43,475.70
5207							
5207.000	Repairs & Maintenance	17,000.00	940.56	1,693.12	15,306.88	10	1,477.50
	5207 - Totals	$17,000.00	$940.56	$1,693.12	$15,306.88	10%	$1,477.50
5212							
5212.000	Contracted/Purchased Serv	43,500.00	445.79	24,417.51	19,082.49	56	9,894.96
	5212 - Totals	$43,500.00	$445.79	$24,417.51	$19,082.49	56%	$9,894.96
5222							
5222.000	Postage	.00	.00	.00	.00	+++	40.15
	5222 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$40.15

Income Statement

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Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**210 - Water Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**610 - Treatment**						
5223							
5223.000	Tools & Small Equipment	7,800.00	.00	.00	7,800.00	0	1,700.94
	5223 - Totals	$7,800.00	$0.00	$0.00	$7,800.00	0%	$1,700.94
5224							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	75.00
	5224 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$75.00
5290							
5290.000	Other Expenses	1,500.00	1,352.00	2,351.56	(851.56)	157	.00
5290.100	Unanticipated Repairs	.00	.00	.00	.00	+++	135.00
	5290 - Totals	$1,500.00	$1,352.00	$2,351.56	($851.56)	157%	$135.00
	Department **610 - Treatment** Totals	$209,967.83	$26,246.32	$151,679.70	$58,288.13	72%	$139,192.49
	Division **600 - Operations** Totals	$1,536,671.15	$132,502.00	$594,073.03	$942,598.12	39%	$714,788.02
Division	**640 - Depreciation/Amortization**						
6202							
6202.000	Depreciation-Plants	.00	81,946.80	491,680.80	(491,680.80)	+++	452,719.02
	6202 - Totals	$0.00	$81,946.80	$491,680.80	($491,680.80)	+++	$452,719.02
6205							
6205.000	Depreciation-Buildings	.00	24,700.79	148,204.74	(148,204.74)	+++	78,249.36
	6205 - Totals	$0.00	$24,700.79	$148,204.74	($148,204.74)	+++	$78,249.36
6206							
6206.000	Depreciation-Machinery	.00	306.08	1,836.48	(1,836.48)	+++	1,836.48
	6206 - Totals	$0.00	$306.08	$1,836.48	($1,836.48)	+++	$1,836.48
	Division **640 - Depreciation/Amortization** Totals	$0.00	$106,953.67	$641,722.02	($641,722.02)	+++	$532,804.86
Division	**650 - Debt Payments**						
5295							
5295.000	Interest Expense	132,552.00	.00	25,397.16	107,154.84	19	29,689.98
	5295 - Totals	$132,552.00	$0.00	$25,397.16	$107,154.84	19%	$29,689.98
7301							
7301.000	Note Principal Payments	451,769.00	.00	111,482.46	340,286.54	25	121,188.35
	7301 - Totals	$451,769.00	$0.00	$111,482.46	$340,286.54	25%	$121,188.35
	Division **650 - Debt Payments** Totals	$584,321.00	$0.00	$136,879.62	$447,441.38	23%	$150,878.33

Income Statement

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Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**210 - Water Fund**						
EXPENSE							
Division	**670 - Fixed Assets**						
7106							
7106.000	Fixed Assets-Machinery	53,419.00	.00	.00	53,419.00	0	.00
	7106 - Totals	$53,419.00	$0.00	$0.00	$53,419.00	0%	$0.00
	Division **670 - Fixed Assets** Totals	$53,419.00	$0.00	$0.00	$53,419.00	0%	$0.00
Division	**680 - Transfers Between Funds**						
7200							
7200.000	Interfund Transfers Out	228,200.00	.00	228,200.00	.00	100	1,527,760.35
	7200 - Totals	$228,200.00	$0.00	$228,200.00	$0.00	100%	$1,527,760.35
	Division **680 - Transfers Between Funds** Totals	$228,200.00	$0.00	$228,200.00	$0.00	100%	$1,527,760.35
	EXPENSE TOTALS	$2,402,611.15	$239,455.67	$1,600,874.67	$801,736.48	67%	$2,926,231.56
	Fund **210 - Water Fund** Totals						
	REVENUE TOTALS	3,494,100.00	249,677.68	1,590,874.81	1,903,225.19	46%	1,244,808.90
	EXPENSE TOTALS	2,402,611.15	239,455.67	1,600,874.67	801,736.48	67%	2,926,231.56
	Fund **210 - Water Fund** Net Gain (Loss)	$1,091,488.85	$10,222.01	($9,999.86)	($1,101,488.71)	(1%)	($1,681,422.66)
	Fund Type **Enterprise Funds** Totals						
	REVENUE TOTALS	3,494,100.00	249,677.68	1,590,874.81	1,903,225.19	46%	1,244,808.90
	EXPENSE TOTALS	2,402,611.15	239,455.67	1,600,874.67	801,736.48	67%	2,926,231.56
	Fund Type **Enterprise Funds** Net Gain (Loss)	$1,091,488.85	$10,222.01	($9,999.86)	($1,101,488.71)	(1%)	($1,681,422.66)
	Fund Category **Proprietary Funds** Totals						
	REVENUE TOTALS	21,199,100.00	423,494.91	2,209,818.20	18,989,281.80	10%	3,414,448.84
	EXPENSE TOTALS	20,294,039.96	529,384.65	2,135,121.52	18,158,918.44	11%	3,565,672.16
	Fund Category **Proprietary Funds** Net Gain (Loss)	$905,060.04	($105,889.74)	$74,696.68	($830,363.36)	8%	($151,223.32)
	Grand Totals						
	REVENUE TOTALS	21,199,100.00	423,494.91	2,209,818.20	18,989,281.80	10%	3,414,448.84
	EXPENSE TOTALS	20,294,039.96	529,384.65	2,135,121.52	18,158,918.44	11%	3,565,672.16
	Grand Total Net Gain (Loss)	$905,060.04	($105,889.74)	$74,696.68	($830,363.36)	8%	($151,223.32)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds**				
Fund	**720 - Capital Projects-Water**				
ASSETS					
1030					
1030.100	Investment-Central Trea.	678,355.37	483,769.81	194,585.56	40.22
	1030 - Totals	$678,355.37	$483,769.81	$194,585.56	40.22%
1050					
1050.060	Accts Rec.- State	302,325.21	461,887.23	(159,562.02)	(34.55)
1050.070	Accts Rec.- Federal	133,630.69	176,088.25	(42,457.56)	(24.11)
	1050 - Totals	$435,955.90	$637,975.48	($202,019.58)	(31.67%)
1590					
1590.000	Construction in Progress	491,879.48	1,273,143.95	(781,264.47)	(61.36)
	1590 - Totals	$491,879.48	$1,273,143.95	($781,264.47)	(61.36%)
	ASSETS TOTALS	$1,606,190.75	$2,394,889.24	($788,698.49)	(32.93%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	1,319,191.95	1,319,191.95	.00	.00
2800.002	Contributed Cap.-State	181,396.23	181,396.23	.00	.00
	2800 - Totals	$1,500,588.18	$1,500,588.18	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	363,522.04	363,522.04	.00	.00
	2900 - Totals	$363,522.04	$363,522.04	$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	1,743,704.43	1,743,704.43	.00	.00
	2910 - Totals	$1,743,704.43	$1,743,704.43	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(2,379,602.71)	(2,379,602.71)	.00	.00
	2920 - Totals	($2,379,602.71)	($2,379,602.71)	$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(363,522.04)	(363,522.04)	.00	.00
	2965 - Totals	($363,522.04)	($363,522.04)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$864,689.90	$864,689.90	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(656,804.31)			
	Fund Revenues	(618,943.39)			
	Fund Expenses	534,246.85			
	FUND EQUITY TOTALS	$1,606,190.75	$864,689.90	$741,500.85	85.75%
	LIABILITIES AND FUND EQUITY TOTALS	$1,606,190.75	$864,689.90	$741,500.85	85.75%
	Fund **720 - Capital Projects-Water** Totals	$0.00	$1,530,199.34	($1,530,199.34)	(100.00%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds** Totals	$0.00	$1,530,199.34	($1,530,199.34)	(100.00%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**210 - Water Fund**					
ASSETS						
1027						
1027.000	Change in FMV-Investments		(26,753.00)	1,372.00	(28,125.00)	(2,049.93)
		1027 - Totals	($26,753.00)	$1,372.00	($28,125.00)	(2,049.93%)
1030						
1030.100	Investment-Central Trea.		1,736,562.95	1,337,175.81	399,387.14	29.87
		1030 - Totals	$1,736,562.95	$1,337,175.81	$399,387.14	29.87%
1050						
1050.000	Accts Rec.-Misc Billing		3,848.81	821.56	3,027.25	368.48
1050.010	Accts Rec.-Utility Billng		158,377.34	141,716.22	16,661.12	11.76
1050.050	Accts Rec.-Collections		28,864.71	18,877.28	9,987.43	52.91
1050.900	Allowance - Doubtful Acct		(28,864.71)	(18,877.28)	(9,987.43)	(52.91)
		1050 - Totals	$162,226.15	$142,537.78	$19,688.37	13.81%
1070						
1070.010	Notes Receivable		(.01)	(.01)	.00	.00
		1070 - Totals	($0.01)	($0.01)	$0.00	0.00%
1100						
1100.010	Inventory - Materials		230,866.27	248,938.31	(18,072.04)	(7.26)
		1100 - Totals	$230,866.27	$248,938.31	($18,072.04)	(7.26%)
1200						
1200.020	Prepaid Insurance		15,197.28	10,396.22	4,801.06	46.18
1200.030	Prepaid Workers Compensation Insurance		6,022.51	6,134.77	(112.26)	(1.83)
		1200 - Totals	$21,219.79	$16,530.99	$4,688.80	28.36%
1425						
1425.000	Deferred Outflow OPEB		10,792.00	.00	10,792.00	+++
		1425 - Totals	$10,792.00	$0.00	$10,792.00	+++
1520						
1520.100	Water Plant		36,217,188.13	34,057,333.22	2,159,854.91	6.34
		1520 - Totals	$36,217,188.13	$34,057,333.22	$2,159,854.91	6.34%
1540						
1540.000	Buildings		8,894,611.74	8,894,611.74	.00	.00
		1540 - Totals	$8,894,611.74	$8,894,611.74	$0.00	0.00%
1550						
1550.000	Machinery & Equipment		167,995.95	167,995.95	.00	.00
		1550 - Totals	$167,995.95	$167,995.95	$0.00	0.00%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**210 - Water Fund**					
ASSETS						
1590						
1590.000	Construction in Progress		(.11)	(.11)	.00	.00
		1590 - Totals	($0.11)	($0.11)	$0.00	0.00%
1620						
1620.000	Accumulated Depr Ut Plant		(15,943,496.56)	(14,921,173.20)	(1,022,323.36)	(6.85)
		1620 - Totals	($15,943,496.56)	($14,921,173.20)	($1,022,323.36)	(6.85%)
1640						
1640.000	Accumulated Depr Building		(1,038,485.94)	(672,121.09)	(366,364.85)	(54.51)
		1640 - Totals	($1,038,485.94)	($672,121.09)	($366,364.85)	(54.51%)
1650						
1650.000	Accumulated Depr Equipmnt		(144,639.92)	(140,966.96)	(3,672.96)	(2.61)
		1650 - Totals	($144,639.92)	($140,966.96)	($3,672.96)	(2.61%)
1810						
1810.100	Water Rights ALP		23,483.00	23,483.00	.00	.00
		1810 - Totals	$23,483.00	$23,483.00	$0.00	0.00%
1825						
1825.000	Deferred Outflow Pension		32,488.00	114,426.00	(81,938.00)	(71.61)
		1825 - Totals	$32,488.00	$114,426.00	($81,938.00)	(71.61%)
		ASSETS TOTALS	$30,344,058.44	$29,270,143.43	$1,073,915.01	3.67%
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2060						
2060.000	Compensated Absences Pay.		18,246.43	19,317.00	(1,070.57)	(5.54)
		2060 - Totals	$18,246.43	$19,317.00	($1,070.57)	(5.54%)
2100						
2100.007	Deposits - Water		100.00	100.00	.00	.00
		2100 - Totals	$100.00	$100.00	$0.00	0.00%
2200						
2200.002	Interest Payable-Notes		33,383.50	28,391.78	4,991.72	17.58
		2200 - Totals	$33,383.50	$28,391.78	$4,991.72	17.58%
2450						
2450.300	Deferred Inflow OPEB		37,622.00	.00	37,622.00	+++
2450.900	Net OPEB Liability		65,269.00	.00	65,269.00	+++
		2450 - Totals	$102,891.00	$0.00	$102,891.00	+++

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Enterprise Funds**				
Fund	**210 - Water Fund**				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2500					
2500.500	Notes Payable-State	6,475,797.76	6,516,530.20	(40,732.44)	(.63)
2500.900	Net Pension Liability	344,534.00	491,297.00	(146,763.00)	(29.87)
	2500 - Totals	$6,820,331.76	$7,007,827.20	($187,495.44)	(2.68%)
2700					
2700.001	Unearned Water Sale Rev	.00	10,000.00	(10,000.00)	(100.00)
2700.300	Deferred Inflow Pension	55,677.00	5,476.00	50,201.00	916.75
	2700 - Totals	$55,677.00	$15,476.00	$40,201.00	259.76%
	LIABILITIES TOTALS	$7,030,629.69	$7,071,111.98	($40,482.29)	(0.57%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	53,838.86	53,838.86	.00	.00
2800.002	Contributed Cap.-State	13,579,799.42	13,579,799.42	.00	.00
2800.003	Contributed Cap.-Local	80,301.48	80,301.48	.00	.00
	2800 - Totals	$13,713,939.76	$13,713,939.76	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(11,860.61)	(11,860.61)	.00	.00
	2900 - Totals	($11,860.61)	($11,860.61)	$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(1,024,704.43)	(1,024,704.43)	.00	.00
	2910 - Totals	($1,024,704.43)	($1,024,704.43)	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	11,095,604.68	11,193,653.68	(98,049.00)	(.88)
2920.500	Post Soft Close Entries	(2,434.18)	(2,434.18)	.00	.00
	2920 - Totals	$11,093,170.50	$11,191,219.50	($98,049.00)	(0.88%)
2965					
2965.000	P/Y Encumbrance Control	11,859.89	11,859.89	.00	.00
	2965 - Totals	$11,859.89	$11,859.89	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$23,782,405.11	$23,880,454.11	($98,049.00)	(0.41%)
	Prior Year Fund Equity Adjustment	458,976.50			
	Fund Revenues	(1,590,874.81)			
	Fund Expenses	1,600,874.67			
	FUND EQUITY TOTALS	$23,313,428.75	$23,880,454.11	($567,025.36)	(2.37%)
	LIABILITIES AND FUND EQUITY TOTALS	$30,344,058.44	$30,951,566.09	($607,507.65)	(1.96%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Enterprise Funds**				
Fund	**210 - Water Fund** Totals	$0.00	($1,681,422.66)	$1,681,422.66	100.00%
Fund Type	**Enterprise Funds** Totals	$0.00	($1,681,422.66)	$1,681,422.66	100.00%
Fund Category	**Proprietary Funds** Totals	$0.00	($151,223.32)	$151,223.32	100.00%
	Grand Totals	$0.00	($151,223.32)	$151,223.32	100.00%

Wastewater Utility
Financial Analysis
As Of, And For the Six-Month Ending December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**1,687,571**	Not Significantly Different	Met Plan	
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**234,578**	**n/a**	Under budget	**n/a**
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**532,157**	Not Significantly Different	Exceeded Plan	EBID increased, but is still not at the level necessary to fully fund capital asset replacement
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	**102,908**	Lower than Prior Year	Did Not Meet Plan	Expenses lower than budgeted, but much less grant revenue that last FY
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**18,731**	Lower than Prior Year	Exceeded Plan	Covering asset replacement for future, however near-term failing infrastrucutre costs are not covered as not enough was set aside in the past.
Total Working Capital (What total resources are available in the fund)	**6,834,105**	Not Significantly Different	Met Plan	
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	**2,736,255**	More than Prior Year	Met Plan	Watch trend
Undesignated Working Capital (How much of the fund's resources are available?)	**3,527,218**	Not Significantly Different	Met Plan	Needed for infrastructure improvement and emergency repairs
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**951.75**	Not Significantly Different	Met Plan	Watch trend

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	**491.22**	**Not Significantly Different**	**Met Plan**	**Watch trend**

The fund's working capital grew slightly, and while the Wastewater Fund's working capital is greater than most other CBS enterprise funds, its situation is similar to others where there is significant need now and in the near future beyond available working capital for capital investments to maintain infrastructure.

Major elements of Municipal wastewater treatment infrastructure are rapidly reaching the end of their useful life and are in danger of failing. The Municipality has already experienced multiple leaks in the sewer force main which connects the main commercial and residential areas with the treatment plant on Japonski Island. The leaks are due to a combination of age and corrosion, and, full replacement of the aging main will be an expensive proposition. In addition, elements of the waste water treatment plant are in excess of forty years old, their useful life, and are failing. There is insufficient working capital within the wastewater fund to accomplish either of these significant repairs without taking on additional debt.

City and Borough of Sitka
Wastewater Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2019

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L = 50%)	Variance To FY2019 Plan
Revenue:									
Wastewater Fees	789,156	786,338	-	-	1,575,494	1,478,983	96,511	1,578,000	(2,506)
Jobbing	32,873	45,077	-	-	77,950	95,480	(17,530)	123,500	(45,550)
Other Operating Revenue	4,436	29,691	-	-	34,127	4,920	29,207	25,600	8,527
Total Revenue:	**826,465**	**861,106**	**-**	**-**	**1,687,571**	**1,579,383**	**108,188**	**1,727,100**	**(39,529)**
Cost of Sales:									
Collections	254,736	271,366	-	-	526,102	484,130	(41,972)	772,725	246,623
Treatment	105,973	125,839	-	-	231,812	198,597	(33,215)	107,148	(124,664)
Fixed assets	8,283	14,775	-	-	23,058	-	(23,058)	25,140	2,082
Depreciation	218,157	218,158	-	-	436,315	617,053	180,738	436,315	-
Total Cost of Sales:	**587,149**	**630,138**	**-**	**-**	**1,217,287**	**1,299,780**	**82,493**	**1,341,327**	**124,040**
Gross Margin:	**239,316**	**230,968**	**-**	**-**	**470,284**	**279,603**	**190,681**	**385,773**	**84,511**
	28.96%	**26.82%**			**27.87%**	**17.70%**	**10.16%**	**22.34%**	**5.53%**
Selling and Administrative Expenses	**179,725**	**194,717**	**-**	**-**	**374,442**	**369,115**	**(5,327)**	**484,980**	**110,538**
Earnings Before Interest (EBI):	**59,591**	**36,251**	**-**	**-**	**95,842**	**(89,512)**	**185,354**	**(99,207)**	**195,049**
	7.21%	**4.21%**			**5.68%**	**-5.67%**	**11.35%**	**-5.74%**	**11.42%**
Non-operating Revenue and Expense:									
Non-operating revenue:	38,396	37,776	-	-	76,172	62,282	13,890	56,500	19,672
Grant Revenue	35	1,717	-	-	1,752	412,408	(410,656)	1,752	-
Interest Expense:	(35,429)	(35,429)	-	-	(70,858)	(31,564)	(39,295)	(70,858)	-
									-
Total Non-operating Revenue & Expense:	**3,002**	**4,064**	**-**	**-**	**7,066**	**443,127**	**(436,061)**	**(12,606)**	**19,672**
									-
Net Income:	**62,593**	**40,315**	**-**	**-**	**102,908**	**353,615**	**(250,707)**	**(111,813)**	**214,721**
	7.57%	**4.68%**			**6.10%**	**22.39%**	**-231.73%**	**-6.47%**	**12.57%**
Earnings Before Interest and Depreciation (EBIDA):	**277,748**	**254,409**			**532,157**	**527,541**	**4,616**	**337,108**	**195,049**
	33.61%	**29.54%**			**31.53%**	**33.40%**	**-1.87%**	**19.52%**	**12.02%**
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	280,750	258,473	-	-	539,223	970,668	(431,445)	324,502	214,721
Debt Principal	84,177	-	-	-	84,177	147,230	63,053	168,354	(84,177)
Debt Principal Coverage Surplus/Deficit	**196,573**	**258,473**	**-**	**-**	**455,046**	**823,438**	**(368,392)**	**156,149**	**298,898**
Debt Principal Coverage Percentage	**334%**				**640.58%**	**659.29%**	**-18.70%**	**192.75%**	**447.83%**
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	196,573	258,473	-	-	455,046	823,438	(368,392)	156,149	298,898
Depreciation	218,157	218,158	-	-	436,315	617,053	180,738	436,315	-
Cash Accumulated For/(Taken From) Asset Replacement	**(21,584)**	**40,315**	**-**	**-**	**18,731**	**206,385**	**(187,654)**	**(280,167)**	**298,898**

City and Borough of Sitka
Wastewater Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2019

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L = 50%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	196,573	258,473	-	-	455,046	823,438	(368,392)	156,149	298,898
CapEx, Accruals, and other Balance Sheet Changes	(52,070)	(527,891)	-	-	(579,961)	(482,754)	(97,207)	(579,961)	-
Increase in (Decrease in) Working Capital	144,503	(269,418)	-	-	(124,915)	340,684	(465,599)	(423,813)	298,898
Plus Beginning Total Working Capital	6,959,020	7,103,523			6,959,020	6,696,245	262,775	6,959,020	-
Equals Ending Total Working Capital:	7,103,523	6,834,105	-	-	6,834,105	7,036,929	(202,824)	6,535,208	298,898
Repair Reserve (1% of PPE):	570,632	570,632	-	-	570,632				
Working Capital Designated for CapEx	2,828,793	2,736,255	-	-	2,736,255				
Undesignated Working Capital	3,704,098	3,527,218	-	-	3,527,218				
Total Working Capital:	7,103,523	6,834,105	-	-	6,834,105				
Days On Hand Annual Cash Outlays in Total Working Capital:	969.89	971.17	-	-	951.75				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	891.97	890.08	-	-	872.28				
Days On Hand Annual Cash Outlays in Undesignated Working Capital	505.74	501.24	-	-	491.22				
Working Current Assets	7,547,731	7,732,425	-	-	7,732,425				
Current Liabilities	(154,735)	(186,138)	-	-	(186,138)				
CPLTD	(336,707)	(336,707)	-	-	(336,707)				
Total Working Capital	7,056,289	7,209,580	-	-	7,209,580				

Project	FY2019 Appropriations	FY2019 Payments-Loan Grant & Other	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Advertising Expenses	Supplies Expense
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90447 - WWTP Control System	$ -	$ -	$ 85,402.53	$ -	$ -	$ -	$ 14,597.47	$ -	$ -
90531 - Monastery/Kincaid Sewer Design Rep	$ -	$ -	$ 30,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90565 - Jamestown Bay Lift Station Rebuild	$ -	$ -	$ 58,231.68	$ -	$ -	$ -	$ 26,768.32	$ -	$ -
90655 - WWTP Rehabilitation	$ 50,000.00	$ -	$ (89,076.27)	$ -	$ -	$ -	$ 115,060.32	$ -	$ -
90676 - Brady Street Lift Station	$ -	$ -	$ 164,929.47	$ -	$ -	$ -	$ -	$ -	$ -
90713 - Crescent & Landfill Lift Station Repla	$ -	$ 50,259.97	$ 582,024.80	$ -	$ -	$ -	$ -	$ -	$ -
90750 - WWTP Building Envelope	$ (50,000.00)	$ -	$ -	$ -	$ -	$ -	$ 24,994.60	$ -	$ -
90783 - Replace Generators - Lift Stations	$ -	$ -	$ 236,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90784 - WWTP Garage Door & Blowers	$ -	$ -	$ 51,948.61	$ -	$ -	$ -	$ 38,051.39	$ -	$ -
90790 - DeGroff Street Utilities and Street Im	$ -	$ 273,478.14	$ (180,482.51)	$ -	$ 303,664.65	$ (0.01)	$ 332,505.65	$ -	$ -
90796 - Brady Street Water/Wastewater HPF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90800 - Hypochlorite Injection System	$ -	$ -	$ 24,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90801 - Sitka FY17 Paving	$ (45,000.00)	$ -	$ 30,491.08	$ -	$ -	$ -	$ -	$ -	$ -
90803 - Marine Street Street Improvements	$ -	$ -	$ 50,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90805 - Replace 1995 CCTV Equipment	$ -	$ -	$ 1,002.00	$ -	$ -	$ -	$ -	$ -	$ -
90808 - Replace WWTP Chlorine Generator	$ -	$ -	$ 38,291.78	$ -	$ -	$ -	$ -	$ -	$ -
90809 - Replace WWTP Influent Grinder	$ -	$ -	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90813 - Upgrade RV Dump Site	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90816 - Channel Lift Station	$ -	$ -	$ 99,861.58	$ -	$ -	$ -	$ 138.42	$ -	$ -
90819 - South Lake / West Degroff Improvem	$ -	$ 69,951.46	$ (91,431.51)	$ 103,728.34	$ 235.11	$ -	$ -	$ -	$ -
90838 - Lincoln Street Paving (Harbor Way to	$ -	$ -	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90843 - Lake Street (DeGroff to Arrowhead &	$ -	$ -	$ 53,778.07	$ -	$ -	$ -	$ 21,221.93	$ -	$ -
90844 - Lincoln Street (Jeff Davis to Harbor D	$ -	$ -	$ 75,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90845 - Trailer-Mounted 3-Phase Generator	$ -	$ -	$ 90,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90846 - WWTP Generator Replacement	$ -	$ -	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90856 - Thompsen Lift Station Rehabilitation	$ -	$ -	$ 350,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90858 - Eagle Way LS	$ 85,000.00	$ 293.90	$ 218,282.96	$ 1,717.04	$ -	$ -	$ 258.62	$ -	$ -
90862 - Japonski Sewer Force Main Conditior	$ 250,000.00		$ 250,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90783 - Replace Lift station generators	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90877 -	$ 5,000.00	$ -	$ 5,000.00	$ -	$ -	$ -	$ -	$ -	$ -
90878 -	$ 40,000.00	$ -	$ 40,000.00	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unidentified Balancing Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ 335,000.00	**$ 393,983.47**	**$ 2,393,254.27**	**$ 105,445.38**	**$ 303,899.76**	**$ (0.01)**	**$ 573,596.72**	**$ -**	**$ -**
closed projects									

Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Other & Mixed Project Expense	Total Expenses	Construction In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ 14,597.47	$ 100,000.00	$ -	$ -	$ -	$ 85,402.53
$ -	$ -	$ -	$ -	$ -	$ 30,000.00	$ -	$ -	$ -	$ 30,000.00
$ -	$ -	$ -	$ -	$ 26,768.32	$ 85,000.00	$ -	$ -	$ -	$ 58,231.68
$ 189,393.65	$ 21,458.97	$ -	$ 210,852.62	$ 325,912.94	$ 236,836.67	$ -	$ -	$ -	$ (89,076.27)
$ -	$ 70.53	$ -	$ 70.53	$ 70.53	$ 165,000.00	$ -	$ -	$ -	$ 164,929.47
$ -	$ 141.07	$ -	$ 141.07	$ 141.07	$ 582,165.87	$ -	$ -	$ -	$ 582,024.80
	$ -	$ -	$ -	$ 24,994.60	$ 24,994.60	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ 236,000.00	$ -	$ -	$ -	$ 236,000.00
$ -	$ -	$ -	$ -	$ 38,051.39	$ 90,000.00	$ -	$ -	$ -	$ 51,948.61
$ 783,711.54	$ 80,227.25	$ (544,281.45)	$ 319,657.34	$ 652,162.99	$ 775,345.12	$ -	$ 66,344.16	$ 66,344.16	$ 56,837.97
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ 24,000.00	$ -	$ -	$ -	$ 24,000.00
$ -	$ -	$ -	$ -	$ -	$ 30,491.08	$ -	$ -	$ -	$ 30,491.08
$ -	$ -	$ -	$ -	$ -	$ 50,000.00	$ -	$ -	$ -	$ 50,000.00
$ -	$ -	$ -	$ -	$ -	$ 1,002.00	$ -	$ -	$ -	$ 1,002.00
$ -	$ -	$ -	$ -	$ -	$ 38,291.78	$ -	$ -	$ -	$ 38,291.78
$ -	$ -	$ -	$ -	$ -	$ 100,000.00	$ -	$ -	$ -	$ 100,000.00
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ 138.42	$ 100,000.00	$ -	$ -	$ -	$ 99,861.58
$ -	$ 470.24	$ -	$ 470.24	$ 470.24	$ 13,002.18	$ -	$ -	$ -	$ 12,531.94
$ -	$ -	$ -	$ -	$ -	$ 20,000.00	$ -	$ -	$ -	$ 20,000.00
$ -	$ -	$ -	$ -	$ 21,221.93	$ 75,000.00	$ -	$ -	$ -	$ 53,778.07
$ -	$ -	$ -	$ -	$ -	$ 75,000.00	$ -	$ -	$ -	$ 75,000.00
$ -	$ -	$ -	$ -	$ -	$ 90,000.00	$ -	$ -	$ -	$ 90,000.00
$ -	$ -	$ -	$ -	$ -	$ 100,000.00	$ -	$ -	$ -	$ 100,000.00
$ -	$ -	$ -	$ -	$ -	$ 350,000.00	$ -	$ -	$ -	$ 350,000.00
$ 800.00	$ 952.32	$ -	$ 1,752.32	$ 2,010.94	$ 222,010.94	$ -	$ -	$ -	$ 220,000.00
$ -	$ -	$ -	$ -	$ -	$ 250,000.00	$ -	$ -	$ -	$ 250,000.00
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ 5,000.00	$ -	$ -	$ -	$ 5,000.00
$ -	$ -	$ -	$ -	$ -	$ 40,000.00	$ -	$ -	$ -	$ 40,000.00
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 973,905.19	**$ 103,320.38**	**$ (544,281.45)**	**$ 532,944.12**	**$ 1,106,540.84**	**$ 3,909,140.24**	**$ -**	**$ 66,344.16**	**$ 66,344.16**	**$ 2,736,255.24**

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**730 - Capital Project-Waste Wtr**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.005	Grant Revenue	.00	1,717.04	1,752.32	(1,752.32)	+++	412,407.62
3101.020	Loan Proceeds	311,000.00	179,724.90	349,640.54	(38,640.54)	112	532,147.93
	3101 - Totals	$311,000.00	$181,441.94	$351,392.86	($40,392.86)	113%	$944,555.55
	Department **310 - State Revenue** Totals	$311,000.00	$181,441.94	$351,392.86	($40,392.86)	113%	$944,555.55
Department	**390 - Cash Basis Receipts**						
3950							
3950.210	Transfer In Water	.00	.00	.00	.00	+++	1,018,590.36
3950.220	Transfer In Waste Water	(230,000.00)	.00	468,865.43	(698,865.43)	(204)	1,407,606.67
	3950 - Totals	($230,000.00)	$0.00	$468,865.43	($698,865.43)	(204%)	$2,426,197.03
	Department **390 - Cash Basis Receipts** Totals	($230,000.00)	$0.00	$468,865.43	($698,865.43)	(204%)	$2,426,197.03
	Division **300 - Revenue** Totals	$81,000.00	$181,441.94	$820,258.29	($739,258.29)	1,013%	$3,370,752.58
	REVENUE TOTALS	$81,000.00	$181,441.94	$820,258.29	($739,258.29)	1,013%	$3,370,752.58
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	1,642.82
	5206 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$1,642.82
5212							
5212.000	Contracted/Purchased Serv	2,642,562.38	306,373.15	973,905.19	1,668,657.19	37	881,750.13
	5212 - Totals	$2,642,562.38	$306,373.15	$973,905.19	$1,668,657.19	37%	$881,750.13
5214							
5214.000	Interdepartment Services	.00	40,792.75	103,320.38	(103,320.38)	+++	96,502.33
	5214 - Totals	$0.00	$40,792.75	$103,320.38	($103,320.38)	+++	$96,502.33
5290							
5290.000	Other Expenses	.00	(375,475.14)	(544,281.45)	544,281.45	+++	.00
	5290 - Totals	$0.00	($375,475.14)	($544,281.45)	$544,281.45	+++	$0.00
	Department **630 - Operations** Totals	$2,642,562.38	($28,309.24)	$532,944.12	$2,109,618.26	20%	$979,895.28

Income Statement

Through 12/31/18
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**730 - Capital Project-Waste Wtr**						
EXPENSE							
Division	**600 - Operations**						
Department	**680 - Transfer to Other Funds**						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	731,792.94
	7200 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$731,792.94
	Department **680 - Transfer to Other Funds** Totals	$0.00	$0.00	$0.00	$0.00	+++	$731,792.94
	Division **600 - Operations** Totals	$2,642,562.38	($28,309.24)	$532,944.12	$2,109,618.26	20%	$1,711,688.22
	EXPENSE TOTALS	$2,642,562.38	($28,309.24)	$532,944.12	$2,109,618.26	20%	$1,711,688.22
	Fund **730 - Capital Project-Waste Wtr** Totals						
	REVENUE TOTALS	81,000.00	181,441.94	820,258.29	(739,258.29)	1,013%	3,370,752.58
	EXPENSE TOTALS	2,642,562.38	(28,309.24)	532,944.12	2,109,618.26	20%	1,711,688.22
	Fund **730 - Capital Project-Waste Wtr** Net Gain (Loss)	($2,561,562.38)	$209,751.18	$287,314.17	$2,848,876.55	(11%)	$1,659,064.36
	Fund Type **Capital Projects Funds** Totals						
	REVENUE TOTALS	81,000.00	181,441.94	820,258.29	(739,258.29)	1,013%	3,370,752.58
	EXPENSE TOTALS	2,642,562.38	(28,309.24)	532,944.12	2,109,618.26	20%	1,711,688.22
	Fund Type **Capital Projects Funds** Net Gain (Loss)	($2,561,562.38)	$209,751.18	$287,314.17	$2,848,876.55	(11%)	$1,659,064.36

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**220 - Waste Water Treatment**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.017	PERS Relief	64,200.00	16,050.00	32,100.00	32,100.00	50	.00
	3101 - Totals	$64,200.00	$16,050.00	$32,100.00	$32,100.00	50%	$0.00
	Department **310 - State Revenue** Totals	$64,200.00	$16,050.00	$32,100.00	$32,100.00	50%	$0.00
Department	**340 - Operating Revenue**						
3421							
3421.000	Wastewater Fees	3,156,000.00	262,263.25	1,575,494.07	1,580,505.93	50	1,478,982.81
	3421 - Totals	$3,156,000.00	$262,263.25	$1,575,494.07	$1,580,505.93	50%	$1,478,982.81
3491							
3491.000	Jobbing-Labor	235,000.00	43,594.29	76,268.80	158,731.20	32	95,480.45
	3491 - Totals	$235,000.00	$43,594.29	$76,268.80	$158,731.20	32%	$95,480.45
3492							
3492.000	Jobbing-Materials/Parts	6,000.00	457.97	457.97	5,542.03	8	.00
	3492 - Totals	$6,000.00	$457.97	$457.97	$5,542.03	8%	$0.00
3493							
3493.000	Jobbing-Equipment	6,000.00	1,025.00	1,223.00	4,777.00	20	860.00
	3493 - Totals	$6,000.00	$1,025.00	$1,223.00	$4,777.00	20%	$860.00
	Department **340 - Operating Revenue** Totals	$3,403,000.00	$307,340.51	$1,653,443.84	$1,749,556.16	49%	$1,575,323.26
Department	**350 - Non-Operating Revenue**						
3501							
3501.001	Connection Fees	24,000.00	.00	4,480.00	19,520.00	19	4,375.00
	3501 - Totals	$24,000.00	$0.00	$4,480.00	$19,520.00	19%	$4,375.00
	Department **350 - Non-Operating Revenue** Totals	$24,000.00	$0.00	$4,480.00	$19,520.00	19%	$4,375.00
Department	**360 - Uses of Prop & Investment**						
3610							
3610.000	Interest Income	113,000.00	12,414.03	76,172.37	36,827.63	67	61,966.29
	3610 - Totals	$113,000.00	$12,414.03	$76,172.37	$36,827.63	67%	$61,966.29
	Department **360 - Uses of Prop & Investment** Totals	$113,000.00	$12,414.03	$76,172.37	$36,827.63	67%	$61,966.29
Department	**380 - Miscellaneous**						
3807							
3807.000	Miscellaneous	.00	.00	716.24	(716.24)	+++	94.08
	3807 - Totals	$0.00	$0.00	$716.24	($716.24)	+++	$94.08

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**220 - Waste Water Treatment**						
REVENUE							
Division	**300 - Revenue**						
Department	**380 - Miscellaneous**						
3820							
3820.000	Bad Debt Collected	.00	856.93	1,310.90	(1,310.90)	+++	451.15
	3820 - Totals	$0.00	$856.93	$1,310.90	($1,310.90)	+++	$451.15
Department	**380 - Miscellaneous** Totals	$0.00	$856.93	$2,027.14	($2,027.14)	+++	$545.23
Department	**390 - Cash Basis Receipts**						
3950							
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	731,792.94
	3950 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$731,792.94
Department	**390 - Cash Basis Receipts** Totals	$0.00	$0.00	$0.00	$0.00	+++	$731,792.94
Division	**300 - Revenue** Totals	$3,604,200.00	$336,661.47	$1,768,223.35	$1,835,976.65	49%	$2,374,002.72
	REVENUE TOTALS	$3,604,200.00	$336,661.47	$1,768,223.35	$1,835,976.65	49%	$2,374,002.72
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5110							
5110.001	Regular Salaries/Wages	116,224.36	3,794.95	23,733.62	92,490.74	20	24,755.51
5110.002	Holidays	.00	427.60	2,138.00	(2,138.00)	+++	1,474.48
5110.003	Sick Leave	.00	.00	2,138.00	(2,138.00)	+++	421.28
5110.004	Overtime	28,999.95	.00	89.52	28,910.43	0	.00
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
	5110 - Totals	$165,224.31	$4,222.55	$28,099.14	$137,125.17	17%	$26,651.27
5120							
5120.001	Annual Leave	25,802.00	427.60	3,420.80	22,381.20	13	6,529.84
5120.002	SBS	11,709.83	289.65	1,959.79	9,750.04	17	2,061.56
5120.003	Medicare	2,769.86	68.52	463.58	2,306.28	17	487.66
5120.004	PERS	40,166.93	2,777.02	10,442.34	29,724.59	26	7,299.86
5120.005	Health Insurance	22,799.76	646.34	3,971.76	18,828.00	17	4,053.95
5120.006	Life Insurance	8.04	.42	2.54	5.50	32	2.68
5120.007	Workmen's Compensation	8,327.19	238.13	1,611.28	6,715.91	19	1,844.87
	5120 - Totals	$111,583.61	$4,447.68	$21,872.09	$89,711.52	20%	$22,280.42

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**220 - Waste Water Treatment**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	(310.00)
	5201 - Totals	$0.00	$0.00	$0.00	$0.00	+++	($310.00)
5203							
5203.005	Heating Fuel	25,000.00	2,278.83	6,276.39	18,723.61	25	6,603.89
	5203 - Totals	$25,000.00	$2,278.83	$6,276.39	$18,723.61	25%	$6,603.89
5204							
5204.000	Telephone	5,000.00	.00	1,236.90	3,763.10	25	2,136.32
	5204 - Totals	$5,000.00	$0.00	$1,236.90	$3,763.10	25%	$2,136.32
5205							
5205.000	Insurance	25,866.00	2,412.74	14,476.44	11,389.56	56	12,933.24
	5205 - Totals	$25,866.00	$2,412.74	$14,476.44	$11,389.56	56%	$12,933.24
5206							
5206.000	Supplies	2,800.00	.00	620.11	2,179.89	22	777.52
	5206 - Totals	$2,800.00	$0.00	$620.11	$2,179.89	22%	$777.52
5208							
5208.000	Bldg Repair & Maint	39,000.00	11,691.54	19,015.76	19,984.24	49	12,931.26
	5208 - Totals	$39,000.00	$11,691.54	$19,015.76	$19,984.24	49%	$12,931.26
5211							
5211.000	Data Processing Fees	69,000.00	5,750.00	34,500.00	34,500.00	50	32,381.52
5211.001	Information Technology Special Projects	15,593.00	.00	.00	15,593.00	0	.00
	5211 - Totals	$84,593.00	$5,750.00	$34,500.00	$50,093.00	41%	$32,381.52
5212							
5212.000	Contracted/Purchased Serv	29,261.70	7,389.38	12,376.12	16,885.58	42	12,833.32
	5212 - Totals	$29,261.70	$7,389.38	$12,376.12	$16,885.58	42%	$12,833.32
5214							
5214.000	Interdepartment Services	436,249.00	42,907.80	213,023.39	223,225.61	49	197,325.43
	5214 - Totals	$436,249.00	$42,907.80	$213,023.39	$223,225.61	49%	$197,325.43
5221							
5221.000	Transportation/Vehicles	.00	75.00	450.00	(450.00)	+++	450.00
	5221 - Totals	$0.00	$75.00	$450.00	($450.00)	+++	$450.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**220 - Waste Water Treatment**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5222							
5222.000	Postage	5,600.00	562.50	3,375.00	2,225.00	60	2,146.46
	5222 - Totals	$5,600.00	$562.50	$3,375.00	$2,225.00	60%	$2,146.46
5223							
5223.000	Tools & Small Equipment	.00	441.40	441.40	(441.40)	+++	.00
	5223 - Totals	$0.00	$441.40	$441.40	($441.40)	+++	$0.00
5224							
5224.000	Dues & Publications	2,000.00	100.00	302.00	1,698.00	15	408.00
	5224 - Totals	$2,000.00	$100.00	$302.00	$1,698.00	15%	$408.00
5226							
5226.000	Advertising	1,000.00	.00	971.80	28.20	97	109.90
	5226 - Totals	$1,000.00	$0.00	$971.80	$28.20	97%	$109.90
5230							
5230.000	Bad Debts	.00	.00	.00	.00	+++	7,866.74
	5230 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$7,866.74
5231							
5231.000	Credit Card Expense	45,000.00	2,564.91	17,405.21	27,594.79	39	29,089.27
	5231 - Totals	$45,000.00	$2,564.91	$17,405.21	$27,594.79	39%	$29,089.27
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	2,500.00
	5290 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$2,500.00
	Department **601 - Administration** Totals	$978,177.62	$84,844.33	$374,441.75	$603,735.87	38%	$369,114.56
Department	**607 - Collections**						
5110							
5110.001	Regular Salaries/Wages	499,311.80	18,148.45	100,049.97	399,261.83	20	118,352.23
5110.002	Holidays	.00	1,980.08	11,487.24	(11,487.24)	+++	11,265.68
5110.003	Sick Leave	.00	769.31	17,876.79	(17,876.79)	+++	10,464.15
5110.004	Overtime	.00	989.92	12,682.27	(12,682.27)	+++	21,028.72
	5110 - Totals	$499,311.80	$21,887.76	$142,096.27	$357,215.53	28%	$161,110.78
5120							
5120.001	Annual Leave	.00	1,375.48	25,140.25	(25,140.25)	+++	22,503.53
5120.002	SBS	30,607.62	1,435.23	10,306.72	20,300.90	34	11,319.87
5120.003	Medicare	7,240.03	339.47	2,437.93	4,802.10	34	2,677.63

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**220 - Waste Water Treatment**						
EXPENSE							
Division	**600 - Operations**						
Department	**607 - Collections**						
5120.004	PERS	138,105.70	14,208.89	53,300.33	84,805.37	39	39,280.78
5120.005	Health Insurance	171,873.72	8,712.63	51,897.42	119,976.30	30	58,537.37
5120.006	Life Insurance	86.88	4.48	27.43	59.45	32	30.13
5120.007	Workmen's Compensation	25,165.64	1,179.99	8,091.60	17,074.04	32	9,847.20
	5120 - Totals	$373,079.59	$27,256.17	$151,201.68	$221,877.91	41%	$144,196.51
5201							
5201.000	Training and Travel	12,000.00	2,503.56	2,628.81	9,371.19	22	1,077.93
	5201 - Totals	$12,000.00	$2,503.56	$2,628.81	$9,371.19	22%	$1,077.93
5202							
5202.000	Uniforms	2,000.00	.00	382.28	1,617.72	19	274.80
	5202 - Totals	$2,000.00	$0.00	$382.28	$1,617.72	19%	$274.80
5203							
5203.001	Electric	100,000.00	8,276.26	50,912.59	49,087.41	51	55,038.50
	5203 - Totals	$100,000.00	$8,276.26	$50,912.59	$49,087.41	51%	$55,038.50
5204							
5204.000	Telephone	1,800.00	.00	.00	1,800.00	0	514.81
5204.001	Cell Phone Stipend	2,100.00	150.00	900.00	1,200.00	43	1,050.00
	5204 - Totals	$3,900.00	$150.00	$900.00	$3,000.00	23%	$1,564.81
5206							
5206.000	Supplies	34,000.00	303.47	1,890.68	32,109.32	6	10,504.54
	5206 - Totals	$34,000.00	$303.47	$1,890.68	$32,109.32	6%	$10,504.54
5207							
5207.000	Repairs & Maintenance	42,100.00	2,690.63	7,089.99	35,010.01	17	11,202.23
	5207 - Totals	$42,100.00	$2,690.63	$7,089.99	$35,010.01	17%	$11,202.23
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	.00
	5212 - Totals	$10,000.00	$0.00	$0.00	$10,000.00	0%	$0.00
5221							
5221.000	Transportation/Vehicles	175,280.00	13,250.00	84,663.49	90,616.51	48	77,356.29
	5221 - Totals	$175,280.00	$13,250.00	$84,663.49	$90,616.51	48%	$77,356.29
5223							
5223.000	Tools & Small Equipment	7,487.00	.00	2,763.99	4,723.01	37	1,840.45
	5223 - Totals	$7,487.00	$0.00	$2,763.99	$4,723.01	37%	$1,840.45

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**220 - Waste Water Treatment**						
EXPENSE							
Division	**600 - Operations**						
Department	**607 - Collections**						
5227							
5227.002	Rent-Equipment	4,248.00	.00	.00	4,248.00	0	.00
	5227 - Totals	$4,248.00	$0.00	$0.00	$4,248.00	0%	$0.00
5290							
5290.000	Other Expenses	1,000.00	100.00	100.00	900.00	10	(47.41)
5290.100	Unanticipated Repairs	309,300.00	30,362.50	81,472.50	227,827.50	26	20,010.63
	5290 - Totals	$310,300.00	$30,462.50	$81,572.50	$228,727.50	26%	$19,963.22
	Department **607 - Collections** Totals	$1,573,706.39	$106,780.35	$526,102.28	$1,047,604.11	33%	$484,130.06
Department	**610 - Treatment**						
5110							
5110.001	Regular Salaries/Wages	9,282.00	15,819.47	94,364.50	(85,082.50)	1,017	86,901.63
5110.002	Holidays	.00	.00	.00	.00	+++	590.80
5110.004	Overtime	.00	185.25	2,323.78	(2,323.78)	+++	1,628.60
	5110 - Totals	$9,282.00	$16,004.72	$96,688.28	($87,406.28)	1,042%	$89,121.03
5120							
5120.002	SBS	569.10	981.08	5,927.06	(5,357.96)	1,041	5,463.15
5120.003	Medicare	134.61	232.07	1,402.02	(1,267.41)	1,042	1,292.21
5120.004	PERS	2,567.45	8,726.07	31,681.93	(29,114.48)	1,234	19,606.57
5120.005	Health Insurance	.00	6,929.52	34,308.42	(34,308.42)	+++	27,536.40
5120.006	Life Insurance	.00	3.52	17.68	(17.68)	+++	14.65
5120.007	Workmen's Compensation	467.91	806.69	4,873.21	(4,405.30)	1,041	4,886.06
	5120 - Totals	$3,739.07	$17,678.95	$78,210.32	($74,471.25)	2,092%	$58,799.04
5201							
5201.000	Training and Travel	4,000.00	208.00	913.51	3,086.49	23	(150.00)
	5201 - Totals	$4,000.00	$208.00	$913.51	$3,086.49	23%	($150.00)
5202							
5202.000	Uniforms	600.00	.00	.00	600.00	0	53.19
	5202 - Totals	$600.00	$0.00	$0.00	$600.00	0%	$53.19
5203							
5203.001	Electric	60,000.00	5,045.81	22,802.12	37,197.88	38	25,402.96
	5203 - Totals	$60,000.00	$5,045.81	$22,802.12	$37,197.88	38%	$25,402.96

Income Statement

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Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**220 - Waste Water Treatment**						
EXPENSE							
Division	**600 - Operations**						
Department	**610 - Treatment**						
5206							
5206.000	Supplies	50,000.00	195.36	17,104.43	32,895.57	34	21,945.43
	5206 - Totals	$50,000.00	$195.36	$17,104.43	$32,895.57	34%	$21,945.43
5207							
5207.000	Repairs & Maintenance	30,000.00	2,169.38	6,786.95	23,213.05	23	2,730.32
	5207 - Totals	$30,000.00	$2,169.38	$6,786.95	$23,213.05	23%	$2,730.32
5212							
5212.000	Contracted/Purchased Serv	52,000.00	3,319.67	9,045.61	42,954.39	17	1,864.48
	5212 - Totals	$52,000.00	$3,319.67	$9,045.61	$42,954.39	17%	$1,864.48
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	(2,172.14)
	5221 - Totals	$0.00	$0.00	$0.00	$0.00	+++	($2,172.14)
5222							
5222.000	Postage	.00	.00	7.41	(7.41)	+++	12.04
	5222 - Totals	$0.00	$0.00	$7.41	($7.41)	+++	$12.04
5223							
5223.000	Tools & Small Equipment	3,200.00	.00	153.49	3,046.51	5	794.61
	5223 - Totals	$3,200.00	$0.00	$153.49	$3,046.51	5%	$794.61
5224							
5224.000	Dues & Publications	.00	100.00	100.00	(100.00)	+++	196.00
	5224 - Totals	$0.00	$100.00	$100.00	($100.00)	+++	$196.00
5227							
5227.002	Rent-Equipment	1,000.00	.00	.00	1,000.00	0	.00
	5227 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	.00
	5290 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
	Department **610 - Treatment** Totals	$214,821.07	$44,721.89	$231,812.12	($16,991.05)	108%	$198,596.96
	Division **600 - Operations** Totals	$2,766,705.08	$236,346.57	$1,132,356.15	$1,634,348.93	41%	$1,051,841.58

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**220 - Waste Water Treatment**						
EXPENSE							
Division	**640 - Depreciation/Amortization**						
6202							
6202.000	Depreciation-Plants	.00	61,593.97	369,563.82	(369,563.82)	+++	548,913.72
	6202 - Totals	$0.00	$61,593.97	$369,563.82	($369,563.82)	+++	$548,913.72
6205							
6205.000	Depreciation-Buildings	.00	2,799.93	16,799.58	(16,799.58)	+++	16,799.58
	6205 - Totals	$0.00	$2,799.93	$16,799.58	($16,799.58)	+++	$16,799.58
6206							
6206.000	Depreciation-Machinery	.00	8,325.25	49,951.50	(49,951.50)	+++	51,339.78
	6206 - Totals	$0.00	$8,325.25	$49,951.50	($49,951.50)	+++	$51,339.78
	Division **640 - Depreciation/Amortization** Totals	$0.00	$72,719.15	$436,314.90	($436,314.90)	+++	$617,053.08
Division	**650 - Debt Payments**						
5295							
5295.000	Interest Expense	141,716.00	.00	21,369.61	120,346.39	15	22,626.64
	5295 - Totals	$141,716.00	$0.00	$21,369.61	$120,346.39	15%	$22,626.64
7301							
7301.000	Note Principal Payments	336,707.00	.00	83,802.27	252,904.73	25	83,802.40
	7301 - Totals	$336,707.00	$0.00	$83,802.27	$252,904.73	25%	$83,802.40
	Division **650 - Debt Payments** Totals	$478,423.00	$0.00	$105,171.88	$373,251.12	22%	$106,429.04
Division	**670 - Fixed Assets**						
7106							
7106.000	Fixed Assets-Machinery	50,279.00	14,353.22	23,058.81	27,220.19	46	.00
	7106 - Totals	$50,279.00	$14,353.22	$23,058.81	$27,220.19	46%	$0.00
	Division **670 - Fixed Assets** Totals	$50,279.00	$14,353.22	$23,058.81	$27,220.19	46%	$0.00
Division	**680 - Transfers Between Funds**						
7200							
7200.000	Interfund Transfers Out	338,200.00	.00	472,065.43	(133,865.43)	140	2,471,197.03
	7200 - Totals	$338,200.00	$0.00	$472,065.43	($133,865.43)	140%	$2,471,197.03
	Division **680 - Transfers Between Funds** Totals	$338,200.00	$0.00	$472,065.43	($133,865.43)	140%	$2,471,197.03
	EXPENSE TOTALS	$3,633,607.08	$323,418.94	$2,168,967.17	$1,464,639.91	60%	$4,246,520.73
	Fund **220 - Waste Water Treatment** Totals						
	REVENUE TOTALS	3,604,200.00	336,661.47	1,768,223.35	1,835,976.65	49%	2,374,002.72
	EXPENSE TOTALS	3,633,607.08	323,418.94	2,168,967.17	1,464,639.91	60%	4,246,520.73
	Fund **220 - Waste Water Treatment** Net Gain (Loss)	($29,407.08)	$13,242.53	($400,743.82)	($371,336.74)	1,363%	($1,872,518.01)

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
	Fund Type **Enterprise Funds** Totals						
	REVENUE TOTALS	3,604,200.00	336,661.47	1,768,223.35	1,835,976.65	49%	2,374,002.72
	EXPENSE TOTALS	3,633,607.08	323,418.94	2,168,967.17	1,464,639.91	60%	4,246,520.73
	Fund Type **Enterprise Funds** Net Gain (Loss)	($29,407.08)	$13,242.53	($400,743.82)	($371,336.74)	1,363%	($1,872,518.01)
	Fund Category **Proprietary Funds** Totals						
	REVENUE TOTALS	3,685,200.00	518,103.41	2,588,481.64	1,096,718.36	70%	5,744,755.30
	EXPENSE TOTALS	6,276,169.46	295,109.70	2,701,911.29	3,574,258.17	43%	5,958,208.95
	Fund Category **Proprietary Funds** Net Gain (Loss)	($2,590,969.46)	$222,993.71	($113,429.65)	$2,477,539.81	4%	($213,453.65)
	Grand Totals						
	REVENUE TOTALS	3,685,200.00	518,103.41	2,588,481.64	1,096,718.36	70%	5,744,755.30
	EXPENSE TOTALS	6,276,169.46	295,109.70	2,701,911.29	3,574,258.17	43%	5,958,208.95
	Grand Total Net Gain (Loss)	($2,590,969.46)	$222,993.71	($113,429.65)	$2,477,539.81	4%	($213,453.65)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds**				
Fund	**730 - Capital Project-Waste Wtr**				
ASSETS					
1030					
1030.100	Investment-Central Trea.	2,393,254.27	2,359,028.86	34,225.41	1.45
	1030 - Totals	$2,393,254.27	$2,359,028.86	$34,225.41	1.45%
1050					
1050.060	Accts Rec.- State	409,345.14	704,951.74	(295,606.60)	(41.93)
1050.070	Accts Rec.- Federal	(.01)	.00	(.01)	+++
	1050 - Totals	$409,345.13	$704,951.74	($295,606.61)	(41.93%)
1590					
1590.000	Construction in Progress	573,596.72	1,451,525.24	(877,928.52)	(60.48)
	1590 - Totals	$573,596.72	$1,451,525.24	($877,928.52)	(60.48%)
	ASSETS TOTALS	$3,376,196.12	$4,515,505.84	($1,139,309.72)	(25.23%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2023					
2023.000	Retainage Payable	66,344.16	40,251.06	26,093.10	64.83
	2023 - Totals	$66,344.16	$40,251.06	$26,093.10	64.83%
	LIABILITIES TOTALS	$66,344.16	$40,251.06	$26,093.10	64.83%
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	2,129,958.34	2,129,958.34	.00	.00
2800.002	Contributed Cap.-State	127,507.33	127,507.33	.00	.00
	2800 - Totals	$2,257,465.67	$2,257,465.67	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	291,481.83	291,481.83	.00	.00
	2900 - Totals	$291,481.83	$291,481.83	$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	1,787,725.83	1,787,725.83	.00	.00
	2910 - Totals	$1,787,725.83	$1,787,725.83	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(1,229,001.08)	(1,229,001.08)	.00	.00
	2920 - Totals	($1,229,001.08)	($1,229,001.08)	$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(291,481.83)	(291,481.83)	.00	.00
	2965 - Totals	($291,481.83)	($291,481.83)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$2,816,190.42	$2,816,190.42	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(206,347.37)			

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds**				
	Fund Revenues	(820,258.29)			
	Fund Expenses	532,944.12			
	FUND EQUITY TOTALS	$3,309,851.96	$2,816,190.42	$493,661.54	17.53%
	LIABILITIES AND FUND EQUITY TOTALS	$3,376,196.12	$2,856,441.48	$519,754.64	18.20%
	Fund **730 - Capital Project-Waste Wtr** Totals	$0.00	$1,659,064.36	($1,659,064.36)	(100.00%)
	Fund Type **Capital Projects Funds** Totals	$0.00	$1,659,064.36	($1,659,064.36)	(100.00%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**220 - Waste Water Treatment**					
ASSETS						
1027						
1027.000	Change in FMV-Investments		(103,317.00)	5,265.00	(108,582.00)	(2,062.34)
		1027 - Totals	($103,317.00)	$5,265.00	($108,582.00)	(2,062.34%)
1030						
1030.100	Investment-Central Trea.		4,639,404.32	4,160,829.28	478,575.04	11.50
		1030 - Totals	$4,639,404.32	$4,160,829.28	$478,575.04	11.50%
1050						
1050.000	Accts Rec.-Misc Billing		12,691.38	6,835.25	5,856.13	85.68
1050.010	Accts Rec.-Utility Billng		186,909.07	186,601.65	307.42	.16
1050.050	Accts Rec.-Collections		39,662.64	26,418.33	13,244.31	50.13
1050.900	Allowance - Doubtful Acct		(39,662.64)	(26,418.33)	(13,244.31)	(50.13)
		1050 - Totals	$199,600.45	$193,436.90	$6,163.55	3.19%
1070						
1070.010	Notes Receivable		37,392.03	43,216.14	(5,824.11)	(13.48)
1070.020	Assessments Receivable		51,395.92	61,240.08	(9,844.16)	(16.07)
		1070 - Totals	$88,787.95	$104,456.22	($15,668.27)	(15.00%)
1100						
1100.010	Inventory - Materials		69,795.16	68,416.47	1,378.69	2.02
		1100 - Totals	$69,795.16	$68,416.47	$1,378.69	2.02%
1200						
1200.020	Prepaid Insurance		14,476.39	12,933.19	1,543.20	11.93
1200.030	Prepaid Workers Compensation Insurance		21,079.51	23,714.08	(2,634.57)	(11.11)
		1200 - Totals	$35,555.90	$36,647.27	($1,091.37)	(2.98%)
1425						
1425.000	Deferred Outflow OPEB		28,437.00	.00	28,437.00	+++
		1425 - Totals	$28,437.00	$0.00	$28,437.00	+++
1500						
1500.220	Easements - Sewer Fund		20,000.00	20,000.00	.00	.00
		1500 - Totals	$20,000.00	$20,000.00	$0.00	0.00%
1520						
1520.200	Waste Water Plant		54,613,759.68	52,098,157.78	2,515,601.90	4.83
		1520 - Totals	$54,613,759.68	$52,098,157.78	$2,515,601.90	4.83%
1540						
1540.000	Buildings		729,755.67	729,755.67	.00	.00
		1540 - Totals	$729,755.67	$729,755.67	$0.00	0.00%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**220 - Waste Water Treatment**					
ASSETS						
1550						
1550.000	Machinery & Equipment		1,719,687.94	1,690,197.41	29,490.53	1.74
		1550 - Totals	$1,719,687.94	$1,690,197.41	$29,490.53	1.74%
1590						
1590.000	Construction in Progress		(.03)	(.03)	.00	.00
		1590 - Totals	($0.03)	($0.03)	$0.00	0.00%
1620						
1620.000	Accumulated Depr Ut Plant		(38,268,185.74)	(37,708,407.99)	(559,777.75)	(1.48)
		1620 - Totals	($38,268,185.74)	($37,708,407.99)	($559,777.75)	(1.48%)
1640						
1640.000	Accumulated Depr Building		(356,290.87)	(322,691.71)	(33,599.16)	(10.41)
		1640 - Totals	($356,290.87)	($322,691.71)	($33,599.16)	(10.41%)
1650						
1650.000	Accumulated Depr Equipmnt		(1,470,622.46)	(1,372,107.77)	(98,514.69)	(7.18)
		1650 - Totals	($1,470,622.46)	($1,372,107.77)	($98,514.69)	(7.18%)
1825						
1825.000	Deferred Outflow Pension		156,039.00	371,945.00	(215,906.00)	(58.05)
		1825 - Totals	$156,039.00	$371,945.00	($215,906.00)	(58.05%)
		ASSETS TOTALS	$22,102,406.97	$20,075,899.50	$2,026,507.47	10.09%
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2060						
2060.000	Compensated Absences Pay.		52,519.21	41,025.56	11,493.65	28.02
		2060 - Totals	$52,519.21	$41,025.56	$11,493.65	28.02%
2200						
2200.002	Interest Payable-Notes		67,275.39	48,519.75	18,755.64	38.66
		2200 - Totals	$67,275.39	$48,519.75	$18,755.64	38.66%
2450						
2450.300	Deferred Inflow OPEB		99,134.00	.00	99,134.00	+++
2450.900	Net OPEB Liability		171,984.00	.00	171,984.00	+++
		2450 - Totals	$271,118.00	$0.00	$271,118.00	+++
2500						
2500.500	Notes Payable-State		7,132,519.45	6,583,271.77	549,247.68	8.34
2500.900	Net Pension Liability		1,210,251.00	1,596,972.00	(386,721.00)	(24.22)
		2500 - Totals	$8,342,770.45	$8,180,243.77	$162,526.68	1.99%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Enterprise Funds**				
Fund	**220 - Waste Water Treatment**				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2700					
2700.300	Deferred Inflow Pension	150,081.00	17,801.00	132,280.00	743.10
	2700 - Totals	$150,081.00	$17,801.00	$132,280.00	743.10%
	LIABILITIES TOTALS	$8,883,764.05	$8,287,590.08	$596,173.97	7.19%
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	612,127.32	612,127.32	.00	.00
2800.002	Contributed Cap.-State	34,325,051.72	34,325,051.72	.00	.00
2800.003	Contributed Cap.-Local	635,040.20	635,040.20	.00	.00
	2800 - Totals	$35,572,219.24	$35,572,219.24	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,022.25	1,022.25	.00	.00
	2900 - Totals	$1,022.25	$1,022.25	$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(3,482,121.66)	(3,482,121.66)	.00	.00
	2910 - Totals	($3,482,121.66)	($3,482,121.66)	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(18,694,205.27)	(18,435,844.27)	(258,361.00)	(1.40)
2920.500	Post Soft Close Entries	6,575.00	6,575.00	.00	.00
	2920 - Totals	($18,687,630.27)	($18,429,269.27)	($258,361.00)	(1.40%)
2965					
2965.000	P/Y Encumbrance Control	(1,023.13)	(1,023.13)	.00	.00
	2965 - Totals	($1,023.13)	($1,023.13)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$13,402,466.43	$13,660,827.43	($258,361.00)	(1.89%)
	Prior Year Fund Equity Adjustment	(216,920.31)			
	Fund Revenues	(1,768,223.35)			
	Fund Expenses	2,168,967.17			
	FUND EQUITY TOTALS	$13,218,642.92	$13,660,827.43	($442,184.51)	(3.24%)
	LIABILITIES AND FUND EQUITY TOTALS	$22,102,406.97	$21,948,417.51	$153,989.46	0.70%
	Fund **220 - Waste Water Treatment** Totals	$0.00	($1,872,518.01)	$1,872,518.01	100.00%
	Fund Type **Enterprise Funds** Totals	$0.00	($1,872,518.01)	$1,872,518.01	100.00%
	Fund Category **Proprietary Funds** Totals	$0.00	($213,453.65)	$213,453.65	100.00%
	Grand Totals	$0.00	($213,453.65)	$213,453.65	100.00%

Solid Waste Disposal Utility
Financial Analysis
As Of, And For the Quarter Ending, December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**2,313,688**	Increased Over Last year	Did Not Meet Plan	Annual Annual user fee increases necessitated by annual contract CPI adjustments
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**1,557**	**n/a**	Minimally Under Budget Contract Costs Under Budgeted Amounts By $1.5K	Contractual costs are greatly affected by solid waste volumes which are difficult to predict
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**17,760**	Profit Compared to Loss in FY2018	Did Not Meet Plan	Cash flow from operations is not being generated. The FY2019 user fee increase should help improve this metric.
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	**(73,958)**	Smaller Loss Than Last Year	Did Not Meet Plan	Rising contract costs effecting the bottom line. The FY2019 user fee increase should help improve this metric.
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**(40,913)**	Smaller Loss Than Last Year	Did Not Meet Plan	Not covering asset replacement for future, at some point, future fee increase must be larger than contract CPI escalator.
Total Working Capital (What total resources are available in the fund)	**(768,510)**	Decreased From Prior Year	Did Not Meet Plan	Negative working capital means Fund borrows from Central Treasury
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	**888,177**	More than Prior Year	Met Plan	Capital project funding has been approved, but there is no working capital to set aside for it.
Undesignated Working Capital (How much of the fund's resources are available?)	**(1,730,492)**	Less Than Last Year	Did Not Meet Plan	Needed for infrastructure improvement and emergency repairs

Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**(62.19)**	**Less Than Last Year**	**Did Not Meet Plan**	**Watch trend**
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	**(137.53)**	**Less Than Last Year**	**Did Not Meet Plan**	**Watch trend**

The Solid Waste Fund's financial condition stabilized in the 2nd fiscal quarter, with positive cash flow of approximately $35K. The contributing factor was lower solid waste volumes being shipped off-island; transfer station expenses declined by $173K from the 1st fiscal quarter.

What is difficult to tell is whether the stabilization of the financial condition is permanent, boding a turn-around, or temporary due to the seasonality of commercial activity in Sitka. Off-island transportation and disposal costs are directly related to the volume of solid waste disposed of in Sitka. Annual budgets and user fees are based on an estimate of the average amount of solid waste disposed of by each customer annually, and, on transportation costs. When the actual amount of solid waste disposed of, or the costs of transporting in (by barge) vary from plan, the Municipality has no current method of recouping the costs overruns from its customers.

Static basic collection revenue remains a concern. As the financial performance of the fund is largely driven by solid waste collection contracts with built-in annual CPI adjustment clauses, pressure to continue to increase user fees annually will continue to occur unless the overall off-island waste stream is decreased. The only area in which citizens can significantly impact the garbage fees they must pay is by disposing of less solid waste, composting all green waste, and removing glass from the waste stream. This perspective has been spoken to before in financial reports but bears repeating. Efforts in this capacity will reduce the tonnage of solid waste shipped off-island, which will improve cash flow and working capital by reducing operating expenses.

City and Borough of Sitka
Solid Waste Utility
Financial Statements
For The Twelve-Month Period Ending June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L = 50.00%)	Variance To FY2019 Plan
Revenue:									
Solid Waste Disposal Services	1,133,496	1,030,700	-	-	2,164,196	1,977,771	186,425	2,434,800	(270,604)
Jobbing	-	-	-	-	-	308	(308)	-	(308)
Other Operating Revenue	72,125	77,367	-	-	149,492	77,283	72,209	109,850	39,642
Total Revenue:	**1,205,621**	**1,108,067**	**-**	**-**	**2,313,688**	**2,055,362**	**258,326**	**2,544,650**	**(231,270)**
Cost of Sales:									
Contract Waste Hauling	289,997	245,133	-	-	535,130	517,935	(17,195)	527,863	(7,268)
Transfer Station	586,650	413,357	-	-	1,000,007	958,398	(41,609)	950,750	(49,257)
Landfill	113,302	130,494	-	-	243,796	125,273	(118,523)	273,852	30,056
Scrapyard & Recycling	140,321	177,377	-	-	317,698	236,901	(80,797)	334,724	17,026
Jobbing	-	-	-	-		-	-	-	-
Depreciation	45,470	45,471	-	-	90,941	90,695	(246)	90,941	-
Total Cost of Sales:	**1,175,740**	**1,011,832**	**-**	**-**	**2,187,572**	**1,929,202**	**(258,370)**	**2,178,129**	**(9,444)**
Gross Margin:	29,881	96,235	-	-	**126,116**	**126,160**	**(44)**	**366,522**	**(240,406)**
	2.48%	**8.68%**			**5.45%**	**6.14%**	**-0.69%**	**14.40%**	**-15.09%**
Selling and Administrative Expenses	100,926	98,371	-	-	199,297	265,722	66,425	210,298	11,001
Earnings Before Interest (EBI):	**(71,045)**	**(2,136)**	**-**	**-**	**(73,181)**	**(139,562)**	**66,381**	**156,224**	**(229,405)**
	-5.89%	**-0.19%**			**-3.16%**	**-6.79%**	**3.63%**	**6.14%**	**-2.51%**
Non-operating Revenue and Expense:									
Non-operating revenue:	345	3,663	-	-	4,008	2,149	1,859	3,050	958
Interest Expense:	(4,785)	-	-	-	(4,785)	(10,422)	5,637	(4,785)	-
Total Non-operating Revenue & Expense:	**(4,440)**	**3,663**	**-**	**-**	**(777)**	**(8,273)**	**7,496**	**(1,735)**	**9,231**
Net Income:	**(75,485)**	**1,527**	**-**	**-**	**(73,958)**	**(147,835)**	**73,877**	**154,489**	**(228,447)**
	-6.26%	**0.14%**			**-3.20%**	**-7.19%**	**28.60%**	**6.07%**	**98.78%**
Earnings Before Interest and Depreciation (EBIDA):	**(25,575)**	**43,335**	**-**	**-**	**17,760**	**(48,867)**	**66,627**	**247,165**	**(229,405)**
	-2.12%	**3.91%**			**0.77%**	**-2.38%**	**3.15%**	**9.71%**	**-6.57%**
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(30,015)	46,998	-	-	16,983	(57,140)	74,123	245,430	(228,447)
Debt Principal	28,948	28,948	-	-	57,896	57,900	4	57,899	(3)
Debt Principal Coverage Surplus/Deficit	**(58,963)**	**18,050**	**-**	**-**	**(40,913)**	**(115,040)**	**74,127**	**187,531**	**(228,444)**
Debt Principal Coverage Percentage	**-103.69%**	**162%**	**#DIV/0!**	**#DIV/0!**	**29.33%**	**-98.69%**	**128.02%**	**423.89%**	**-394.56%**

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L = 50.00%)	Variance To FY2019 Plan
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(58,963)	18,050	-	-	(40,913)	(115,040)	74,127	187,531	(228,444)
Depreciation	45,470	45,471	-	-	90,941	90,695	(246)	90,941	-
Cash For/(Taken From) Asset Replacement	**(104,433)**	**(27,421)**	**-**	**-**	**(131,854)**	**(205,735)**	**73,881**	**96,590**	**(228,444)**
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	**(58,963)**	**18,050**	**-**	**-**	**(40,913)**	**(115,040)**	**74,127**	**187,531**	**(228,444)**
CapEx, Accruals, and other Balance Sheet Changes	**17,576**	**17,120**	**-**	**-**	**34,696**	**(121,801)**	**156,497**	**-**	**34,696**
Increase in (Decrease in) Working Capital	**(41,387)**	**35,170**	**-**	**-**	**(6,217)**	**(236,841)**	**230,624**	**187,531**	**(193,748)**
Plus Beginning Total Working Capital	**(762,293)**	**(803,680)**			**(762,293)**	**(271,892)**	**(490,401)**	**(762,293)**	**-**
Equals Ending Total Working Capital:	**(803,680)**	**(768,510)**			**(768,510)**	**(508,733)**	**(259,777)**	**(574,763)**	**(193,748)**
Working Capital Detail:									
Repair Reserve (1% of PPE):	**73,804**	**73,804**	**-**	**-**	**73,804**				
Working Capital Designated for CapEx	**899,996**	**888,177**	**-**	**-**	**888,177**				
Undesignated Working Capital	**(1,777,480)**	**(1,730,492)**			**(1,730,492)**				
Total Working Capital:	**(803,680)**	**(768,510)**	**-**	**-**	**(768,510)**				
Days On Hand Annual Cash Outlays in Total Working	**(57.98)**	**(64.12)**	**-**	**-**	**(59.46)**				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	**(68.64)**	**(76.45)**	**-**	**-**	**(70.90)**				
Days On Hand Annual Cash Outlays in Undesignated	**(128.22)**	**(144.38)**	**-**	**-**	**(133.90)**				
Work Current Assets	**690,986**	**556,096**	**-**	**-**	**556,096**				
Current Liabilities	**(1,378,868)**	**(1,208,808)**	**-**	**-**	**(1,208,808)**				
CPLTD	**(115,798)**	**(115,798)**	**-**	**-**	**(115,798)**				
Total Working Capital	**(803,680)**	**(768,510)**	**-**	**-**	**(768,510)**				

Project	FY2019 Appropriations	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2017	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses	Construction In Progress 6/30/2018	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90847 - Expand Biosolids Area	$ -	$ 479,487.87	$ -	$ -	$ -	$ 20,512.13	$ -	$ -	$ -	$ -	$ 20,512.13	$ 500,000.00	$ -	$ -	$ -	$ 479,487.87
90871 - Kimsham Landfill Drainage C	$ 100,000.00	$ 100,000.00														$ 100,000.00
90863 - Scrapyard Water Line	$ 50,000.00	$ 40,067.31							$ 9,932.69	$ 9,932.69			$ -			$ 40,067.31
90864 - Transfer Station Scale	$ 75,000.00	$ 74,753.10							$ 246.90				$ -			$ 74,753.10
90865 - Transfer Station Building	$ 200,000.00	$ 193,868.90					$ 1,617.27	$ 3,734.77	$ 779.06	$ 779.06			$ -			$ 193,868.90
																$ -
Unidentified Balancing Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ 425,000.00	**$ 888,177.18**	**$ -**	**$ -**	**$ -**	**$ 20,512.13**	**$ 1,617.27**	**$ 3,734.77**	**$ 10,958.65**	**$ 10,711.75**	**$ 20,512.13**	**$ 500,000.00**	**$ -**	**$ -**	**$ -**	**$ 888,177.18**

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**740 - Capital Project-Solid Wst**						
REVENUE							
Division	**300 - Revenue**						
Department	**390 - Cash Basis Receipts**						
3950							
3950.230	Transfer In Solid Waste	425,000.00	.00	425,000.00	.00	100	500,000.00
	3950 - Totals	$425,000.00	$0.00	$425,000.00	$0.00	100%	$500,000.00
Department	**390 - Cash Basis Receipts** Totals	$425,000.00	$0.00	$425,000.00	$0.00	100%	$500,000.00
Division	**300 - Revenue** Totals	$425,000.00	$0.00	$425,000.00	$0.00	100%	$500,000.00
	REVENUE TOTALS	$425,000.00	$0.00	$425,000.00	$0.00	100%	$500,000.00
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5206							
5206.000	Supplies	.00	.00	1,617.27	(1,617.27)	+++	.00
	5206 - Totals	$0.00	$0.00	$1,617.27	($1,617.27)	+++	$0.00
5212							
5212.000	Contracted/Purchased Serv	428,000.00	3,088.38	3,734.77	424,265.23	1	.00
	5212 - Totals	$428,000.00	$3,088.38	$3,734.77	$424,265.23	1%	$0.00
5214							
5214.000	Interdepartment Services	.00	6,466.33	10,958.65	(10,958.65)	+++	2,218.47
	5214 - Totals	$0.00	$6,466.33	$10,958.65	($10,958.65)	+++	$2,218.47
Department	**630 - Operations** Totals	$428,000.00	$9,554.71	$16,310.69	$411,689.31	4%	$2,218.47
Department	**680 - Transfer to Other Funds**						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	1,462,372.19
	7200 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$1,462,372.19
Department	**680 - Transfer to Other Funds** Totals	$0.00	$0.00	$0.00	$0.00	+++	$1,462,372.19
Division	**600 - Operations** Totals	$428,000.00	$9,554.71	$16,310.69	$411,689.31	4%	$1,464,590.66
	EXPENSE TOTALS	$428,000.00	$9,554.71	$16,310.69	$411,689.31	4%	$1,464,590.66
Fund	**740 - Capital Project-Solid Wst** Totals						
	REVENUE TOTALS	425,000.00	.00	425,000.00	.00	100%	500,000.00
	EXPENSE TOTALS	428,000.00	9,554.71	16,310.69	411,689.31	4%	1,464,590.66
Fund	**740 - Capital Project-Solid Wst** Net Gain (Loss)	($3,000.00)	($9,554.71)	$408,689.31	$411,689.31	(13,623%)	($964,590.66)
Fund Type	**Capital Projects Funds** Totals						

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
	REVENUE TOTALS	425,000.00	.00	425,000.00	.00	100%	500,000.00
	EXPENSE TOTALS	428,000.00	9,554.71	16,310.69	411,689.31	4%	1,464,590.66
Fund Type	**Capital Projects Funds** Net Gain (Loss)	($3,000.00)	($9,554.71)	$408,689.31	$411,689.31	(13,623%)	($964,590.66)

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**230 - Solid Waste Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.017	PERS Relief	6,000.00	1,500.00	3,000.00	3,000.00	50	.00
	3101 - Totals	$6,000.00	$1,500.00	$3,000.00	$3,000.00	50%	$0.00
	Department **310 - State Revenue** Totals	$6,000.00	$1,500.00	$3,000.00	$3,000.00	50%	$0.00
Department	**340 - Operating Revenue**						
3431							
3431.000	Solid Waste Disposal-Curbside	4,368,000.00	303,290.00	1,915,388.04	2,452,611.96	44	1,756,127.75
	3431 - Totals	$4,368,000.00	$303,290.00	$1,915,388.04	$2,452,611.96	44%	$1,756,127.75
3432							
3432.000	Transfer Station Revenue	501,600.00	30,508.23	248,807.80	252,792.20	50	221,643.10
	3432 - Totals	$501,600.00	$30,508.23	$248,807.80	$252,792.20	50%	$221,643.10
3434							
3434.000	Landfill Revenue	.00	.00	1,425.00	(1,425.00)	+++	.00
	3434 - Totals	$0.00	$0.00	$1,425.00	($1,425.00)	+++	$0.00
3435							
3435.001	Scrapyard Recycle	85,000.00	17,360.72	60,443.04	24,556.96	71	45,475.11
3435.002	Dropoff Recycle Center	80,000.00	2,338.51	16,952.41	63,047.59	21	29,334.01
3435.003	Scrapyard Dropoff Revenue	.00	11,359.95	66,285.12	(66,285.12)	+++	.00
	3435 - Totals	$165,000.00	$31,059.18	$143,680.57	$21,319.43	87%	$74,809.12
3436							
3436.000	Sludge Disposal	30,000.00	.00	.00	30,000.00	0	.00
	3436 - Totals	$30,000.00	$0.00	$0.00	$30,000.00	0%	$0.00
3437							
3437.000	Waste Oil Disposal	20,500.00	.00	.00	20,500.00	0	.00
	3437 - Totals	$20,500.00	$0.00	$0.00	$20,500.00	0%	$0.00
3440							
3440.000	Scrap Yard Revenues	.00	.00	.00	.00	+++	1.50
	3440 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$1.50
3491							
3491.000	Jobbing-Labor	.00	.00	.00	.00	+++	308.00
	3491 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$308.00
	Department **340 - Operating Revenue** Totals	$5,085,100.00	$364,857.41	$2,309,301.41	$2,775,798.59	45%	$2,052,889.47

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**230 - Solid Waste Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**360 - Uses of Prop & Investment**						
3601							
3601.000	Rent - Land	4,200.00	.00	.00	4,200.00	0	2,100.00
	3601 - Totals	$4,200.00	$0.00	$0.00	$4,200.00	0%	$2,100.00
3610							
3610.000	Interest Income	6,100.00	822.52	4,008.40	2,091.60	66	2,295.19
	3610 - Totals	$6,100.00	$822.52	$4,008.40	$2,091.60	66%	$2,295.19
	Department **360 - Uses of Prop & Investment** Totals	$10,300.00	$822.52	$4,008.40	$6,291.60	39%	$4,395.19
Department	**380 - Miscellaneous**						
3820							
3820.000	Bad Debt Collected	.00	676.58	1,263.08	(1,263.08)	+++	371.68
	3820 - Totals	$0.00	$676.58	$1,263.08	($1,263.08)	+++	$371.68
	Department **380 - Miscellaneous** Totals	$0.00	$676.58	$1,263.08	($1,263.08)	+++	$371.68
Department	**390 - Cash Basis Receipts**						
3950							
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	1,462,372.19
	3950 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$1,462,372.19
	Department **390 - Cash Basis Receipts** Totals	$0.00	$0.00	$0.00	$0.00	+++	$1,462,372.19
	Division **300 - Revenue** Totals	$5,101,400.00	$367,856.51	$2,317,572.89	$2,783,827.11	45%	$3,520,028.53
	REVENUE TOTALS	$5,101,400.00	$367,856.51	$2,317,572.89	$2,783,827.11	45%	$3,520,028.53
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5205							
5205.000	Insurance	739.00	235.43	1,412.58	(673.58)	191	369.42
	5205 - Totals	$739.00	$235.43	$1,412.58	($673.58)	191%	$369.42
5206							
5206.000	Supplies	3,000.00	.00	.00	3,000.00	0	.00
	5206 - Totals	$3,000.00	$0.00	$0.00	$3,000.00	0%	$0.00
5211							
5211.000	Data Processing Fees	8,300.00	691.67	4,150.02	4,149.98	50	6,577.02
5211.001	Information Technology Special Projects	3,119.00	.00	.00	3,119.00	0	.00
	5211 - Totals	$11,419.00	$691.67	$4,150.02	$7,268.98	36%	$6,577.02

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**230 - Solid Waste Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5212							
5212.000	Contracted/Purchased Serv	1,055,725.00	83,565.85	454,915.04	600,809.96	43	440,827.14
	5212 - Totals	$1,055,725.00	$83,565.85	$454,915.04	$600,809.96	43%	$440,827.14
5214							
5214.000	Interdepartment Services	335,638.00	27,969.83	167,818.98	167,819.02	50	211,261.02
	5214 - Totals	$335,638.00	$27,969.83	$167,818.98	$167,819.02	50%	$211,261.02
5222							
5222.000	Postage	5,000.00	562.50	3,375.00	1,625.00	68	2,201.95
	5222 - Totals	$5,000.00	$562.50	$3,375.00	$1,625.00	68%	$2,201.95
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	65.87	2,934.13	2	.00
	5223 - Totals	$3,000.00	$0.00	$65.87	$2,934.13	2%	$0.00
5224							
5224.000	Dues & Publications	300.00	.00	268.00	32.00	89	257.00
	5224 - Totals	$300.00	$0.00	$268.00	$32.00	89%	$257.00
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	.00
	5226 - Totals	$1,500.00	$0.00	$0.00	$1,500.00	0%	$0.00
5230							
5230.000	Bad Debts	.00	.00	.00	.00	+++	10,353.48
	5230 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$10,353.48
5231							
5231.000	Credit Card Expense	60,000.00	3,142.79	22,206.15	37,793.85	37	34,452.92
	5231 - Totals	$60,000.00	$3,142.79	$22,206.15	$37,793.85	37%	$34,452.92
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	248.62
	5290 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$248.62
	Department **601 - Administration** Totals	$1,476,321.00	$116,168.07	$654,211.64	$822,109.36	44%	$706,548.57
Department	**620 - Transfer Station**						
5201							
5201.000	Training and Travel	.00	.00	2,605.56	(2,605.56)	+++	.00
	5201 - Totals	$0.00	$0.00	$2,605.56	($2,605.56)	+++	$0.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**230 - Solid Waste Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**620 - Transfer Station**						
5203							
5203.001	Electric	.00	539.56	2,199.61	(2,199.61)	+++	.00
	5203 - Totals	$0.00	$539.56	$2,199.61	($2,199.61)	+++	$0.00
5206							
5206.000	Supplies	.00	.00	210.00	(210.00)	+++	.00
	5206 - Totals	$0.00	$0.00	$210.00	($210.00)	+++	$0.00
5208							
5208.000	Bldg Repair & Maint	1,500.00	1,661.74	8,687.56	(7,187.56)	579	467.03
	5208 - Totals	$1,500.00	$1,661.74	$8,687.56	($7,187.56)	579%	$467.03
5212							
5212.000	Contracted/Purchased Serv	1,900,000.00	150,396.82	873,232.46	1,026,767.54	46	821,659.23
	5212 - Totals	$1,900,000.00	$150,396.82	$873,232.46	$1,026,767.54	46%	$821,659.23
5214							
5214.000	Interdepartment Services	.00	.00	147.16	(147.16)	+++	.00
	5214 - Totals	$0.00	$0.00	$147.16	($147.16)	+++	$0.00
	Department **620 - Transfer Station** Totals	$1,901,500.00	$152,598.12	$887,082.35	$1,014,417.65	47%	$822,126.26
Department	**621 - Landfill**						
5201							
5201.000	Training and Travel	8,200.00	.00	.00	8,200.00	0	.00
	5201 - Totals	$8,200.00	$0.00	$0.00	$8,200.00	0%	$0.00
5203							
5203.001	Electric	7,000.00	.00	662.83	6,337.17	9	4,347.05
	5203 - Totals	$7,000.00	$0.00	$662.83	$6,337.17	9%	$4,347.05
5206							
5206.000	Supplies	37,000.00	.00	4,259.78	32,740.22	12	1,584.95
	5206 - Totals	$37,000.00	$0.00	$4,259.78	$32,740.22	12%	$1,584.95
5208							
5208.000	Bldg Repair & Maint	.00	.00	3,043.24	(3,043.24)	+++	1,045.08
	5208 - Totals	$0.00	$0.00	$3,043.24	($3,043.24)	+++	$1,045.08
5212							
5212.000	Contracted/Purchased Serv	103,000.00	8,326.83	11,376.92	91,623.08	11	23,784.79
	5212 - Totals	$103,000.00	$8,326.83	$11,376.92	$91,623.08	11%	$23,784.79

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**230 - Solid Waste Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**621 - Landfill**						
5214							
5214.000	Interdepartment Services	.00	22,443.13	28,021.82	(28,021.82)	+++	23,002.04
	5214 - Totals	$0.00	$22,443.13	$28,021.82	($28,021.82)	+++	$23,002.04
5221							
5221.000	Transportation/Vehicles	387,503.00	33,068.20	195,875.19	191,627.81	51	69,309.11
	5221 - Totals	$387,503.00	$33,068.20	$195,875.19	$191,627.81	51%	$69,309.11
5226							
5226.000	Advertising	2,500.00	.00	556.20	1,943.80	22	.00
	5226 - Totals	$2,500.00	$0.00	$556.20	$1,943.80	22%	$0.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	2,200.00
	5227 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$2,200.00
5290							
5290.000	Other Expenses	2,500.00	.00	.00	2,500.00	0	.00
	5290 - Totals	$2,500.00	$0.00	$0.00	$2,500.00	0%	$0.00
	Department **621 - Landfill** Totals	$547,703.00	$63,838.16	$243,795.98	$303,907.02	45%	$125,273.02
Department	**622 - Scrap Yard**						
5110							
5110.001	Regular Salaries/Wages	156,000.00	9,176.68	56,352.38	99,647.62	36	.00
5110.002	Holidays	.00	709.04	2,695.12	(2,695.12)	+++	.00
5110.003	Sick Leave	.00	914.08	2,090.08	(2,090.08)	+++	.00
5110.004	Overtime	.00	.00	2,169.39	(2,169.39)	+++	.00
	5110 - Totals	$156,000.00	$10,799.80	$63,306.97	$92,693.03	41%	$0.00
5120							
5120.001	Annual Leave	.00	21.00	1,309.80	(1,309.80)	+++	.00
5120.002	SBS	9,563.06	663.30	3,960.95	5,602.11	41	.00
5120.003	Medicare	2,262.00	156.91	936.94	1,325.06	41	.00
5120.004	PERS	40,320.00	3,880.58	17,215.71	23,104.29	43	.00
5120.005	Health Insurance	100,816.56	2,933.45	17,600.70	83,215.86	17	.00
5120.006	Life Insurance	.00	3.54	18.88	(18.88)	+++	.00
5120.007	Workmen's Compensation	10,280.40	713.08	4,258.22	6,022.18	41	.00
	5120 - Totals	$163,242.02	$8,371.86	$45,301.20	$117,940.82	28%	$0.00

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Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**230 - Solid Waste Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**622 - Scrap Yard**						
5201							
5201.000	Training and Travel	2,000.00	.00	66.21	1,933.79	3	.00
	5201 - Totals	$2,000.00	$0.00	$66.21	$1,933.79	3%	$0.00
5202							
5202.000	Uniforms	.00	223.86	308.85	(308.85)	+++	.00
	5202 - Totals	$0.00	$223.86	$308.85	($308.85)	+++	$0.00
5203							
5203.001	Electric	23,000.00	2,381.89	12,897.92	10,102.08	56	8,108.30
	5203 - Totals	$23,000.00	$2,381.89	$12,897.92	$10,102.08	56%	$8,108.30
5204							
5204.000	Telephone	2,372.00	.00	805.85	1,566.15	34	949.93
	5204 - Totals	$2,372.00	$0.00	$805.85	$1,566.15	34%	$949.93
5206							
5206.000	Supplies	5,000.00	551.15	18,683.53	(13,683.53)	374	979.47
	5206 - Totals	$5,000.00	$551.15	$18,683.53	($13,683.53)	374%	$979.47
5207							
5207.000	Repairs & Maintenance	.00	.00	359.50	(359.50)	+++	.00
	5207 - Totals	$0.00	$0.00	$359.50	($359.50)	+++	$0.00
5208							
5208.000	Bldg Repair & Maint	.00	12,383.42	12,854.23	(12,854.23)	+++	.00
	5208 - Totals	$0.00	$12,383.42	$12,854.23	($12,854.23)	+++	$0.00
5212							
5212.000	Contracted/Purchased Serv	209,217.49	25,700.84	89,667.39	119,550.10	43	179,322.11
	5212 - Totals	$209,217.49	$25,700.84	$89,667.39	$119,550.10	43%	$179,322.11
5214							
5214.000	Interdepartment Services	.00	1,420.62	3,104.28	(3,104.28)	+++	4,135.80
	5214 - Totals	$0.00	$1,420.62	$3,104.28	($3,104.28)	+++	$4,135.80
5221							
5221.000	Transportation/Vehicles	.00	2,359.50	5,912.03	(5,912.03)	+++	1,029.36
	5221 - Totals	$0.00	$2,359.50	$5,912.03	($5,912.03)	+++	$1,029.36
5223							
5223.000	Tools & Small Equipment	2,500.00	871.67	4,172.32	(1,672.32)	167	168.50
	5223 - Totals	$2,500.00	$871.67	$4,172.32	($1,672.32)	167%	$168.50

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**230 - Solid Waste Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**622 - Scrap Yard**						
5227							
5227.002	Rent-Equipment	30,000.00	2,554.58	15,327.48	14,672.52	51	15,327.48
	5227 - Totals	$30,000.00	$2,554.58	$15,327.48	$14,672.52	51%	$15,327.48
5290							
5290.000	Other Expenses	.00	.00	151.42	(151.42)	+++	.00
	5290 - Totals	$0.00	$0.00	$151.42	($151.42)	+++	$0.00
	Department **622 - Scrap Yard** Totals	$593,331.51	$67,619.19	$272,919.18	$320,412.33	46%	$210,020.95
Department	**623 - Dropoff Recycle Center**						
5120							
5120.001	Annual Leave	4,755.00	.00	.00	4,755.00	0	.00
5120.002	SBS	291.48	.00	.00	291.48	0	.00
5120.003	Medicare	68.95	.00	.00	68.95	0	.00
	5120 - Totals	$5,115.43	$0.00	$0.00	$5,115.43	0%	$0.00
5203							
5203.001	Electric	.00	563.45	3,163.21	(3,163.21)	+++	.00
	5203 - Totals	$0.00	$563.45	$3,163.21	($3,163.21)	+++	$0.00
5206							
5206.000	Supplies	2,000.00	.00	210.00	1,790.00	11	.00
	5206 - Totals	$2,000.00	$0.00	$210.00	$1,790.00	11%	$0.00
5212							
5212.000	Contracted/Purchased Serv	75,000.00	5,798.24	37,401.38	37,598.62	50	25,428.21
	5212 - Totals	$75,000.00	$5,798.24	$37,401.38	$37,598.62	50%	$25,428.21
5214							
5214.000	Interdepartment Services	.00	1,407.84	4,004.68	(4,004.68)	+++	1,452.19
	5214 - Totals	$0.00	$1,407.84	$4,004.68	($4,004.68)	+++	$1,452.19
	Department **623 - Dropoff Recycle Center** Totals	$82,115.43	$7,769.53	$44,779.27	$37,336.16	55%	$26,880.40
	Division **600 - Operations** Totals	$4,600,970.94	$407,993.07	$2,102,788.42	$2,498,182.52	46%	$1,890,849.20
Division	**640 - Depreciation/Amortization**						
6201							
6201.000	Depreciation-Land Improve	.00	7,252.83	43,516.98	(43,516.98)	+++	43,516.98
	6201 - Totals	$0.00	$7,252.83	$43,516.98	($43,516.98)	+++	$43,516.98

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**230 - Solid Waste Fund**						
EXPENSE							
Division	**640 - Depreciation/Amortization**						
6202							
6202.000	Depreciation-Plants	.00	557.18	3,343.08	(3,343.08)	+++	3,343.08
	6202 - Totals	$0.00	$557.18	$3,343.08	($3,343.08)	+++	$3,343.08
6205							
6205.000	Depreciation-Buildings	.00	5,703.92	34,223.52	(34,223.52)	+++	34,223.52
	6205 - Totals	$0.00	$5,703.92	$34,223.52	($34,223.52)	+++	$34,223.52
6206							
6206.000	Depreciation-Machinery	.00	1,642.86	9,857.16	(9,857.16)	+++	17,190.90
	6206 - Totals	$0.00	$1,642.86	$9,857.16	($9,857.16)	+++	$17,190.90
6210							
6210.000	Deprec-Intangibles	.00	.00	.00	.00	+++	(7,579.74)
	6210 - Totals	$0.00	$0.00	$0.00	$0.00	+++	($7,579.74)
	Division **640 - Depreciation/Amortization** Totals	$0.00	$15,156.79	$90,940.74	($90,940.74)	+++	$90,694.74
Division	**650 - Debt Payments**						
5295							
5295.000	Interest Expense	19,107.00	1.92	13.82	19,093.18	0	12.65
	5295 - Totals	$19,107.00	$1.92	$13.82	$19,093.18	0%	$12.65
7301							
7301.000	Note Principal Payments	115,798.00	.00	.00	115,798.00	0	.00
	7301 - Totals	$115,798.00	$0.00	$0.00	$115,798.00	0%	$0.00
	Division **650 - Debt Payments** Totals	$134,905.00	$1.92	$13.82	$134,891.18	0%	$12.65
Division	**680 - Transfers Between Funds**						
7200							
7200.000	Interfund Transfers Out	425,000.00	.00	425,000.00	.00	100	500,000.00
	7200 - Totals	$425,000.00	$0.00	$425,000.00	$0.00	100%	$500,000.00
	Division **680 - Transfers Between Funds** Totals	$425,000.00	$0.00	$425,000.00	$0.00	100%	$500,000.00
	EXPENSE TOTALS	$5,160,875.94	$423,151.78	$2,618,742.98	$2,542,132.96	51%	$2,481,556.59
	Fund **230 - Solid Waste Fund** Totals						
	REVENUE TOTALS	5,101,400.00	367,856.51	2,317,572.89	2,783,827.11	45%	3,520,028.53
	EXPENSE TOTALS	5,160,875.94	423,151.78	2,618,742.98	2,542,132.96	51%	2,481,556.59
	Fund **230 - Solid Waste Fund** Net Gain (Loss)	($59,475.94)	($55,295.27)	($301,170.09)	($241,694.15)	506%	$1,038,471.94

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Fund Category	**Proprietary Funds**						
	Fund Type **Enterprise Funds** Totals						
	REVENUE TOTALS	5,101,400.00	367,856.51	2,317,572.89	2,783,827.11	45%	3,520,028.53
	EXPENSE TOTALS	5,160,875.94	423,151.78	2,618,742.98	2,542,132.96	51%	2,481,556.59
	Fund Type **Enterprise Funds** Net Gain (Loss)	($59,475.94)	($55,295.27)	($301,170.09)	($241,694.15)	506%	$1,038,471.94
	Fund Category **Proprietary Funds** Totals						
	REVENUE TOTALS	5,526,400.00	367,856.51	2,742,572.89	2,783,827.11	50%	4,020,028.53
	EXPENSE TOTALS	5,588,875.94	432,706.49	2,635,053.67	2,953,822.27	47%	3,946,147.25
	Fund Category **Proprietary Funds** Net Gain (Loss)	($62,475.94)	($64,849.98)	$107,519.22	$169,995.16	(172%)	$73,881.28
	Grand Totals						
	REVENUE TOTALS	5,526,400.00	367,856.51	2,742,572.89	2,783,827.11	50%	4,020,028.53
	EXPENSE TOTALS	5,588,875.94	432,706.49	2,635,053.67	2,953,822.27	47%	3,946,147.25
	Grand Total Net Gain (Loss)	($62,475.94)	($64,849.98)	$107,519.22	$169,995.16	(172%)	$73,881.28

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds**				
Fund	**740 - Capital Project-Solid Wst**				
ASSETS					
1030					
1030.100	Investment-Central Trea.	888,177.18	497,781.53	390,395.65	78.43
	1030 - Totals	$888,177.18	$497,781.53	$390,395.65	78.43%
1590					
1590.000	Construction in Progress	20,512.13	.00	20,512.13	+++
	1590 - Totals	$20,512.13	$0.00	$20,512.13	+++
	ASSETS TOTALS	$908,689.31	$497,781.53	$410,907.78	82.55%
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	2,106.25	2,106.25	.00	.00
	2900 - Totals	$2,106.25	$2,106.25	$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	771,715.02	771,715.02	.00	.00
	2910 - Totals	$771,715.02	$771,715.02	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	690,657.17	690,657.17	.00	.00
	2920 - Totals	$690,657.17	$690,657.17	$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(2,106.25)	(2,106.25)	.00	.00
	2965 - Totals	($2,106.25)	($2,106.25)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$1,462,372.19	$1,462,372.19	$0.00	0.00%
	Prior Year Fund Equity Adjustment	962,372.19			
	Fund Revenues	(425,000.00)			
	Fund Expenses	16,310.69			
	FUND EQUITY TOTALS	$908,689.31	$1,462,372.19	($553,682.88)	(37.86%)
	LIABILITIES AND FUND EQUITY TOTALS	$908,689.31	$1,462,372.19	($553,682.88)	(37.86%)
	Fund **740 - Capital Project-Solid Wst** Totals	$0.00	($964,590.66)	$964,590.66	100.00%
	Fund Type **Capital Projects Funds** Totals	$0.00	($964,590.66)	$964,590.66	100.00%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**230 - Solid Waste Fund**					
ASSETS						
1027						
1027.000	Change in FMV-Investments		(2,074.00)	77.00	(2,151.00)	(2,793.51)
		1027 - Totals	($2,074.00)	$77.00	($2,151.00)	(2,793.51%)
1030						
1030.100	Investment-Central Trea.		(563,317.61)	(316,243.58)	(247,074.03)	(78.13)
		1030 - Totals	($563,317.61)	($316,243.58)	($247,074.03)	(78.13%)
1050						
1050.000	Accts Rec.-Misc Billing		6,903.50	1,350.60	5,552.90	411.14
1050.010	Accts Rec.-Utility Billng		220,442.92	197,988.68	22,454.24	11.34
1050.050	Accts Rec.-Collections		39,429.79	29,304.87	10,124.92	34.55
1050.900	Allowance - Doubtful Acct		(39,429.79)	(29,304.87)	(10,124.92)	(34.55)
		1050 - Totals	$227,346.42	$199,339.28	$28,007.14	14.05%
1200						
1200.020	Prepaid Insurance		1,412.55	369.41	1,043.14	282.38
1200.030	Prepaid Workers Compensation Insurance		4,429.65	.00	4,429.65	+++
		1200 - Totals	$5,842.20	$369.41	$5,472.79	1,481.49%
1500						
1500.000	Land - General Fund		305,000.00	305,000.00	.00	.00
		1500 - Totals	$305,000.00	$305,000.00	$0.00	0.00%
1510						
1510.000	Land Improvements		4,593,358.27	4,593,358.27	.00	.00
		1510 - Totals	$4,593,358.27	$4,593,358.27	$0.00	0.00%
1520						
1520.300	Solid Waste Plant		451,788.22	451,788.22	.00	.00
		1520 - Totals	$451,788.22	$451,788.22	$0.00	0.00%
1540						
1540.000	Buildings		1,455,696.37	1,455,696.37	.00	.00
		1540 - Totals	$1,455,696.37	$1,455,696.37	$0.00	0.00%
1550						
1550.000	Machinery & Equipment		859,065.68	859,065.68	.00	.00
		1550 - Totals	$859,065.68	$859,065.68	$0.00	0.00%
1585						
1585.000	Intangible Accounts		37,898.68	37,898.68	.00	.00
		1585 - Totals	$37,898.68	$37,898.68	$0.00	0.00%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**230 - Solid Waste Fund**					
ASSETS						
1600						
1600.100	Accumulated Depreciation Land Improvements		(37,898.68)	(37,898.68)	.00	.00
		1600 - Totals	($37,898.68)	($37,898.68)	$0.00	0.00%
1610						
1610.000	Accumulated Depr. Land Im		(804,140.58)	(717,106.62)	(87,033.96)	(12.14)
		1610 - Totals	($804,140.58)	($717,106.62)	($87,033.96)	(12.14%)
1620						
1620.000	Accumulated Depr Ut Plant		(23,401.56)	(16,715.40)	(6,686.16)	(40.00)
		1620 - Totals	($23,401.56)	($16,715.40)	($6,686.16)	(40.00%)
1640						
1640.000	Accumulated Depr Building		(1,115,376.63)	(1,046,929.59)	(68,447.04)	(6.54)
		1640 - Totals	($1,115,376.63)	($1,046,929.59)	($68,447.04)	(6.54%)
1650						
1650.000	Accumulated Depr Equipmnt		(836,117.82)	(823,737.20)	(12,380.62)	(1.50)
		1650 - Totals	($836,117.82)	($823,737.20)	($12,380.62)	(1.50%)
		ASSETS TOTALS	$4,553,668.96	$4,943,961.84	($390,292.88)	(7.89%)
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2025						
2025.000	Interfund Payable		1,005,557.96	361,983.96	643,574.00	177.79
		2025 - Totals	$1,005,557.96	$361,983.96	$643,574.00	177.79%
2100						
2100.006	Deposits - Garbage		10,109.84	10,861.38	(751.54)	(6.92)
		2100 - Totals	$10,109.84	$10,861.38	($751.54)	(6.92%)
2500						
2500.500	Notes Payable-State		1,273,773.10	1,389,570.65	(115,797.55)	(8.33)
		2500 - Totals	$1,273,773.10	$1,389,570.65	($115,797.55)	(8.33%)
2600						
2600.000	Accrued Postclosure Costs		768,620.03	427,197.03	341,423.00	79.92
		2600 - Totals	$768,620.03	$427,197.03	$341,423.00	79.92%
		LIABILITIES TOTALS	$3,058,060.93	$2,189,613.02	$868,447.91	39.66%
FUND EQUITY						
2800						
2800.002	Contributed Cap.-State		5,559,845.45	5,559,845.45	.00	.00

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Enterprise Funds**				
Fund	**230 - Solid Waste Fund**				
	FUND EQUITY				
2800.003	Contributed Cap.-Local	37,500.00	37,500.00	.00	.00
	2800 - Totals	$5,597,345.45	$5,597,345.45	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	7,403.00	7,403.00	.00	.00
	2900 - Totals	$7,403.00	$7,403.00	$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(771,715.02)	(771,715.02)	.00	.00
	2910 - Totals	($771,715.02)	($771,715.02)	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(3,109,753.55)	(3,109,753.55)	.00	.00
	2920 - Totals	($3,109,753.55)	($3,109,753.55)	$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(7,403.00)	(7,403.00)	.00	.00
	2965 - Totals	($7,403.00)	($7,403.00)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$1,715,876.88	$1,715,876.88	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(80,901.24)			
	Fund Revenues	(2,317,572.89)			
	Fund Expenses	2,618,742.98			
	FUND EQUITY TOTALS	$1,495,608.03	$1,715,876.88	($220,268.85)	(12.84%)
	LIABILITIES AND FUND EQUITY TOTALS	$4,553,668.96	$3,905,489.90	$648,179.06	16.60%
	Fund **230 - Solid Waste Fund** Totals	$0.00	$1,038,471.94	($1,038,471.94)	(100.00%)
	Fund Type **Enterprise Funds** Totals	$0.00	$1,038,471.94	($1,038,471.94)	(100.00%)
	Fund Category **Proprietary Funds** Totals	$0.00	$73,881.28	($73,881.28)	(100.00%)
	Grand Totals	$0.00	$73,881.28	($73,881.28)	(100.00%)

Harbor System
Financial Analysis
As Of, And For the Quarter Ending, December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**1,368,789**	Greater Than Last year	Met Plan	Annual moorage increases necessary to finance capital improvements
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**91,294**	**n/a**	Under budget	**n/a**
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**341,986**	More Than Last year	Exceeded Plan	Cash flow from operations is adequate and exceeding plan but EBIDA is declining; watch trend
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	**154,850**	Less Than Last Year	Exceeded Plan	Net income is exceeding plan; decrease from last year due to less grant revenue; watch trend
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**54,676**	Less Than Prior Year	Exceeded Plan	Asset replacement is adequate; however, ability to finance replacement of large infrastructure assets depends on future moorage increases
Total Working Capital (What total resources are available in the fund)	**16,808,439**	More Than Prior Year	Met Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	**9,812,313**	More than Prior Year	Met Plan	Capital project funding adequately addresses current infrastructure needs

Undesignated Working Capital (How much of the fund's resources are available?)	**6,596,199**	**Less Than Last Year**	**Met Plan**	**Undesignated working capital is adequate for the present; however, ability to finance replacement of large infrastructure depends on sustained future moorage increases**
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**2,712.91**	**More Than Last year**	**Met Plan**	**Watch trend**
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	**1,064.64**	**More Than Last Year**	**Met Plan**	**Watch Trend**

Through 6 months, the Harbor Fund has operated as planned, with most variances either positive or meeting plan. Earnings before interest and depreciation (EBID) was $154K greater than plan and net income was $186K greater than plan.

Financial results for the 6-month period reflect the issuance of $8,025,000 in harbor revenue bonds in November, 2018. The proceeds from this bond issuance will be used to pay for the costs of Phase 1 of the Crescent Harbor Replacement project. Unspent proceeds are reflected in the balance of working capital dedicated for capital projects.

For several years, the Harbor Fund Has continued to follow a fiscal plan designed to ultimately provide the necessary capital to renovate Eliason harbor in the 2030s, with sustained annual moorage increases in the range of 6%. Several developments at the State and local level, however, are poised to disrupt this plan and will require the Municipality to rethink the level of harbor infrastructure it can afford to operate and maintain.

At the State level, proposals have been made to both eliminate sharing of fisheries business taxes (raw fish tax) with Municipalities. An additional proposal to also eliminate the Municipal Harbor Matching Grant Program has also been made. If these proposals are enacted at the State level, they will have a crushing effect on the Harbor Fund.

The loss of approximately $1 million in annual raw fish tax proceeds would serve to transform the Harbor Fund from an enterprise which has been annually increasing working capital positive cash flow into one which would require a substantial annual subsidy from the General Fund. To compound this problem, the loss of the Municipal Harbor Matching Grant Program would add over $15 million in additional future cash requirements to renovate harbors when they reach the end of their useful lives. This additional $15 million would need to be generated from local sources and would put additional pressure on the Harbor Fund.

In addition to the negative developments at the State level, local resistance to increasing moorage rates has been growing, with a consensus developing that sustained rate increases of

6% are unsustainable. This development, coupled with funding losses from the State, will combine to cause pressure to mount to scale back the size and scope of the infrastructure in the harbor system by both condemning and demolishing some of our harbors at the end of their useful lives, or, by selling and privatizing harbors and associated uplands.

City and Borough of Sitka
Harbor Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Revenue:									
Permanent Moorage	543,406	455,099	-	-	998,505	977,488	21,017	991,296	7,210
Transient Moorage	232,898	45,331	-	-	278,229	243,151	35,078	217,249	60,980
Lightering Fees	-	-	-	-	-	12,022	(12,022)	10,000	(10,000)
Other Operating Revenue	43,049	49,006	-	-	92,055	61,899	30,156	87,730	4,325
Total Revenue:	**819,353**	**549,436**	**-**	**-**	**1,368,789**	**1,294,560**	**74,229**	**1,306,275**	**62,515**
Cost of Sales:									
Operations	349,267	361,555	-	-	710,822	751,929	41,107	766,256	55,434
Jobbing	-	-	-	-		-	-	-	-
Depreciation	343,056	343,057	-	-	686,113	615,987	(70,126)	686,113	-
Total Cost of Sales:	**692,323**	**704,612**	**-**	**-**	**1,396,935**	**1,367,916**	**(29,019)**	**1,452,369**	**55,434**
Gross Margin:	127,030	(155,176)	-	-	**(28,146)**	**(73,356)**	**45,210**	**(146,094)**	**117,948**
	15.50%	**-28.24%**			**-2.06%**	**-5.67%**	**3.61%**	**-11.18%**	**14.79%**
Selling and Administrative Expenses	167,056	148,925	-	-	315,981	375,158	59,177	351,841	35,860
Earnings (Loss) Before Interest (EBI):	**(40,026)**	**(304,101)**	**-**	**-**	**(344,127)**	**(448,514)**	**104,387**	**(497,935)**	**153,808**
	-4.89%	**-55.35%**			**-25.14%**	**-34.65%**	**9.51%**	**-38.12%**	**47.62%**
Non-operating Revenue and Expense:									
Raw Fish Tax	243,098	243,098	-	-	486,196	450,000	36,196	486,195	1
Other Non-Operating Revenue:	48,439	52,637	-	-	101,076	80,465	20,611	132,500	(31,424)
Grant Revenue	-	64,947	-	-	64,947	368,509	(303,562)	11,000	53,947
Bond Fund Interest Revenue:	-	9,958	-	-	9,958	-	9,958	-	9,958
Interest Expense Bonds:	(79,729)	(79,729)	-	-	(159,458)	(78,300)	(81,158)	(159,458)	-
Interest Expense Loans:	(1,871)	(1,871)	-	-	(3,742)	(4,082)	340	(3,741)	(1)
Total Non-operating Revenue & Expense:	**209,937**	**289,040**	**-**	**-**	**498,977**	**816,592**	**(317,615)**	**466,496**	**32,481**
Net Income:	**169,911**	**(15,061)**	**-**	**-**	**154,850**	**368,078**	**(213,228)**	**(31,439)**	**186,289**
	20.74%				**11.31%**	**28.43%**	**-287.26%**	**-2.41%**	**297.99%**
Earnings Before Interest and Depreciation (EBIDA):	**303,030**	**38,956**			**341,986**	**167,473**	**174,513**	**188,178**	**153,808**
	36.98%	**7.09%**			**24.98%**	**12.94%**	**12.05%**	**14.41%**	**-2.36%**
Bond Covenant Ratio	**4.58**	**2.65**			**3.62**	**3.97**	**(0.35)**	**3.11**	**0.51**

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	512,967	327,996	-	-	840,963	984,065	(143,102)	654,674	186,289
Debt Principal	50,087	50,087	-	-	100,174	97,674	(2,500)	100,174	-
Debt Principal Coverage Surplus/Deficit	**462,880**	**277,909**	**-**	**-**	**740,789**	**886,391**	**(145,602)**	**554,500**	**186,289**
Debt Principal Coverage Percentage	**1024.15%**				**839.50%**	**1007.50%**	**-168.00%**	**653.54%**	**185.97%**
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	462,880	277,909	-	-	740,789	886,391	(145,602)	554,500	186,289
Depreciation	343,056	343,057	-	-	686,113	615,987	(70,126)	686,113	-
Cash Accumulated For/(Taken From) Asset Replaceme	**119,824**	**(65,148)**	**-**	**-**	**54,676**	**270,404**	**(215,728)**	**(131,613)**	**186,289**
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	**462,880**	**277,909**	**-**	**-**	**740,789**	**886,391**	**(145,602)**	**554,500**	**186,289**
CapEx, Accruals, and other Balance Sheet Changes	**358,655**	**7,789,007**	**-**	**-**	**8,147,662**	**(236,298)**	**8,383,960**	**8,147,662**	**-**
Increase in (Decrease in) Working Capital	**821,535**	**8,066,916**	**-**	**-**	**8,888,451**	**650,093**	**8,238,358**	**8,702,162**	**186,289**
Plus Beginning Total Working Capital	**7,919,988**	**8,741,523**	**-**	**-**	**7,919,988**	**7,116,560**	**803,428**	**7,919,988**	**-**
Equals Ending Total Working Capital:	**8,741,523**	**16,808,439**	**-**	**-**	**16,808,439**	**7,766,653**	**9,041,786**	**16,622,150**	**186,289**
Working Capital Detail:									
Repair Reserve (1% of PPE):	**386,339**	**386,339**			**386,339**				
Working Capital Designated for CapEx	**1,797,860**	**9,812,313**			**9,812,313**				
Working Capital Designated for Baranof Warm Sp	**13,079**	**13,588**			**13,588**				
Undesignated Working Capital	**6,544,245**	**6,596,199**			**6,596,199**				
Total Working Capital:	**8,741,523**	**16,808,439**			**16,808,439**				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	**1,403.64**	**2,727.00**			**2,712.91**				
Total Working Capital Less Repair Reserve:	**1,341.61**	**2,664.32**			**2,650.56**				
Undesignated Working Capital	**1,050.82**	**1,070.17**			**1,064.64**				
Working Capital Calculation:									
Current Assets	**8,897,830**	**16,891,377**			**16,891,377**				
Accrued Raw Fish Tax Receivable	**243,098**	**486,196**			**486,196**				
Current Liabilities	**(148,970)**	**(138,787)**			**(138,787)**				
CPLTD	**(200,348)**	**(430,348)**			**(430,348)**				
Total Working Capital	**8,791,610**	**16,808,439**			**16,808,439**				

Project	FY2019 Bond Proceeds	FY2019 Appropriations	Bond Fund Cash Cash	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses
80242 - Seplane Base Planning Study	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90741 - Baranoff Warm Springs Dock	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90751 - Crescent Harbor Water Line Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90757 - Transient Float	$ -	$ -	$ -	$ 198,698.96	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90768 - Eliason 5/6 Float replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90798 - Eliason Electrical Upgrades	$ -	$ -	$ -	$ 14,231.34	$ -	$ -	$ -	$ 707.73	$ -	$ -	$ 60.93
90799 - Eliason Flotation Upgrades	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90810 - Sealing Cove Maintenance	$ -	$ -	$ -	$ 15,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90818 - Float Plane Dock	$ -	$ -	$ -	$ (0.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90848 - Crescent Harbor Flotation Upgrades	$ -	$ -	$ -	$ 49,843.92	$ -	$ -	$ -	$ 156.08	$ -	$ -	$ -
90849 - Crescent Harbor Phase 1 Design	$ -	$ -	$ 8,040,794.84	$ 923,332.57	$ -	$ -	$ -	$ 819.73	$ -	$ 60,237.55	$ 15,610.15
90850 - O'Connell Lightering Facility Repair	$ -	$ -	$ -	$ 526,102.05	$ -	$ -	$ -	$ 42,625.77	$ -	$ -	$ 1,272.18
Totals:	$ -	$ -	$ 8,040,794.84	$ 1,727,208.84	$ -	$ -	$ -	$ 44,309.31	$ -	$ 60,237.55	$ 16,943.26

Project	Total Expenses	Construction In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
80242 - Seplane Base Planning Study	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90741 - Baranoff Warm Springs Dock	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90751 - Crescent Harbor Water Line Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90757 - Transient Float	$ -	$ -	$ 198,698.96	$ -	$ -	$ -	$ 198,698.96
90768 - Eliason 5/6 Float replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90798 - Eliason Electrical Upgrades	$ 60.93	$ -	$ 14,939.07	$ -	$ -	$ -	$ 14,939.07
90799 - Eliason Flotation Upgrades	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90810 - Sealing Cove Maintenance	$ -	$ -	$ 15,000.00	$ -	$ -	$ -	$ 15,000.00
90818 - Float Plane Dock	$ -	$ -	$ (0.00)	$ -	$ -	$ -	$ (0.00)
90848 - Crescent Harbor Flotation Upgrades	$ -	$ -	$ 50,000.00	$ -	$ -	$ -	$ 50,000.00
90849 - Crescent Harbor Phase 1 Design	$ 75,847.70	$ -	$ 8,964,947.14	$ -	$ -	$ -	$ 8,964,947.14
90850 - O'Connell Lightering Facility Repair	$ 1,272.18	$ -	$ 568,727.82	$ -	$ -	$ -	$ 568,727.82
Totals:	$ 77,180.81	$ -	$ 9,812,312.99	$ -	$ -	$ -	$ 9,812,312.99

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Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**750 - Capital Project-Harbor**						
	REVENUE						
	Division **300 - Revenue**						
	Department **310 - State Revenue**						
3101							
3101.005	Grant Revenue	.00	64,947.48	64,947.48	(64,947.48)	+++	368,509.43
	3101 - Totals	$0.00	$64,947.48	$64,947.48	($64,947.48)	+++	$368,509.43
	Department **310 - State Revenue** Totals	$0.00	$64,947.48	$64,947.48	($64,947.48)	+++	$368,509.43
	Department **360 - Uses of Prop & Investment**						
3610							
3610.000	Interest Income	50,000.00	.00	.00	50,000.00	0	.00
	3610 - Totals	$50,000.00	$0.00	$0.00	$50,000.00	0%	$0.00
	Department **360 - Uses of Prop & Investment** Totals	$50,000.00	$0.00	$0.00	$50,000.00	0%	$0.00
	Department **390 - Cash Basis Receipts**						
3950							
3950.240	Transfer In Harbor	.00	.00	.00	.00	+++	1,330,000.00
3950.751	Transfer In Revenue Bond	13,000,000.00	.00	.00	13,000,000.00	0	.00
	3950 - Totals	$13,000,000.00	$0.00	$0.00	$13,000,000.00	0%	$1,330,000.00
	Department **390 - Cash Basis Receipts** Totals	$13,000,000.00	$0.00	$0.00	$13,000,000.00	0%	$1,330,000.00
	Division **300 - Revenue** Totals	$13,050,000.00	$64,947.48	$64,947.48	$12,985,052.52	0%	$1,698,509.43
	REVENUE TOTALS	$13,050,000.00	$64,947.48	$64,947.48	$12,985,052.52	0%	$1,698,509.43
	EXPENSE						
	Division **600 - Operations**						
	Department **630 - Operations**						
5212							
5212.000	Contracted/Purchased Serv	13,017,952.50	.00	60,237.55	12,957,714.95	0	225,726.15
	5212 - Totals	$13,017,952.50	$0.00	$60,237.55	$12,957,714.95	0%	$225,726.15
5214							
5214.000	Interdepartment Services	.00	7,522.22	16,943.26	(16,943.26)	+++	7,327.90
	5214 - Totals	$0.00	$7,522.22	$16,943.26	($16,943.26)	+++	$7,327.90
	Department **630 - Operations** Totals	$13,017,952.50	$7,522.22	$77,180.81	$12,940,771.69	1%	$233,054.05

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**750 - Capital Project-Harbor**						
EXPENSE							
Division	**600 - Operations**						
Department	**680 - Transfer to Other Funds**						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	13,867.61
	7200 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$13,867.61
Department	**680 - Transfer to Other Funds** Totals	$0.00	$0.00	$0.00	$0.00	+++	$13,867.61
Division	**600 - Operations** Totals	$13,017,952.50	$7,522.22	$77,180.81	$12,940,771.69	1%	$246,921.66
	EXPENSE TOTALS	$13,017,952.50	$7,522.22	$77,180.81	$12,940,771.69	1%	$246,921.66
Fund	**750 - Capital Project-Harbor** Totals						
	REVENUE TOTALS	13,050,000.00	64,947.48	64,947.48	12,985,052.52	0%	1,698,509.43
	EXPENSE TOTALS	13,017,952.50	7,522.22	77,180.81	12,940,771.69	1%	246,921.66
Fund	**750 - Capital Project-Harbor** Net Gain (Loss)	$32,047.50	$57,425.26	($12,233.33)	($44,280.83)	(38%)	$1,451,587.77
Fund Type	**Capital Projects Funds** Totals						
	REVENUE TOTALS	13,050,000.00	64,947.48	64,947.48	12,985,052.52	0%	1,698,509.43
	EXPENSE TOTALS	13,017,952.50	7,522.22	77,180.81	12,940,771.69	1%	246,921.66
Fund Type	**Capital Projects Funds** Net Gain (Loss)	$32,047.50	$57,425.26	($12,233.33)	($44,280.83)	(38%)	$1,451,587.77

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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**240 - Harbor Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.004	Raw Fish Tax	972,390.00	.00	.00	972,390.00	0	.00
3101.017	PERS Relief	44,500.00	11,125.00	22,250.00	22,250.00	50	.00
	3101 - Totals	$1,016,890.00	$11,125.00	$22,250.00	$994,640.00	2%	$0.00
	Department **310 - State Revenue** Totals	$1,016,890.00	$11,125.00	$22,250.00	$994,640.00	2%	$0.00
Department	**315 - Federal Revenue**						
3151							
3151.003	Grant Revenue	20,000.00	.00	.00	20,000.00	0	.00
	3151 - Totals	$20,000.00	$0.00	$0.00	$20,000.00	0%	$0.00
	Department **315 - Federal Revenue** Totals	$20,000.00	$0.00	$0.00	$20,000.00	0%	$0.00
Department	**340 - Operating Revenue**						
3441							
3441.000	Moorage-Permanent	1,982,591.00	158.39	998,505.24	984,085.76	50	977,488.24
	3441 - Totals	$1,982,591.00	$158.39	$998,505.24	$984,085.76	50%	$977,488.24
3442							
3442.000	Moorage-Transient	434,498.00	11,789.28	278,229.23	156,268.77	64	243,150.80
	3442 - Totals	$434,498.00	$11,789.28	$278,229.23	$156,268.77	64%	$243,150.80
3444							
3444.000	Airplane Float Fees	1,260.00	.00	.00	1,260.00	0	735.00
	3444 - Totals	$1,260.00	$0.00	$0.00	$1,260.00	0%	$735.00
3445							
3445.000	Lightering Fees	20,000.00	.00	.00	20,000.00	0	12,022.28
	3445 - Totals	$20,000.00	$0.00	$0.00	$20,000.00	0%	$12,022.28
3446							
3446.000	Recreation Vehicle Fees	7,500.00	.00	2,319.95	5,180.05	31	6,010.30
	3446 - Totals	$7,500.00	$0.00	$2,319.95	$5,180.05	31%	$6,010.30
3448							
3448.000	Baranof Warm Springs	.00	.00	7,689.25	(7,689.25)	+++	2,730.00
	3448 - Totals	$0.00	$0.00	$7,689.25	($7,689.25)	+++	$2,730.00
3491							
3491.000	Jobbing-Labor	12,000.00	360.16	1,002.17	10,997.83	8	495.00
	3491 - Totals	$12,000.00	$360.16	$1,002.17	$10,997.83	8%	$495.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**240 - Harbor Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**340 - Operating Revenue**						
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	.00	1,000.00	0	.00
	3492 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
3493							
3493.000	Jobbing-Equipment	.00	.00	213.40	(213.40)	+++	430.00
	3493 - Totals	$0.00	$0.00	$213.40	($213.40)	+++	$430.00
	Department **340 - Operating Revenue** Totals	$2,458,849.00	$12,307.83	$1,287,959.24	$1,170,889.76	52%	$1,243,061.62
Department	**350 - Non-Operating Revenue**						
3501							
3501.003	Other Revenue	12,200.00	168.25	6,187.15	6,012.85	51	6,590.04
3501.004	Daily Electric Billing	76,500.00	5,484.00	43,668.39	32,831.61	57	33,218.06
3501.005	Hoist Revenue	2,000.00	65.00	1,507.95	492.05	75	1,228.70
3501.006	Launch Ramp Fees	12,000.00	440.00	3,078.51	8,921.49	26	1,820.00
	3501 - Totals	$102,700.00	$6,157.25	$54,442.00	$48,258.00	53%	$42,856.80
	Department **350 - Non-Operating Revenue** Totals	$102,700.00	$6,157.25	$54,442.00	$48,258.00	53%	$42,856.80
Department	**360 - Uses of Prop & Investment**						
3610							
3610.000	Interest Income	160,000.00	19,293.90	101,075.62	58,924.38	63	80,814.27
	3610 - Totals	$160,000.00	$19,293.90	$101,075.62	$58,924.38	63%	$80,814.27
	Department **360 - Uses of Prop & Investment** Totals	$160,000.00	$19,293.90	$101,075.62	$58,924.38	63%	$80,814.27
Department	**370 - Interfund Billings**						
3701							
3701.194	Interfund Billing CPET	12,000.00	.00	.00	12,000.00	0	.00
	3701 - Totals	$12,000.00	$0.00	$0.00	$12,000.00	0%	$0.00
	Department **370 - Interfund Billings** Totals	$12,000.00	$0.00	$0.00	$12,000.00	0%	$0.00
Department	**380 - Miscellaneous**						
3807							
3807.000	Miscellaneous	6,000.00	.00	.00	6,000.00	0	.00
	3807 - Totals	$6,000.00	$0.00	$0.00	$6,000.00	0%	$0.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**240 - Harbor Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**380 - Miscellaneous**						
3820							
3820.000	Bad Debt Collected	18,000.00	637.54	4,056.73	13,943.27	23	8,641.79
	3820 - Totals	$18,000.00	$637.54	$4,056.73	$13,943.27	23%	$8,641.79
	Department **380 - Miscellaneous** Totals	$24,000.00	$637.54	$4,056.73	$19,943.27	17%	$8,641.79
Department	**390 - Cash Basis Receipts**						
3905							
3905.000	Bonding Proceeds	13,000,000.00	80,449.48	80,449.48	12,919,550.52	1	.00
	3905 - Totals	$13,000,000.00	$80,449.48	$80,449.48	$12,919,550.52	1%	$0.00
3950							
3950.100	Transfer In General Fund	105,000.00	.00	.00	105,000.00	0	.00
3950.194	Transfer In Comm Pass Tax	15,000.00	.00	.00	15,000.00	0	.00
3950.270	Transfer In GPIP	.00	12.50	12.50	(12.50)	+++	.00
3950.750	Transfer in from 750	.00	.00	.00	.00	+++	13,867.61
	3950 - Totals	$120,000.00	$12.50	$12.50	$119,987.50	0%	$13,867.61
	Department **390 - Cash Basis Receipts** Totals	$13,120,000.00	$80,461.98	$80,461.98	$13,039,538.02	1%	$13,867.61
	Division **300 - Revenue** Totals	$16,914,439.00	$129,983.50	$1,550,245.57	$15,364,193.43	9%	$1,389,242.09
	REVENUE TOTALS	$16,914,439.00	$129,983.50	$1,550,245.57	$15,364,193.43	9%	$1,389,242.09
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5110							
5110.001	Regular Salaries/Wages	47,444.80	2,691.00	17,096.21	30,348.59	36	17,993.88
5110.002	Holidays	.00	156.00	1,315.64	(1,315.64)	+++	1,354.80
5110.003	Sick Leave	.00	185.25	732.70	(732.70)	+++	502.42
5110.004	Overtime	9,499.95	58.52	456.72	9,043.23	5	728.24
5110.010	Temp Wages	62,680.00	.00	10,268.00	52,412.00	16	4,871.66
	5110 - Totals	$119,624.75	$3,090.77	$29,869.27	$89,755.48	25%	$25,451.00
5120							
5120.001	Annual Leave	22,131.00	117.39	15,250.46	6,880.54	69	4,324.07
5120.002	SBS	8,689.62	196.66	2,765.84	5,923.78	32	1,825.20
5120.003	Medicare	2,055.46	46.51	654.23	1,401.23	32	431.73

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**240 - Harbor Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5120.004	PERS	15,852.95	1,851.79	7,255.91	8,597.04	46	4,971.36
5120.005	Health Insurance	11,819.76	.00	4,175.48	7,644.28	35	5,909.88
5120.006	Life Insurance	14.16	1.18	5.90	8.26	42	7.08
5120.007	Workmen's Compensation	4,118.13	16.36	167.80	3,950.33	4	161.51
	5120 - Totals	$64,681.08	$2,229.89	$30,275.62	$34,405.46	47%	$17,630.83
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	975.00
	5201 - Totals	$3,000.00	$0.00	$0.00	$3,000.00	0%	$975.00
5202							
5202.000	Uniforms	250.00	.00	297.00	(47.00)	119	.00
	5202 - Totals	$250.00	$0.00	$297.00	($47.00)	119%	$0.00
5204							
5204.000	Telephone	720.00	62.77	374.20	345.80	52	703.87
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
	5204 - Totals	$1,020.00	$62.77	$374.20	$645.80	37%	$703.87
5205							
5205.000	Insurance	37,148.00	4,851.20	29,107.20	8,040.80	78	18,573.84
	5205 - Totals	$37,148.00	$4,851.20	$29,107.20	$8,040.80	78%	$18,573.84
5206							
5206.000	Supplies	2,000.00	.00	348.07	1,651.93	17	87.92
	5206 - Totals	$2,000.00	$0.00	$348.07	$1,651.93	17%	$87.92
5208							
5208.000	Bldg Repair & Maint	1,000.00	999.19	2,121.37	(1,121.37)	212	609.29
	5208 - Totals	$1,000.00	$999.19	$2,121.37	($1,121.37)	212%	$609.29
5211							
5211.000	Data Processing Fees	52,425.00	4,368.75	26,212.50	26,212.50	50	24,690.48
5211.001	Information Technology Special Projects	30,915.00	.00	.00	30,915.00	0	.00
	5211 - Totals	$83,340.00	$4,368.75	$26,212.50	$57,127.50	31%	$24,690.48
5212							
5212.000	Contracted/Purchased Serv	5,000.00	2,282.94	2,282.94	2,717.06	46	2,004.83
	5212 - Totals	$5,000.00	$2,282.94	$2,282.94	$2,717.06	46%	$2,004.83
5214							
5214.000	Interdepartment Services	287,943.00	24,653.18	134,780.92	153,162.08	47	180,843.38
	5214 - Totals	$287,943.00	$24,653.18	$134,780.92	$153,162.08	47%	$180,843.38

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**240 - Harbor Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5221							
5221.000	Transportation/Vehicles	.00	456.00	3,552.99	(3,552.99)	+++	.00
	5221 - Totals	$0.00	$456.00	$3,552.99	($3,552.99)	+++	$0.00
5222							
5222.000	Postage	5,500.00	500.00	3,000.00	2,500.00	55	1,900.00
	5222 - Totals	$5,500.00	$500.00	$3,000.00	$2,500.00	55%	$1,900.00
5224							
5224.000	Dues & Publications	1,500.00	.00	400.00	1,100.00	27	275.00
	5224 - Totals	$1,500.00	$0.00	$400.00	$1,100.00	27%	$275.00
5226							
5226.000	Advertising	2,000.00	.00	.00	2,000.00	0	125.00
	5226 - Totals	$2,000.00	$0.00	$0.00	$2,000.00	0%	$125.00
5227							
5227.002	Rent-Equipment	.00	.00	164.95	(164.95)	+++	150.00
	5227 - Totals	$0.00	$0.00	$164.95	($164.95)	+++	$150.00
5230							
5230.000	Bad Debts	40,000.00	.00	24,121.68	15,878.32	60	65,481.42
	5230 - Totals	$40,000.00	$0.00	$24,121.68	$15,878.32	60%	$65,481.42
5231							
5231.000	Credit Card Expense	53,000.00	2,486.01	26,403.94	26,596.06	50	30,705.81
	5231 - Totals	$53,000.00	$2,486.01	$26,403.94	$26,596.06	50%	$30,705.81
5290							
5290.000	Other Expenses	.00	671.25	2,668.39	(2,668.39)	+++	4,950.56
	5290 - Totals	$0.00	$671.25	$2,668.39	($2,668.39)	+++	$4,950.56
	Department **601 - Administration** Totals	$707,006.83	$46,651.95	$315,981.04	$391,025.79	45%	$375,158.23
Department	**630 - Operations**						
5110							
5110.001	Regular Salaries/Wages	405,392.00	24,005.08	146,590.99	258,801.01	36	154,222.84
5110.002	Holidays	.00	1,746.32	9,284.48	(9,284.48)	+++	8,796.31
5110.003	Sick Leave	.00	8,001.94	30,276.41	(30,276.41)	+++	7,266.39
5110.004	Overtime	.00	351.00	5,826.48	(5,826.48)	+++	7,990.11
5110.010	Temp Wages	.00	.00	12,585.30	(12,585.30)	+++	22,901.65
	5110 - Totals	$405,392.00	$34,104.34	$204,563.66	$200,828.34	50%	$201,177.30

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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**240 - Harbor Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5120							
5120.001	Annual Leave	.00	392.32	12,232.24	(12,232.24)	+++	34,051.26
5120.002	SBS	24,851.00	2,119.24	13,317.19	11,533.81	54	14,447.07
5120.003	Medicare	5,879.00	502.16	3,161.62	2,717.38	54	3,432.96
5120.004	PERS	112,862.00	17,568.28	64,603.12	48,258.88	57	42,639.53
5120.005	Health Insurance	193,006.00	16,025.06	96,150.36	96,855.64	50	90,724.68
5120.006	Life Insurance	100.00	8.26	49.56	50.44	50	49.56
5120.007	Workmen's Compensation	21,770.00	1,856.50	11,640.06	10,129.94	53	12,745.70
	5120 - Totals	$358,468.00	$38,471.82	$201,154.15	$157,313.85	56%	$198,090.76
5201							
5201.000	Training and Travel	2,700.00	.00	.00	2,700.00	0	355.70
	5201 - Totals	$2,700.00	$0.00	$0.00	$2,700.00	0%	$355.70
5202							
5202.000	Uniforms	2,500.00	75.00	224.25	2,275.75	9	1,477.80
	5202 - Totals	$2,500.00	$75.00	$224.25	$2,275.75	9%	$1,477.80
5203							
5203.001	Electric	450,000.00	33,722.36	226,495.68	223,504.32	50	227,333.93
	5203 - Totals	$450,000.00	$33,722.36	$226,495.68	$223,504.32	50%	$227,333.93
5204							
5204.001	Cell Phone Stipend	600.00	75.00	450.00	150.00	75	450.00
	5204 - Totals	$600.00	$75.00	$450.00	$150.00	75%	$450.00
5206							
5206.000	Supplies	20,000.00	1,537.94	7,253.89	12,746.11	36	10,873.64
	5206 - Totals	$20,000.00	$1,537.94	$7,253.89	$12,746.11	36%	$10,873.64
5207							
5207.000	Repairs & Maintenance	90,000.00	1,510.25	13,322.69	76,677.31	15	39,863.55
5207.001	Boat Repair and Maintenance	1,800.00	197.23	2,286.64	(486.64)	127	971.46
5207.002	Crush derelict boats	2,000.00	.00	.00	2,000.00	0	.00
	5207 - Totals	$93,800.00	$1,707.48	$15,609.33	$78,190.67	17%	$40,835.01
5208							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	3,451.62
	5208 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$3,451.62

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**240 - Harbor Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5212							
5212.000	Contracted/Purchased Serv	166,152.50	2,470.00	36,132.91	130,019.59	22	45,220.31
	5212 - Totals	$166,152.50	$2,470.00	$36,132.91	$130,019.59	22%	$45,220.31
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	378.60
	5214 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$378.60
5221							
5221.000	Transportation/Vehicles	53,087.00	2,802.82	18,590.95	34,496.05	35	21,481.41
	5221 - Totals	$53,087.00	$2,802.82	$18,590.95	$34,496.05	35%	$21,481.41
5223							
5223.000	Tools & Small Equipment	487.00	47.56	222.05	264.95	46	536.00
	5223 - Totals	$487.00	$47.56	$222.05	$264.95	46%	$536.00
5226							
5226.000	Advertising	2,000.00	.00	125.00	1,875.00	6	.00
	5226 - Totals	$2,000.00	$0.00	$125.00	$1,875.00	6%	$0.00
5227							
5227.002	Rent-Equipment	1,000.00	.00	.00	1,000.00	0	267.00
	5227 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$267.00
	Department **630 - Operations** Totals	$1,556,186.50	$115,014.32	$710,821.87	$845,364.63	46%	$751,929.08
	Division **600 - Operations** Totals	$2,263,193.33	$161,666.27	$1,026,802.91	$1,236,390.42	45%	$1,127,087.31
Division	**640 - Depreciation/Amortization**						
6203							
6203.000	Depreciation-Harbors	.00	111,710.19	670,261.14	(670,261.14)	+++	592,722.06
	6203 - Totals	$0.00	$111,710.19	$670,261.14	($670,261.14)	+++	$592,722.06
6205							
6205.000	Depreciation-Buildings	.00	84.97	509.82	(509.82)	+++	6,563.70
	6205 - Totals	$0.00	$84.97	$509.82	($509.82)	+++	$6,563.70
6206							
6206.000	Depreciation-Machinery	.00	2,556.98	15,341.88	(15,341.88)	+++	16,701.06
	6206 - Totals	$0.00	$2,556.98	$15,341.88	($15,341.88)	+++	$16,701.06
	Division **640 - Depreciation/Amortization** Totals	$0.00	$114,352.14	$686,112.84	($686,112.84)	+++	$615,986.82

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**240 - Harbor Fund**						
EXPENSE							
Division	**650 - Debt Payments**						
5295							
5295.000	Interest Expense	329,658.00	12,741.67	89,454.18	240,203.82	27	73,720.82
	5295 - Totals	$329,658.00	$12,741.67	$89,454.18	$240,203.82	27%	$73,720.82
5297							
5297.000	Debt Admin Expense	13,000.00	.00	.00	13,000.00	0	.00
	5297 - Totals	$13,000.00	$0.00	$0.00	$13,000.00	0%	$0.00
7301							
7301.000	Note Principal Payments	45,349.00	.00	.00	45,349.00	0	.00
	7301 - Totals	$45,349.00	$0.00	$0.00	$45,349.00	0%	$0.00
7302							
7302.000	Bond Principal Payments	155,000.00	.00	.00	155,000.00	0	.00
	7302 - Totals	$155,000.00	$0.00	$0.00	$155,000.00	0%	$0.00
	Division **650 - Debt Payments** Totals	$543,007.00	$12,741.67	$89,454.18	$453,552.82	16%	$73,720.82
Division	**670 - Fixed Assets**						
7105							
7105.000	Fixed Assets-Buildings	10,000.00	.00	.00	10,000.00	0	.00
	7105 - Totals	$10,000.00	$0.00	$0.00	$10,000.00	0%	$0.00
7106							
7106.000	Fixed Assets-Machinery	10,000.00	8,227.70	8,227.70	1,772.30	82	.00
	7106 - Totals	$10,000.00	$8,227.70	$8,227.70	$1,772.30	82%	$0.00
	Division **670 - Fixed Assets** Totals	$20,000.00	$8,227.70	$8,227.70	$11,772.30	41%	$0.00
Division	**680 - Transfers Between Funds**						
7200							
7200.000	Interfund Transfers Out	13,000,000.00	8,003,515.92	8,003,515.92	4,996,484.08	62	1,330,000.00
	7200 - Totals	$13,000,000.00	$8,003,515.92	$8,003,515.92	$4,996,484.08	62%	$1,330,000.00
	Division **680 - Transfers Between Funds** Totals	$13,000,000.00	$8,003,515.92	$8,003,515.92	$4,996,484.08	62%	$1,330,000.00
Division	**690 - Other Financing Sources/Uses**						
7740							
7740.000	Bonds issuance costs	23,800.00	139,227.68	140,496.49	(116,696.49)	590	.00
	7740 - Totals	$23,800.00	$139,227.68	$140,496.49	($116,696.49)	590%	$0.00
	Division **690 - Other Financing Sources/Uses** Totals	$23,800.00	$139,227.68	$140,496.49	($116,696.49)	590%	$0.00
	EXPENSE TOTALS	$15,850,000.33	$8,439,731.38	$9,954,610.04	$5,895,390.29	63%	$3,146,794.95
	Fund **240 - Harbor Fund** Totals						

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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
	REVENUE TOTALS	16,914,439.00	129,983.50	1,550,245.57	15,364,193.43	9%	1,389,242.09
	EXPENSE TOTALS	15,850,000.33	8,439,731.38	9,954,610.04	5,895,390.29	63%	3,146,794.95
	Fund **240 - Harbor Fund** Net Gain (Loss)	$1,064,438.67	($8,309,747.88)	($8,404,364.47)	($9,468,803.14)	(790%)	($1,757,552.86)
	Fund Type **Enterprise Funds** Totals						
	REVENUE TOTALS	16,914,439.00	129,983.50	1,550,245.57	15,364,193.43	9%	1,389,242.09
	EXPENSE TOTALS	15,850,000.33	8,439,731.38	9,954,610.04	5,895,390.29	63%	3,146,794.95
	Fund Type **Enterprise Funds** Net Gain (Loss)	$1,064,438.67	($8,309,747.88)	($8,404,364.47)	($9,468,803.14)	(790%)	($1,757,552.86)
	Fund Category **Proprietary Funds** Totals						
	REVENUE TOTALS	29,964,439.00	194,930.98	1,615,193.05	28,349,245.95	5%	3,087,751.52
	EXPENSE TOTALS	28,867,952.83	8,447,253.60	10,031,790.85	18,836,161.98	35%	3,393,716.61
	Fund Category **Proprietary Funds** Net Gain (Loss)	$1,096,486.17	($8,252,322.62)	($8,416,597.80)	($9,513,083.97)	(768%)	($305,965.09)
	Grand Totals						
	REVENUE TOTALS	29,964,439.00	194,930.98	1,615,193.05	28,349,245.95	5%	3,087,751.52
	EXPENSE TOTALS	28,867,952.83	8,447,253.60	10,031,790.85	18,836,161.98	35%	3,393,716.61
	Grand Total Net Gain (Loss)	$1,096,486.17	($8,252,322.62)	($8,416,597.80)	($9,513,083.97)	(768%)	($305,965.09)

Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds**				
Fund	**750 - Capital Project-Harbor**				
ASSETS					
1030					
1030.100	Investment-Central Trea.	1,727,208.84	1,440,788.88	286,419.96	19.88
	1030 - Totals	$1,727,208.84	$1,440,788.88	$286,419.96	19.88%
1050					
1050.060	Accts Rec.- State	64,947.48	368,509.43	(303,561.95)	(82.38)
	1050 - Totals	$64,947.48	$368,509.43	($303,561.95)	(82.38%)
1590					
1590.000	Construction in Progress	44,309.31	73.22	44,236.09	60,415.31
	1590 - Totals	$44,309.31	$73.22	$44,236.09	60,415.31%
	ASSETS TOTALS	$1,836,465.63	$1,809,371.53	$27,094.10	1.50%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2023					
2023.000	Retainage Payable	.00	215,746.52	(215,746.52)	(100.00)
	2023 - Totals	$0.00	$215,746.52	($215,746.52)	(100.00%)
	LIABILITIES TOTALS	$0.00	$215,746.52	($215,746.52)	(100.00%)
FUND EQUITY					
2910					
2910.140	Designated-Capital Projct	121,151.95	121,151.95	.00	.00
	2910 - Totals	$121,151.95	$121,151.95	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	20,885.29	20,885.29	.00	.00
	2920 - Totals	$20,885.29	$20,885.29	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$142,037.24	$142,037.24	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,706,661.72)			
	Fund Revenues	(64,947.48)			
	Fund Expenses	77,180.81			
	FUND EQUITY TOTALS	$1,836,465.63	$142,037.24	$1,694,428.39	1,192.95%
	LIABILITIES AND FUND EQUITY TOTALS	$1,836,465.63	$357,783.76	$1,478,681.87	413.29%
	Fund **750 - Capital Project-Harbor** Totals	$0.00	$1,451,587.77	($1,451,587.77)	(100.00%)
	Fund Type **Capital Projects Funds** Totals	$0.00	$1,451,587.77	($1,451,587.77)	(100.00%)

Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**240 - Harbor Fund**					
ASSETS						
1027						
1027.000	Change in FMV-Investments		(113,139.41)	6,047.01	(119,186.42)	(1,971.00)
		1027 - Totals	($113,139.41)	$6,047.01	($119,186.42)	(1,971.00%)
1030						
1030.100	Investment-Central Trea.		7,154,694.34	6,030,649.63	1,124,044.71	18.64
		1030 - Totals	$7,154,694.34	$6,030,649.63	$1,124,044.71	18.64%
1050						
1050.000	Accts Rec.-Misc Billing		239.40	.00	239.40	+++
1050.030	Accts Rec.-Other		57,322.32	(37,218.25)	94,540.57	254.02
1050.050	Accts Rec.-Collections		257,369.21	191,216.20	66,153.01	34.60
1050.900	Allowance - Doubtful Acct		(257,369.21)	(191,216.20)	(66,153.01)	(34.60)
		1050 - Totals	$57,561.72	($37,218.25)	$94,779.97	254.66%
1200						
1200.020	Prepaid Insurance		29,107.17	18,573.87	10,533.30	56.71
1200.030	Prepaid Workers Compensation Insurance		12,058.66	13,372.70	(1,314.04)	(9.83)
		1200 - Totals	$41,165.83	$31,946.57	$9,219.26	28.86%
1425						
1425.000	Deferred Outflow OPEB		20,651.00	.00	20,651.00	+++
		1425 - Totals	$20,651.00	$0.00	$20,651.00	+++
1500						
1500.240	Land - Harbor		90,000.00	90,000.00	.00	.00
		1500 - Totals	$90,000.00	$90,000.00	$0.00	0.00%
1510						
1510.000	Land Improvements		1,298,771.69	1,298,771.69	.00	.00
		1510 - Totals	$1,298,771.69	$1,298,771.69	$0.00	0.00%
1530						
1530.001	ANB Harbor		8,642,301.16	8,642,301.16	.00	.00
1530.002	Crescent Harbor		3,645,852.09	3,645,852.09	.00	.00
1530.003	Eliason Harbor		14,505,581.51	14,277,241.32	228,340.19	1.60
1530.004	Grid for Harbors		586,279.73	586,279.73	.00	.00
1530.005	Seaplane Float		458,006.91	458,006.91	.00	.00
1530.006	Work Float		512,991.50	512,991.50	.00	.00
1530.007	Sealing Harbor		2,382,401.67	2,382,401.67	.00	.00
1530.008	Port Facility Harbor		195,001.44	195,001.44	.00	.00
1530.009	Thomsen Harbor		5,463,078.82	5,463,078.82	.00	.00
1530.010	Parking Lots		38,400.00	38,400.00	.00	.00

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Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**240 - Harbor Fund**					
ASSETS						
1530.011	Fish Waste Disposal Boat		269,316.36	269,316.36	.00	.00
		1530 - Totals	$36,699,211.19	$36,470,871.00	$228,340.19	0.63%
1540						
1540.000	Buildings		394,723.32	394,723.32	.00	.00
		1540 - Totals	$394,723.32	$394,723.32	$0.00	0.00%
1550						
1550.000	Machinery & Equipment		241,163.83	241,163.83	.00	.00
		1550 - Totals	$241,163.83	$241,163.83	$0.00	0.00%
1590						
1590.000	Construction in Progress		(6.00)	(6.00)	.00	.00
		1590 - Totals	($6.00)	($6.00)	$0.00	0.00%
1610						
1610.000	Accumulated Depr. Land Im		(642,255.61)	(608,594.41)	(33,661.20)	(5.53)
		1610 - Totals	($642,255.61)	($608,594.41)	($33,661.20)	(5.53%)
1630						
1630.000	Accumulated Depr Harbor		.23	.23	.00	.00
1630.001	Accumulated Depr ANB Harb		(2,170,604.34)	(1,778,873.70)	(391,730.64)	(22.02)
1630.002	Accumulated Depr Crescent		(2,657,938.68)	(2,504,379.12)	(153,559.56)	(6.13)
1630.003	Accumulated Depr Eliason		(4,930,927.09)	(4,337,160.26)	(593,766.83)	(13.69)
1630.004	Accumulated Depr Grid		(586,279.73)	(586,279.73)	.00	.00
1630.005	Accumulated Depr Seaplane		(202,487.75)	(192,729.51)	(9,758.24)	(5.06)
1630.006	Accumulated Depr Work Flt		(478,168.30)	(473,562.10)	(4,606.20)	(.97)
1630.007	Accumulated Depr Sealing		(1,797,009.33)	(1,704,527.49)	(92,481.84)	(5.43)
1630.008	Accumulated Depr Port Fac		(195,001.44)	(195,001.44)	.00	.00
1630.009	Accumulated Depr Thomsen		(1,502,346.31)	(1,365,769.39)	(136,576.92)	(10.00)
1630.010	Parking Lots		(17,280.00)	(15,360.00)	(1,920.00)	(12.50)
1630.011	Accumulated Depreciation Fish Waste Boat		(121,192.28)	(94,260.68)	(26,931.60)	(28.57)
		1630 - Totals	($14,659,235.02)	($13,247,903.19)	($1,411,331.83)	(10.65%)
1640						
1640.000	Accumulated Depr Building		(390,969.46)	(396,003.74)	5,034.28	1.27
		1640 - Totals	($390,969.46)	($396,003.74)	$5,034.28	1.27%
1650						
1650.000	Accumulated Depr Equipmnt		(242,180.09)	(239,787.08)	(2,393.01)	(1.00)
		1650 - Totals	($242,180.09)	($239,787.08)	($2,393.01)	(1.00%)

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Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**240 - Harbor Fund**					
ASSETS						
1800						
1800.060	2013 Debt Serv Reserve Fd		903,727.41	330,287.06	573,440.35	173.62
		1800 - Totals	$903,727.41	$330,287.06	$573,440.35	173.62%
1825						
1825.000	Deferred Outflow Pension		83,180.00	239,967.00	(156,787.00)	(65.34)
		1825 - Totals	$83,180.00	$239,967.00	($156,787.00)	(65.34%)
		ASSETS TOTALS	$30,937,064.74	$30,604,914.44	$332,150.30	1.09%
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2060						
2060.000	Compensated Absences Pay.		38,334.77	55,046.78	(16,712.01)	(30.36)
		2060 - Totals	$38,334.77	$55,046.78	($16,712.01)	(30.36%)
2200						
2200.001	Interest Payable-Bonds		63,708.35	57,579.19	6,129.16	10.64
		2200 - Totals	$63,708.35	$57,579.19	$6,129.16	10.64%
2450						
2450.300	Deferred Inflow OPEB		71,989.00	.00	71,989.00	+++
2450.900	Net OPEB Liability		124,891.00	.00	124,891.00	+++
		2450 - Totals	$196,880.00	$0.00	$196,880.00	+++
2500						
2500.017	2013 Bond Series 1		3,270,000.00	3,420,000.00	(150,000.00)	(4.39)
2500.019	Premium on 2013 Bonds		460,861.16	491,586.16	(30,725.00)	(6.25)
2500.027	2018 One Harbor Loan		8,025,000.00	.00	8,025,000.00	+++
2500.500	Notes Payable-State		498,829.73	544,177.88	(45,348.15)	(8.33)
2500.900	Net Pension Liability		749,484.00	1,030,314.00	(280,830.00)	(27.26)
		2500 - Totals	$13,004,174.89	$5,486,078.04	$7,518,096.85	137.04%
2700						
2700.300	Deferred Inflow Pension		107,544.00	11,485.00	96,059.00	836.39
		2700 - Totals	$107,544.00	$11,485.00	$96,059.00	836.39%
		LIABILITIES TOTALS	$13,410,642.01	$5,610,189.01	$7,800,453.00	139.04%
FUND EQUITY						
2800						
2800.001	Contributed Cap.-Federal		255,047.27	255,047.27	.00	.00
2800.002	Contributed Cap.-State		6,630,333.85	6,630,333.85	.00	.00

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Enterprise Funds**				
Fund	**240 - Harbor Fund**				
	FUND EQUITY				
2800.003	Contributed Cap.-Local	698,765.18	698,765.18	.00	.00
	2800 - Totals	$7,584,146.30	$7,584,146.30	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,997.25	1,997.25	.00	.00
	2900 - Totals	$1,997.25	$1,997.25	$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(48,000.00)	(48,000.00)	.00	.00
2910.240	Designated-Rate Stabilization	2,150,000.00	1,200,000.00	950,000.00	79.17
	2910 - Totals	$2,102,000.00	$1,152,000.00	$950,000.00	82.47%
2920					
2920.000	Undesignated/Re. Earnings	16,670,201.99	17,807,817.99	(1,137,616.00)	(6.39)
2920.500	Post Soft Close Entries	208,314.00	208,314.00	.00	.00
	2920 - Totals	$16,878,515.99	$18,016,131.99	($1,137,616.00)	(6.31%)
2965					
2965.000	P/Y Encumbrance Control	(1,997.25)	(1,997.25)	.00	.00
	2965 - Totals	($1,997.25)	($1,997.25)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$26,564,662.29	$26,752,278.29	($187,616.00)	(0.70%)
	Prior Year Fund Equity Adjustment	1,240,290.24			
	Fund Revenues	(1,550,245.57)			
	Fund Expenses	9,954,610.04			
	FUND EQUITY TOTALS	$16,920,007.58	$26,752,278.29	($9,832,270.71)	(36.75%)
	LIABILITIES AND FUND EQUITY TOTALS	$30,330,649.59	$32,362,467.30	($2,031,817.71)	(6.28%)
	Fund **240 - Harbor Fund** Totals	$606,415.15	($1,757,552.86)	$2,363,968.01	134.50%
	Fund Type **Enterprise Funds** Totals	$606,415.15	($1,757,552.86)	$2,363,968.01	134.50%
	Fund Category **Proprietary Funds** Totals	$606,415.15	($305,965.09)	$912,380.24	298.20%
	Grand Totals	$606,415.15	($305,965.09)	$912,380.24	298.20%

Airport Terminal Fund
Financial Analysis
As Of, And For the Fiscal Quarter December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**443,398**	Higher Than Last year	Exceeded Plan	Meeting Plan
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**25,243**	**n/a**	Under budget	**n/a**
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**276,799**	Higher than Prior Year	Exceeded Plan	
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	**187,579**	Higher than Prior Year	Exceeded Plan	
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**187,579**	Higher than Prior Year	Exceeded Plan	Will have to rely on debt for asset (building) renovation. Few sources of revenue mean that bonding is limited.
Total Working Capital (What total resources are available in the fund)	**5,182,507**	Greater than Last Year	Exceeded Plan	Will have to rely on debt for asset renovation.
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	**4,526,713**	Greater Than Last Year	Met Plan	
Undesignated Working Capital (How much of the fund's resources are available?)	**603,724**	Greater Than Last Year	Exceeded Plan	Insufficient to fund improvement and emergency repairs
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**5,677.15**	Greater Than Last Year	Exceeded Plan	Watch trend
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	**661.355**	Greater Than Last Year	Exceeded Plan	Watch trend

For the first half of the fiscal year, the Airport Terminal Fund performed better than the prior year and better than plan (higher revenue, lower expenditures). Much of this improved performance is due to passenger facility charges (PFCs) resuming in full. PFC revenue by nature is designated for capital projects, so its receipt is reflected in the increase in working capital designated for capital expenditures.

Overall, the Airport Terminal is generating cash above what is spent, however, when factoring in depreciation, net income becomes negative, which indicates that the fund is not generating enough revenue to cover asset replacement. The fund has working capital available, however given the cost of renovating the ageing building, it is not enough. In addition, without identifying new sources of revenue, renovation options are limited by the amount of cash we will be able to borrow through bonding.

City and Borough of Sitka
Airport Terminal Fund
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2019

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50%)	Variance To FY2019 Plan
Revenue:									
Leases	142,205	102,647	-	-	244,852	193,073	51,779	212,000	32,852
Other Operating Revenue	89,853	108,693	-	-	198,546	40,701	157,845	143,500	55,046
						-			
Total Revenue:	**232,058**	**211,340**	**-**	**-**	**443,398**	**233,774**	**209,624**	**355,500**	**87,898**
Cost of Sales:									
Operations	74,368	92,231	-	-	166,599	172,048	5,449	191,842	25,243
Depreciation	42,575	42,575	-	-	85,150	85,150	-	85,150	-
Total Cost of Sales:	**116,943**	**134,806**	**-**	**-**	**251,749**	**257,198**	**5,449**	**276,992**	**25,243**
Gross Margin:	**115,115**	**76,534**	**-**	**-**	**191,649**	**(23,424)**	**204,175**	**78,508**	**113,141**
	49.61%	**36.21%**			**43.22%**	**-10.02%**	**97.40%**	**22.08%**	**21.14%**
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	**115,115**	**76,534**	**-**	**-**	**191,649**	**(23,424)**	215,073	**78,508**	**113,141**
	49.61%	**36.21%**			**43.22%**	**-10.02%**	**102.60%**	**22.08%**	**21.14%**
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	5,395	6,138	-	-	11,533	9,530	2,003	9,500	2,033
Bond Fund Interest		4,980			4,980	-	-	3,571	1,409
Interest Expense:	-	(20,583)	-	-	(20,583)	-	(20,583)	(15,814)	(4,769)
Total Non-operating Revenue & Expense:	**5,395**	**(9,465)**	**-**	**-**	**(4,070)**	**9,530**	**(18,580)**	**(2,743)**	**(1,327)**
Net Income:	**120,510**	**67,069**	**-**	**-**	**187,579**	**(13,894)**	**196,493**	**75,765**	**111,814**
	51.93%	**31.74%**			**42.30%**	**-5.94%**	**93.74%**	**21.31%**	**20.99%**
Earnings Before Interest and Depreciation (EBIDA):	**157,690**	**119,109**			**276,799**	**61,726**	**215,073**	**163,658**	**113,141**
	67.95%	**56.36%**			**62.43%**	**26.40%**	**102.60%**	**46.04%**	**16.39%**
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	163,085	109,644	-	-	272,729	71,256	201,473	160,915	111,814
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	**163,085**	**109,644**	**-**	**-**	**272,729**	**71,256**	**201,473**	**160,915**	**111,814**
Debt Principal Coverage Percentage	**100.00%**	**100.00%**			**100.00%**	**100.00%**	**100.00%**	**100.00%**	**0.00%**
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	163,085	109,644	-	-	272,729	71,256	201,473	160,915	111,814
Depreciation	42,575	42,575	-	-	85,150	85,150	-	85,150	-
Cash Accumulated For/(Taken From) Asset Replacement	**120,510**	**67,069**	**-**	**-**	**187,579**	**(13,894)**	**201,473**	**75,765**	**111,814**

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	163,085	109,644	-	-	272,729	71,256	201,473	160,915	111,814
CapEx, Accruals, and other Balance Sheet Changes	(8,889)	3,989,080	-	-	3,980,191	(39,382)	4,019,573	3,980,191	-
Increase in (Decrease in) Working Capital	154,196	4,098,724	-	-	4,252,920	31,874	4,221,046	4,141,106	111,814
Plus Beginning Total Working Capital	929,587	1,083,783			1,083,783	905,360	178,423	929,587	154,196
Equals Ending Total Working Capital:	1,083,783	5,182,507	-	-	5,182,507	937,234	4,245,273	5,070,693	111,814
Working Capital Detail:									
Repair Reserve (1% of PPE):	52,070	52,070			52,070				
Working Capital Designated for CapEx	349,769	4,526,713			4,526,713				
Undesignated Working Capital	681,943	603,724			603,724				
Total Working Capital:	1,083,783	5,182,507			5,182,507				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	1,329.81	5,127.38			5,677.15				
Days On Hand Annual Cash Outlays in Total Working Capital									
Total Working Capital Less Repair Reserve:	1,265.92	5,075.87			5,620.11				
Undesignated Working Capital	836.75	597.30			661.35				
Working Capital Calculation:									
Current Assets	1,083,783	5,203,090	-	-	5,203,090				
Current Liabilities	-	(20,583)	-	-	(20,583)				
CPLTD	-	-	-	-	-				
Total Working Capital	1,083,783	5,182,507	-	-	5,182,507				

Project	FY2019 Appropriations	Cash	State Grant A/R	Federal Grant A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Advertising Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses
90736 - Airport Baggage and TSA Improvements	$ -	$ -	$ -	$ -	$ -	$ 182,723.91	$ -	$ -	$ -	$ -
90835 - Sitka Airport Terminal Improvements	$ -	$ 156,808.63	$ -	$ -	$ 45,939.20	$ -	$ -	$ 48,038.61	$ 17,811.78	$ 65,850.39
90872 - Airport Air Taxi ADA Ramp & Door	$ 100,000.00	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90873 - Airport Heat Pumps For Hold Room	$ 36,000.00	$ 36,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2.2 No Job	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals:	$ 136,000.00	$ 292,808.63	$ -	$ -	$ 45,939.20	$ 182,723.91	$ -	$ 48,038.61	$ 17,811.78	$ 65,850.39

Project	Construction In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90736 - Airport Baggage and TSA Improvements	$ 182,723.91	$ 182,723.91	$ -	$ -	$ -	$ -
90835 - Sitka Airport Terminal Improvements	$ 105,051.44	$ 307,799.27	$ 19,864.79	$ -	$ 19,864.79	$ 182,883.04
90872 - Airport Air Taxi ADA Ramp & Door	$ -	$ 100,000.00	$ -	$ -	$ -	$ 100,000.00
90873 - Airport Heat Pumps For Hold Room	$ -	$ 36,000.00	$ -	$ -	$ -	$ 36,000.00
2.2 No Job	$ -	$ -	$ -	$ -	$ -	$ -
Totals:	$ 287,775.35	$ 626,523.18	$ 19,864.79	$ -	$ 19,864.79	$ 318,883.04

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds**				
Fund	**760 - Capital Project-Airport T**				
ASSETS					
1030					
1030.100	Investment-Central Trea.	292,808.63	257,819.87	34,988.76	13.57
	1030 - Totals	$292,808.63	$257,819.87	$34,988.76	13.57%
1050					
1050.070	Accts Rec.- Federal	45,939.20	.00	45,939.20	+++
	1050 - Totals	$45,939.20	$0.00	$45,939.20	+++
1590					
1590.000	Construction in Progress	287,775.35	182,723.91	105,051.44	57.49
	1590 - Totals	$287,775.35	$182,723.91	$105,051.44	57.49%
	ASSETS TOTALS	$626,523.18	$440,543.78	$185,979.40	42.22%
FUND EQUITY					
2910					
2910.140	Designated-Capital Projct	82,735.41	82,735.41	.00	.00
	2910 - Totals	$82,735.41	$82,735.41	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	112,588.96	112,588.96	.00	.00
	2920 - Totals	$112,588.96	$112,588.96	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$195,324.37	$195,324.37	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(330,796.29)			
	Fund Revenues	(166,252.91)			
	Fund Expenses	65,850.39			
	FUND EQUITY TOTALS	$626,523.18	$195,324.37	$431,198.81	220.76%
	LIABILITIES AND FUND EQUITY TOTALS	$626,523.18	$195,324.37	$431,198.81	220.76%
	Fund **760 - Capital Project-Airport T** Totals	$0.00	$245,219.41	($245,219.41)	(100.00%)
	Fund Type **Capital Projects Funds** Totals	$0.00	$245,219.41	($245,219.41)	(100.00%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**250 - Airport Terminal Building**					
ASSETS						
1027						
1027.000	Change in FMV-Investments		(13,360.00)	766.00	(14,126.00)	(1,844.13)
		1027 - Totals	($13,360.00)	$766.00	($14,126.00)	(1,844.13%)
1030						
1030.100	Investment-Central Trea.		783,324.29	662,967.54	120,356.75	18.15
		1030 - Totals	$783,324.29	$662,967.54	$120,356.75	18.15%
1050						
1050.000	Accts Rec.-Misc Billing		68,901.07	15,679.49	53,221.58	339.43
1050.050	Accts Rec.-Collections		.00	120.00	(120.00)	(100.00)
1050.900	Allowance - Doubtful Acct		.00	(120.00)	120.00	100.00
		1050 - Totals	$68,901.07	$15,679.49	$53,221.58	339.43%
1200						
1200.020	Prepaid Insurance		4,769.93	3,937.71	832.22	21.13
		1200 - Totals	$4,769.93	$3,937.71	$832.22	21.13%
1540						
1540.000	Buildings		4,574,191.94	4,574,191.94	.00	.00
		1540 - Totals	$4,574,191.94	$4,574,191.94	$0.00	0.00%
1550						
1550.000	Machinery & Equipment		632,790.80	632,790.80	.00	.00
		1550 - Totals	$632,790.80	$632,790.80	$0.00	0.00%
1640						
1640.000	Accumulated Depr Building		(2,792,285.74)	(2,660,317.30)	(131,968.44)	(4.96)
		1640 - Totals	($2,792,285.74)	($2,660,317.30)	($131,968.44)	(4.96%)
1650						
1650.000	Accumulated Depr Equipmnt		(338,472.33)	(300,141.09)	(38,331.24)	(12.77)
		1650 - Totals	($338,472.33)	($300,141.09)	($38,331.24)	(12.77%)
1800						
1800.080	2018 Debt Service Reserve Fund		337,250.00	.00	337,250.00	+++
		1800 - Totals	$337,250.00	$0.00	$337,250.00	+++
		ASSETS TOTALS	$3,257,109.96	$2,929,875.09	$327,234.87	11.17%
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2500						
2500.028	2018 One Airport Terminal Loan		4,045,000.00	.00	4,045,000.00	+++
		2500 - Totals	$4,045,000.00	$0.00	$4,045,000.00	+++
		LIABILITIES TOTALS	$4,045,000.00	$0.00	$4,045,000.00	+++

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Enterprise Funds**				
Fund	**250 - Airport Terminal Building**				
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	606,341.82	606,341.82	.00	.00
2800.002	Contributed Cap.-State	2,214,852.55	2,214,852.55	.00	.00
	2800 - Totals	$2,821,194.37	$2,821,194.37	$0.00	0.00%
2900					
2900.080	Reserved PFC Projects	357,850.77	265,998.34	91,852.43	34.53
	2900 - Totals	$357,850.77	$265,998.34	$91,852.43	34.53%
2910					
2910.140	Designated-Capital Projct	24,000.00	24,000.00	.00	.00
	2910 - Totals	$24,000.00	$24,000.00	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	21,388.26	113,240.69	(91,852.43)	(81.11)
	2920 - Totals	$21,388.26	$113,240.69	($91,852.43)	(81.11%)
	FUND EQUITY TOTALS Prior to Current Year Changes	$3,224,433.40	$3,224,433.40	$0.00	0.00%
	Prior Year Fund Equity Adjustment	371,817.18			
	Fund Revenues	(495,482.27)			
	Fund Expenses	4,460,323.83			
	FUND EQUITY TOTALS	($1,112,225.34)	$3,224,433.40	($4,336,658.74)	(134.49%)
	LIABILITIES AND FUND EQUITY TOTALS	$2,932,774.66	$3,224,433.40	($291,658.74)	(9.05%)
	Fund **250 - Airport Terminal Building** Totals	$324,335.30	($294,558.31)	$618,893.61	210.11%
	Fund Type **Enterprise Funds** Totals	$324,335.30	($294,558.31)	$618,893.61	210.11%
	Fund Category **Proprietary Funds** Totals	$324,335.30	($49,338.90)	$373,674.20	757.36%
	Grand Totals	$324,335.30	($49,338.90)	$373,674.20	757.36%

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**760 - Capital Project-Airport T**						
REVENUE							
Division	**300 - Revenue**						
Department	**315 - Federal Revenue**						
3151							
3151.003	Grant Revenue	.00	30,252.91	30,252.91	(30,252.91)	+++	.00
	3151 - Totals	$0.00	$30,252.91	$30,252.91	($30,252.91)	+++	$0.00
Department	**315 - Federal Revenue** Totals	$0.00	$30,252.91	$30,252.91	($30,252.91)	+++	$0.00
Department	**390 - Cash Basis Receipts**						
3950							
3950.250	Transfer In Airport Term	136,000.00	.00	136,000.00	.00	100	280,593.00
3950.716	Transfer in Revenue Bonds-Airport Terminal	4,000,000.00	.00	.00	4,000,000.00	0	.00
	3950 - Totals	$4,136,000.00	$0.00	$136,000.00	$4,000,000.00	3%	$280,593.00
Department	**390 - Cash Basis Receipts** Totals	$4,136,000.00	$0.00	$136,000.00	$4,000,000.00	3%	$280,593.00
Division	**300 - Revenue** Totals	$4,136,000.00	$30,252.91	$166,252.91	$3,969,747.09	4%	$280,593.00
	REVENUE TOTALS	$4,136,000.00	$30,252.91	$166,252.91	$3,969,747.09	4%	$280,593.00
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5212							
5212.000	Contracted/Purchased Serv	4,395,841.43	48,038.61	48,038.61	4,347,802.82	1	7,535.85
	5212 - Totals	$4,395,841.43	$48,038.61	$48,038.61	$4,347,802.82	1%	$7,535.85
5214							
5214.000	Interdepartment Services	.00	8,922.23	17,811.78	(17,811.78)	+++	27,776.94
	5214 - Totals	$0.00	$8,922.23	$17,811.78	($17,811.78)	+++	$27,776.94
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	60.80
	5226 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$60.80
Department	**630 - Operations** Totals	$4,395,841.43	$56,960.84	$65,850.39	$4,329,991.04	1%	$35,373.59
Division	**600 - Operations** Totals	$4,395,841.43	$56,960.84	$65,850.39	$4,329,991.04	1%	$35,373.59
	EXPENSE TOTALS	$4,395,841.43	$56,960.84	$65,850.39	$4,329,991.04	1%	$35,373.59
Fund	**760 - Capital Project-Airport T** Totals						
	REVENUE TOTALS	4,136,000.00	30,252.91	166,252.91	3,969,747.09	4%	280,593.00
	EXPENSE TOTALS	4,395,841.43	56,960.84	65,850.39	4,329,991.04	1%	35,373.59
Fund	**760 - Capital Project-Airport T** Net Gain (Loss)	($259,841.43)	($26,707.93)	$100,402.52	$360,243.95	(39%)	$245,219.41

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds** Totals						
	REVENUE TOTALS	4,136,000.00	30,252.91	166,252.91	3,969,747.09	4%	280,593.00
	EXPENSE TOTALS	4,395,841.43	56,960.84	65,850.39	4,329,991.04	1%	35,373.59
Fund Type	**Capital Projects Funds** Net Gain (Loss)	($259,841.43)	($26,707.93)	$100,402.52	$360,243.95	(39%)	$245,219.41

Income Statement

Through 12/31/18
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**250 - Airport Terminal Building**						
REVENUE							
Division	**300 - Revenue**						
Department	**340 - Operating Revenue**						
3451							
3451.000	Terminal Leases	424,000.00	34,215.71	244,852.42	179,147.58	58	193,072.95
	3451 - Totals	$424,000.00	$34,215.71	$244,852.42	$179,147.58	58%	$193,072.95
	Department **340 - Operating Revenue** Totals	$424,000.00	$34,215.71	$244,852.42	$179,147.58	58%	$193,072.95
Department	**350 - Non-Operating Revenue**						
3501							
3501.010	Driver Facility Charges	62,000.00	.00	42,310.58	19,689.42	68	40,700.86
3501.011	Passenger Facility Chg	225,000.00	43,420.02	156,235.70	68,764.30	69	.00
	3501 - Totals	$287,000.00	$43,420.02	$198,546.28	$88,453.72	69%	$40,700.86
	Department **350 - Non-Operating Revenue** Totals	$287,000.00	$43,420.02	$198,546.28	$88,453.72	69%	$40,700.86
Department	**360 - Uses of Prop & Investment**						
3610							
3610.000	Interest Income	19,000.00	2,061.41	11,533.05	7,466.95	61	9,458.49
	3610 - Totals	$19,000.00	$2,061.41	$11,533.05	$7,466.95	61%	$9,458.49
	Department **360 - Uses of Prop & Investment** Totals	$19,000.00	$2,061.41	$11,533.05	$7,466.95	61%	$9,458.49
Department	**390 - Cash Basis Receipts**						
3905							
3905.000	Bonding Proceeds	4,000,000.00	40,550.52	40,550.52	3,959,449.48	1	.00
	3905 - Totals	$4,000,000.00	$40,550.52	$40,550.52	$3,959,449.48	1%	$0.00
	Department **390 - Cash Basis Receipts** Totals	$4,000,000.00	$40,550.52	$40,550.52	$3,959,449.48	1%	$0.00
	Division **300 - Revenue** Totals	$4,730,000.00	$120,247.66	$495,482.27	$4,234,517.73	10%	$243,232.30
	REVENUE TOTALS	$4,730,000.00	$120,247.66	$495,482.27	$4,234,517.73	10%	$243,232.30
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5203							
5203.001	Electric	68,000.00	7,332.86	35,368.33	32,631.67	52	28,310.93
5203.005	Heating Fuel	14,000.00	1,459.85	6,394.52	7,605.48	46	6,643.16
	5203 - Totals	$82,000.00	$8,792.71	$41,762.85	$40,237.15	51%	$34,954.09
5204							
5204.000	Telephone	3,900.00	.00	1,789.69	2,110.31	46	1,963.30
	5204 - Totals	$3,900.00	$0.00	$1,789.69	$2,110.31	46%	$1,963.30

Income Statement

Through 12/31/18
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**250 - Airport Terminal Building**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5205							
5205.000	Insurance	7,876.00	794.99	4,769.94	3,106.06	61	3,958.24
	5205 - Totals	$7,876.00	$794.99	$4,769.94	$3,106.06	61%	$3,958.24
5206							
5206.000	Supplies	1,000.00	.00	.00	1,000.00	0	.00
	5206 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
5208							
5208.000	Bldg Repair & Maint	60,000.00	15,598.10	27,885.55	32,114.45	46	29,318.62
	5208 - Totals	$60,000.00	$15,598.10	$27,885.55	$32,114.45	46%	$29,318.62
5212							
5212.000	Contracted/Purchased Serv	132,500.00	6,575.85	36,415.56	96,084.44	27	36,303.19
	5212 - Totals	$132,500.00	$6,575.85	$36,415.56	$96,084.44	27%	$36,303.19
5214							
5214.000	Interdepartment Services	95,022.00	12,442.02	53,597.35	41,424.65	56	55,058.56
	5214 - Totals	$95,022.00	$12,442.02	$53,597.35	$41,424.65	56%	$55,058.56
5227							
5227.002	Rent-Equipment	9,686.00	.00	.00	9,686.00	0	9,273.47
	5227 - Totals	$9,686.00	$0.00	$0.00	$9,686.00	0%	$9,273.47
5230							
5230.000	Bad Debts	.00	.00	.00	.00	+++	120.00
	5230 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$120.00
5231							
5231.000	Credit Card Expense	1,700.00	22.46	378.45	1,321.55	22	1,098.30
	5231 - Totals	$1,700.00	$22.46	$378.45	$1,321.55	22%	$1,098.30
	Department **630 - Operations** Totals	$393,684.00	$44,226.13	$166,599.39	$227,084.61	42%	$172,047.77
	Division **600 - Operations** Totals	$393,684.00	$44,226.13	$166,599.39	$227,084.61	42%	$172,047.77
Division	**640 - Depreciation/Amortization**						
6205							
6205.000	Depreciation-Buildings	.00	10,997.37	65,984.22	(65,984.22)	+++	65,984.22
	6205 - Totals	$0.00	$10,997.37	$65,984.22	($65,984.22)	+++	$65,984.22

Income Statement

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**250 - Airport Terminal Building**						
EXPENSE							
Division	**640 - Depreciation/Amortization**						
6206							
6206.000	Depreciation-Machinery	.00	3,194.27	19,165.62	(19,165.62)	+++	19,165.62
	6206 - Totals	$0.00	$3,194.27	$19,165.62	($19,165.62)	+++	$19,165.62
	Division **640 - Depreciation/Amortization** Totals	$0.00	$14,191.64	$85,149.84	($85,149.84)	+++	$85,149.84
Division	**650 - Debt Payments**						
5295							
5295.000	Interest Expense	100,000.00	.00	.00	100,000.00	0	.00
	5295 - Totals	$100,000.00	$0.00	$0.00	$100,000.00	0%	$0.00
	Division **650 - Debt Payments** Totals	$100,000.00	$0.00	$0.00	$100,000.00	0%	$0.00
Division	**680 - Transfers Between Funds**						
7200							
7200.000	Interfund Transfers Out	4,136,000.00	4,001,977.52	4,137,977.52	(1,977.52)	100	280,593.00
	7200 - Totals	$4,136,000.00	$4,001,977.52	$4,137,977.52	($1,977.52)	100%	$280,593.00
	Division **680 - Transfers Between Funds** Totals	$4,136,000.00	$4,001,977.52	$4,137,977.52	($1,977.52)	100%	$280,593.00
Division	**690 - Other Financing Sources/Uses**						
7740							
7740.000	Bonds issuance costs	24,000.00	69,978.69	70,597.08	(46,597.08)	294	.00
	7740 - Totals	$24,000.00	$69,978.69	$70,597.08	($46,597.08)	294%	$0.00
	Division **690 - Other Financing Sources/Uses** Totals	$24,000.00	$69,978.69	$70,597.08	($46,597.08)	294%	$0.00
	EXPENSE TOTALS	$4,653,684.00	$4,130,373.98	$4,460,323.83	$193,360.17	96%	$537,790.61
	Fund **250 - Airport Terminal Building** Totals						
	REVENUE TOTALS	4,730,000.00	120,247.66	495,482.27	4,234,517.73	10%	243,232.30
	EXPENSE TOTALS	4,653,684.00	4,130,373.98	4,460,323.83	193,360.17	96%	537,790.61
	Fund **250 - Airport Terminal Building** Net Gain (Loss)	$76,316.00	($4,010,126.32)	($3,964,841.56)	($4,041,157.56)	(5,195%)	($294,558.31)
	Fund Type **Enterprise Funds** Totals						

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
	REVENUE TOTALS	4,730,000.00	120,247.66	495,482.27	4,234,517.73	10%	243,232.30
	EXPENSE TOTALS	4,653,684.00	4,130,373.98	4,460,323.83	193,360.17	96%	537,790.61
	Fund Type **Enterprise Funds** Net Gain (Loss)	$76,316.00	($4,010,126.32)	($3,964,841.56)	($4,041,157.56)	(5,195%)	($294,558.31)
	Fund Category **Proprietary Funds** Totals						
	REVENUE TOTALS	8,866,000.00	150,500.57	661,735.18	8,204,264.82	7%	523,825.30
	EXPENSE TOTALS	9,049,525.43	4,187,334.82	4,526,174.22	4,523,351.21	50%	573,164.20
	Fund Category **Proprietary Funds** Net Gain (Loss)	($183,525.43)	($4,036,834.25)	($3,864,439.04)	($3,680,913.61)	2,106%	($49,338.90)
	Grand Totals						
	REVENUE TOTALS	8,866,000.00	150,500.57	661,735.18	8,204,264.82	7%	523,825.30
	EXPENSE TOTALS	9,049,525.43	4,187,334.82	4,526,174.22	4,523,351.21	50%	573,164.20
	Grand Total Net Gain (Loss)	($183,525.43)	($4,036,834.25)	($3,864,439.04)	($3,680,913.61)	2,106%	($49,338.90)

Marine Service Center
Financial Analysis
As Of, And For the Quarter Ending December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**62,357**	Lower Than Last Year	Met Plan	One of two major leases terminated on 6/30/18, causing revenue to decline 50%
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**932**	**n/a**	Under budget	**n/a**
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**(24,464)**	Lower Than Last year	Exceeded Plan	Cash flow is negative due to the loss of a major tenant
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	**(18,111)**	Lower Than Last year	Exceeded Plan	Net income is negative due to the loss of a major tenant
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**(18,111)**	Lower Than Last Year	Exceeded Plan	Asset replacement is inadequate since the loss of a major tenant
Total Working Capital (What total resources are available in the fund)	**1,975,777**	More Than Prior Year	Met Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	**70,000**	More Than Prior Year	Met Plan	Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	**1,905,777**	More Than Last Year	Met Plan	Undesignated working capital is adequate for the present; it is not sufficent to fully pay for asset replacement or major renovation
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**4,153.13**	More Than Last Year	Met Plan	Monitor
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	**4,005.99**	More Than Last Year	Met Plan	Monitor

The Marine Service Center met or exceeded plan for the first quarter of the fiscal year. Financial results had negative variances to the prior fiscal year, however, due to the loss of one of the two major tenants in the building.

Although conversations with new and existing tenants has taken place, no new long-term leases have been signed (a short-term lease is being negotiated). Furthermore, the Municipality has the ability to now sell the facility, as grant stipulations prohibiting sale have now expired. The replacement of the departing tenant, negotiations of new leases, and deliberations concerning sale of the facility will have a large impact on the future financial condition and performance of this fund.

City and Borough of Sitka
Marine Service Center
Financial Statements
For The Twelve-Month Period Ended June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Revenue:									
Leases	31,883	30,474	-	-	62,357	121,894	(59,537)	62,316	41
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Total Revenue:	**31,883**	**30,474**	**-**	**-**	**62,357**	**121,894**	**(59,537)**	**62,316**	**41**
Cost of Sales:									
Operations	26,221	60,600	-	-	86,821	27,357	(59,464)	87,753	932
Depreciation	7,977	7,976	-	-	15,953	16,232	279	15,953	-
Total Cost of Sales:	**34,198**	**68,576**	**-**	**-**	**102,774**	**43,589**	**(59,185)**	**103,706**	**932**
Gross Margin:	**(2,315)**	**(38,102)**	**-**	**-**	**(40,417)**	**78,305**	**(118,722)**	**(41,390)**	**973**
	-7.26%	**-125.03%**			**-64.82%**	**64.24%**	**-129.06%**	**-66.42%**	**1.60%**
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	**(2,315)**	**(38,102)**	**-**	**-**	**(40,417)**	**78,305**	**(118,722)**	**(41,390)**	**973**
	-7.26%	**-125.03%**			**-64.82%**	**64.24%**	**-129.06%**	**-66.42%**	**1.60%**
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	10,637	10,969	-	-	21,606	15,510	6,096	17,500	4,106
Interest Expense:	-	-	-	-	-	-	-	-	-
Total Non-operating Revenue & Expense:	**10,637**	**10,969**	**-**	**-**	**21,606**	**15,510**	**6,096**	**17,500**	**4,106**
Net Income:	**8,322**	**(27,133)**	**-**	**-**	**(18,811)**	**93,815**	**(112,626)**	**(23,890)**	**5,079**
	26.10%	**-89.04%**			**-30.17%**	**76.96%**	**189.17%**	**-38.34%**	**8.17%**
Earnings Before Interest and Depreciation (EBIDA):	**5,662**	**(30,126)**			**(24,464)**	**94,537**	**(119,001)**	**(25,437)**	**973**
	17.76%	**-98.86%**			**-39.23%**	**77.56%**	**-116.79%**	**-40.82%**	**1.59%**
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	16,299	(19,157)	-	-	(2,858)	110,047	(112,905)	(7,937)	5,079
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	**16,299**	**(19,157)**	**-**	**-**	**(2,858)**	**110,047**	**(112,905)**	**(7,937)**	**5,079**
Debt Principal Coverage Percentage	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**100%**	**100%**	**100%**	**100%**	**0%**
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	16,299	(19,157)	-	-	(2,858)	110,047	(112,905)	(7,937)	5,079
Depreciation	7,977	7,976	-	-	15,953	16,232	(279)	15,953	-
Cash Accumulated For/(Taken From) Asset Replacem	**8,322**	**(27,133)**	**-**	**-**	**(18,811)**	**93,815**	**(112,626)**	**(23,890)**	**5,079**

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	16,299	(19,157)	-	-	(2,858)	110,047	(112,905)	(7,937)	5,079
CapEx, Accruals, and other Balance Sheet Changes	-	-	-	-	-	3,000	(3,000)	-	-
Increase in (Decrease in) Working Capital	16,299	(19,157)	-	-	(2,858)	113,047	(115,905)	(7,937)	5,079
Plus Beginning Total Working Capital	1,978,635	1,994,934			1,978,635	1,639,493	339,142	1,978,635	-
Equals Ending Total Working Capital:	1,994,934	1,975,777	-	-	1,975,777	1,752,540	223,237	1,970,698	5,079
Working Capital Detail:									
Repair Reserve (1% of PPE):	-	-	-	-	-				
Working Capital Designated for CapEx	70,000	70,000	-	-	70,000				
Undesignated Working Capital	1,924,934	1,905,777	-	-	1,905,777				
Total Working Capital:	1,994,934	1,975,777	-	-	1,975,777				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	6,942.44	2,975.08			4,153.13				
Working Capital Less Repair Reserve:	6,942.44	2,975.08			4,153.13				
Undesignated Working Capital	6,698.84	2,869.67			4,005.99				
Worki Current Assets									
Current Liabilities	1,994,934	1,975,777	-	-	1,975,777				
CPLTD	-	-	-	-	-				
Total Working Capital	1,994,934	1,975,777	-	-	1,994,934				

Project	FY2019 Appropriations	Cash	State Grant A/R	Federal Grant A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Advertising Expense	Contracted & Purchased Services Expenses
90874 - MSC Roof Condenser Replacement	$ 70,000.00	**$ 70,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
2.2 No Job	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Totals:	**$ 70,000.00**	**$ 70,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project	Interdepartment Services Expenses	Total Expenses	Construction In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90874 - MSC Roof Condenser Replacement	$ -	$ -	$ -	$ 70,000.00	$ -	$ -	$ -	$ 70,000.00
2.2 No Job	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals:	$ -	$ -	$ -	$ 70,000.00	$ -	$ -	$ -	$ 70,000.00

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**770 - Capital Project-Marine SC**						
REVENUE							
Division	**300 - Revenue**						
Department	**390 - Cash Basis Receipts**						
3950							
3950.260	Transfer In Marine Svc Ct	70,000.00	.00	70,000.00	.00	100	.00
	3950 - Totals	$70,000.00	$0.00	$70,000.00	$0.00	100%	$0.00
Department	**390 - Cash Basis Receipts** Totals	$70,000.00	$0.00	$70,000.00	$0.00	100%	$0.00
Division	**300 - Revenue** Totals	$70,000.00	$0.00	$70,000.00	$0.00	100%	$0.00
	REVENUE TOTALS	$70,000.00	$0.00	$70,000.00	$0.00	100%	$0.00
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5212							
5212.000	Contracted/Purchased Serv	70,000.00	.00	.00	70,000.00	0	.00
	5212 - Totals	$70,000.00	$0.00	$0.00	$70,000.00	0%	$0.00
Department	**630 - Operations** Totals	$70,000.00	$0.00	$0.00	$70,000.00	0%	$0.00
Division	**600 - Operations** Totals	$70,000.00	$0.00	$0.00	$70,000.00	0%	$0.00
	EXPENSE TOTALS	$70,000.00	$0.00	$0.00	$70,000.00	0%	$0.00
Fund	**770 - Capital Project-Marine SC** Totals						
	REVENUE TOTALS	70,000.00	.00	70,000.00	.00	100%	.00
	EXPENSE TOTALS	70,000.00	.00	.00	70,000.00	0%	.00
Fund	**770 - Capital Project-Marine SC** Net Gain (Loss)	$0.00	$0.00	$70,000.00	$70,000.00	+++	$0.00
Fund Type	**Capital Projects Funds** Totals						
	REVENUE TOTALS	70,000.00	.00	70,000.00	.00	100%	.00
	EXPENSE TOTALS	70,000.00	.00	.00	70,000.00	0%	.00
Fund Type	**Capital Projects Funds** Net Gain (Loss)	$0.00	$0.00	$70,000.00	$70,000.00	+++	$0.00

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**260 - Marine Service Center**						
REVENUE							
Division	**300 - Revenue**						
Department	**340 - Operating Revenue**						
3461							
3461.000	Lease-Sitka Sound Seafood	.00	.00	.00	.00	+++	60,947.16
	3461 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$60,947.16
3462							
3462.000	Lease-Seafood Pro Coop	124,632.00	10,157.86	62,356.65	62,275.35	50	60,947.16
	3462 - Totals	$124,632.00	$10,157.86	$62,356.65	$62,275.35	50%	$60,947.16
	Department **340 - Operating Revenue** Totals	$124,632.00	$10,157.86	$62,356.65	$62,275.35	50%	$121,894.32
Department	**360 - Uses of Prop & Investment**						
3610							
3610.000	Interest Income	35,000.00	3,698.74	21,606.01	13,393.99	62	18,444.90
	3610 - Totals	$35,000.00	$3,698.74	$21,606.01	$13,393.99	62%	$18,444.90
	Department **360 - Uses of Prop & Investment** Totals	$35,000.00	$3,698.74	$21,606.01	$13,393.99	62%	$18,444.90
	Division **300 - Revenue** Totals	$159,632.00	$13,856.60	$83,962.66	$75,669.34	53%	$140,339.22
	REVENUE TOTALS	$159,632.00	$13,856.60	$83,962.66	$75,669.34	53%	$140,339.22
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5203							
5203.001	Electric	17,000.00	15,051.10	64,057.00	(47,057.00)	377	(13,721.05)
	5203 - Totals	$17,000.00	$15,051.10	$64,057.00	($47,057.00)	377%	($13,721.05)
5204							
5204.000	Telephone	2,640.00	.00	1,190.39	1,449.61	45	1,318.54
	5204 - Totals	$2,640.00	$0.00	$1,190.39	$1,449.61	45%	$1,318.54
5205							
5205.000	Insurance	4,293.00	399.53	2,397.18	1,895.82	56	2,146.44
	5205 - Totals	$4,293.00	$399.53	$2,397.18	$1,895.82	56%	$2,146.44
5208							
5208.000	Bldg Repair & Maint	102,120.00	9,484.39	14,271.47	87,848.53	14	24,799.48
	5208 - Totals	$102,120.00	$9,484.39	$14,271.47	$87,848.53	14%	$24,799.48
5212							
5212.000	Contracted/Purchased Serv	42,425.00	607.16	607.16	41,817.84	1	506.61
	5212 - Totals	$42,425.00	$607.16	$607.16	$41,817.84	1%	$506.61

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**260 - Marine Service Center**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5214							
5214.000	Interdepartment Services	6,528.00	744.79	4,297.99	2,230.01	66	12,307.47
	5214 - Totals	$6,528.00	$744.79	$4,297.99	$2,230.01	66%	$12,307.47
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
	5290 - Totals	$500.00	$0.00	$0.00	$500.00	0%	$0.00
	Department **630 - Operations** Totals	$175,506.00	$26,286.97	$86,821.19	$88,684.81	49%	$27,357.49
	Division **600 - Operations** Totals	$175,506.00	$26,286.97	$86,821.19	$88,684.81	49%	$27,357.49
Division	**640 - Depreciation/Amortization**						
6201							
6201.000	Depreciation-Land Improve	.00	130.25	781.50	(781.50)	+++	781.50
	6201 - Totals	$0.00	$130.25	$781.50	($781.50)	+++	$781.50
6205							
6205.000	Depreciation-Buildings	.00	1,601.43	9,608.58	(9,608.58)	+++	9,887.58
	6205 - Totals	$0.00	$1,601.43	$9,608.58	($9,608.58)	+++	$9,887.58
6206							
6206.000	Depreciation-Machinery	.00	927.18	5,563.08	(5,563.08)	+++	5,563.08
	6206 - Totals	$0.00	$927.18	$5,563.08	($5,563.08)	+++	$5,563.08
	Division **640 - Depreciation/Amortization** Totals	$0.00	$2,658.86	$15,953.16	($15,953.16)	+++	$16,232.16
Division	**680 - Transfers Between Funds**						
7200							
7200.000	Interfund Transfers Out	70,000.00	.00	70,000.00	.00	100	.00
	7200 - Totals	$70,000.00	$0.00	$70,000.00	$0.00	100%	$0.00
	Division **680 - Transfers Between Funds** Totals	$70,000.00	$0.00	$70,000.00	$0.00	100%	$0.00
	EXPENSE TOTALS	$245,506.00	$28,945.83	$172,774.35	$72,731.65	70%	$43,589.65
	Fund **260 - Marine Service Center** Totals						

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
	REVENUE TOTALS	159,632.00	13,856.60	83,962.66	75,669.34	53%	140,339.22
	EXPENSE TOTALS	245,506.00	28,945.83	172,774.35	72,731.65	70%	43,589.65
	Fund **260 - Marine Service Center** Net Gain (Loss)	($85,874.00)	($15,089.23)	($88,811.69)	($2,937.69)	103%	$96,749.57
	Fund Type **Enterprise Funds** Totals						
	REVENUE TOTALS	159,632.00	13,856.60	83,962.66	75,669.34	53%	140,339.22
	EXPENSE TOTALS	245,506.00	28,945.83	172,774.35	72,731.65	70%	43,589.65
	Fund Type **Enterprise Funds** Net Gain (Loss)	($85,874.00)	($15,089.23)	($88,811.69)	($2,937.69)	103%	$96,749.57
	Fund Category **Proprietary Funds** Totals						
	REVENUE TOTALS	229,632.00	13,856.60	153,962.66	75,669.34	67%	140,339.22
	EXPENSE TOTALS	315,506.00	28,945.83	172,774.35	142,731.65	55%	43,589.65
	Fund Category **Proprietary Funds** Net Gain (Loss)	($85,874.00)	($15,089.23)	($18,811.69)	$67,062.31	22%	$96,749.57
	Grand Totals						
	REVENUE TOTALS	229,632.00	13,856.60	153,962.66	75,669.34	67%	140,339.22
	EXPENSE TOTALS	315,506.00	28,945.83	172,774.35	142,731.65	55%	43,589.65
	Grand Total Net Gain (Loss)	($85,874.00)	($15,089.23)	($18,811.69)	$67,062.31	22%	$96,749.57

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds**				
Fund	**770 - Capital Project-Marine SC**				
ASSETS					
1030					
1030.100	Investment-Central Trea.	70,000.00	.00	70,000.00	+++
	1030 - Totals	$70,000.00	$0.00	$70,000.00	+++
	ASSETS TOTALS	$70,000.00	$0.00	$70,000.00	+++
FUND EQUITY					
2920					
2920.000	Undesignated/Re. Earnings	(130,560.82)	(130,560.82)	.00	.00
	2920 - Totals	($130,560.82)	($130,560.82)	$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	130,560.82	130,560.82	.00	.00
	2965 - Totals	$130,560.82	$130,560.82	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$0.00	$0.00	$0.00	+++
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(70,000.00)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	$70,000.00	$0.00	$70,000.00	+++
	LIABILITIES AND FUND EQUITY TOTALS	$70,000.00	$0.00	$70,000.00	+++
	Fund **770 - Capital Project-Marine SC** Totals	$0.00	$0.00	$0.00	+++
	Fund Type **Capital Projects Funds** Totals	$0.00	$0.00	$0.00	+++

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**260 - Marine Service Center**					
ASSETS						
1027						
1027.000	Change in FMV-Investments		(29,655.00)	1,519.00	(31,174.00)	(2,052.27)
		1027 - Totals	($29,655.00)	$1,519.00	($31,174.00)	(2,052.27%)
1030						
1030.100	Investment-Central Trea.		1,905,062.63	1,888,221.19	16,841.44	.89
		1030 - Totals	$1,905,062.63	$1,888,221.19	$16,841.44	0.89%
1050						
1050.000	Accts Rec.-Misc Billing		27,971.73	13,709.61	14,262.12	104.03
		1050 - Totals	$27,971.73	$13,709.61	$14,262.12	104.03%
1200						
1200.020	Prepaid Insurance		2,397.16	2,146.42	250.74	11.68
		1200 - Totals	$2,397.16	$2,146.42	$250.74	11.68%
1510						
1510.000	Land Improvements		39,073.50	39,073.50	.00	.00
		1510 - Totals	$39,073.50	$39,073.50	$0.00	0.00%
1540						
1540.000	Buildings		3,121,870.43	3,121,870.43	.00	.00
		1540 - Totals	$3,121,870.43	$3,121,870.43	$0.00	0.00%
1550						
1550.000	Machinery & Equipment		285,817.91	285,817.91	.00	.00
		1550 - Totals	$285,817.91	$285,817.91	$0.00	0.00%
1570						
1570.000	Furniture & Fixtures		59,629.66	59,629.66	.00	.00
		1570 - Totals	$59,629.66	$59,629.66	$0.00	0.00%
1610						
1610.000	Accumulated Depr. Land Im		(22,306.25)	(20,743.25)	(1,563.00)	(7.53)
		1610 - Totals	($22,306.25)	($20,743.25)	($1,563.00)	(7.53%)
1640						
1640.000	Accumulated Depr Building		(2,995,622.96)	(2,976,684.76)	(18,938.20)	(.64)
		1640 - Totals	($2,995,622.96)	($2,976,684.76)	($18,938.20)	(0.64%)
1650						
1650.000	Accumulated Depr Equipmnt		(176,142.69)	(165,016.53)	(11,126.16)	(6.74)
		1650 - Totals	($176,142.69)	($165,016.53)	($11,126.16)	(6.74%)
1670						
1670.000	Accumulated Depr furnitur		(59,629.66)	(59,629.66)	.00	.00
		1670 - Totals	($59,629.66)	($59,629.66)	$0.00	0.00%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Enterprise Funds**				
Fund	**260 - Marine Service Center**				
	ASSETS TOTALS	$2,158,466.46	$2,189,913.52	($31,447.06)	(1.44%)
	FUND EQUITY				
2800					
2800.002	Contributed Cap.-State	2,500,000.00	2,500,000.00	.00	.00
	2800 - Totals	$2,500,000.00	$2,500,000.00	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(406,719.27)	(406,719.27)	.00	.00
2920.500	Post Soft Close Entries	(116.78)	(116.78)	.00	.00
	2920 - Totals	($406,836.05)	($406,836.05)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$2,093,163.95	$2,093,163.95	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(154,114.20)			
	Fund Revenues	(83,962.66)			
	Fund Expenses	172,774.35			
	FUND EQUITY TOTALS	$2,158,466.46	$2,093,163.95	$65,302.51	3.12%
	LIABILITIES AND FUND EQUITY TOTALS	$2,158,466.46	$2,093,163.95	$65,302.51	3.12%
	Fund **260 - Marine Service Center** Totals	$0.00	$96,749.57	($96,749.57)	(100.00%)
	Fund Type **Enterprise Funds** Totals	$0.00	$96,749.57	($96,749.57)	(100.00%)
	Fund Category **Proprietary Funds** Totals	$0.00	$96,749.57	($96,749.57)	(100.00%)
	Grand Totals	$0.00	$96,749.57	($96,749.57)	(100.00%)

Gary Paxton Industrial Park
Financial Analysis
As Of, And For the Quarter Ending December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**63,352**	Lower Than Last Year	Did Not Meet Plan	Reduced lease revenue cash flows will impact future ability to maintain the new dock
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**17,803**	**n/a**	Under budget	**n/a**
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**(49,871)**	Larger Loss Than Last year	Met Plan	Cash flow from operations is negative; rent and tariff revenue is not covering operating costs
Net Income* (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets) **as significant grant revenue for capital projects skews net income in this fund, the CAPEX outlays have been netted from the revenue. Also, a loss on impairment of the administration building was recorded to conform with accounting standards.*	**(261,427)**	Larger Loss Than Last Year Due Depreciation of New Dock	Did Not Meet Plan	Ongoing operations not profitable
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**(286,319)**	Larger Deficit Than Last Year Due To Addition of New Dock	Met Plan	Asset replacement is inadequate; unless dock revenue markedly increases, no working capital for asset replacement will be accumulated
Total Working Capital (What total resources are available in the fund)	**968,326**	Less Than Last Year	Met Plan	Working capital is inadquate
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	**232,402**	Not Significantly Different	Met Plan	Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	**574,802**	Not Significantly Different	Met Plan	Adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**1,018.11**	Less Than Last Year	Met Plan	Monitor; adequate for present

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	**836.76**	**Not Significantly Different**	**Met Plan**	**Monitor, adequate for present**

As the Big Picture column illustrates, the Gary Paxton Industrial Park Fund is consuming working capital and is not covering costs of operations with revenue. As the opportunities for leasing have diminished, with the cessation of leases within the structurally impaired Administration Building, the hope for improving the financial performance and position rests with the dock and the ability to generate significant moorage and wharfage tariff revenue through it.

To date, however, tariff revenue has continued to not meet expectations. Total tariff-related revenue for the 2nd fiscal quarter was just $88, far below expectations. If profitability and positive cash flow can't be achieved, the Municipality may eventually need to seriously consider merging the Park into the General Fund, creating a Department similar to Harrigan Centennial Hall which is subsidized by tax revenues.

City and Borough of Sitka
Gary Paxton Industrial Park Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Revenue:									
Leases	28,404	27,255	-	-	55,659	67,815	(12,156)	60,750	(5,091)
Other Operating Revenue	3,605	4,088	-	-	7,693	-	7,693	20,250	(12,557)
Total Revenue:	**32,009**	**31,343**	**-**	**-**	**63,352**	**67,815**	**(4,463)**	**81,000**	**(17,648)**
Cost of Sales:									
Operations	52,858	60,365	-	-	113,223	87,284	(25,939)	131,026	17,803
Depreciation	115,186	115,186	-	-	230,372	157,792	(72,580)	230,372	-
Total Cost of Sales:	**168,044**	**175,551**	**-**	**-**	**343,595**	**245,076**	**(98,519)**	**361,398**	**17,803**
Gross Margin:	**(136,035)**	**(144,208)**	**-**	**-**	**(280,243)**	**(177,261)**	**(102,982)**	**(280,398)**	**155**
	-424.99%	**-460.10%**			**-442.36%**	**-261.39%**	**-180.97%**	**-346.17%**	**-96.19%**
Selling and Administrative Expenses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Earnings Before Interest (EBI):	**(136,035)**	**(144,208)**	**-**	**-**	**(280,243)**	**(177,261)**	**(102,982)**	**(280,398)**	**155**
	-424.99%	**-460.10%**			**-442.36%**	**-261.39%**	**-180.97%**	**-346.17%**	**-96.19%**
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	8,950	5,633	-	-	14,583	5,979	8,604	35,000	(20,417)
Grant Revenue:	-	-	-	-	-	2,760,144	(2,760,144)	-	-
CAPEX related to grant revenue*	-	-	-	-	-	(2,344,107)	2,344,107	-	-
Loss on Impairment	-	-	-	-	-	-	-	-	
Transfers From SMC Contingency Fund	3,235	3,426	-	-	6,661	5,894	767	-	6,661
Transfers to Other Funds	-	-	-	-	-	-	-	-	
Interest Expense:	(1,214)	(1,214)	-	-	(2,428)	(4,044)	1,616	(2,427)	(1)
Total Non-operating Revenue & Expense:	**10,971**	**7,845**	**-**	**-**	**18,816**	**423,866**	**(405,050)**	**32,573**	**(13,757)**
Net Income:	**(125,064)**	**(136,363)**	**-**	**-**	**(261,427)**	**246,605**	**(508,032)**	**(247,825)**	**(13,602)**
	-390.72%	**-435.07%**			**-412.66%**	**363.64%**	**-776.30%**	**-305.96%**	**-470.34%**
Earnings Before Interest and Depreciation (EBID):	**(20,849)**	**(29,022)**			**(49,871)**	**(19,469)**	**(175,562)**	**(50,026)**	**155**
	-65.13%	**-92.59%**			**-78.72%**	**-28.71%**	**-50.01%**	**-61.76%**	**-16.96%**

**Note that these financial statements are on a modified acrual basis and CAPEX expenditures related to grant revenue have been included to better illustrate the funds financial position*

Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation excluding capital grants)	(9,878)	(21,177)	-	-	(31,055)	(11,640)	(19,415)	(17,453)	(13,602)
Debt Principal	12,446	12,446	-	-	24,892	24,892	-	24,892	-
Debt Principal Coverage Surplus/Deficit	**(22,324)**	**(33,623)**	**-**	**-**	**(55,947)**	**(36,532)**	**(19,415)**	**(42,345)**	**(13,602)**
Debt Principal Coverage Percentage	**-79.37%**				**-124.76%**	**905.93%**	**-1030.69%**	**-70.11%**	**-960.57%**

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(22,324)	(33,623)	-	-	(55,947)	(36,532)	(19,415)	(42,345)	(13,602)
Depreciation	115,186	115,186	-	-	230,372	157,792	72,580	230,372	-
Cash Accumulated For/(Taken From) Asset Replacement	**(137,510)**	**(148,809)**	**-**	**-**	**(286,319)**	**(194,324)**	**(91,995)**	**(272,717)**	**(13,602)**
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	**(22,324)**	**(33,623)**	**-**	**-**	**(55,947)**	(36,532)	(19,415)	**(42,345)**	**(13,602)**
CapEx, Accruals, and other Balance Sheet Changes	**311,897**	**8,864**	**-**	**-**	**320,761**	486,703	(165,942)	**320,761**	**-**
Increase in (Decrease in) Working Capital	**289,573**	**(24,759)**	**-**	**-**	**264,814**	**450,171**	**(185,357)**	**278,416**	**(13,602)**
Plus Beginning Total Working Capital	**703,512**	**993,085**			**703,512**	**994,411**	**(290,899)**	**703,512**	**-**
Equals Ending Total Working Capital:	**993,085**	**968,326**			**968,326**	**1,444,582**	**(476,256)**	**981,928**	**(13,602)**
Working Capital Detail:									
Repair Reserve (1% of PPE):	**161,122**	**161,122**			**161,122**				
Working Capital Designated for CapEx	**234,342**	**232,402**			**232,402**				
Undesignated Working Capital	**597,621**	**574,802**			**574,802**				
Total Working Capital:	**993,085**	**968,326**			**968,326**				
Days On Hand Annual Cash Outlays in:									
Total Working Capital Less Repair Reserve	**1,141.29**	**995.03**			**1,048.18**				
Undesignated Working Capital	**819.82**	**708.55**			**746.40**				
Working Capital Calculation:									
Current Assets	**1,044,083**	**1,018,110**	**-**	**-**	**1,018,110**				
Current Liabilities	**-**	**-**	**-**	**-**	**-**				
CPLTD	**(49,784)**	**(49,784)**	**-**	**-**	**(49,784)**				
Total Working Capital	**994,299**	**968,326**			**968,326**				

GPIP Fund Capital Project Detail

Project	FY2018 Appropriations	FY2019 Loan Grant & Other	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Supplies Expense	Contracted & Purchased Services Expenses
90748 - GPIP Dock	$ -	$ -	**$ 175,313.71**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 107.00**
90836 - GPIP Shoreline Stabilization	$ -	$ -		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
90837 - GPIP Dock Access Ramp Design	$ -	$ -	**$ 18,198.69**	**$ -**	**$ -**	**$ -**	**$ 8,131.30**	**$ -**	**$ 10,448.39**
90854 - GPIP Site Cleanup	$ -	$ -	**$ 18,890.07**	**$ -**	**$ -**	**$ -**	**$ 16,109.93**	**$ -**	**$ -**
90875 - GPIP Wash Down Pad	$ 20,000.00	$ -	**$ 20,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Totals:	**$ 20,000.00**	**$ -**	**$ 232,402.47**	**$ -**	**$ -**	**$ -**	**$ 24,241.23**	**$ -**	**$ 10,555.39**

GPIP Fund Capital Project Detail

Project	Interdepartment Services Expenses	Total Expenses	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90748 - GPIP Dock	$ -	$ 107.00	$ 175,313.71	$ -	$ -	$ -	$ 175,313.71
90836 - GPIP Shoreline Stabilization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90837 - GPIP Dock Access Ramp Design	$ 3,221.62	$ 13,670.01	$ 18,198.69	$ -	$ -	$ -	$ 18,198.69
90854 - GPIP Site Cleanup	$ -	$ -	$ 18,890.07	$ -	$ -	$ -	$ 18,890.07
90875 - GPIP Wash Down Pad	$ -	$ -	$ 20,000.00	$ -	$ -	$ -	$ 20,000.00
Totals:	$ 3,221.62	$ 13,777.01	$ 232,402.47	$ -	$ -	$ -	$ 232,402.47

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Capital Projects Funds**						
Fund	**780 - Capital Project-GPIP**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	2,760,144.20
	3101 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$2,760,144.20
	Department **310 - State Revenue** Totals	$0.00	$0.00	$0.00	$0.00	+++	$2,760,144.20
Department	**390 - Cash Basis Receipts**						
3950							
3950.270	Transfer In GPIP	42,000.00	.00	20,000.00	22,000.00	48	.00
	3950 - Totals	$42,000.00	$0.00	$20,000.00	$22,000.00	48%	$0.00
	Department **390 - Cash Basis Receipts** Totals	$42,000.00	$0.00	$20,000.00	$22,000.00	48%	$0.00
	Division **300 - Revenue** Totals	$42,000.00	$0.00	$20,000.00	$22,000.00	48%	$2,760,144.20
	REVENUE TOTALS	$42,000.00	$0.00	$20,000.00	$22,000.00	48%	$2,760,144.20
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	20,563.15
	5206 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$20,563.15
5212							
5212.000	Contracted/Purchased Serv	52,918.74	.00	10,555.39	42,363.35	20	2,279,566.82
	5212 - Totals	$52,918.74	$0.00	$10,555.39	$42,363.35	20%	$2,279,566.82
5214							
5214.000	Interdepartment Services	.00	1,639.68	3,221.62	(3,221.62)	+++	43,977.30
	5214 - Totals	$0.00	$1,639.68	$3,221.62	($3,221.62)	+++	$43,977.30
	Department **630 - Operations** Totals	$52,918.74	$1,639.68	$13,777.01	$39,141.73	26%	$2,344,107.27
	Division **600 - Operations** Totals	$52,918.74	$1,639.68	$13,777.01	$39,141.73	26%	$2,344,107.27
	EXPENSE TOTALS	$52,918.74	$1,639.68	$13,777.01	$39,141.73	26%	$2,344,107.27
	Fund **780 - Capital Project-GPIP** Totals						
	REVENUE TOTALS	42,000.00	.00	20,000.00	22,000.00	48%	2,760,144.20
	EXPENSE TOTALS	52,918.74	1,639.68	13,777.01	39,141.73	26%	2,344,107.27
	Fund **780 - Capital Project-GPIP** Net Gain (Loss)	($10,918.74)	($1,639.68)	$6,222.99	$17,141.73	(57%)	$416,036.93
	Fund Type **Capital Projects Funds** Totals						

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
	REVENUE TOTALS	42,000.00	.00	20,000.00	22,000.00	48%	2,760,144.20
	EXPENSE TOTALS	52,918.74	1,639.68	13,777.01	39,141.73	26%	2,344,107.27
Fund Type	**Capital Projects Funds** Net Gain (Loss)	($10,918.74)	($1,639.68)	$6,222.99	$17,141.73	(57%)	$416,036.93

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**270 - Gary Paxton Industrial Complex**						
REVENUE							
Division	**300 - Revenue**						
Department	**340 - Operating Revenue**						
3442							
3442.000	Moorage-Transient	.00	.00	3,561.00	(3,561.00)	+++	.00
	3442 - Totals	$0.00	$0.00	$3,561.00	($3,561.00)	+++	$0.00
	Department **340 - Operating Revenue** Totals	$0.00	$0.00	$3,561.00	($3,561.00)	+++	$0.00
Department	**360 - Uses of Prop & Investment**						
3442							
3442.000	Moorage-Transient	40,500.00	.00	.00	40,500.00	0	.00
	3442 - Totals	$40,500.00	$0.00	$0.00	$40,500.00	0%	$0.00
3601							
3601.000	Rent - Land	121,500.00	3,104.58	18,627.48	102,872.52	15	30,885.21
	3601 - Totals	$121,500.00	$3,104.58	$18,627.48	$102,872.52	15%	$30,885.21
3602							
3602.000	Rent - Building	.00	5,853.25	37,032.00	(37,032.00)	+++	36,929.50
	3602 - Totals	$0.00	$5,853.25	$37,032.00	($37,032.00)	+++	$36,929.50
3609							
3609.000	Wharfage Fees	.00	.00	527.40	(527.40)	+++	.00
	3609 - Totals	$0.00	$0.00	$527.40	($527.40)	+++	$0.00
3610							
3610.000	Interest Income	20,000.00	1,884.72	14,581.92	5,418.08	73	6,491.85
	3610 - Totals	$20,000.00	$1,884.72	$14,581.92	$5,418.08	73%	$6,491.85
	Department **360 - Uses of Prop & Investment** Totals	$182,000.00	$10,842.55	$70,768.80	$111,231.20	39%	$74,306.56
Department	**390 - Cash Basis Receipts**						
3950							
3950.173	Transfer In SCIP Conting	.00	1,159.08	6,661.24	(6,661.24)	+++	5,878.12
3950.540	Transfer in from fund 540	50,000.00	.00	.00	50,000.00	0	.00
	3950 - Totals	$50,000.00	$1,159.08	$6,661.24	$43,338.76	13%	$5,878.12
	Department **390 - Cash Basis Receipts** Totals	$50,000.00	$1,159.08	$6,661.24	$43,338.76	13%	$5,878.12
	Division **300 - Revenue** Totals	$232,000.00	$12,001.63	$80,991.04	$151,008.96	35%	$80,184.68
	REVENUE TOTALS	$232,000.00	$12,001.63	$80,991.04	$151,008.96	35%	$80,184.68

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**270 - Gary Paxton Industrial Complex**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5203							
5203.001	Electric	17,000.00	1,569.99	8,293.61	8,706.39	49	7,074.35
5203.005	Heating Fuel	13,000.00	1,728.66	8,943.90	4,056.10	69	7,029.19
	5203 - Totals	$30,000.00	$3,298.65	$17,237.51	$12,762.49	57%	$14,103.54
5204							
5204.000	Telephone	1,200.00	.00	577.27	622.73	48	615.38
	5204 - Totals	$1,200.00	$0.00	$577.27	$622.73	48%	$615.38
5205							
5205.000	Insurance	6,000.00	1,437.79	8,626.74	(2,626.74)	144	4,091.10
	5205 - Totals	$6,000.00	$1,437.79	$8,626.74	($2,626.74)	144%	$4,091.10
5207							
5207.000	Repairs & Maintenance	2,500.00	.00	.00	2,500.00	0	.00
	5207 - Totals	$2,500.00	$0.00	$0.00	$2,500.00	0%	$0.00
5208							
5208.000	Bldg Repair & Maint	15,000.00	495.30	1,731.15	13,268.85	12	2,773.21
	5208 - Totals	$15,000.00	$495.30	$1,731.15	$13,268.85	12%	$2,773.21
5212							
5212.000	Contracted/Purchased Serv	133,725.00	4,000.09	49,000.09	84,724.91	37	47,127.74
	5212 - Totals	$133,725.00	$4,000.09	$49,000.09	$84,724.91	37%	$47,127.74
5214							
5214.000	Interdepartment Services	71,277.00	7,678.60	35,741.03	35,535.97	50	16,868.75
	5214 - Totals	$71,277.00	$7,678.60	$35,741.03	$35,535.97	50%	$16,868.75
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	.00	1,000.00	0	.00
	5223 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
5225							
5225.000	Legal Expenditures	20,000.00	.00	.00	20,000.00	0	.00
	5225 - Totals	$20,000.00	$0.00	$0.00	$20,000.00	0%	$0.00
5226							
5226.000	Advertising	2,500.00	.00	.00	2,500.00	0	650.80
	5226 - Totals	$2,500.00	$0.00	$0.00	$2,500.00	0%	$650.80
5230							
5230.000	Bad Debts	.00	.00	.00	.00	+++	682.50
	5230 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$682.50

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**270 - Gary Paxton Industrial Complex**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5231							
5231.000	Credit Card Expense	850.00	94.41	309.26	540.74	36	371.40
	5231 - Totals	$850.00	$94.41	$309.26	$540.74	36%	$371.40
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	.00
	5290 - Totals	$1,000.00	$0.00	$0.00	$1,000.00	0%	$0.00
	Department **630 - Operations** Totals	$285,052.00	$17,004.84	$113,223.05	$171,828.95	40%	$87,284.42
	Division **600 - Operations** Totals	$285,052.00	$17,004.84	$113,223.05	$171,828.95	40%	$87,284.42
Division	**640 - Depreciation/Amortization**						
6101							
6101.000	Amortization	.00	2,055.02	12,330.12	(12,330.12)	+++	.00
	6101 - Totals	$0.00	$2,055.02	$12,330.12	($12,330.12)	+++	$0.00
6201							
6201.000	Depreciation-Land Improve	.00	11,705.57	70,233.42	(70,233.42)	+++	68,372.70
	6201 - Totals	$0.00	$11,705.57	$70,233.42	($70,233.42)	+++	$68,372.70
6202							
6202.000	Depreciation-Plants	.00	5,210.01	31,260.06	(31,260.06)	+++	31,260.06
	6202 - Totals	$0.00	$5,210.01	$31,260.06	($31,260.06)	+++	$31,260.06
6203							
6203.000	Depreciation-Harbors	.00	7,884.17	47,305.02	(47,305.02)	+++	.00
	6203 - Totals	$0.00	$7,884.17	$47,305.02	($47,305.02)	+++	$0.00
6205							
6205.000	Depreciation-Buildings	.00	11,540.54	69,243.24	(69,243.24)	+++	58,159.50
	6205 - Totals	$0.00	$11,540.54	$69,243.24	($69,243.24)	+++	$58,159.50
	Division **640 - Depreciation/Amortization** Totals	$0.00	$38,395.31	$230,371.86	($230,371.86)	+++	$157,792.26
Division	**650 - Debt Payments**						
5295							
5295.000	Interest Expense	4,854.00	.00	.00	4,854.00	0	.00
	5295 - Totals	$4,854.00	$0.00	$0.00	$4,854.00	0%	$0.00

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Enterprise Funds**						
Fund	**270 - Gary Paxton Industrial Complex**						
EXPENSE							
Division	**650 - Debt Payments**						
7301							
7301.000	Note Principal Payments	49,783.00	.00	.00	49,783.00	0	.00
	7301 - Totals	$49,783.00	$0.00	$0.00	$49,783.00	0%	$0.00
	Division **650 - Debt Payments** Totals	$54,637.00	$0.00	$0.00	$54,637.00	0%	$0.00
Division	**680 - Transfers Between Funds**						
7200							
7200.000	Interfund Transfers Out	20,000.00	12.50	20,012.50	(12.50)	100	.00
	7200 - Totals	$20,000.00	$12.50	$20,012.50	($12.50)	100%	$0.00
	Division **680 - Transfers Between Funds** Totals	$20,000.00	$12.50	$20,012.50	($12.50)	100%	$0.00
	EXPENSE TOTALS	$359,689.00	$55,412.65	$363,607.41	($3,918.41)	101%	$245,076.68
	Fund **270 - Gary Paxton Industrial Complex** Totals						
	REVENUE TOTALS	232,000.00	12,001.63	80,991.04	151,008.96	35%	80,184.68
	EXPENSE TOTALS	359,689.00	55,412.65	363,607.41	(3,918.41)	101%	245,076.68
	Fund **270 - Gary Paxton Industrial Complex** Net Gain (Loss)	($127,689.00)	($43,411.02)	($282,616.37)	($154,927.37)	221%	($164,892.00)
	Fund Type **Enterprise Funds** Totals						
	REVENUE TOTALS	232,000.00	12,001.63	80,991.04	151,008.96	35%	80,184.68
	EXPENSE TOTALS	359,689.00	55,412.65	363,607.41	(3,918.41)	101%	245,076.68
	Fund Type **Enterprise Funds** Net Gain (Loss)	($127,689.00)	($43,411.02)	($282,616.37)	($154,927.37)	221%	($164,892.00)
	Fund Category **Proprietary Funds** Totals						
	REVENUE TOTALS	274,000.00	12,001.63	100,991.04	173,008.96	37%	2,840,328.88
	EXPENSE TOTALS	412,607.74	57,052.33	377,384.42	35,223.32	91%	2,589,183.95
	Fund Category **Proprietary Funds** Net Gain (Loss)	($138,607.74)	($45,050.70)	($276,393.38)	($137,785.64)	199%	$251,144.93
	Grand Totals						
	REVENUE TOTALS	274,000.00	12,001.63	100,991.04	173,008.96	37%	2,840,328.88
	EXPENSE TOTALS	412,607.74	57,052.33	377,384.42	35,223.32	91%	2,589,183.95
	Grand Total Net Gain (Loss)	($138,607.74)	($45,050.70)	($276,393.38)	($137,785.64)	199%	$251,144.93

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Capital Projects Funds**				
Fund	**780 - Capital Project-GPIP**				
ASSETS					
1030					
1030.100	Investment-Central Trea.	232,402.47	(878,772.93)	1,111,175.40	126.45
	1030 - Totals	$232,402.47	($878,772.93)	$1,111,175.40	126.45%
1050					
1050.060	Accts Rec.- State	.00	1,943,531.50	(1,943,531.50)	(100.00)
	1050 - Totals	$0.00	$1,943,531.50	($1,943,531.50)	(100.00%)
1590					
1590.000	Construction in Progress	24,241.23	4,581,884.71	(4,557,643.48)	(99.47)
	1590 - Totals	$24,241.23	$4,581,884.71	($4,557,643.48)	(99.47%)
	ASSETS TOTALS	$256,643.70	$5,646,643.28	($5,389,999.58)	(95.45%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2023					
2023.000	Retainage Payable	.00	313,443.75	(313,443.75)	(100.00)
	2023 - Totals	$0.00	$313,443.75	($313,443.75)	(100.00%)
	LIABILITIES TOTALS	$0.00	$313,443.75	($313,443.75)	(100.00%)
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	7,603.80	7,603.80	.00	.00
	2900 - Totals	$7,603.80	$7,603.80	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	4,917,162.60	4,917,162.60	.00	.00
	2920 - Totals	$4,917,162.60	$4,917,162.60	$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(7,603.80)	(7,603.80)	.00	.00
	2965 - Totals	($7,603.80)	($7,603.80)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$4,917,162.60	$4,917,162.60	$0.00	0.00%
	Prior Year Fund Equity Adjustment	4,666,741.89			
	Fund Revenues	(20,000.00)			
	Fund Expenses	13,777.01			
	FUND EQUITY TOTALS	$256,643.70	$4,917,162.60	($4,660,518.90)	(94.78%)
	LIABILITIES AND FUND EQUITY TOTALS	$256,643.70	$5,230,606.35	($4,973,962.65)	(95.09%)
	Fund **780 - Capital Project-GPIP** Totals	$0.00	$416,036.93	($416,036.93)	(100.00%)
	Fund Type **Capital Projects Funds** Totals	$0.00	$416,036.93	($416,036.93)	(100.00%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**270 - Gary Paxton Industrial Complex**					
ASSETS						
1027						
1027.000	Change in FMV-Investments		(25,181.00)	.00	(25,181.00)	+++
		1027 - Totals	($25,181.00)	$0.00	($25,181.00)	+++
1030						
1030.100	Investment-Central Trea.		718,352.84	1,582,153.22	(863,800.38)	(54.60)
		1030 - Totals	$718,352.84	$1,582,153.22	($863,800.38)	(54.60%)
1050						
1050.000	Accts Rec.-Misc Billing		43,079.69	39,841.19	3,238.50	8.13
1050.050	Accts Rec.-Collections		.00	650.00	(650.00)	(100.00)
1050.900	Allowance - Doubtful Acct		.00	(650.00)	650.00	100.00
		1050 - Totals	$43,079.69	$39,841.19	$3,238.50	8.13%
1070						
1070.010	Notes Receivable		40,829.38	50,392.64	(9,563.26)	(18.98)
		1070 - Totals	$40,829.38	$50,392.64	($9,563.26)	(18.98%)
1200						
1200.020	Prepaid Insurance		8,626.77	4,091.05	4,535.72	110.87
		1200 - Totals	$8,626.77	$4,091.05	$4,535.72	110.87%
1500						
1500.270	Land - SMC Industrial Com		3,381,102.50	3,381,102.50	.00	.00
		1500 - Totals	$3,381,102.50	$3,381,102.50	$0.00	0.00%
1510						
1510.000	Land Improvements		5,417,418.21	5,231,342.17	186,076.04	3.56
		1510 - Totals	$5,417,418.21	$5,231,342.17	$186,076.04	3.56%
1520						
1520.006	Distribution Lines		3,126,008.64	3,126,008.64	.00	.00
		1520 - Totals	$3,126,008.64	$3,126,008.64	$0.00	0.00%
1530						
1530.008	Port Facility Harbor		7,568,791.32	.00	7,568,791.32	+++
		1530 - Totals	$7,568,791.32	$0.00	$7,568,791.32	+++
1540						
1540.000	Buildings		3,299,007.15	3,299,007.15	.00	.00
		1540 - Totals	$3,299,007.15	$3,299,007.15	$0.00	0.00%
1550						
1550.000	Machinery & Equipment		5,094.80	5,094.80	.00	.00
		1550 - Totals	$5,094.80	$5,094.80	$0.00	0.00%

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Enterprise Funds**					
Fund	**270 - Gary Paxton Industrial Complex**					
ASSETS						
1570						
1570.000	Furniture & Fixtures		1,724.00	1,724.00	.00	.00
		1570 - Totals	$1,724.00	$1,724.00	$0.00	0.00%
1585						
1585.000	Intangible Accounts		123,300.93	123,300.93	.00	.00
		1585 - Totals	$123,300.93	$123,300.93	$0.00	0.00%
1600						
1600.100	Accumulated Depreciation Land Improvements		(61,650.49)	(24,660.19)	(36,990.30)	(150.00)
		1600 - Totals	($61,650.49)	($24,660.19)	($36,990.30)	(150.00%)
1610						
1610.000	Accumulated Depr. Land Im		(1,285,505.80)	(1,143,178.21)	(142,327.59)	(12.45)
		1610 - Totals	($1,285,505.80)	($1,143,178.21)	($142,327.59)	(12.45%)
1620						
1620.000	Accumulated Depr Ut Plant		(806,893.83)	(744,373.71)	(62,520.12)	(8.40)
		1620 - Totals	($806,893.83)	($744,373.71)	($62,520.12)	(8.40%)
1630						
1630.000	Accumulated Depr Harbor		(141,915.14)	(.12)	(141,915.02)	(118,262,516.67)
		1630 - Totals	($141,915.14)	($0.12)	($141,915.02)	(118,262,516.67%)
1640						
1640.000	Accumulated Depr Building		(3,086,836.73)	(1,571,833.07)	(1,515,003.66)	(96.38)
		1640 - Totals	($3,086,836.73)	($1,571,833.07)	($1,515,003.66)	(96.38%)
1650						
1650.000	Accumulated Depr Equipmnt		(5,094.80)	(5,094.80)	.00	.00
		1650 - Totals	($5,094.80)	($5,094.80)	$0.00	0.00%
1670						
1670.000	Accumulated Depr furnitur		(1,724.00)	(1,724.00)	.00	.00
		1670 - Totals	($1,724.00)	($1,724.00)	$0.00	0.00%
		ASSETS TOTALS	$18,318,534.44	$13,353,194.19	$4,965,340.25	37.18%
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2025						
2025.000	Interfund Payable		.20	729,599.20	(729,599.00)	(100.00)
		2025 - Totals	$0.20	$729,599.20	($729,599.00)	(100.00%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Enterprise Funds**				
Fund	**270 - Gary Paxton Industrial Complex**				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2300					
2300.000	Advances Payable	149,346.42	199,128.55	(49,782.13)	(25.00)
	2300 - Totals	$149,346.42	$199,128.55	($49,782.13)	(25.00%)
	LIABILITIES TOTALS	$149,346.62	$928,727.75	($779,381.13)	(83.92%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	2,427,569.38	2,427,569.38	.00	.00
2800.002	Contributed Cap.-State	1,304,917.94	1,304,917.94	.00	.00
2800.003	Contributed Cap.-Local	1,749,388.61	1,749,388.61	.00	.00
	2800 - Totals	$5,481,875.93	$5,481,875.93	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	151.00	151.00	.00	.00
	2900 - Totals	$151.00	$151.00	$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(439,765.78)	(439,765.78)	.00	.00
	2910 - Totals	($439,765.78)	($439,765.78)	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	7,547,248.29	7,547,248.29	.00	.00
	2920 - Totals	$7,547,248.29	$7,547,248.29	$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(151.00)	(151.00)	.00	.00
	2965 - Totals	($151.00)	($151.00)	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$12,589,358.44	$12,589,358.44	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(5,862,445.75)			
	Fund Revenues	(80,991.04)			
	Fund Expenses	363,607.41			
	FUND EQUITY TOTALS	$18,169,187.82	$12,589,358.44	$5,579,829.38	44.32%
	LIABILITIES AND FUND EQUITY TOTALS	$18,318,534.44	$13,518,086.19	$4,800,448.25	35.51%
	Fund **270 - Gary Paxton Industrial Complex** Totals	$0.00	($164,892.00)	$164,892.00	100.00%
	Fund Type **Enterprise Funds** Totals	$0.00	($164,892.00)	$164,892.00	100.00%
	Fund Category **Proprietary Funds** Totals	$0.00	$251,144.93	($251,144.93)	(100.00%)
	Grand Totals	$0.00	$251,144.93	($251,144.93)	(100.00%)

MIS Fund
Financial Analysis
As Of, And For the Quarter Ending December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**917,540**	Greater Than Last year	Exceeded plan	Achieving plan, but need continue to increase revenue in future to cover asset replacement
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**(68,022)**	**n/a**	Exceeded 50% of Budget	**n/a**
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**286,933**	More than Prior Year	Less Than Planned	Positive EBID is due to transfer from general fund for phone system; otherwise EBID is breakeven
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	**286,933**	More Than Prior Year	Less Than Planned	Net income is due to transfer from general fund for phone system; otherwise net income is breakeven
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**(173,526)**	Lower Than Prior Year	Less than planned	In this fund, asset replacement is especially important as technology quickly becomes obsolete
Total Working Capital (What total resources are available in the fund)	**(361,749)**	Lower Than Prior Year	Less than planned	Working capital is static
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	**0**			Most tech project held in parent capital project fund
Undesignated Working Capital (How much of the fund's resources are available?)	**(361,749)**	Lower Than Prior Year	Less than planned	Working capital is static
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**(133.29)**	Improved Over Prior Year	Less than planned	Fund must borrow from central treasury
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	**(133.29)**	Improved Over Prior Year	Less than planned	Fund must borrow from central treasury

The MIS Fund's financial results in the first fiscal quarter are skewed by funding for two major IT projects, the E911 system replacement and the public safety records management system.

Full funding for the E911 system replacement was transferred in from the General Fund E911 designated fund balance in the first quarter, creating the large positive variance in revenue and EBID. On the other hand, funding for the records management system will be through a loan from the Southeast Alaska Economic Development Fund, but, the fixed asset will be a general governmental asset. The cost of the fixed asset will be recouped over time through IT charges to the General Fund (Police Department).

The focus of the MIS Fund has been to begin generating cash flow from its operations in order to address its negative working capital position. Progress towards this goal stalled in the second fiscal quarter, however, as the negative balance in working capital balance increased by a small amount, ($13K). MIS management has believed that heavier spending in the first half of the fiscal year was the root cause, though, and lighter spending in the second half of the fiscal year should result in a small reduction in the negative working capital balance by fiscal year's end.

City and Borough of Sitka
MIS Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Revenue:									
Data Processing Charges	309,670	309,670	-	-	619,340	587,799	31,541	619,340	0
Other Operating Revenue	285,000	13,200	-	-	298,200	-	298,200	313,347	(15,147)
Total Revenue:	**594,670**	**322,870**	**-**	**-**	**917,540**	**587,799**	**329,741**	**932,687**	**(15,147)**
Cost of Sales:									
Operations	390,219	240,388	-	-	630,607	560,622	(69,985)	562,586	(68,022)
Depreciation	49,614	49,615	-	-	99,229	88,584	(10,645)	99,228	(1)
Total Cost of Sales:	**439,833**	**290,003**	**-**	**-**	**729,836**	**649,206**	**(80,630)**	**661,814**	**(68,023)**
Gross Margin:	**154,837**	**32,867**	**-**	**-**	**187,704**	**(61,408)**	**249,111**	**270,873**	**(83,169)**
	26.04%	**10.18%**			**20.46%**	**-10.45%**	**30.90%**	**29.04%**	**-8.58%**
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	**154,837**	**32,867**	**-**	**-**	**187,704**	**(61,408)**	**249,111**	**270,873**	**(83,169)**
	26.04%	**10.18%**			**20.46%**	**-10.45%**	**30.90%**	**29.04%**	**-8.58%**
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	(479)	(751)	-	-	(1,230)	(1,696)	466	1,500	(2,730)
Transfer s out/Interest expense	(360,000)	-	-	-	(360,000)	(496)	(359,504)	(360,000)	-
Total Non-operating Revenue & Expense	**(360,479)**	**(751)**	**-**	**-**	**(361,230)**	**(2,192)**	**(359,038)**	**(358,500)**	**(2,730)**
Net Income:	**(205,642)**	**32,116**	**-**	**-**	**(173,526)**	**(63,600)**	**(109,926)**	**(87,627)**	**(85,899)**
	-34.58%	**9.95%**			**-18.91%**	**-10.82%**	**-33.34%**	**-9.40%**	**-9.52%**
Earnings Before Interest and Depreciation (EBIDA):	**204,451**	**82,482**			**286,933**	**27,176**	**259,756**	**370,101**	**(83,170)**
	34.38%	**25.55%**			**31.27%**	**4.62%**	**26.65%**	**39.68%**	**-8.41%**
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(156,028)	81,731	-	-	(74,297)	24,984	(99,281)	11,601	(85,898)
Debt Principal	-	-	-	-	-	25,484	(25,484)	-	-
Debt Principal Coverage Surplus/Deficit	**(156,028)**	**81,731**	**-**	**-**	**(74,297)**	**(500)**	**(73,797)**	**11,601**	**(85,898)**
Debt Principal Coverage Percentage	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**100%**	**100%**	**100%**	**100%**	**0%**
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above	(156,028)	81,731	-	-	(74,297)	(500)	(73,797)	11,601	(85,898)
Depreciation	49,614	49,615	-	-	99,229	88,584	10,645	99,229	-
Cash Accumulated For/(Taken From) Asset Replace	**(205,642)**	**32,116**	**-**	**-**	**(173,526)**	**(89,084)**	**(84,442)**	**(87,628)**	**(85,898)**

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(156,028)	81,731	-	-	(74,297)	(500)	(73,797)	11,601	(85,898)
CapEx, Accruals, and other Balance Sheet Changes	(175,767)	(94,520)	-	-	(270,287)	(25,371)	(244,916)	(270,287)	-
Increase in (Decrease in) Working Capital	(331,795)	(12,789)	-	-	(344,584)	(25,871)	(318,713)	(258,686)	(85,898)
Plus Beginning Total Working Capital	(17,165)	(348,960)			(17,165)	(121,058)	103,893	(17,165)	-
Equals Ending Total Working Capital:	(348,960)	(361,749)			(361,749)	(146,929)	(214,820)	(275,851)	(85,898)
Working Capital Detail:									
Repair Reserve (1% of PPE):	-	-			-				
Working Capital Designated for CapEx	-	-			-				
Undesignated Working Capital	(348,960)	(361,749)			(361,749)				
Total Working Capital:	(348,960)	(361,749)			(361,749)				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	(42.44)	(137.32)			(133.29)				
Total Working Capital Less Repair Reserve	(42.44)	(137.32)			(133.29)				
Undesignated Working Capital	(42.44)	(137.32)			(133.29)				
Working Capital Calculation:									
Current Assets	(279,700)	(292,968)			(292,968)				
Current Liabilities	(68,781)	(68,781)			(68,781)				
CPLTD	-	-			-				
Total Working Capital	(348,481)	(361,749)			(361,749)				

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**300 - Information Technology Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.017	PERS Relief	26,400.00	6,600.00	13,200.00	13,200.00	50	.00
	3101 - Totals	$26,400.00	$6,600.00	$13,200.00	$13,200.00	50%	$0.00
	Department **310 - State Revenue** Totals	$26,400.00	$6,600.00	$13,200.00	$13,200.00	50%	$0.00
Department	**340 - Operating Revenue**						
3471							
3471.000	D/P Monthly Billing	1,238,679.00	103,223.25	619,339.50	619,339.50	50	587,799.00
	3471 - Totals	$1,238,679.00	$103,223.25	$619,339.50	$619,339.50	50%	$587,799.00
3472							
3472.000	D/P Special Project Fees	315,694.00	.00	.00	315,694.00	0	.00
	3472 - Totals	$315,694.00	$0.00	$0.00	$315,694.00	0%	$0.00
	Department **340 - Operating Revenue** Totals	$1,554,373.00	$103,223.25	$619,339.50	$935,033.50	40%	$587,799.00
Department	**360 - Uses of Prop & Investment**						
3610							
3610.000	Interest Income	3,000.00	(260.50)	(1,229.80)	4,229.80	(41)	(1,695.64)
	3610 - Totals	$3,000.00	($260.50)	($1,229.80)	$4,229.80	(41%)	($1,695.64)
	Department **360 - Uses of Prop & Investment** Totals	$3,000.00	($260.50)	($1,229.80)	$4,229.80	(41%)	($1,695.64)
Department	**390 - Cash Basis Receipts**						
3950							
3950.100	Transfer In General Fund	285,000.00	.00	285,000.00	.00	100	.00
3950.171	Transfer In SE Econ Dev	471,078.00	.00	.00	471,078.00	0	.00
	3950 - Totals	$756,078.00	$0.00	$285,000.00	$471,078.00	38%	$0.00
	Department **390 - Cash Basis Receipts** Totals	$756,078.00	$0.00	$285,000.00	$471,078.00	38%	$0.00
	Division **300 - Revenue** Totals	$2,339,851.00	$109,562.75	$916,309.70	$1,423,541.30	39%	$586,103.36
	REVENUE TOTALS	$2,339,851.00	$109,562.75	$916,309.70	$1,423,541.30	39%	$586,103.36
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5110							
5110.001	Regular Salaries/Wages	274,138.80	14,089.80	102,142.88	171,995.92	37	107,834.95
5110.002	Holidays	.00	726.40	5,254.96	(5,254.96)	+++	4,895.12
5110.003	Sick Leave	.00	554.80	2,968.18	(2,968.18)	+++	1,190.39

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**							
Fund Type	**Internal Service Funds**							
Fund	**300 - Information Technology Fund**							
EXPENSE								
Division	**600 - Operations**							
Department	**630 - Operations**							
5110.004	Overtime		.00	.00	259.56	(259.56)	+++	1,044.00
		5110 - Totals	$274,138.80	$15,371.00	$110,625.58	$163,513.22	40%	$114,964.46
5120								
5120.001	Annual Leave		12,150.00	4,393.88	16,941.34	(4,791.34)	139	12,585.95
5120.002	SBS		17,604.71	1,219.24	7,873.53	9,731.18	45	7,874.00
5120.003	Medicare		4,164.24	288.40	1,862.41	2,301.83	45	1,862.51
5120.004	PERS		76,310.38	10,166.58	40,482.95	35,827.43	53	27,558.54
5120.005	Health Insurance		72,109.92	7,021.36	42,128.16	29,981.76	58	34,020.96
5120.006	Life Insurance		47.64	2.79	22.64	25.00	48	23.82
5120.007	Workmen's Compensation		1,402.39	83.31	636.93	765.46	45	742.24
		5120 - Totals	$183,789.28	$23,175.56	$109,947.96	$73,841.32	60%	$84,668.02
5201								
5201.000	Training and Travel		15,000.00	.00	4,169.15	10,830.85	28	2,137.10
		5201 - Totals	$15,000.00	$0.00	$4,169.15	$10,830.85	28%	$2,137.10
5204								
5204.000	Telephone		171,420.00	55.51	75,058.37	96,361.63	44	92,835.71
5204.001	Cell Phone Stipend		900.00	50.00	425.00	475.00	47	450.00
		5204 - Totals	$172,320.00	$105.51	$75,483.37	$96,836.63	44%	$93,285.71
5205								
5205.000	Insurance		3,928.00	950.85	5,705.10	(1,777.10)	145	1,963.92
		5205 - Totals	$3,928.00	$950.85	$5,705.10	($1,777.10)	145%	$1,963.92
5206								
5206.000	Supplies		12,000.00	333.96	1,943.65	10,056.35	16	2,326.93
		5206 - Totals	$12,000.00	$333.96	$1,943.65	$10,056.35	16%	$2,326.93
5207								
5207.000	Repairs & Maintenance		135,102.00	10,000.00	129,974.07	5,127.93	96	98,535.80
		5207 - Totals	$135,102.00	$10,000.00	$129,974.07	$5,127.93	96%	$98,535.80
5208								
5208.000	Bldg Repair & Maint		.00	277.90	277.90	(277.90)	+++	.00
		5208 - Totals	$0.00	$277.90	$277.90	($277.90)	+++	$0.00
5212								
5212.000	Contracted/Purchased Serv		123,329.48	12,311.39	87,674.20	35,655.28	71	57,535.57
		5212 - Totals	$123,329.48	$12,311.39	$87,674.20	$35,655.28	71%	$57,535.57

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**300 - Information Technology Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5214							
5214.000	Interdepartment Services	95,000.00	7,916.67	47,500.02	47,499.98	50	55,300.98
	5214 - Totals	$95,000.00	$7,916.67	$47,500.02	$47,499.98	50%	$55,300.98
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	450.00
	5221 - Totals	$900.00	$75.00	$450.00	$450.00	50%	$450.00
5222							
5222.000	Postage	.00	.00	20.05	(20.05)	+++	25.54
	5222 - Totals	$0.00	$0.00	$20.05	($20.05)	+++	$25.54
5223							
5223.000	Tools & Small Equipment	53,500.00	.00	56,699.62	(3,199.62)	106	49,349.49
	5223 - Totals	$53,500.00	$0.00	$56,699.62	($3,199.62)	106%	$49,349.49
5226							
5226.000	Advertising	.00	135.95	135.95	(135.95)	+++	.00
	5226 - Totals	$0.00	$135.95	$135.95	($135.95)	+++	$0.00
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	77.98
	5290 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$77.98
	Department **630 - Operations** Totals	$1,069,007.56	$70,653.79	$630,606.62	$438,400.94	59%	$560,621.50
	Division **600 - Operations** Totals	$1,069,007.56	$70,653.79	$630,606.62	$438,400.94	59%	$560,621.50
Division	**640 - Depreciation/Amortization**						
6205							
6205.000	Depreciation-Buildings	.00	118.08	708.48	(708.48)	+++	708.48
	6205 - Totals	$0.00	$118.08	$708.48	($708.48)	+++	$708.48
6206							
6206.000	Depreciation-Machinery	.00	16,295.65	97,773.90	(97,773.90)	+++	87,128.88
	6206 - Totals	$0.00	$16,295.65	$97,773.90	($97,773.90)	+++	$87,128.88
6208							
6208.000	Deprec-Furniture/Fixtures	.00	124.39	746.34	(746.34)	+++	746.34
	6208 - Totals	$0.00	$124.39	$746.34	($746.34)	+++	$746.34
	Division **640 - Depreciation/Amortization** Totals	$0.00	$16,538.12	$99,228.72	($99,228.72)	+++	$88,583.70

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**300 - Information Technology Fund**						
EXPENSE							
Division	**670 - Fixed Assets**						
7106							
7106.000	Fixed Assets-Machinery	541,163.00	.00	217,228.00	323,935.00	40	.00
	7106 - Totals	$541,163.00	$0.00	$217,228.00	$323,935.00	40%	$0.00
Division	**670 - Fixed Assets** Totals	$541,163.00	$0.00	$217,228.00	$323,935.00	40%	$0.00
Division	**680 - Transfers Between Funds**						
7200							
7200.000	Interfund Transfers Out	477,769.00	.00	360,000.00	117,769.00	75	.00
	7200 - Totals	$477,769.00	$0.00	$360,000.00	$117,769.00	75%	$0.00
Division	**680 - Transfers Between Funds** Totals	$477,769.00	$0.00	$360,000.00	$117,769.00	75%	$0.00
	EXPENSE TOTALS	$2,087,939.56	$87,191.91	$1,307,063.34	$780,876.22	63%	$649,205.20
Fund	**300 - Information Technology Fund** Totals						
	REVENUE TOTALS	2,339,851.00	109,562.75	916,309.70	1,423,541.30	39%	586,103.36
	EXPENSE TOTALS	2,087,939.56	87,191.91	1,307,063.34	780,876.22	63%	649,205.20
Fund	**300 - Information Technology Fund** Net Gain (Loss)	$251,911.44	$22,370.84	($390,753.64)	($642,665.08)	(155%)	($63,101.84)
Fund Type	**Internal Service Funds** Totals						
	REVENUE TOTALS	2,339,851.00	109,562.75	916,309.70	1,423,541.30	39%	586,103.36
	EXPENSE TOTALS	2,087,939.56	87,191.91	1,307,063.34	780,876.22	63%	649,205.20
Fund Type	**Internal Service Funds** Net Gain (Loss)	$251,911.44	$22,370.84	($390,753.64)	($642,665.08)	(155%)	($63,101.84)
Fund Category	**Proprietary Funds** Totals						
	REVENUE TOTALS	2,339,851.00	109,562.75	916,309.70	1,423,541.30	39%	586,103.36
	EXPENSE TOTALS	2,087,939.56	87,191.91	1,307,063.34	780,876.22	63%	649,205.20
Fund Category	**Proprietary Funds** Net Gain (Loss)	$251,911.44	$22,370.84	($390,753.64)	($642,665.08)	(155%)	($63,101.84)
	Grand Totals						
	REVENUE TOTALS	2,339,851.00	109,562.75	916,309.70	1,423,541.30	39%	586,103.36
	EXPENSE TOTALS	2,087,939.56	87,191.91	1,307,063.34	780,876.22	63%	649,205.20
	Grand Total Net Gain (Loss)	$251,911.44	$22,370.84	($390,753.64)	($642,665.08)	(155%)	($63,101.84)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Internal Service Funds**					
Fund	**300 - Information Technology Fund**					
ASSETS						
1030						
1030.100	Investment-Central Trea.		(299,378.44)	(83,342.60)	(216,035.84)	(259.21)
		1030 - Totals	($299,378.44)	($83,342.60)	($216,035.84)	(259.21%)
1200						
1200.020	Prepaid Insurance		5,705.06	1,963.91	3,741.15	190.49
1200.030	Prepaid Workers Compensation Insurance		704.82	796.10	(91.28)	(11.47)
		1200 - Totals	$6,409.88	$2,760.01	$3,649.87	132.24%
1425						
1425.000	Deferred Outflow OPEB		12,015.00	.00	12,015.00	+++
		1425 - Totals	$12,015.00	$0.00	$12,015.00	+++
1540						
1540.000	Buildings		21,254.18	21,254.18	.00	.00
		1540 - Totals	$21,254.18	$21,254.18	$0.00	0.00%
1550						
1550.000	Machinery & Equipment		2,426,422.10	2,426,422.10	.00	.00
		1550 - Totals	$2,426,422.10	$2,426,422.10	$0.00	0.00%
1570						
1570.000	Furniture & Fixtures		7,463.60	7,463.60	.00	.00
		1570 - Totals	$7,463.60	$7,463.60	$0.00	0.00%
1640						
1640.000	Accumulated Depr Building		(14,169.48)	(12,752.52)	(1,416.96)	(11.11)
		1640 - Totals	($14,169.48)	($12,752.52)	($1,416.96)	(11.11%)
1650						
1650.000	Accumulated Depr Equipmnt		(1,859,104.42)	(1,652,911.55)	(206,192.87)	(12.47)
		1650 - Totals	($1,859,104.42)	($1,652,911.55)	($206,192.87)	(12.47%)
1670						
1670.000	Accumulated Depr furnitur		(4,474.91)	(2,982.23)	(1,492.68)	(50.05)
		1670 - Totals	($4,474.91)	($2,982.23)	($1,492.68)	(50.05%)
1825						
1825.000	Deferred Outflow Pension		50,597.00	141,823.00	(91,226.00)	(64.32)
		1825 - Totals	$50,597.00	$141,823.00	($91,226.00)	(64.32%)
		ASSETS TOTALS	$347,034.51	$847,733.99	($500,699.48)	(59.06%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Internal Service Funds**					
Fund	**300 - Information Technology Fund**					
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2025						
2025.000	Interfund Payable		53,060.00	.00	53,060.00	+++
		2025 - Totals	$53,060.00	$0.00	$53,060.00	+++
2060						
2060.000	Compensated Absences Pay.		15,721.88	14,992.92	728.96	4.86
		2060 - Totals	$15,721.88	$14,992.92	$728.96	4.86%
2300						
2300.000	Advances Payable		(1.00)	51,353.02	(51,354.02)	(100.00)
		2300 - Totals	($1.00)	$51,353.02	($51,354.02)	(100.00%)
2450						
2450.300	Deferred Inflow OPEB		41,887.00	.00	41,887.00	+++
2450.900	Net OPEB Liability		72,668.00	.00	72,668.00	+++
		2450 - Totals	$114,555.00	$0.00	$114,555.00	+++
2500						
2500.900	Net Pension Liability		445,527.00	608,926.00	(163,399.00)	(26.83)
		2500 - Totals	$445,527.00	$608,926.00	($163,399.00)	(26.83%)
2700						
2700.300	Deferred Inflow Pension		62,680.00	6,788.00	55,892.00	823.39
		2700 - Totals	$62,680.00	$6,788.00	$55,892.00	823.39%
		LIABILITIES TOTALS	$691,542.88	$682,059.94	$9,482.94	1.39%
	FUND EQUITY					
2800						
2800.003	Contributed Cap.-Local		92,771.03	92,771.03	.00	.00
		2800 - Totals	$92,771.03	$92,771.03	$0.00	0.00%
2900						
2900.010	Reserve for Encumbrances		(7,632.00)	(7,632.00)	.00	.00
		2900 - Totals	($7,632.00)	($7,632.00)	$0.00	0.00%
2910						
2910.120	Designated-Future Expend.		(6,500.00)	(6,500.00)	.00	.00
		2910 - Totals	($6,500.00)	($6,500.00)	$0.00	0.00%
2920						
2920.000	Undesignated/Re. Earnings		33,340.86	142,504.86	(109,164.00)	(76.60)
		2920 - Totals	$33,340.86	$142,504.86	($109,164.00)	(76.60%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Internal Service Funds**				
Fund	**300 - Information Technology Fund**				
	FUND EQUITY				
2965					
2965.000	P/Y Encumbrance Control	7,632.00	7,632.00	.00	.00
	2965 - Totals	$7,632.00	$7,632.00	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$119,611.89	$228,775.89	($109,164.00)	(47.72%)
	Prior Year Fund Equity Adjustment	73,366.62			
	Fund Revenues	(916,309.70)			
	Fund Expenses	1,307,063.34			
	FUND EQUITY TOTALS	($344,508.37)	$228,775.89	($573,284.26)	(250.59%)
	LIABILITIES AND FUND EQUITY TOTALS	$347,034.51	$910,835.83	($563,801.32)	(61.90%)
	Fund **300 - Information Technology Fund** Totals	$0.00	($63,101.84)	$63,101.84	100.00%
	Fund Type **Internal Service Funds** Totals	$0.00	($63,101.84)	$63,101.84	100.00%
	Fund Category **Proprietary Funds** Totals	$0.00	($63,101.84)	$63,101.84	100.00%
	Grand Totals	$0.00	($63,101.84)	$63,101.84	100.00%

Central Garage Fund
Financial Analysis
As Of, And For the Quarter Ending December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**903,662**	Not Significantly Different	Did Not Meet Plan	Vehicle charges must cover operating costs and meet sinking fund requirements
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**46,465**	**n/a**	Under budget	**n/a**
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**524,967**	Not Significantly Different	Met Plan	Cash flow from operations must meet sinking fund requirements
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	**532,236**	Greater Than Last Year	Met Plan	Impacted by Cash Flow from Operations; must meet sinking fund requirements
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**507,236**	Greater Than Last year	Met Plan	Asset replacement is adequate; however, ability to finance future vehicle replacements depends on future vehicle charges
Total Working Capital (What total resources are available in the fund)	**4,176,545**	More Than Prior Year	Met Plan	Working capital is adequate and in line with plan
Working Capital For Vehicle Replacement (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	**4,776,545**	More than Prior Year	Met Plan	Vehicle replacement funding adequately addresses vehicle replacement needs
Undesignated Working Capital (How much of the fund's resources are available?)	**100,000**	Not significantly different	Met Plan	Undesignated working capital is adequate for the present
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**1,870.73**	More Than Prior Year	Met Plan	Cash on hand is adequate for the present

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	**44.79**	**Not significantly different**	**Met Plan**	**Cash on hand is adequate for the present replacement**

The financial health of the Central Garage Fund and its working capital is adequate to meet current vehicle replacement needs, but vehicle charges must be continually adjusted in order to ensure the sinking fund is healthy. Keeping vehicle charges static in a time of rising inflation will cause the working capital of the Fund to decline.

City and Borough of Sitka
Central Garage Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Revenue:									
Vehicle Billings	375,099	375,099	-	-	750,198	611,892	138,306	833,451	(83,253)
Other Operating Revenue	70,032	83,432	-	-	153,464	261,830	(108,366)	143,259	10,205
Total Revenue:	**445,131**	**458,531**	**-**	**-**	**903,662**	**873,722**	**29,940**	**976,710**	**(73,048)**
Cost of Sales:									
Operations	88,555	138,327	-	-	226,882	192,629	(34,253)	263,344	36,462
Depreciation	126,205	126,205	-	-	252,410	221,110	(31,300)	252,410	-
Total Cost of Sales:	**214,760**	**264,532**	**-**	**-**	**479,292**	**413,739**	**(65,553)**	**515,754**	**36,462**
Gross Margin:	**230,371**	**193,999**	**-**	**-**	**424,370**	**459,983**	**(35,613)**	**460,956**	**(36,586)**
	51.75%	**42.31%**			**46.96%**	**52.65%**	**-5.69%**	**47.19%**	**-0.23%**
Selling and Administrative Expenses	**71,713**	**80,100**	**-**	**-**	**151,813**	**135,880**	**(15,933.00)**	**161,816**	**10,003**
Earnings Before Interest (EBI):	**158,658**	**113,899**	**-**	**-**	**272,557**	**324,103**	**(51,546)**	**299,140**	**(26,583)**
	35.64%	**24.84%**			**30.16%**	**37.09%**	**-6.93%**	**30.63%**	**-0.47%**
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	244,013	19,416	-	-	263,429	45,187	218,242	260,567	2,862
Interest Expense:	(1,875)	(1,875)	-	-	(3,750)	(5,000)	1,250	(3,750)	-
Total Non-operating Revenue & Expense:	**242,138**	**17,541**	**-**	**-**	**259,679**	**40,187**	**219,492**	**256,817**	**2,862**
Net Income:	**400,796**	**131,440**	**-**	**-**	**532,236**	**364,290**	**167,946**	**555,957**	**(23,721)**
	90.04%	**28.67%**			**58.90%**	**41.69%**	**560.94%**	**56.92%**	**1.98%**
Earnings Before Interest and Depreciation (EBIDA):	**284,863**	**240,104**			**524,967**	**545,213**	**(20,246)**	**551,550**	**(26,583)**
	64.00%	**52.36%**			**58.09%**	**62.40%**	**-4.31%**	**56.47%**	**1.62%**
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	527,001	257,645	-	-	784,646	585,400	199,246	808,367	(23,721)
Debt Principal	12,500	12,500	-	-	25,000	25,000	-	25,000	-
Debt Principal Coverage Surplus/Deficit	**514,501**	**245,145**	**-**	**-**	**759,646**	**560,400**	**199,246**	**783,367**	**(23,721)**
Debt Principal Coverage Percentage	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**100%**	**100%**	**100%**	**100%**	**0%**
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	514,501	245,145	-	-	759,646	560,400	199,246	783,367	(23,721)
Depreciation	126,205	126,205	-	-	252,410	221,110	31,300	252,410	-
Cash Accumulated For/(Taken From) Asset Replaceme	**388,296**	**118,940**	**-**	**-**	**507,236**	**339,290**	**167,946**	**530,957**	**(23,721)**

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	514,501	245,145	-	-	759,646	560,400	199,246	783,367	(23,721)
CapEx, Accruals, and other Balance Sheet Changes	(45,831)	(26,914)	-	-	(72,745)	(26,603)	(46,142)	(72,745)	-
Increase in (Decrease in) Working Capital	468,670	218,231	-	-	686,901	533,797	153,104	710,622	(23,721)
Plus Beginning Total Working Capital	3,489,644	3,958,314			3,489,644	2,999,979	489,665	3,489,644	-
Equals Ending Total Working Capital:	3,958,314	4,176,545			4,176,545	3,533,776	642,769	4,200,266	(23,721)
Working Capital Detail:									
Repair Reserve (1% of PPE):	2,909,991	3,182,110			3,182,110				
Working Capital Designated for CapEx	948,323	894,435			894,435				
Undesignated Working Capital	100,000	100,000			100,000				
Total Working Capital:	3,958,314	4,176,545			4,176,545				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	2,068.20	1,637.06			1,870.73				
Total Working Capital Less Repair Reserve:	547.74	389.78			445.42				
Undesignated Working Capital	52.25	39.20			44.79				
Working Capital Calculation:									
Current Assets	4,035,638	4,241,369			4,241,369				
Current Liabilities	(14,824)	(14,824)			(14,824)				
CPLTD	(50,000)	(50,000)			(50,000)				
Total Working Capital	3,970,814	4,176,545			4,176,545				

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**310 - Central Garage Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.017	PERS Relief	11,900.00	2,975.00	5,950.00	5,950.00	50	.00
	3101 - Totals	$11,900.00	$2,975.00	$5,950.00	$5,950.00	50%	$0.00
	Department **310 - State Revenue** Totals	$11,900.00	$2,975.00	$5,950.00	$5,950.00	50%	$0.00
Department	**340 - Operating Revenue**						
3481							
3481.000	Dept Monthly Billings	1,666,901.00	31,984.00	191,904.00	1,474,997.00	12	185,952.00
3481.001	Dept Vehicle Sinking Fund	.00	93,049.00	558,294.00	(558,294.00)	+++	425,940.00
3481.002	Dept Fuel Revenue	262,830.00	12,252.02	75,676.34	187,153.66	29	73,890.79
3481.004	Dept Labor Revenue	.00	7,800.00	44,800.00	(44,800.00)	+++	35,450.00
3481.005	Dept Oil Revenue	.00	56.00	696.00	(696.00)	+++	332.00
3481.006	Dept Filters Revenue	.00	20.00	240.00	(240.00)	+++	120.00
3481.008	Dept Misc Revenue	.00	3,353.75	26,102.48	(26,102.48)	+++	30,238.12
	3481 - Totals	$1,929,731.00	$148,514.77	$897,712.82	$1,032,018.18	47%	$751,922.91
	Department **340 - Operating Revenue** Totals	$1,929,731.00	$148,514.77	$897,712.82	$1,032,018.18	47%	$751,922.91
Department	**360 - Uses of Prop & Investment**						
3602							
3602.000	Rent - Building	23,688.00	.00	.00	23,688.00	0	.00
	3602 - Totals	$23,688.00	$0.00	$0.00	$23,688.00	0%	$0.00
3610							
3610.000	Interest Income	61,000.00	7,029.67	38,362.07	22,637.93	63	31,362.12
	3610 - Totals	$61,000.00	$7,029.67	$38,362.07	$22,637.93	63%	$31,362.12
3620							
3620.000	Sale of Fixed Assets	.00	.00	.00	.00	+++	13,825.01
	3620 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$13,825.01
	Department **360 - Uses of Prop & Investment** Totals	$84,688.00	$7,029.67	$38,362.07	$46,325.93	45%	$45,187.13
Department	**380 - Miscellaneous**						
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	7,298.90
	3807 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$7,298.90
	Department **380 - Miscellaneous** Totals	$0.00	$0.00	$0.00	$0.00	+++	$7,298.90

Income Statement

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Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**310 - Central Garage Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**390 - Cash Basis Receipts**						
3950							
3950.100	Transfer In General Fund	225,067.00	.00	225,067.00	.00	100	69,500.00
3950.200	Transfer In Electric	5,000.00	.00	.00	5,000.00	0	.00
3950.220	Transfer In Waste Water	.00	.00	.00	.00	+++	45,000.00
	3950 - Totals	$230,067.00	$0.00	$225,067.00	$5,000.00	98%	$114,500.00
	Department **390 - Cash Basis Receipts** Totals	$230,067.00	$0.00	$225,067.00	$5,000.00	98%	$114,500.00
	Division **300 - Revenue** Totals	$2,256,386.00	$158,519.44	$1,167,091.89	$1,089,294.11	52%	$918,908.94
	REVENUE TOTALS	$2,256,386.00	$158,519.44	$1,167,091.89	$1,089,294.11	52%	$918,908.94
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5110							
5110.004	Overtime	999.75	.00	.00	999.75	0	.00
	5110 - Totals	$999.75	$0.00	$0.00	$999.75	0%	$0.00
5120							
5120.001	Annual Leave	5,378.00	.00	.00	5,378.00	0	.00
5120.002	SBS	390.95	.00	.00	390.95	0	.00
5120.003	Medicare	92.48	.00	.00	92.48	0	.00
5120.004	PERS	289.95	.00	.00	289.95	0	.00
5120.007	Workmen's Compensation	54.09	.00	.00	54.09	0	.00
	5120 - Totals	$6,205.47	$0.00	$0.00	$6,205.47	0%	$0.00
5202							
5202.000	Uniforms	.00	.00	487.39	(487.39)	+++	748.06
	5202 - Totals	$0.00	$0.00	$487.39	($487.39)	+++	$748.06
5203							
5203.001	Electric	23,000.00	3,365.86	14,868.46	8,131.54	65	11,902.96
5203.005	Heating Fuel	5,800.00	492.29	2,274.10	3,525.90	39	1,851.78
	5203 - Totals	$28,800.00	$3,858.15	$17,142.56	$11,657.44	60%	$13,754.74
5204							
5204.000	Telephone	2,000.00	.00	989.15	1,010.85	49	1,040.29
	5204 - Totals	$2,000.00	$0.00	$989.15	$1,010.85	49%	$1,040.29

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**310 - Central Garage Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5205							
5205.000	Insurance	94,361.00	9,238.89	53,889.65	40,471.35	57	44,632.67
	5205 - Totals	$94,361.00	$9,238.89	$53,889.65	$40,471.35	57%	$44,632.67
5206							
5206.000	Supplies	700.00	.00	.00	700.00	0	105.50
	5206 - Totals	$700.00	$0.00	$0.00	$700.00	0%	$105.50
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	53.75
	5207 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$53.75
5208							
5208.000	Bldg Repair & Maint	15,000.00	2,597.55	5,883.98	9,116.02	39	6,689.62
	5208 - Totals	$15,000.00	$2,597.55	$5,883.98	$9,116.02	39%	$6,689.62
5211							
5211.000	Data Processing Fees	10,535.00	877.92	5,267.52	5,267.48	50	5,029.50
5211.001	Information Technology Special Projects	1,559.00	.00	.00	1,559.00	0	.00
	5211 - Totals	$12,094.00	$877.92	$5,267.52	$6,826.48	44%	$5,029.50
5212							
5212.000	Contracted/Purchased Serv	7,500.00	2,780.20	5,266.50	2,233.50	70	4,888.39
	5212 - Totals	$7,500.00	$2,780.20	$5,266.50	$2,233.50	70%	$4,888.39
5214							
5214.000	Interdepartment Services	142,204.00	10,835.47	62,617.14	79,586.86	44	55,964.32
	5214 - Totals	$142,204.00	$10,835.47	$62,617.14	$79,586.86	44%	$55,964.32
5221							
5221.000	Transportation/Vehicles	10,067.00	.00	.00	10,067.00	0	.00
	5221 - Totals	$10,067.00	$0.00	$0.00	$10,067.00	0%	$0.00
5222							
5222.000	Postage	200.00	.00	.00	200.00	0	.00
	5222 - Totals	$200.00	$0.00	$0.00	$200.00	0%	$0.00
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	2,455.52
	5223 - Totals	$3,000.00	$0.00	$0.00	$3,000.00	0%	$2,455.52

Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**310 - Central Garage Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5226							
5226.000	Advertising	500.00	.00	.00	500.00	0	91.80
	5226 - Totals	$500.00	$0.00	$0.00	$500.00	0%	$91.80
5290							
5290.000	Other Expenses	.00	10.00	269.00	(269.00)	+++	426.00
	5290 - Totals	$0.00	$10.00	$269.00	($269.00)	+++	$426.00
	Department **601 - Administration** Totals	$323,631.22	$30,198.18	$151,812.89	$171,818.33	47%	$135,880.16
Department	**630 - Operations**						
5110							
5110.001	Regular Salaries/Wages	112,528.00	8,054.07	48,103.07	64,424.93	43	45,997.10
5110.002	Holidays	.00	884.96	2,397.04	(2,397.04)	+++	2,614.56
5110.003	Sick Leave	.00	.00	666.45	(666.45)	+++	781.63
5110.004	Overtime	.00	670.80	3,577.60	(3,577.60)	+++	3,323.55
	5110 - Totals	$112,528.00	$9,609.83	$54,744.16	$57,783.84	49%	$52,716.84
5120							
5120.001	Annual Leave	.00	.00	13,050.19	(13,050.19)	+++	3,289.91
5120.002	SBS	6,898.06	589.08	4,155.77	2,742.29	60	3,433.21
5120.003	Medicare	1,631.66	139.34	983.01	648.65	60	812.12
5120.004	PERS	32,686.16	5,089.16	18,569.35	14,116.81	57	12,101.49
5120.005	Health Insurance	46,134.00	4,690.07	28,938.33	17,195.67	63	19,186.29
5120.006	Life Insurance	22.20	1.85	11.10	11.10	50	11.10
5120.007	Workmen's Compensation	6,087.90	519.88	3,103.23	2,984.67	51	3,233.98
	5120 - Totals	$93,459.98	$11,029.38	$68,810.98	$24,649.00	74%	$42,068.10
5202							
5202.000	Uniforms	800.00	.00	149.97	650.03	19	.00
	5202 - Totals	$800.00	$0.00	$149.97	$650.03	19%	$0.00
5204							
5204.001	Cell Phone Stipend	600.00	.00	.00	600.00	0	.00
	5204 - Totals	$600.00	$0.00	$0.00	$600.00	0%	$0.00
5206							
5206.000	Supplies	230,000.00	14,312.63	79,392.10	150,607.90	35	77,113.72
	5206 - Totals	$230,000.00	$14,312.63	$79,392.10	$150,607.90	35%	$77,113.72

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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**310 - Central Garage Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5207							
5207.000	Repairs & Maintenance	70,000.00	3,220.86	23,785.25	46,214.75	34	20,144.98
	5207 - Totals	$70,000.00	$3,220.86	$23,785.25	$46,214.75	34%	$20,144.98
5212							
5212.000	Contracted/Purchased Serv	16,100.00	.00	.00	16,100.00	0	104.80
	5212 - Totals	$16,100.00	$0.00	$0.00	$16,100.00	0%	$104.80
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	480.07
	5223 - Totals	$2,000.00	$0.00	$0.00	$2,000.00	0%	$480.07
5226							
5226.000	Advertising	1,200.00	.00	.00	1,200.00	0	.00
	5226 - Totals	$1,200.00	$0.00	$0.00	$1,200.00	0%	$0.00
	Department **630 - Operations** Totals	$526,687.98	$38,172.70	$226,882.46	$299,805.52	43%	$192,628.51
	Division **600 - Operations** Totals	$850,319.20	$68,370.88	$378,695.35	$471,623.85	45%	$328,508.67
Division	**640 - Depreciation/Amortization**						
6201							
6201.000	Depreciation-Land Improve	.00	80.92	485.52	(485.52)	+++	485.52
	6201 - Totals	$0.00	$80.92	$485.52	($485.52)	+++	$485.52
6205							
6205.000	Depreciation-Buildings	.00	2,292.33	13,753.98	(13,753.98)	+++	13,753.98
	6205 - Totals	$0.00	$2,292.33	$13,753.98	($13,753.98)	+++	$13,753.98
6206							
6206.000	Depreciation-Machinery	.00	2,410.26	14,461.56	(14,461.56)	+++	10,638.12
	6206 - Totals	$0.00	$2,410.26	$14,461.56	($14,461.56)	+++	$10,638.12
6207							
6207.000	Depreciation-Vehicles	.00	37,284.79	223,708.74	(223,708.74)	+++	196,232.76
	6207 - Totals	$0.00	$37,284.79	$223,708.74	($223,708.74)	+++	$196,232.76
	Division **640 - Depreciation/Amortization** Totals	$0.00	$42,068.30	$252,409.80	($252,409.80)	+++	$221,110.38

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**310 - Central Garage Fund**						
EXPENSE							
Division	**650 - Debt Payments**						
5295							
5295.000	Interest Expense	7,500.00	.00	.00	7,500.00	0	.00
	5295 - Totals	$7,500.00	$0.00	$0.00	$7,500.00	0%	$0.00
7301							
7301.000	Note Principal Payments	50,000.00	.00	.00	50,000.00	0	.00
	7301 - Totals	$50,000.00	$0.00	$0.00	$50,000.00	0%	$0.00
	Division **650 - Debt Payments** Totals	$57,500.00	$0.00	$0.00	$57,500.00	0%	$0.00
Division	**670 - Fixed Assets**						
7107							
7107.000	Fixed Assets-Vehicles	995,929.62	53,481.00	101,495.17	894,434.45	10	56,604.00
	7107 - Totals	$995,929.62	$53,481.00	$101,495.17	$894,434.45	10%	$56,604.00
	Division **670 - Fixed Assets** Totals	$995,929.62	$53,481.00	$101,495.17	$894,434.45	10%	$56,604.00
	EXPENSE TOTALS	$1,903,748.82	$163,920.18	$732,600.32	$1,171,148.50	38%	$606,223.05
	Fund **310 - Central Garage Fund** Totals						
	REVENUE TOTALS	2,256,386.00	158,519.44	1,167,091.89	1,089,294.11	52%	918,908.94
	EXPENSE TOTALS	1,903,748.82	163,920.18	732,600.32	1,171,148.50	38%	606,223.05
	Fund **310 - Central Garage Fund** Net Gain (Loss)	$352,637.18	($5,400.74)	$434,491.57	$81,854.39	123%	$312,685.89
	Fund Type **Internal Service Funds** Totals						
	REVENUE TOTALS	2,256,386.00	158,519.44	1,167,091.89	1,089,294.11	52%	918,908.94
	EXPENSE TOTALS	1,903,748.82	163,920.18	732,600.32	1,171,148.50	38%	606,223.05
	Fund Type **Internal Service Funds** Net Gain (Loss)	$352,637.18	($5,400.74)	$434,491.57	$81,854.39	123%	$312,685.89
	Fund Category **Proprietary Funds** Totals						
	REVENUE TOTALS	2,256,386.00	158,519.44	1,167,091.89	1,089,294.11	52%	918,908.94
	EXPENSE TOTALS	1,903,748.82	163,920.18	732,600.32	1,171,148.50	38%	606,223.05
	Fund Category **Proprietary Funds** Net Gain (Loss)	$352,637.18	($5,400.74)	$434,491.57	$81,854.39	123%	$312,685.89
	Grand Totals						
	REVENUE TOTALS	2,256,386.00	158,519.44	1,167,091.89	1,089,294.11	52%	918,908.94
	EXPENSE TOTALS	1,903,748.82	163,920.18	732,600.32	1,171,148.50	38%	606,223.05
	Grand Total Net Gain (Loss)	$352,637.18	($5,400.74)	$434,491.57	$81,854.39	123%	$312,685.89

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Internal Service Funds**					
Fund	**310 - Central Garage Fund**					
ASSETS						
1027						
1027.000	Change in FMV-Investments		(55,095.00)	2,919.00	(58,014.00)	(1,987.46)
		1027 - Totals	($55,095.00)	$2,919.00	($58,014.00)	(1,987.46%)
1030						
1030.100	Investment-Central Trea.		4,239,824.72	3,536,449.19	703,375.53	19.89
		1030 - Totals	$4,239,824.72	$3,536,449.19	$703,375.53	19.89%
1200						
1200.020	Prepaid Insurance		51,488.78	48,473.38	3,015.40	6.22
1200.030	Prepaid Workers Compensation Insurance		5,150.63	5,402.35	(251.72)	(4.66)
		1200 - Totals	$56,639.41	$53,875.73	$2,763.68	5.13%
1425						
1425.000	Deferred Outflow OPEB		5,287.00	.00	5,287.00	+++
		1425 - Totals	$5,287.00	$0.00	$5,287.00	+++
1510						
1510.000	Land Improvements		24,275.38	24,275.38	.00	.00
		1510 - Totals	$24,275.38	$24,275.38	$0.00	0.00%
1540						
1540.000	Buildings		1,375,397.66	1,375,397.66	.00	.00
		1540 - Totals	$1,375,397.66	$1,375,397.66	$0.00	0.00%
1550						
1550.000	Machinery & Equipment		960,112.64	973,597.64	(13,485.00)	(1.39)
		1550 - Totals	$960,112.64	$973,597.64	($13,485.00)	(1.39%)
1560						
1560.000	Vehicles		6,347,851.33	6,725,049.73	(377,198.40)	(5.61)
		1560 - Totals	$6,347,851.33	$6,725,049.73	($377,198.40)	(5.61%)
1570						
1570.000	Furniture & Fixtures		.60	.60	.00	.00
		1570 - Totals	$0.60	$0.60	$0.00	0.00%
1590						
1590.000	Construction in Progress		42,774.65	.00	42,774.65	+++
		1590 - Totals	$42,774.65	$0.00	$42,774.65	+++
1610						
1610.000	Accumulated Depr. Land Im		(12,623.27)	(11,652.23)	(971.04)	(8.33)
		1610 - Totals	($12,623.27)	($11,652.23)	($971.04)	(8.33%)

Balance Sheet

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Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Internal Service Funds**					
Fund	**310 - Central Garage Fund**					
ASSETS						
1640						
1640.000	Accumulated Depr Building		(510,737.59)	(483,229.63)	(27,507.96)	(5.69)
		1640 - Totals	($510,737.59)	($483,229.63)	($27,507.96)	(5.69%)
1650						
1650.000	Accumulated Depr Equipmnt		(814,138.07)	(792,876.47)	(21,261.60)	(2.68)
		1650 - Totals	($814,138.07)	($792,876.47)	($21,261.60)	(2.68%)
1660						
1660.000	Accumulated Depr Vehicles		(4,061,427.04)	(4,197,769.53)	136,342.49	3.25
		1660 - Totals	($4,061,427.04)	($4,197,769.53)	$136,342.49	3.25%
1825						
1825.000	Deferred Outflow Pension		13,194.00	53,332.00	(40,138.00)	(75.26)
		1825 - Totals	$13,194.00	$53,332.00	($40,138.00)	(75.26%)
		ASSETS TOTALS	$7,611,336.42	$7,259,369.07	$351,967.35	4.85%
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2060						
2060.000	Compensated Absences Pay.		14,823.89	9,468.16	5,355.73	56.57
		2060 - Totals	$14,823.89	$9,468.16	$5,355.73	56.57%
2300						
2300.000	Advances Payable		150,000.00	200,000.00	(50,000.00)	(25.00)
		2300 - Totals	$150,000.00	$200,000.00	($50,000.00)	(25.00%)
2450						
2450.300	Deferred Inflow OPEB		18,429.00	.00	18,429.00	+++
2450.900	Net OPEB Liability		31,972.00	.00	31,972.00	+++
		2450 - Totals	$50,401.00	$0.00	$50,401.00	+++
2500						
2500.900	Net Pension Liability		157,092.00	228,985.00	(71,893.00)	(31.40)
		2500 - Totals	$157,092.00	$228,985.00	($71,893.00)	(31.40%)
2700						
2700.300	Deferred Inflow Pension		27,143.00	2,552.00	24,591.00	963.60
		2700 - Totals	$27,143.00	$2,552.00	$24,591.00	963.60%
		LIABILITIES TOTALS	$399,459.89	$441,005.16	($41,545.27)	(9.42%)
FUND EQUITY						
2800						
2800.002	Contributed Cap.-State		189,062.00	189,062.00	.00	.00

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Internal Service Funds**				
Fund	**310 - Central Garage Fund**				
	FUND EQUITY				
2800.003	Contributed Cap.-Local	714,069.19	714,069.19	.00	.00
	2800 - Totals	$903,131.19	$903,131.19	$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(8,840.49)	(8,840.49)	.00	.00
	2900 - Totals	($8,840.49)	($8,840.49)	$0.00	0.00%
2910					
2910.310	Designated-Vehicle Purch	4,935,608.00	4,334,113.00	601,495.00	13.88
	2910 - Totals	$4,935,608.00	$4,334,113.00	$601,495.00	13.88%
2920					
2920.000	Undesignated/Re. Earnings	618,909.61	1,268,434.61	(649,525.00)	(51.21)
	2920 - Totals	$618,909.61	$1,268,434.61	($649,525.00)	(51.21%)
2965					
2965.000	P/Y Encumbrance Control	8,839.71	8,839.71	.00	.00
	2965 - Totals	$8,839.71	$8,839.71	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$6,457,648.02	$6,505,678.02	($48,030.00)	(0.74%)
	Prior Year Fund Equity Adjustment	(319,736.94)			
	Fund Revenues	(1,167,091.89)			
	Fund Expenses	732,600.32			
	FUND EQUITY TOTALS	$7,211,876.53	$6,505,678.02	$706,198.51	10.86%
	LIABILITIES AND FUND EQUITY TOTALS	$7,611,336.42	$6,946,683.18	$664,653.24	9.57%
	Fund **310 - Central Garage Fund** Totals	$0.00	$312,685.89	($312,685.89)	(100.00%)
	Fund Type **Internal Service Funds** Totals	$0.00	$312,685.89	($312,685.89)	(100.00%)
	Fund Category **Proprietary Funds** Totals	$0.00	$312,685.89	($312,685.89)	(100.00%)
	Grand Totals	$0.00	$312,685.89	($312,685.89)	(100.00%)

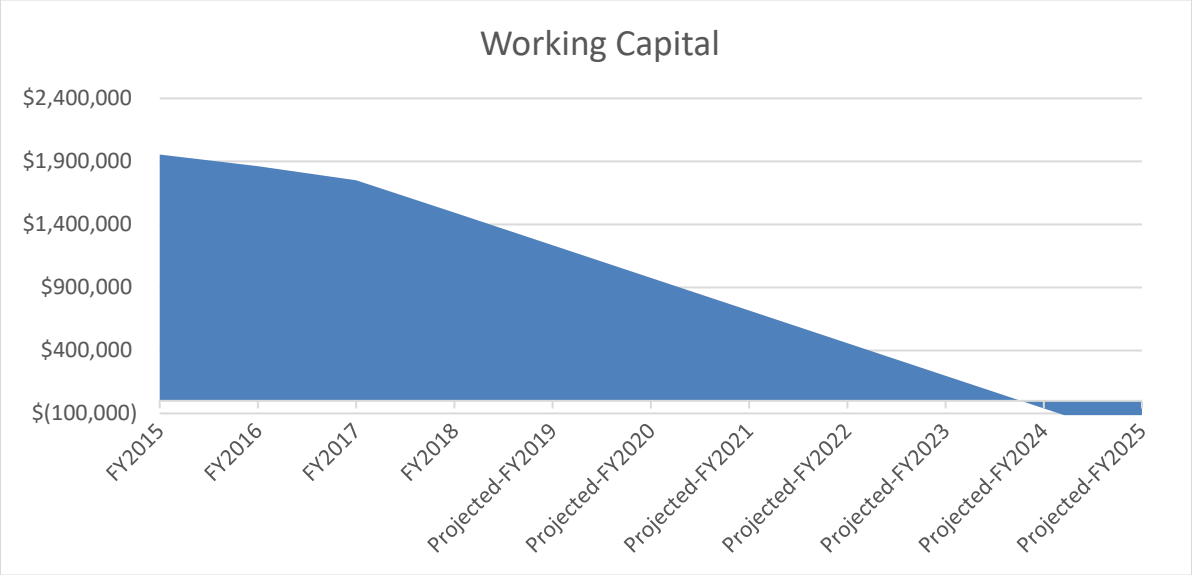
Building Maintenance Fund
Financial Analysis
As Of, And For the Fiscal Year Ending December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	**238,779**	Lower Than Last Year	Did Not Meet Plan	Revenue from operations not covering cost of operations
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	**210,122**	**n/a**	Under budget	
Loss Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	**(99,276)**	Smaller Loss Than Prior Year	Better than Plan	Cash flows from operations are are not covering operating expenses
Net Loss (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	**(89,714)**	Larger Loss Than Last Year	Better than Plan	Losses continue to reduce fund balance, even if they are smaller than planned
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (*as estimated by how much our assets are decreasing in value annually*))	**(89,714)**	Larger Loss Than Last Year	Better than Plan	There are few assets held by this fund, thus this metric is of less concern.
Total Working Capital (What total resources are available in the fund)	**1,403,730**	Less than Prior Year	Met Plan	Working Capital continues to decrease
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	**n/a**			Most projects held in parent capital project fund
Undesignated Working Capital (How much of the fund's resources are available?)	**100,000**			Most working capital in fund designated for repairs
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	**695.66**	Less than Prior Year	Met Plan	

The Building Maintenance Fund continues to show negative cash flow from operations. While the decrease in working capital has slowed from last year, should the current rate at which

working capital is decreasing continue, the fund's working capital will become negative within the next seven years.



Ultimately, management must work to develop clear goals for the fund as well as a plan to achieve those goals. Questions that must be answered include:

- What level of working capital should the fund seek to maintain?
- What structure should be used for paying for the services provided by the fund? Do we keep the current structure, but increase the rate? Or, do we move more towards a structure similar to how the admin fee is calculated, but with a focus facilities (and their age)?
- Should a sinking fund for repairs be established? If so, how should it operate?
- Staff are working to implement a new structure for FY2021

It is critical to point out, for the Assembly and Administrator, that any plan which will improve the financial health of the Building Maintenance Fund will also impact the financial health of other funds. This is because the source of revenue for the Building Maintenance Fund is the charges it levies to other funds.

Improving the financial position of the Building Maintenance Fund must, therefore, involve increasing internal user fees, as additional cost saving expenditure reduction measures will be very difficult to achieve.

City and Borough of Sitka
Building Maintenance Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Revenue:									
Building Maintenance Charges	88,071	141,208	-	-	229,279	192,982	36,297	319,960	(90,681)
Other Operating Revenue	-	9,500	-	-	9,500	-	9,500	24,500	(15,000)
Total Revenue:	**88,071**	**150,708**	**-**	**-**	**238,779**	**192,982**	**45,797**	**344,460**	**(105,681)**
Cost of Sales:									
Operations	73,948	141,129	-	-	215,077	223,132	8,055	418,656	203,579
Depreciation	220	220	-	-	440	2,641	2,201	440	-
Total Cost of Sales:	**74,168**	**141,349**	**-**	**-**	**215,517**	**225,773**	**10,256**	**419,096**	**203,579**
Gross Margin:	**13,903**	**9,359**	**-**	**-**	**23,262**	**(32,791)**	**56,053**	**(74,636)**	**97,898**
	15.79%	**6.21%**			**9.74%**	**-16.99%**	**26.73%**	**-21.67%**	**31.41%**
Selling and Administrative Expenses	**59,534**	**63,444**	**-**	**-**	**122,978**	**84,032**	**(38,946)**	**129,521**	**6,543**
Earnings (Loss) Before Interest (EBI):	**(45,631)**	**(54,085)**	**-**	**-**	**(99,716)**	**(116,823)**	**17,107**	**(204,157)**	**104,441**
	-51.81%	**-35.89%**			**-41.76%**	**-60.54%**	**18.77%**	**-59.27%**	**17.51%**
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	15,852	24,350	-	-	40,202	36,094	4,108	87,316	(47,114)
Interest Expense and Transfers Out:	(30,200)	-	-	-	(30,200)	-	(30,200)	(30,200)	-
Total Non-operating Revenue & Expense:	**(14,348)**	**24,350**	**-**	**-**	**10,002**	**36,094**	**(26,092)**	**57,116**	**(47,114)**
Net Income (Loss):	**(59,979)**	**(29,735)**	**-**	**-**	**(89,714)**	**(80,729)**	**(8,985)**	**(147,041)**	**57,327**
	-68.10%	**-19.73%**			**-37.57%**	**-41.83%**	**-19.62%**	**-42.69%**	**5.12%**
Earnings (Loss) Before Interest and Depreciation (EBID	**(45,411)**	**(53,865)**			**(99,276)**	**(114,182)**	**14,906**	**(203,717)**	**104,441**
	-51.56%	**-35.74%**			**-41.58%**	**-59.17%**	**17.59%**	**-59.14%**	**17.56%**
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(59,759)	(29,515)	-	-	(89,274)	(78,088)	(11,186)	(146,601)	57,327
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	**(59,759)**	**(29,515)**	**-**	**-**	**(89,274)**	**(78,088)**	**(11,186)**	**(146,601)**	**57,327**
Debt Principal Coverage Percentage	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**100%**	**100%**	**100%**	**100%**	**0%**
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(59,759)	(29,515)	-	-	(89,274)	(78,088)	(11,186)	(146,601)	57,327
Depreciation	220	220	-	-	440	2,641	(2,201)	440	-
Cash Accumulated For/(Taken From) Asset Replaceme	**(59,979)**	**(29,735)**	**-**	**-**	**(89,714)**	**(80,729)**	**(8,985)**	**(147,041)**	**57,327**

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(59,759)	(29,515)	-	-	(89,274)	(78,088)	(11,186)	(146,601)	57,327
CapEx, Accruals, and other Balance Sheet Changes	-	(1)	-	-	(1)	-	(1)	(1)	-
Increase in (Decrease in) Working Capital	(59,759)	(29,516)	-	-	(89,275)	(78,088)	(11,187)	(146,602)	57,327
Plus Beginning Total Working Capital	1,493,005	1,433,246			1,493,005	1,751,720	(258,715)	1,493,005	-
Equals Ending Total Working Capital:	1,433,246	1,403,730			1,403,730	1,673,632	(269,902)	1,346,403	57,327
Working Capital Detail:									
Sinking Fund & Repair Reserve	1,333,246	1,303,730			1,303,730				
Working Capital Designated for CapEx	-	-			-				
Undesignated Working Capital	100,000	100,000			100,000				
Total Working Capital:	1,433,246	1,403,730			1,403,730				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	799.01	626.14			695.66				
Total Working Capital Less Repair Reserve:	55.75	44.61			49.56				
Undesignated Working Capital	55.75	44.61			49.56				
Working Capital Calculation:									
Current Assets	1,455,736	1,426,220			1,426,220				
Current Liabilities	(22,490)	(22,490)			(22,490)				
CPLTD	-	-			-				
Total Working Capital	1,433,246	1,403,730			1,403,730				

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**320 - Building Maintenance Fund**						
REVENUE							
Division	**300 - Revenue**						
Department	**310 - State Revenue**						
3101							
3101.017	PERS Relief	19,000.00	4,750.00	9,500.00	9,500.00	50	.00
	3101 - Totals	$19,000.00	$4,750.00	$9,500.00	$9,500.00	50%	$0.00
	Department **310 - State Revenue** Totals	$19,000.00	$4,750.00	$9,500.00	$9,500.00	50%	$0.00
Department	**340 - Operating Revenue**						
3491							
3491.000	Jobbing-Labor	639,920.00	141,208.09	229,279.22	410,640.78	36	192,981.71
	3491 - Totals	$639,920.00	$141,208.09	$229,279.22	$410,640.78	36%	$192,981.71
	Department **340 - Operating Revenue** Totals	$639,920.00	$141,208.09	$229,279.22	$410,640.78	36%	$192,981.71
Department	**350 - Non-Operating Revenue**						
3501							
3501.003	Other Revenue	30,000.00	.00	.00	30,000.00	0	.00
	3501 - Totals	$30,000.00	$0.00	$0.00	$30,000.00	0%	$0.00
	Department **350 - Non-Operating Revenue** Totals	$30,000.00	$0.00	$0.00	$30,000.00	0%	$0.00
Department	**360 - Uses of Prop & Investment**						
3610							
3610.000	Interest Income	30,000.00	2,467.70	15,349.52	14,650.48	51	16,369.15
	3610 - Totals	$30,000.00	$2,467.70	$15,349.52	$14,650.48	51%	$16,369.15
	Department **360 - Uses of Prop & Investment** Totals	$30,000.00	$2,467.70	$15,349.52	$14,650.48	51%	$16,369.15
Department	**370 - Interfund Billings**						
3701							
3701.171	SE Econ Dev Fund Interfun	37,500.00	.00	.00	37,500.00	0	.00
	3701 - Totals	$37,500.00	$0.00	$0.00	$37,500.00	0%	$0.00
	Department **370 - Interfund Billings** Totals	$37,500.00	$0.00	$0.00	$37,500.00	0%	$0.00
Department	**390 - Cash Basis Receipts**						
3950							
3950.171	Transfer In SE Econ Dev	107,132.00	8,498.38	24,851.65	82,280.35	23	19,725.34
	3950 - Totals	$107,132.00	$8,498.38	$24,851.65	$82,280.35	23%	$19,725.34
	Department **390 - Cash Basis Receipts** Totals	$107,132.00	$8,498.38	$24,851.65	$82,280.35	23%	$19,725.34
	Division **300 - Revenue** Totals	$863,552.00	$156,924.17	$278,980.39	$584,571.61	32%	$229,076.20
	REVENUE TOTALS	$863,552.00	$156,924.17	$278,980.39	$584,571.61	32%	$229,076.20

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**320 - Building Maintenance Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5110							
5110.001	Regular Salaries/Wages	80,267.20	5,173.44	33,779.52	46,487.68	42	34,436.32
5110.002	Holidays	.00	304.32	912.96	(912.96)	+++	292.48
5110.003	Sick Leave	.00	608.64	1,217.28	(1,217.28)	+++	.00
	5110 - Totals	$80,267.20	$6,086.40	$35,909.76	$44,357.44	45%	$34,728.80
5120							
5120.001	Annual Leave	.00	.00	608.64	(608.64)	+++	292.48
5120.002	SBS	4,920.50	374.63	2,247.78	2,672.72	46	2,155.98
5120.003	Medicare	1,163.87	88.62	531.69	632.18	46	509.98
5120.004	PERS	21,965.68	3,082.00	11,520.00	10,445.68	52	7,704.72
5120.005	Health Insurance	37,397.52	2,800.49	16,802.94	20,594.58	45	15,658.26
5120.006	Life Insurance	8.04	.67	4.02	4.02	50	3.97
5120.007	Workmen's Compensation	409.24	31.17	187.02	222.22	46	206.93
	5120 - Totals	$65,864.85	$6,377.58	$31,902.09	$33,962.76	48%	$26,532.32
5201							
5201.000	Training and Travel	4,100.00	.00	.00	4,100.00	0	3,236.82
	5201 - Totals	$4,100.00	$0.00	$0.00	$4,100.00	0%	$3,236.82
5202							
5202.000	Uniforms	400.00	.00	89.71	310.29	22	.00
	5202 - Totals	$400.00	$0.00	$89.71	$310.29	22%	$0.00
5204							
5204.000	Telephone	480.00	.00	.00	480.00	0	160.00
5204.001	Cell Phone Stipend	900.00	25.00	150.00	750.00	17	150.00
	5204 - Totals	$1,380.00	$25.00	$150.00	$1,230.00	11%	$310.00
5206							
5206.000	Supplies	.00	.00	470.36	(470.36)	+++	66.25
	5206 - Totals	$0.00	$0.00	$470.36	($470.36)	+++	$66.25
5211							
5211.000	Data Processing Fees	13,285.00	1,107.08	6,642.48	6,642.52	50	6,378.00
5211.001	Information Technology Special Projects	1,559.00	.00	.00	1,559.00	0	.00
	5211 - Totals	$14,844.00	$1,107.08	$6,642.48	$8,201.52	45%	$6,378.00
5212							
5212.000	Contracted/Purchased Serv	.00	2,282.94	2,282.94	(2,282.94)	+++	1,904.83
	5212 - Totals	$0.00	$2,282.94	$2,282.94	($2,282.94)	+++	$1,904.83

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**320 - Building Maintenance Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**601 - Administration**						
5214							
5214.000	Interdepartment Services	68,543.00	5,796.28	34,355.88	34,187.12	50	.00
	5214 - Totals	$68,543.00	$5,796.28	$34,355.88	$34,187.12	50%	$0.00
5221							
5221.000	Transportation/Vehicles	23,643.00	1,702.17	11,175.04	12,467.96	47	10,874.80
	5221 - Totals	$23,643.00	$1,702.17	$11,175.04	$12,467.96	47%	$10,874.80
	Department **601 - Administration** Totals	$259,042.05	$23,377.45	$122,978.26	$136,063.79	47%	$84,031.82
Department	**630 - Operations**						
5110							
5110.001	Regular Salaries/Wages	135,886.40	7,707.84	45,636.23	90,250.17	34	51,581.07
5110.002	Holidays	.00	671.76	2,262.36	(2,262.36)	+++	2,143.60
5110.003	Sick Leave	.00	194.32	895.92	(895.92)	+++	2,440.56
5110.004	Overtime	7,500.00	689.13	2,137.14	5,362.86	28	3,167.05
5110.010	Temp Wages	6,534.00	.00	.00	6,534.00	0	.00
	5110 - Totals	$149,920.40	$9,263.05	$50,931.65	$98,988.75	34%	$59,332.28
5120							
5120.001	Annual Leave	7,825.00	954.88	9,824.35	(1,999.35)	126	3,152.67
5120.002	SBS	9,669.95	627.89	3,733.53	5,936.42	39	3,839.51
5120.003	Medicare	2,287.30	148.52	883.14	1,404.16	39	908.20
5120.004	PERS	39,237.80	5,254.93	17,405.61	21,832.19	44	13,526.68
5120.005	Health Insurance	63,419.04	3,844.36	26,579.40	36,839.64	42	31,461.99
5120.006	Life Insurance	28.32	2.36	14.16	14.16	50	14.05
5120.007	Workmen's Compensation	10,700.17	789.73	4,235.71	6,464.46	40	4,462.88
	5120 - Totals	$133,167.58	$11,622.67	$62,675.90	$70,491.68	47%	$57,365.98
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	100.00
	5201 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$100.00
5204							
5204.000	Telephone	1,284.00	80.00	240.00	1,044.00	19	80.00
5204.001	Cell Phone Stipend	.00	25.00	150.00	(150.00)	+++	150.00
	5204 - Totals	$1,284.00	$105.00	$390.00	$894.00	30%	$230.00

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**320 - Building Maintenance Fund**						
EXPENSE							
Division	**600 - Operations**						
Department	**630 - Operations**						
5206							
5206.000	Supplies	32,030.00	6,301.23	18,222.36	13,807.64	57	14,120.80
	5206 - Totals	$32,030.00	$6,301.23	$18,222.36	$13,807.64	57%	$14,120.80
5207							
5207.000	Repairs & Maintenance	23,030.00	2,307.09	7,315.04	15,714.96	32	1,845.62
	5207 - Totals	$23,030.00	$2,307.09	$7,315.04	$15,714.96	32%	$1,845.62
5212							
5212.000	Contracted/Purchased Serv	230,324.00	27,007.21	75,500.89	154,823.11	33	37,145.61
	5212 - Totals	$230,324.00	$27,007.21	$75,500.89	$154,823.11	33%	$37,145.61
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	52,387.02
	5214 - Totals	$0.00	$0.00	$0.00	$0.00	+++	$52,387.02
5223							
5223.000	Tools & Small Equipment	5,064.00	.00	20.99	5,043.01	0	126.67
	5223 - Totals	$5,064.00	$0.00	$20.99	$5,043.01	0%	$126.67
5227							
5227.002	Rent-Equipment	2,500.00	.00	.00	2,500.00	0	236.75
	5227 - Totals	$2,500.00	$0.00	$0.00	$2,500.00	0%	$236.75
5290							
5290.000	Other Expenses	950.00	.00	19.98	930.02	2	241.43
	5290 - Totals	$950.00	$0.00	$19.98	$930.02	2%	$241.43
	Department **630 - Operations** Totals	$578,269.98	$56,606.25	$215,076.81	$363,193.17	37%	$223,132.16
	Division **600 - Operations** Totals	$837,312.03	$79,983.70	$338,055.07	$499,256.96	40%	$307,163.98
Division	**640 - Depreciation/Amortization**						
6206							
6206.000	Depreciation-Machinery	.00	73.35	440.10	(440.10)	+++	2,640.54
	6206 - Totals	$0.00	$73.35	$440.10	($440.10)	+++	$2,640.54
	Division **640 - Depreciation/Amortization** Totals	$0.00	$73.35	$440.10	($440.10)	+++	$2,640.54

Income Statement

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	**Proprietary Funds**						
Fund Type	**Internal Service Funds**						
Fund	**320 - Building Maintenance Fund**						
EXPENSE							
Division	**680 - Transfers Between Funds**						
7200							
7200.000	Interfund Transfers Out	30,200.00	.00	30,200.00	.00	100	.00
	7200 - Totals	$30,200.00	$0.00	$30,200.00	$0.00	100%	$0.00
	Division **680 - Transfers Between Funds** Totals	$30,200.00	$0.00	$30,200.00	$0.00	100%	$0.00
	EXPENSE TOTALS	$867,512.03	$80,057.05	$368,695.17	$498,816.86	43%	$309,804.52
	Fund **320 - Building Maintenance Fund** Totals						
	REVENUE TOTALS	863,552.00	156,924.17	278,980.39	584,571.61	32%	229,076.20
	EXPENSE TOTALS	867,512.03	80,057.05	368,695.17	498,816.86	43%	309,804.52
	Fund **320 - Building Maintenance Fund** Net Gain (Loss)	($3,960.03)	$76,867.12	($89,714.78)	($85,754.75)	2,266%	($80,728.32)
	Fund Type **Internal Service Funds** Totals						
	REVENUE TOTALS	863,552.00	156,924.17	278,980.39	584,571.61	32%	229,076.20
	EXPENSE TOTALS	867,512.03	80,057.05	368,695.17	498,816.86	43%	309,804.52
	Fund Type **Internal Service Funds** Net Gain (Loss)	($3,960.03)	$76,867.12	($89,714.78)	($85,754.75)	2,266%	($80,728.32)
	Fund Category **Proprietary Funds** Totals						
	REVENUE TOTALS	863,552.00	156,924.17	278,980.39	584,571.61	32%	229,076.20
	EXPENSE TOTALS	867,512.03	80,057.05	368,695.17	498,816.86	43%	309,804.52
	Fund Category **Proprietary Funds** Net Gain (Loss)	($3,960.03)	$76,867.12	($89,714.78)	($85,754.75)	2,266%	($80,728.32)
	Grand Totals						
	REVENUE TOTALS	863,552.00	156,924.17	278,980.39	584,571.61	32%	229,076.20
	EXPENSE TOTALS	867,512.03	80,057.05	368,695.17	498,816.86	43%	309,804.52
	Grand Total Net Gain (Loss)	($3,960.03)	$76,867.12	($89,714.78)	($85,754.75)	2,266%	($80,728.32)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**					
Fund Type	**Internal Service Funds**					
Fund	**320 - Building Maintenance Fund**					
ASSETS						
1027						
1027.000	Change in FMV-Investments		(23,178.00)	1,523.00	(24,701.00)	(1,621.86)
		1027 - Totals	($23,178.00)	$1,523.00	($24,701.00)	(1,621.86%)
1030						
1030.100	Investment-Central Trea.		1,437,988.04	1,675,005.33	(237,017.29)	(14.15)
		1030 - Totals	$1,437,988.04	$1,675,005.33	($237,017.29)	(14.15%)
1200						
1200.030	Prepaid Workers Compensation Insurance		11,409.83	10,597.07	812.76	7.67
		1200 - Totals	$11,409.83	$10,597.07	$812.76	7.67%
1425						
1425.000	Deferred Outflow OPEB		9,237.00	.00	9,237.00	+++
		1425 - Totals	$9,237.00	$0.00	$9,237.00	+++
1550						
1550.000	Machinery & Equipment		32,459.24	32,459.24	.00	.00
		1550 - Totals	$32,459.24	$32,459.24	$0.00	0.00%
1650						
1650.000	Accumulated Depr Equipmnt		(26,298.03)	(27,618.31)	1,320.28	4.78
		1650 - Totals	($26,298.03)	($27,618.31)	$1,320.28	4.78%
1825						
1825.000	Deferred Outflow Pension		25,499.00	95,633.00	(70,134.00)	(73.34)
		1825 - Totals	$25,499.00	$95,633.00	($70,134.00)	(73.34%)
		ASSETS TOTALS	$1,467,117.08	$1,787,599.33	($320,482.25)	(17.93%)
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2060						
2060.000	Compensated Absences Pay.		22,489.78	13,492.87	8,996.91	66.68
		2060 - Totals	$22,489.78	$13,492.87	$8,996.91	66.68%
2450						
2450.300	Deferred Inflow OPEB		32,203.00	.00	32,203.00	+++
2450.900	Net OPEB Liability		55,866.00	.00	55,866.00	+++
		2450 - Totals	$88,069.00	$0.00	$88,069.00	+++
2500						
2500.900	Net Pension Liability		284,987.00	410,608.00	(125,621.00)	(30.59)
		2500 - Totals	$284,987.00	$410,608.00	($125,621.00)	(30.59%)

Balance Sheet

Through 12/31/18
Detail Listing
Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	**Proprietary Funds**				
Fund Type	**Internal Service Funds**				
Fund	**320 - Building Maintenance Fund**				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2700					
2700.300	Deferred Inflow Pension	47,546.00	4,577.00	42,969.00	938.80
	2700 - Totals	$47,546.00	$4,577.00	$42,969.00	938.80%
	LIABILITIES TOTALS	$443,091.78	$428,677.87	$14,413.91	3.36%
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	(17,407.09)	(17,407.09)	.00	.00
	2900 - Totals	($17,407.09)	($17,407.09)	$0.00	0.00%
2910					
2910.120	Designated-Future Expend.	(8,400.00)	(8,400.00)	.00	.00
	2910 - Totals	($8,400.00)	($8,400.00)	$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	1,364,125.76	1,448,050.76	(83,925.00)	(5.80)
	2920 - Totals	$1,364,125.76	$1,448,050.76	($83,925.00)	(5.80%)
2965					
2965.000	P/Y Encumbrance Control	17,406.11	17,406.11	.00	.00
	2965 - Totals	$17,406.11	$17,406.11	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$1,355,724.78	$1,439,649.78	($83,925.00)	(5.83%)
	Prior Year Fund Equity Adjustment	241,984.70			
	Fund Revenues	(278,980.39)			
	Fund Expenses	368,695.17			
	FUND EQUITY TOTALS	$1,024,025.30	$1,439,649.78	($415,624.48)	(28.87%)
	LIABILITIES AND FUND EQUITY TOTALS	$1,467,117.08	$1,868,327.65	($401,210.57)	(21.47%)
	Fund **320 - Building Maintenance Fund** Totals	$0.00	($80,728.32)	$80,728.32	100.00%
	Fund Type **Internal Service Funds** Totals	$0.00	($80,728.32)	$80,728.32	100.00%
	Fund Category **Proprietary Funds** Totals	$0.00	($80,728.32)	$80,728.32	100.00%
	Grand Totals	$0.00	($80,728.32)	$80,728.32	100.00%

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	19-117	Version:	1	Name:	
Type:	Item			Status:	AGENDA READY
File created:	5/23/2019			In control:	City and Borough Assembly
On agenda:	5/28/2019			Final action:	
Title:	Planning Commission: Support for Planning Director hire				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Planning Commission Resolution on Hiring a Director.pdf				

Date	Ver.	Action By	Action	Result

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CITY AND BOROUGH OF SITKA PLANNING COMMISSION

RESOLUTION NO. 2019-01

A RESOLUTION OF THE CITY AND BOROUGH OF SITKA'S PLANNING COMMISSION OF SUPPORT FOR THE PROMPT HIRING OF A PLANNING DIRECTOR

WHEREAS, the Planning Director has responsibility for Zoning Code administration in the granting of variances and Conditional Use Permits; and

WHEREAS, the Planning Director has responsibility for Platting in the creation of subdivisions and property line adjustments; and

WHEREAS, the Planning Director has responsibility for Land Management of city leases and land sales; and

WHEREAS, the Planning Director has responsibility for Long Range Planning such as leading the community in dealing with the landslide report from FEMA; and

WHEREAS, the Planning Director has responsibility for issues of Historic Site preservation; and

WHEREAS, the delayed execution of these responsibilities inhibits the full enjoyment of property rights by citizens of Sitka; and

WHEREAS, the Planning Commission may need to postpone action on items due to insufficient direction and guidance from a Planning Director;

THEREFORE, BE IT RESOLVED that the Planning Commission urges the City Assembly to hire a Planning Director without delay.

PASSED, APPROVED, AND ADOPTED by the Planning Commission of the City and Borough of Sitka, Alaska on this 17th day of May, 2019.

Chris Spivey, Chair
City and Borough of Sitka Planning Commission

ATTEST:

Amy Ainslie
Planner I

Sponsors: Hughey / Spivey

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	19-112	Version:	1	Name:	
Type:	Item			Status:	AGENDA READY
File created:	5/22/2019			In control:	City and Borough Assembly
On agenda:	5/28/2019			Final action:	
Title:	Homeless Coalition				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Homeless Coalition.pdf				

Date	Ver.	Action By	Action	Result

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Sitka Homeless Coalition

Helping Hands For HOMELESSNESS

Men's Night Shelter

Sitka Homeless Coalition (SHC) provides winter night accommodations for unsheltered men in the community.

Our Opportunity

Problem Worth Solving

Unsheltered men facing cold and wet winter sleeping conditions with threat of hypothermia and possible physical assault.

Our Solution

Provide basic care in a warm and dry facility meant for sleeping during the worst winter months of October through April.

Groups Served

Sitka Men	75%
Released from Treatment	8%
Medivacs, other	8%
Men waiting for treatment beds	8%

Similar Services

Salvation Army planned for a shelter but did not open their church sanctuary last winter.

SHC shelter will offer a reliable option with trained volunteers who have established on-going relationships with the unsheltered men.

Resources Needed

1. Month-to-Month lease of Sisters Lane from City of Sitka and placement of portable structure with interior work & outside decking.
2. City utilities hook-up.

Revenue Stream

1. Annual fund-raising event
2. Rasmuson Foundation
3. Local grant opportunities
4. Sitka donors
5. Hearty Pick-Click-Give campaign
6. Well-publicized Amazon Smile program

Milestones

- August 2017 SHC organized
- May 2018 Corporation formed Retro 501(c)3 approval
- June 2018 Brian Wilson – AKCH2 visits Sitka
- December 2018 – Showers and laundry project begins
- Spring 2019 – Local grant funding awarded

Partners and Resources

Coalition Partners

- Sitka Police Department
- Sitka Tribe of Alaska
- Police and Citizens Together
- ANB Camp #1
- ANS Camp #4
- American Legion Post #13
- Sitka Northrim Bank
- Alaska Laundry Center

2018 Grantors

- Alps FCU

2019 Grantors

- First Bank
- White Elephant Shop
- Sitka Legacy Fund
- Sitka Rotary Club
- St. Peters Episcopal Church
- Sitka United Methodist Church
- Relief Beds, Tacoma, WA
- Highliner Coffee Shop
- Raven Copy Center, Kent, WA
- The Salon
- Old Tyme Barber Shop
- Plus many individual Sitkans giving towels, detergents and quarters

Team & Advisors

SHC Board

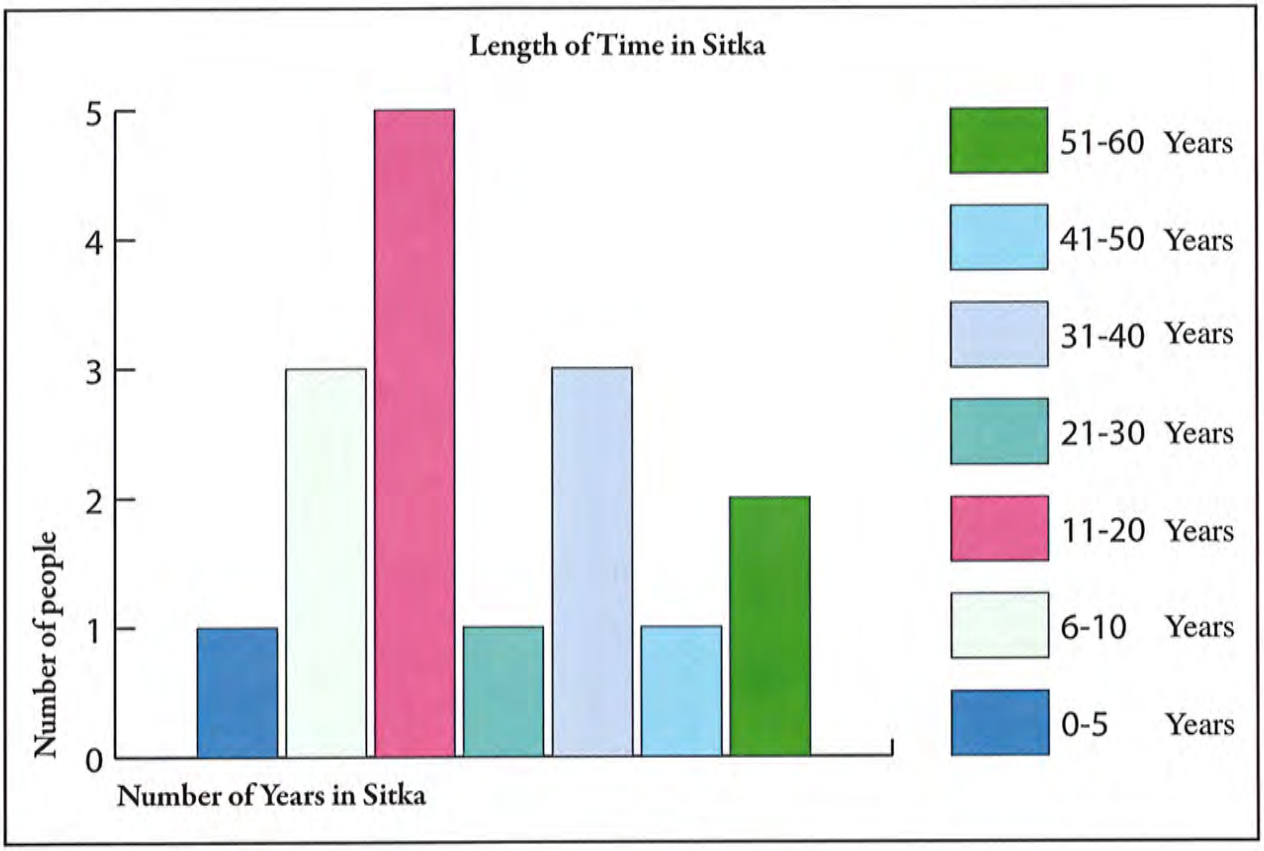
- Margaret Shea
- Bobbie Pendleton
- Paul Young
- Gayle Young
- One vacant seat

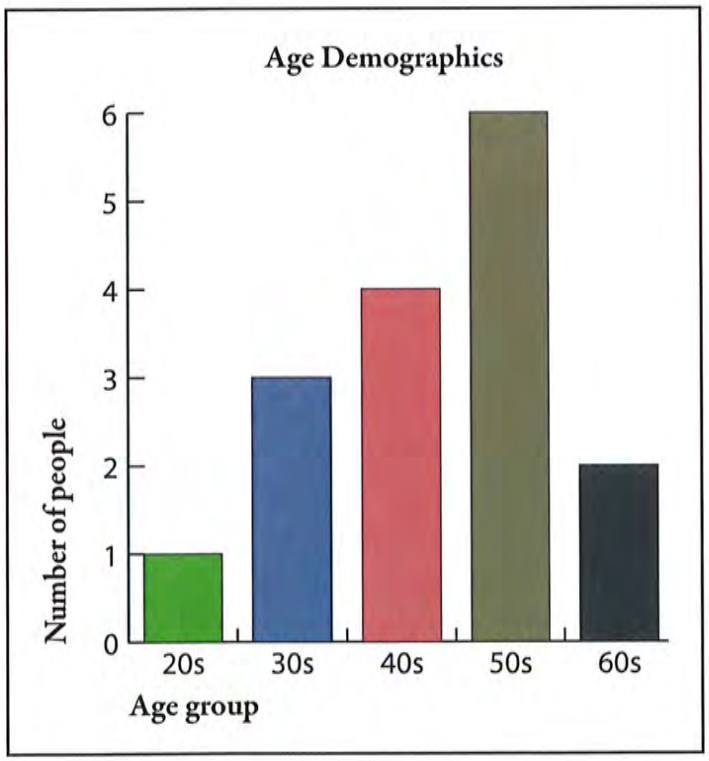
Community Advisors and Volunteers

- AJ Bear
- Dorothy Orbison
- Karen Martinsen
- Karen Lucas
- Hannah Green
- Hannah Blanke
- Annie Scheffey
- Lori Lee
- Dorrie Farrell
- Melinda McAdams
- Kristy Corduan
- Jason Mears
- Jeff Ankerfelt and staff
- Liz Marics
- Michael Scarcelli
- Deb Corso
- Mike Matiatos
- Andrew H. Murphy

Demographics Data

Unsheltered Sitkans active with Sitka Homeless Coalition





LOCATIONS CONSIDERED FOR MEN'S WINTER SHELTER

1. PRESBYTERIAN CHURCH
2. ST. PETER'S EPISCOPAL CHURCH
3. SITKA LUTHERAN CHURCH
4. FIRST BAPTIST CHURCH
5. CHURCH OF CHRIST
6. SITKA CHRISTIAN CENTER
7. FORMER FLEMING PAINT CENTER
8. FORMER SITKA ELECTRONICS LAB
9. FORMER MOORE CLINIC
10. FORMER STRATTON LIBRARY
11. FORMER SITKA TREASURES
12. FORMER SITKA CIRQUE
13. FORMER ETOLIN STREET SCHOOL
14. FORMER MT. EDGECUMBE ELEMENTARY SCHOOL
15. FORMER ALPS SPACE ON SMC ROAD
16. SFAC SMOKESTACK BUILDING
17. NATIONAL GUARD ARMORY
18. SITKA FIRE HALL
19. SITKA HOSTEL
20. REMAX REALTY consulted
21. DAVIS REALTY consulted
22. SITKA REALTY consulted
23. DOWNTOWN COMMERCIAL STORAGE UNIT
24. PRIVATE HOME ON BACK STREET
25. BIHA PROPERTY FOR CAMPGROUND
26. 106 KELLY STREET
27. 704 SMC ROAD
28. 223 SMITH STREET
29. 180 PRICE STREET
30. MARINE SERVICE CENTER
31. FORMER CITY INCINERATOR building
32. SWAN LAKE SENIOR CENTER
33. UAS LOADING DOCK
34. ASSEMBLY OF GOD
35. EAGLE QUEST MINISTRIES
36. GRACE HARBOR CHURCH
37. GRACE LUTHERAN CHURCH
38. SALVATION ARMY CHURCH
39. SEVENTH-DAY ADVENTIST CHURCH
40. SITKA CHURCH OF THE NAZARENE
41. ST. GREGORY'S CATHOLIC CHURCH

Not-Complete History of
Working to Shelter the Unsheltered
Sitka
2019

- From 1899, when it was constructed until about five years ago, St. Peter's Episcopal Church sanctuary was left open for night shelter.

- Elder Marjorie Ward remembers in the 1950s that the City built bunks and put oil stove in an abandoned house near the Pioneer Bar and it was always open. for shelter. This may have been the house called Snake Pit I.

* After the demise of Snake Pit I (from fire?), sheltering was taken in a house located behind the Pioneer Bar and was called Snake Pit II

* The Easter Group, in 2013, created a Strategic Plan to shelter unsheltered Sitkans that had as its goal the construction of transitional housing in concert with Baranof Island Housing Authority. The group appears to have never launched this Plan.

* A small group of STA tribal citizens banded together to work towards creating shelter for unsheltered Sitkans. Participants included Fran Abeyta, MaryAnn Abeyta-Nells, Ange Grant and Jason Mears.

* Sitka Homeless Coalition formed in August 2017. Joined with the Presbyterian Church group which was also working on sheltering the unsheltered at that time. In December 2017, this merged group planned to take

CUP application to the Planning Commission but withdrew the application prior to the meeting as the Presbyterians found themselves in the midst of disbanding their congregation.

* Early 2018, the Sitka Homeless Coalition incorporated. Exhaustive Internet research to identify "best practices" for winter night shelters.

* SHC Board identified and began meeting May 2018.

* Brian Wilson from Alaska Coalition on Housing and Homelessness came to meet with Sitkans in late June, 2018. Two well-attended community meetings.

* August 2018 – SHC began exhaustive campaign to identify suitable shelter location. 41 buildings approached. Owners of some locations approached 2/3x.

* Late August 2018 – Application seeking non-profit status

* December 2018 – With no shelter location located, SHC instituted Showers and Laundry Project. Continuing now 2x weekly with locally donated funding.

* April 2019 – 501(c) 3 status awarded retroactive to May, 2018.

* May 2019 – SHC presentations to STA Tribal Council and Sitka City Assembly seeking support for location and structure for winter night shelter.

Possible shelter construction

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	19-113	Version:	1	Name:	
Type:	Item			Status:	AGENDA READY
File created:	5/22/2019			In control:	City and Borough Assembly
On agenda:				Final action:	
Title:	Approve the minutes of the May 14 Assembly meeting				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Consent.pdf Motion and minutes.pdf				

Date	Ver.	Action By	Action	Result

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CONSENT AGENDA

POSSIBLE MOTION

I MOVE TO APPROVE THE CONSENT AGENDA
CONSISTING OF ITEM A

I wish to remove Item(s) _____

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

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

POSSIBLE MOTION

I MOVE TO approve the minutes of the May 14 Assembly meeting.

CITY AND BOROUGH OF SITKA

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

Minutes - Draft

City and Borough Assembly

Mayor Gary Paxton
Deputy Mayor Steven Eisenbeisz,
Vice Deputy Mayor Valorie Nelson,
Aaron Bean, Kevin Knox, Dr. Richard Wein, Kevin Mosher

Municipal Administrator: Keith Brady
Municipal Attorney: Brian Hanson
Municipal Clerk: Sara Peterson

Tuesday, May 14, 2019 **6:00 PM** **Assembly Chambers**

REGULAR MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

Due to technical difficulties, Nelson was unable to participate and vote on the following items: Consent Agenda, C, D, E, F, and L.

Present: 5 - Eisenbeisz, Knox, Wein, Paxton, and Mosher

Telephonic: 2 - Bean, and Nelson

IV. CORRESPONDENCE/AGENDA CHANGES

19-108 Reminders, Calendars, and General Correspondence

A request was made by Knox to move items G, H, I, J, L, N, and O to the May 28th regular assembly meeting. Garry White, Gary Paxton Industrial Park Executive Director urged the assembly to take up the sale of the administration building, item H. General consensus was to go through the agenda as it was.

V. CEREMONIAL MATTERS

None.

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

19-097 Special Report: Robert Venables, Executive Director of Southeast Conference

Robert Venables Executive Director of Southeast Conference reported on the upcoming annual conference and told of opportunities to voice opinions and priorities.

VII. PERSONS TO BE HEARD

Harvey Brandt stated he would like to join the assembly in celebrating the accomplishments of graduates of the Sitka School District and spoke to the Governor's budget along with encouraging the assembly to come together with the Sitka School District. Rachel Roy Executive Director of the Greater Sitka Chamber of Commerce and Visit Sitka gave an update on the visitor industry with regards to the beginning of the season and upcoming ships. Tyler Green, a Port and Harbors Commissioner, told of a recommendation to the assembly of a marine fuel excise tax.

VIII. REPORTS

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

Mayor - Paxton reported on the lobbying last week in Washington DC, highlighted a grant opportunity with EPA, and potential of refinancing a loan.

Administrator - Brady included from the lobbying trip, the USDA meeting regarding options to move forward to explore financing energy and water projects.

Attorney - Hanson told of legal department projects, litigation of the CPET funds in Juneau, and onsite marijuana onsite consumption.

Liaisons - Knox reported on the Port and Harbors Commission meeting and the Parks and Recreation Committee meeting; Wein on the Library Commission.

Clerk - Henshaw highlighted the need of a Library Commissioner and other commission vacancies.

IX. CONSENT AGENDA

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

Yes: 6 - Eisenbeisz, Knox, Bean, Wein, Paxton, and Mosher

Non-voting: 1 - Nelson

A 19-096 Approve the minutes of the April 15, 22, 23, 25, 30, and May 2 Assembly meetings

This item was APPROVED ON THE CONSENT AGENDA.

B 19-098 Approve the Health Needs and Human Services Commission goals for 2019

This item was APPROVED ON THE CONSENT AGENDA.

X. BOARD, COMMISSION, COMMITTEE APPOINTMENTS

C 19-099 Reappoint Dr. David Hunt to a three-year term on the Animal Hearing Board

the category of Veterinarian

A motion was made by Knox that this item be APPROVED. The motion PASSED by the following vote.

Yes: 6 - Eisenbeisz, Knox, Bean, Wein, Paxton, and Mosher

Non-voting: 1 - Nelson

D 19-100 Reappoint Darryl Rehkopf to a three-year term on the Library Commission

Wein thanked the applicant for reapplying.

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

Yes: 6 - Eisenbeisz, Knox, Bean, Wein, Paxton, and Mosher

Non-voting: 1 - Nelson

XI. UNFINISHED BUSINESS:

E 19-081 RECONSIDERATION Reappointments: 1) Victor Weaver to a three-year term on the Planning Commission, and, 2) Scott Saline to a three-year term on the Historic Preservation Commission in the category of At Large *(notice of reconsideration was given at the April 23 Assembly meeting)*

Eisenbeisz stated he had concerns with applicant Saline.

A motion was made by Eisenbeisz to RECONSIDER the motion to reappoint Victor Weaver to a three-year term on the Planning Commission, and, Scott Saline to a three-year term on the Historic Preservation Commission in the category of At large. The motion FAILED by the following vote. (The initial vote to approve the appointments of the applicants from the assembly meeting of April 23, 2019 stands.)

Yes: 2 - Eisenbeisz, and Knox

No: 4 - Bean, Wein, Paxton, and Mosher

Non-voting: 1 - Nelson

F ORD 19-16A Amending Title 22 "Zoning" of the Sitka General Code by modifying Chapter 22.20 "Supplemental District Regulations and Development Standards"

Wein commented on correspondence he received from an individual that felt the reduction in size could change the nature of the neighborhood by bringing people too close together and there was a concern that a five foot setback was severe.

A motion was made by Mosher that this ordinance be APPROVED ON FIRST READING AS AMENDED. The motion PASSED by the following vote.

Yes: 6 - Eisenbeisz, Knox, Bean, Wein, Paxton, and Mosher

Non-voting: 1 - Nelson

XII. NEW BUSINESS:

G RES 19-10 Requesting the State of Alaska remove the Department of Natural Resources deed restriction on the Green Lake parcel consisting of 5,555.75 acres near Sitka *(1st and final reading)*

Garry White SEDA Executive Director gave history and encouraged economic development at the Gary Paxton Industrial Park. Wein stated there was a stipulation of reverting back to state ownership and that public access was needed. He listed the issues with regards to the properties that would be converted according to the Electric Department noting concerns with the cost of those. Eisenbeisz agreed that public access was needed, but felt that public access wasn't necessarily road access. Knox noted the large piece of land and scope of it. He wondered what would be considered for development and would like to see a map. Municipal Administrator Keith Brady felt like this was a first step with the state and noted the possibility of opportunity for economic development.

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

Yes: 5 - Eisenbeisz, Knox, Bean, Paxton, and Mosher

No: 2 - Wein, and Nelson

H RES 19-11 Approving the sale of the Administration Building at Gary Paxton Industrial Park to Patrick Barker, Jr. *(1st and final reading)*

Garry White, Gary Paxton Industrial Park (GPIP) Executive Director told of the building's profit, loss, and landslide history. He stated an RFP was sent out twice, the sale fit within the mission of the park, and the GPIP Board supported the sale. Wein was in support of the sale. He confirmed that the building was not condemned and it contained hazardous substances including asbestos. White stated an appraisal was done in 2014 that showed a zero value of the building and $233,000 for the land, however after the landslide, it was considered a negative value. Knox hoped the sale would add value to surrounding properties and to the park overall. Knox confirmed with White that the purchaser knew the risk and liability of the building. Eisenbeisz voiced wanting to make sure the city was getting value for the land. Mosher felt there was currently no value, that the building was now a liability, and was in support of the sale. Wein noted GPIP was paying for heating and costs estimated at $60,000 per year.

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

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

I RES 19-12 Authorizing a 50/50 matching grant application to the Office of Justice programs - bulletproof vest partnership (1st and final reading)

Wein clarified that this was a yearly grant asking for 8 vests and wondered what the current inventory of vests was.

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

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

J 19-102 Approve an interagency Memorandum of Agreement between the Gary Paxton Industrial Park (GPIP) and the City and Borough of Sitka Electric Department regarding lease space at GPIP (Block 4, Lots 16b and 20)

Wein noted interesting history of storing items on properties and the cost. Garry White, Gary Paxton Industrial Park (GPIP) Executive Director stated the GPIP Board figures the amount at a rate which was the appraised value with a 9% annual return. Wein felt the determination of value needed to be adjusted and the prices should be reconsidered. Knox clarified that the funds would come from the Electric Utility Fund and that the material on the property was overburden from the Blue Lake Dam project. Municipal Administrator Keith Brady replied that the funds could come out of the bond proceeds. He stated that the material that remained was not desired and thought to sell it for $1.00 per cubic yard or offer it for free on a first come, first serve basis. Knox thought about assistance in removal in order to sell since it was part of the road block. Eisenbeisz had concerns of the funds from Electric Utility Fund and the potential of a rate increase. He questioned if bond proceeds was a better source for the funds.

A motion was made to approve an interagency Memorandum of Agreement between the Gary Paxton Industrial Park (GPIP) and the City and Borough of Sitka Electrical Department regarding lease space at GPIP (Block 4, Lots 16b and 20). The motion PASSED by the following vote.

Yes: 4 - Knox, Bean, Paxton, and Mosher

No: 3 - Eisenbeisz, Wein, and Nelson

K 19-106 Approve a lease agreement between North Pacific Seafoods, Inc. and the City and Borough of Sitka for space at the Sitka Marine Service Center located at 611 Katlian Street

Tim Ryan, Controller/Manager for Sitka Sound Seafoods thanked the Administrator in the request to lease the facility. Wein wondered if it was necessary for the lease to go through the RFP process. Municipal Attorney Brian Hanson noted the short term lease which could be terminated in 30 days. He stated an RFP process was not required since it was a month to month lease. Eisenbeisz encouraged staff that if this were to become a longer ongoing situation that it go out for a RFP. Mayor Paxton noted the action plan with regards to the Marine Service Center. Bean wondered why there was not a long term lease, felt it should be, and wondered at what point would it be considered as long term. Mosher saw the benefits of the month to month. Municipal Administrator Keith Brady stated that because of the uncertainty of the facility, he felt a month to month lease was appropriate and hoped for more direction in 6 months as to the potential of selling it. Nelson noted leases that benefited the public but did not benefit the city.

A motion was made by Knox to approve a lease agreement between North Pacific Seafoods, Inc. and the City and Borough of Sitka for space at the Sitka Marine Service Center located at 611 Katlian Street and authorize the Municipal Administrator to execute this document. The motion PASSED by the following vote.

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

L 19-105 Appoint an Assembly subcommittee to review all staff positions as they become vacant and report back to the Assembly

Mayor Paxton offered the appointment of Deputy Mayor Eisenbeisz and asked for other members to volunteer. Wein and Nelson volunteered. Eisenbeisz stated he would chair if there was agreement. Mosher clarified that the subcommittee would report back to the assembly of with recommendations. He was in support of the three volunteers.

Knox was not in support of the subcommittee or the hiring freeze. He felt that the assembly should not be directing the Administrator on what positions were important and felt it was an over step. Mayor Paxton agreed, however noted the will of the assembly. Municipal Administrator Keith Brady stated that the subcommittee meetings would need to be a public meeting and advertised. Mosher included that the purpose of the subcommittee was for justification from a budgetary perspective. Mayor Paxton noted that the General Fund had the same number of personnel since 2002. Bean questioned the subcommittee public notice and meeting. He agreed with Mosher in wondering if the resources within the municipality were being used to the full extent that they should be. Assembly members wished to see the code where it stated the subcommittee required a public notice and meeting. Staff would research the issue.

Valorie signed off at 7:27 p.m.

A motion was made by Mosher to appoint Steven Eisenbeisz as Chair of the subcommittee* with Dr. Wein and Valorie Nelson as members of the committee. The motion PASSED by the following vote. *(To review all staff positions as they become vacant and report back to the assembly.)

Yes: 5 - Eisenbeisz, Bean, Wein, Paxton, and Mosher

No: 1 - Knox

Non-voting: 1 - Nelson

M 19-107 Authorize the Municipal Administrator to hire temporary personnel

Wein noted the opening of the Building Attendant position at Harrigan Centennial Hall and thought to include it. Municipal Administrator Keith Brady clarified the temporary personnel. Bean was not in support due to the subcommittee that was formed. Mayor Paxton was in support. Knox commented that the Summer Grounds Crew positions were discussed at the Parks and Recreation Committee meeting, relayed the need of crew, and spoke to additional duties of the positions. He told of the repercussions of leaving the positions unfilled. Nelson told of concerns of rising costs. She wondered what positions were not needed and what the city could do to be sustainable. Brady confirmed that the positions were included in both the FY2019 and FY2020 budget. Mosher was in support, felt these positons were needed, however would like to see efficiencies.

Valorie rejoined the meeting via teleconference at 7:42 p.m.

A motion was made by Knox to authorize the Municipal Administrator to hire temporary personnel of: 2 Summer Grounds Crew, 1 Utility Customer Service, 1 Harrigan Centennial Hall Summer Seasonal, 1 Clerk Office Assistant, and include the replacement of a Harrigan Centennial Hall Building Attendant.

Yes: 5 - Eisenbeisz, Bean, Wein, Paxton, and Mosher

No: 1 - Knox

Non-voting: 1 - Nelson

N 19-104 Discussion / Direction / Decision on City and Borough of Sitka participation at the June 6 Alaska Municipal League work group meeting in Anchorage to discuss negotiation of sales tax definitions, and governance of a statewide, single level online sales tax authority

Chief Finance and Administrative Officer (CFAO) Jay Sweeney told of the importance of the participation at the Alaska Municipal League (AML) work group meeting with regards to collecting sales tax on internet sales collectively statewide and noted that currently, internet sales have to be remitted voluntarily. He stated that there had to be statewide consensus in order for internet sales to be mandated that must include a common set of definitions. He noted that municipalities would have the choice to opt in.

Bean was not in support of further taxation. Nelson was not in support of sending city staff and had concerns with rising costs. Mosher was in support, although understood the comments from Nelson and Bean. He thought that retail online sales should be taxed. Wein was not in support, noted a Supreme Court case regarding state and online sales taxation, and that congress could change the taxing aspect. Municipal Attorney Brian Hanson stated that AML would hold this meeting regardless and the determination needed to be made on whether to participate. Mayor Paxton asked if Sitka should have a seat at the table in order to provide input. Bean would like to know what the municipality's position was, felt that if someone was sent, it should be an elected official. Mayor Paxton noted that there was an impact to the public, and felt the meeting required a technical expert of finance. Nelson noted there were assembly members with financial backgrounds. Wein felt this was complicated, it would require software and unified systems with the municipalities, with additional costs.

Mosher wondered about sending both the CFAO and an assembly member. Bean did not feel that the public would be supportive of sending staff to the meeting. He was confident in Nelson attending. Municipal Administrator Keith Brady recommended sending the CFAO because he knew the code well and could speak to it although liked the idea of sending both staff and an assembly member. Knox stated his preference to send both or Sweeney because of his expertise.

A motion was made by Mosher to AMEND the motion to include sending the Chief Finance and Administrative Officer. The motion PASSED by the following vote.

Yes: 4 - Eisenbeisz, Knox, Paxton, and Mosher

No: 3 - Bean, Wein, and Nelson

Nelson stated she would have the time and felt she had a strong voice. Eisenbeisz noted that AML stated there would be one speaking representative from each community and that needed to be determined. Mayor Paxton brought up the idea to have Nelson as the spokesperson and Sweeney to guide. Municipal Administrator Keith Brady noted the need for a decision on what points to negotiate on and thought to negotiation on the points that are currently in the Sitka General Code.

A motion was made by Bean to AMEND the motion to include Vice Deputy Mayor Nelson to speak as the representative. The motion PASSED by the following vote.

Yes: 5 - Knox, Bean, Wein, Paxton, and Mosher

No: 2 - Eisenbeisz, and Nelson

Public Comment:
Levi Albertson was not in support of sending an assembly member and felt that the CFAO should be sent.

A motion was made by Bean, to send Vice Deputy Mayor Nelson to the June 6th Alaska Municipal League to discuss with municipalities decisions on future internet taxation as amended (to include sending the Chief Finance and Administrative Officer and Vice Deputy Mayor Nelson to speak as the representative). The motion PASSED by the following vote.

Yes: 5 - Knox, Bean, Paxton, Mosher, and Nelson

No: 2 - Eisenbeisz, and Wein

O 19-103 Discussion / Direction of Assembly controlled property exemptions

Wein felt the item should be addressed. Nelson felt the exemptions were not simple and stated it was premature to make decisions as more information was needed. Wein noted the difference of these exemptions, stating that they were exempt through assembly action. Knox said his intent to postpone was because he needed more information and direction on the discussion.

A motion was made by Knox to POSTPONE the Discussion / Direction of Assembly controlled property exemptions. The motion FAILED by the following vote.

Yes: 1 - Nelson

No: 6 - Eisenbeisz, Knox, Bean, Wein, Paxton, and Mosher

Wein stated these exemptions had not been looked at in a number of years. He would like to direct staff to have each exempt entity present a written request of why the status needed to be maintained and present financial reports to substantiate the tax exemption giving the example of an audited report or a 990. He also thought to have a timeline associated with it. Knox cautioned to the busy summer season as a burden. Municipal Administrator Keith Brady had concerns with a timeline with the busy summer season already started. Mosher agreed with the direction and realized the busy season as well. Wein wanted the businesses to know this would be required. Staff was directed to collect written requests of why the status needed to be maintained and present financial reports to substantiate the request for the tax exemption.

P 19-101 Discussion / Direction of the FY2020 Draft Municipal Budget

Paxton prefaced the discussion stating that budget ordinances followed this discussion on the agenda and asked the sponsors for more detail. Mosher as a sponsor, felt it important to have the opportunity to make motions.

A motion was made by Bean to AMEND the motion to direct the Administrator to adjust the FY2020 budget expenditures to be less than or equal to the FY2019 revenues with each fund to include all depreciation by striking, "to include all depreciation." The motion PASSED by the following vote.

Yes: 4 - Bean, Wein, Paxton, and Nelson

No: 3 - Eisenbeisz, Knox, and Mosher

Public Comment
Tamy Stevenson said from an accounting standpoint, how it would be feasible.

Controller Melissa Haley commented that this would require cutting from the Electric

Fund, $9.25 million. Chief Finance and Administrative Officer (CFAO) Jay Sweeney stated that by cutting everything with the exception of interest, this would leave no operating funds.

Mayor Paxton stated that the budgets that were presented were balanced with the exception of Wastewater and Solid Waste that required an increase along with the Harbor Fund. Wein told of the multiple warnings from the memo including an increase in bonding. He wondered where to find the money giving the example of either increasing revenue or decreasing expenses. He felt that increasing revenue had challenges and although he knew it was a balanced budget, he felt the solution needed to be to take increased revenue to utilize it in other ways and to see where efficiencies could be developed by reducing expenses. Paxton noted the steady increase of taxes and fees in the recent past, and reminded that the budget did not raise many fees. He thought there was time to adjust long term capital projects and determine where to go. Nelson was not in support of increasing fees.

CFAO Sweeney noted that on quite a number of the funds, the effect would be that it would terminate capital expenditures. Controller Melissa Haley included that the General Fund outlays had a surplus, no cuts would be needed, however most of the Enterprise Funds because they had loans required to keep them in a healthy operating sense and echoed Sweeney that it would be the capital that would have to be delayed. Knox was not in support. Eisenbeisz felt that expenditures should be looked at and felt that this should have come up when the budget process was started. Wein clarified the timeline that was necessary for the budget ordinances. Paxton felt the motion was extreme. Bean felt that if the money was not there, then it could not be spent.

A motion was made by Bean to direct the Administrator to adjust the FY2020 budget expenditures to be less than or equal to the FY2019 revenues with each fund as amended. The motion FAILED by the following vote.

Yes: 2 - Bean, and Nelson

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

Bean left the meeting at 9:07 p.m.

Q ORD 19-17S

Adopting budgets and capital improvement plan for the General Fund, Internal Service Funds, and Special Revenue Funds for the fiscal year July 1, 2019 through June 30, 2020 (substitute ordinance 1st reading)

Mosher would like to make amendments to increase the vehicle replacement schedule from 10 years to 15.

Public Comment

Police Chief Robert Baty gave concerns and told of the different levels of life expectancy of police vehicles.

Public Works Director Michael Harmon pointed out that the current policy was 15 years but money in the sinking fund was saved in 10 years for replacement, however, vehicles were not replaced as long as the maintenance was not exceeding the cost of the vehicle. He noted the industry standard was 7 years, heavy equipment was 20 plus, and police was 3 years but felt that in Sitka it could be extended past the typical industry standard.

Wein stated he would like to make an amendment to obtain vehicle management hardware and software. Harmon was in support and appreciated the support.

Eisenbeisz wondered the cost. Harmon stated there was lots of variation with the systems available and felt it needed to be researched. Municipal Administrator Keith Brady felt the amendment could be direction to staff.

A motion was made by Wein to AMEND the ordinance to reduce travel and training by 10% from the two travel budget sections in aggregate at the discretion of the Administrator. The motion PASSED by the following vote.

Yes: 5 - Eisenbeisz, Wein, Paxton, Mosher, and Nelson

No: 1 - Knox

Non-voting: 1 - Bean

Paxton felt that the cuts were rational. Eisenbeisz felt training was important and for the Administrator to use his discretion. He hoped to retain required training and be notified if not. Municipal Administrator Keith Brady replied to Knox his process which would rely on department heads for what was required and noted that training was also for best practices. Knox noted the budget cuts of training and travel from previous years. Wein stated the total amount was $38,500 and thought that it was fairly simple. Chief Finance and Administrative Officer Jay Sweeney noted each budget ordinance would then need to come back as first reading with the change. Mosher was in support and felt it was a good time to make changes.

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

Yes: 5 - Eisenbeisz, Knox, Paxton, Mosher, and Nelson

No: 1 - Wein

Non-voting: 1 - Bean

R ORD 19-18S Adopting the budget and capital improvement plan for the Electric Fund for the fiscal year July 1, 2019 through June 30, 2020 *(substitute ordinance 1st reading)*

Mosher explained with the anticipation of an ordinance coming in June to amend the seasonal utility rate change by a month which would cause $80,000 difference, he would like to decrease the overall electric budget for that amount. Knox felt a budget adjustment could come at a later date. Eisenbeisz noted the ordinance coming forward to shift the rate change a month may benefit more users on a greater degree than Utility Subsization Fund does. Wein noted that there was $140,000 in reserve.

A motion was made by Mosher to direct the Administrator to cut $80,000 from the FY2020 Electric Fund budget from a line item or line items he so choses with the recommendation for it to come from the Administration line item currently budgeted at $2,674,223. The motion PASSED by the following vote.

Yes: 4 - Wein, Paxton, Mosher, and Nelson

No: 2 - Eisenbeisz, and Knox

Non-voting: 1 - Bean

Chief Finance and Administrative Officer Jay Sweeney noted item T and U of the remaining ordinances had rate increases built in. Mosher felt the rate changes were OK. The ordinance would come back as substitute ordinance for first reading at the next regular meeting.

A motion was made by Knox to postpone all items except "W" until the next regular meeting. The motion PASSED by the following vote.

Yes: 6 - Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

Non-voting: 1 - Bean

S ORD 19-19S Adopting the budget and capital improvement plan for the Water Fund for the fiscal year July 1, 2019 through June 30, 2020 *(substitute ordinance 1st reading)*

The ordinance would come back as a substitute ordinance for first reading at the next regular meeting.

T ORD 19-20S Adopting the budget and capital improvement plan for the Wastewater Fund for the fiscal year July 1, 2019 through June 30, 2020 and amending Title 15 "Public Utilities" of the Sitka General Code to increase Section 15.04.320 "Rates and Fees" *(substitute ordinance 1st reading)*

The ordinance would come back as a substitute ordinance for first reading at the next regular meeting.

U ORD 19-21S Adopting the budget and capital improvement plan for the Solid Waste Fund for the fiscal year July 1, 2019 through June 30, 2020 and amending Title 15 "Public Utilities" of the Sitka General Code to increase solid waste disposal rates in Section 15.06.020 "Solid Waste Disposal Policy and Rates," Section 15.06.035 "Rates for Treatment and Collection," and Section 15.06.045 "Transfer Station Drop-Off Charges and Special Refuse Collection Charges" *(substitute ordinance 1st reading)*

The ordinance would come back as a substitute ordinance for first reading at the next regular meeting.

V ORD 19-22S Adopting the budget and capital improvement plan for the Harbor Fund for the fiscal year July 1, 2019 through June 30, 2020 *(substitute ordinance 1st reading)*

The ordinance would come back as a substitute ordinance for first reading at the next regular meeting.

W RES 19-13 Increasing permanent and temporary moorage rates and other harbor fees and charges *(1st and final reading)*

Knox stated the Port and Harbors Commission recommended the rate increase although the decision did not come easy to them. He noted, no one wanted to see a rate increase. He pointed out the General Fund was subsidizing the Harbor Fund which had not been done in the past. Wein was in support of the 3% increase. Nelson had mixed feelings with rate increases.

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

Yes: 5 - Eisenbeisz, Knox, Wein, Paxton, and Mosher

No: 1 - Nelson

Non-voting: 1 - Bean

X ORD 19-23S Adopting budgets and capital improvement plans for the Airport Terminal Fund, the Marine Service Center Fund, and the Gary Paxton Industrial Park Fund for the fiscal year July 1, 2019 through June 30, 2020 *(substitute ordinance 1st reading)*

The ordinance would come back as a substitute ordinance for first reading at the next regular meeting.

XIII. PERSONS TO BE HEARD:

Scott Saline was not in support of combining the Historic Preservation Commission as part of the Planning Commission.

XIV. EXECUTIVE SESSION

None.

XV. ADJOURNMENT

A motion was made by Knox to ADJOURN. Hearing no objections, the meeting ADJOURNED at 10:21 p.m.

ATTEST: _____
Melissa Henshaw, CMC
Deputy Clerk

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	19-114	Version:	1	Name:	
Type:	Item			Status:	AGENDA READY
File created:	5/22/2019			In control:	City and Borough Assembly
On agenda:	5/28/2019			Final action:	
Title:	Appoint Brandon Marx to an unexpired term on the Parks and Recreation Committee				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion.pdf Marx Application.pdf				

Date	Ver.	Action By	Action	Result

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POSSIBLE MOTION

I MOVE TO appoint Brandon Marx to an unexpired term on the Parks and Recreation Committee.

LAW OFFICE OF
BRANDON C. MARX
[redacted]

VIA EMAIL ONLY

Mr. Woody Widmark, Chairman
Park's & Rec Committee
woodymwidmark@gmail.com

Mrs. Melissa Henshaw
City Clerk
Melissa.henshaw@cityofsitka.org

Mr. Chairman and members of the committee,

I have come to know some of you over my 15 years of making a home for myself and my family in Sitka. Over that time, I have worked as legal clerk for Judge Zervos, and then have run a successful general practice law firm. I have also volunteered for many years on the Board of Cape Decision Light House Society and served as Vice President of that non profit. In that role I had to address a number of use issues and liability issues that cropped up. I also have enjoyed coaching baseball, and supporting various environmental groups and non-profits in town.

While my professional practice and family life keeps me very busy, I am willing and able to serve on the committee and am grateful for your consideration of my application to join as a member of your committee.

Very truly yours,

Brandon C. Marx

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

Board/Commission/Committee: Parks and Rec. Committee

Name: Brandon C Marx Preferred Phone: [redacted]

Address: [redacted] Alternate Phone: [redacted]

Email Address: [redacted] Fax Number: [redacted]

Length of Residence in Sitka: 2 15 years Registered to vote in Sitka? ✓ Yes ___ No

Employer: Self

Organizations you belong to or participate in:

Sitka Baseball Club, Sitka Trail Works, Sitka Conservation Society.

Explain your main reason for applying:

Interested in Use and liability issues in our parks and facilities.

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

My legal profession gives me special insight.

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

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

I have published an article on rec use liability in 2002.

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

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

Date: 5/14/19 Signature: [signature]

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

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

Return to:

Melissa Henshaw, Deputy Clerk/Records Specialist, 100 Lincoln Street

Fax: 907-747-7403 Email: melissa.henshaw@cityofsitka.org

PARKS AND RECREATION COMMITTEE

NAME	CONTACT NUMBERS	TERM STARTS	EXPIRES	CATEGORY
WOODY WIDMARK 444 Katlian Street	752-0152 c woodywidmark@gmail.com	9/27/2016	9/27/2019	**CHAIR**
ALLISON MASSEY *1510 B Davidoff Street*	*907-887-4555* *asajm46@gmail.com*	*04/26/16*	*04/26/19*	***CHAIR***
LORRAINE LIL *105 Austin Street*	*747-3309* *752-5555 c* *committeework@outlook.com*	*03/22/16*	*03/22/19*	
BARBARA MORSE PO Box 2972	509-312-0617 morseb9@hotmail.com	03/22/16	03/22/19 03/26/22	
BETH SMITH 109 Darrin Drive	747-7010 253-590-3137 bekumtoo@hotmail.com	3/14/17	3/14/20	
CHRISTOPHER WRIGHT *210 Lake Street*	*619-530-7077* *cwilliamwright@hotmail.com*	*6/12/18*	*6/12/21*	*Forfeiture of membership 9/20/18*
JAMES POULSON 1610 Sawmill Creek Road	747-3219 w 747-6567 h james.poulson1@gmail.com	8/30/18	11/22/19	Christianson's term
Kevin Knox PO Box 6415	738-4664 c assemblyknox@cityofsitka.org			Assembly Liaison
Dee Corbell Assistant Contract Coordinator/Office Manager City and Borough of Sitka	747-1806 dee.corbell@cityofsitka.org			Secretary

7 members from public - 3 year terms
Established by Ordinance 75-199 (2.56 SGC)
Second Tuesday, Noon – Harrigan Centennial Hall, 330 Harbor Drive

Community Resources				
Mary Miller Sitka National Historical Park 106 Metlakatla Street	747-0111 w 747-5938-fax mary_miller@nps.gov			
Lynne Brandon Sitka Trail Works 801 HPR	747-7244 w 747-7315 fax trail@gci.net			
Annemarie LaPalme Sitka Forest Service 2108 Halibut Point Road	747-4209 alapalme@usda.gov			

Revised: May 14, 2019

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	ORD 19-16A	Version:	1	Name:	
Type:	Ordinance			Status:	AGENDA READY
File created:	4/16/2019			In control:	City and Borough Assembly
On agenda:	5/14/2019			Final action:	
Title:	Amending Title 22 "Zoning" of the Sitka General Code by modifying Chapter 22.20 "Supplemental District Regulations and Development Standards"				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Ord 2019-16A.pdf Memos to Assembly- development stndrds ordinance April 16 and 24 AMENDED Ord 2019-16A Developmet Standards Final Ord 2019-16 ZA 18-08_Development Standards_Staff Report PandZ minutes 20Mar19 reco approval amend development stndrds ZA 18-08_Development Standards_Tabulation of Variances ZA 18-08_Development Standards_Buildable Areas Buildable Area w-parking shown Buildable Area w-parking shown 2 ZA 18-08_Development Standards_Maps				

Date	Ver.	Action By	Action	Result
5/14/2019	1	City and Borough Assembly		
4/23/2019	1	City and Borough Assembly	PASSED ON FIRST READING AS AMENDED	Pass

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POSSIBLE MOTION

I MOVE TO approve Ordinance 2019-16A on second and final reading.

City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

Coast Guard City, USA

MEMORANDUM

To: Mayor Paxton and Members of the Assembly
Keith Brady, Municipal Administrator

From: Scott Brylinsky, Planning and Community Development Interim Director (part-time)

Subject: **Proposed revisions to Table 22.20-1 Development Standards, providing for reduced setbacks, decreased minimum lot sizes, and increased building coverage, as amended to delete proposed prohibition on tandem parking**

Date: April 24, 2019

Background

At the April 23, 2019 meeting the Assembly approved on first reading revised development standards. Prior to approval an amendment was moved and passed which deleted a proposed prohibition on tandem parking. The deleted portion, which does not appear at all in the revised ordinance before you tonight, was footnote 16, and read:

Site and building plan must be such that tandem (front to back) parking is not necessary to provide two off-street parking spaces per dwelling unit as required by SGC 22.20.100.

Footnote 16 as it now appears in the zoning code is shown with strikeout.

Footnotes 17-20 as they appeared in the proposed ordinance on first reading April 16 have been renumbered as footnotes 16-19 with respective changes to the table, with no change in meaning.[1]

Recommendation

Motion to approve the ordinance as amended.

Attachments

- Transmittal memo Brylinsky to Assembly April 16, 2019
- Version of ordinance presented for first reading April 23, 2019

[1] *A minor housekeeping change has been made to correct an error by deleting "(16)" from the first two cells in the row for R - Recreational Zoning district. Footnote 16, besides being deleted in the revised ordinance, did not apply to the Recreational zone in the first place.*

City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

Coast Guard City, USA

MEMORANDUM

To: Mayor Paxton and Members of the Assembly
Keith Brady, Municipal Administrator

From: Scott Brylinsky, Planning and Community Development Interim Director (part-time)

Subject: **Proposed revisions to Table 22.20-1 Development Standards, providing for reduced setbacks, decreased minimum lot sizes, and increased building coverage**

Date: April 16, 2019

Background

The request is to amend the zoning code to relax development standards in zoning districts which allow residential structures. Providing for higher density use of existing lands, and reducing the number of zoning variances, are stated policy goals. These goals have been most recently expressed in the Assembly's action plan on housing, goal 2a, "Zoning code residential lot sizes," and three 2030 Comprehensive Plan goals:

H1.1b Minimize prevalence of variances by amending development standards, such as setbacks.

H1.1c Reduce minimum lot sizes.

H 1.1e Encourage higher density development.

The policy intent is to promote affordable housing by allowing for more efficient use of currently developed and future developable lands.

The specific proposal is to amend Table 22.20-1, the table in the zoning code which sets out for each zoning district the requirements for minimum sizes and dimensions of lots, minimum setbacks from front, side, and back property lines, and building coverage.[1]

This item appeared before the Planning Commission at its March 20, 2019 meeting. The Commission voted to recommend approval as proposed 3-1. No public testimony was offered. No written comments been received.

[1] Building coverage is the percentage of the area of a lot that can be covered by the building's footprint.

Staff analysis

Existing development standards regarding lot size and setbacks have been observed to be out of line with the reality of existing lots and structures. Various staff reviews have shown there are several neighborhoods where a high percentage of lots and structures do not comply with existing regulations. Reductions in development standards have also been recommended by Smart Growth America as a means to reduce development costs and promote affordable housing and affordable development, by more efficiently utilizing our limited developable land. A substantial portion of the Planning Department's work is processing variances, so a reduction in variances would allow staff to focus on more impactful planning work.

A few points for the Assembly to consider:

- The table has two new footnotes:

Footnote 16: **Site and building plan must be such that tandem (front to back) parking is not necessary to provide two off-street parking spaces per dwelling unit as required by SGC 22.20.100.**

Footnote 20: **The split side setback is to allow a property developer to select a larger side setback on one side of the property in order to provide for parking on that side. See note 16.**

We believe these footnotes are self-explanatory, but bring them to the Assembly's attention as significant changes.

- An analysis of variances granted by the Planning Commission over the last four years finds:

    1. 39 variances were granted for front setback reductions. Under the proposed revisions 12 of those would not have required a variance.

    2. 36 variances were granted for side setback reductions. Under the proposed revisions 14 of those would not have required a variance.

    3. 14 variances were granted for rear setback reductions. Under the proposed revisions 3 of those would not have required a variance.

At first glance, one might conclude that amending the setbacks wouldn't reduce by much the number of variances granted. But, in practice, staff vets applications which come in and generally coaches applicants to amend or withdraw applications which don't have a sound basis to justify a variance being approved by the Commission. Attached is a spreadsheet showing the compilation, and a list of variances granted for other reasons.

- The combination of reduced lot size with reduced setbacks preserves a buildable footprint, on a 6,000 square foot lot, of approximately the same size as an 8,000 square

foot lot with current setbacks. (3,000 square foot buildable vs. 2800 square foot buildable, respectively). See attached diagrams.

- The zoning codes of Ketchikan and Juneau have development standards roughly similar to Sitka's current standards. Ketchikan's front setbacks are mostly 15' for residential zones. Juneau's range from 20'-25'. But those communities' definitions of terms and zoning districts are different enough to preclude a straightforward apples to apples comparison.

- For general visualization purposes, the Lillian Drive subdivision, approved in its day as a Planned Unit Development, consists of many lots which are 50'X 90' - 4,500 sq ft of total area.

Recommendation

Motion to approve the ordinance.

Attachments

- Staff report to Planning Commission
- Planning and Zoning Commission minutes for March 20, 2019
- Tabulation of variances over last four years
- Diagrams of buildable area
- Diagrams of buildable area with parking shown
- Maps of neighborhoods showing lots out of compliance with current zoning (Note: "out-of-compliance" in this context is not necessarily a violation, but rather may include legal non-conforming, or lots with variances)

Sponsor: Administrator

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2019-16A

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING TITLE 22 "ZONING" OF THE SITKA GENERAL CODE BY MODIFYING CHAPTER 22.20 "SUPPLEMENTAL DISTRICT REGULATIONS AND DEVELOPMENT STANDARDS"

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 provide for smaller lot sizes, reduced setbacks, and a higher percentage of building coverage on lots in all residential zoning districts except those designated low density. The intent is to reduce the cost of housing by allowing for more efficient use of developed and developable lands.

4. ENACTMENT. NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the Sitka General Code Title 22, be amended by modifying chapter 22.20, entitled "Supplemental District Regulations and Development Standards", to read as follows (deleted language stricken, new language underlined):

Title 22
ZONING

Chapters:

22.04 Introduction and General Provisions
22.08 Definitions
22.12 Zoning Maps and Boundaries
22.16 District Regulations
22.20 Supplemental District Regulations and Development Standards
22.24 Special Use Permits
22.30 Zoning Code Administration

* * *

Chapter 22.20
SUPPLEMENTAL DISTRICT REGULATIONS AND DEVELOPMENT STANDARDS

Sections:

* * *

22.22.030 Classification of new and unlisted uses.
22.20.035 Notes to Table 22.20-1.

* * *

22.20.030 Classification of new and unlisted uses.

* * *

Table 22.20-1
Development Standards(2)

	MINIMUM LOT REQUIREMENTS		MINIMUM SETBACKS			MAXIMUM HEIGHTS(~~19~~ 18)		MAXIMUM BUILDING COVERAGE	MAXIMUM DENSITY
ZONES	**Width**	**Area**(1, ~~18~~ ~~17~~)	**Front**(3)	**Rear**	**Side**	**Principal Structures**	**Accessory Structures**		
P	(4)	(4)	20 ft.	15 ft.	10 ft.	40 ft.	16 ft.	35%	
SF(~~16~~)	80 ft.	~~8,000~~ 6,000 s.f.	~~20~~ 14 ft.(8)	~~10~~ 8 ft.(9)	~~8~~ 5/9 ft.(19)	35 ft.(10)	16 ft.	~~35~~ 50%	
SFLD	80 ft.	15,000 s.f.	20 ft.(8)	20 ft.(9)	15 ft.	35 ft.(10)	16 ft.	35%	
R-1(6, ~~16~~)	80 ft.	~~8,000~~ 6,000 s.f.	~~20~~ 14 ft.(8)	~~10~~ 8 ft.(9)	~~8~~ 5/9 ft.(19)	35 ft.(10)	16 ft.	~~35~~ 50%	
R-1 MH(6, ~~16~~)	80 ft.	~~8,000~~ 6,000 s.f.	~~20~~ 14 ft.(8)	~~10~~ 8 ft.(9)	~~8~~ 5/9 ft.(19)	35 ft.(10)	16 ft.	~~30~~ 50%	
R-1 LD/ LDMH	80 ft.	15,000 s.f.(5)	20 ft.(8)	20 ft.(9)	15 ft.	35 ft.(10)	16 ft.	35%	
R-2(6, ~~16~~)	80 ft.	~~8,000~~ 6,000 s.f. for the first two units and 1,000 s.f. for each additional unit	~~20~~ 14 ft. (8)	~~10~~ 8 ft. (9)	~~8~~ 5/9 ft.(19)	40 ft.	16 ft.	50%	Maximum density = 24 DU/A
R-2 MHP(6)	80 ft.	Same as R-2	~~20~~ 14 ft.(8)	~~10~~ 8 ft.(9)	~~8~~ 5/9 ft.(19)	40 ft.	16 ft.	50%	Same as R-2
CBD(~~17~~ 16)	None	None(7)	(11)	(11)	(11)	50 ft.	16 ft.	None	
C-1(6)	60 ft.	6,000 s.f.(7)	~~20~~ 14ft.(8)	~~10~~ 8 ft.(9)	5 ft.	40 ft.	16 ft.	None, except for setback areas	
C-2(6)	60 ft.	6,000 s.f.(7)	~~20~~ 14 ft. (8)	~~10~~ 8 ft.	5 ft.	40 ft.	16 ft.	Same as C-1	
WD(6)	60 ft.	6,000 s.f.(7)	~~20~~ 14 ft. (8, 12)	5 ft.(12)	10 5/9 ft. (12) (19)	40 ft.	16 ft.	Same as C-1	
GP	50 ft.	5,000 s.f.	10 ft.	5 ft.(12)	10 ft.(12)	50 ft.	50 ft.	Same as C-1	
I	100 ft.	15,000 s.f.	20 ft.(8)	10 ft.	5 ft.	40 ft.	16 ft.	50%(13)	
LI	None	1 acre(14)	None(15)	None(15)	None(15)	35 ft.	35 ft.	25%	
GI	None	1 acre	None(15)	None(15)	None(15)	35 ft.	35 ft.	None	
R	~~(16)~~	~~(16)~~	20 ft.	10 ft.	5 ft.	35 ft.	20 ft.	50%	
OS	None	1 acre	None(15)	None(15)	None(15)	35 ft.	35 ft.	None(15)	
C	None	None	15 ft.	10 ft.	10 ft.	35 ft.	35 ft.	None, except	

	MINIMUM LOT REQUIREMENTS		MINIMUM SETBACKS			MAXIMUM HEIGHTS(~~19~~ 18)		MAXIMUM BUILDING COVERAGE	MAXIMUM DENSITY
ZONES	**Width**	**Area**(1, ~~18~~ 17)	**Front**(3)	**Rear**	**Side**	**Principal Structures**	**Accessory Structures**		
								for setback areas	

22.20.035 Notes to Table 22.20-1.

1. Minimum lot area net of access easements.

2. All developed lots and parcels shall have access to a public street and circulation within the development to ensure adequate vehicular circulation for parking, freight, and emergency vehicles. Where lots or parcels do not front on and have direct access to streets, a minimum twenty-foot improved driveway with a minimum of a twelve-foot wide developed driveable surface on a legal easement shall provide access between the subject development and the street.

3. Front setbacks apply to all lot lines adjacent a public street. Corner lots have two front setbacks.

4. As determined by the specific use and its parking and loading requirements.

5. Duplex shall have a minimum of twelve thousand square feet of lot area per unit.

6. Zero lot line lots shall be a minimum of seven thousand five hundred feet in area.

Additional Note: The minimum square footages for each unit of a zero lot line shall be as follows:

R-1 and R-1 MH ~~4,000 sq. ft.~~ 3,000 sq. ft.

R-1 LD and R-1 LDMH 7,500 sq. ft.

R-2 and R-2 MHP ~~4,000 sq. ft.~~ 3,000 sq. ft.

C-1, C-2 and WD 3,000 sq. ft.

Zero lot lines may be allowed on existing lots of record in the R-1 and R-1 MH zones with square footages less than above if the planning commission finds that there is adequate density and parking.

7. Minimum lot area per dwelling unit shall be six thousand square feet for one and two-family dwellings with an additional one thousand square feet for each additional dwelling unit.

8. Front yard setback shall be ten feet when lots abutting street rights-of-way are equal to or greater than eighty feet.

9. Residential docks are exempt from rear yard setback.

10. ~~Except as exempted~~ Building height as defined by Section 22.20.050.

11. Subject to site plan approval.

12. No setbacks are required from property lines of adjacent filled, intertidal, or submerged tidelands.

13. Additional building coverage may be permitted subject to site plan approval.

14. Unless the subject use occupies the entire island.

15. Where island lots share common property lines, the minimum setback shall be fifteen feet.

~~16. The minimum side setback on lots in zones SF, R-1, R-1 MH, and R-2 shall be five feet for lots that are sixty feet wide or narrower; in all other cases in those zones, the minimum side setback shall be eight feet.~~

~~17~~. 16. A five-foot setback shall be along any property line abutting a public street, alley, or deed access easement. The purpose of this setback shall be to assure that sidewalks, curb and gutter, power pole locations, or other public necessities can be accommodated.

~~18~~. 17. Lot size variances may be allowed for subdivisions that include sidewalks or pathways.

~~19.~~ 18. Accessory dwelling units in residential zones shall be limited to a maximum height of twenty-five feet or the height of the existing principal dwelling unit on the property, whichever is less.

~~20~~. 19. The split side setback is to allow a property developer to select a larger side setback on one side of the property in order to provide for parking on that side.

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

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska, this 28th day of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST:

_____
Sara Peterson, MMC
Municipal Clerk

1st reading amended 4/23/19
1st reading 5/14/19
2nd and final reading 5/28/19

Sponsor: Administrator

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2019-16

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING TITLE 22 "ZONING" OF THE SITKA GENERAL CODE BY MODIFYING CHAPTER 22.20 "SUPPLEMENTAL DISTRICT REGULATIONS AND DEVELOPMENT STANDARDS"

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

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3. PURPOSE. The purpose of this ordinance is to provide for smaller lot sizes, reduced setbacks, and a higher percentage of building coverage on lots in all residential zoning districts except those designated low density. The intent is to reduce the cost of housing by allowing for more efficient use of developed and developable lands.

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* * *

Chapter 22.20
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Sections:

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22.20.035 Notes to Table 22.20-1.

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16. ~~The minimum side setback on lots in zones SF, R-1, R-1 MH, and R-2 shall be five feet for lots that are sixty feet wide or narrower; in all other cases in those zones, the minimum side setback shall be eight feet.~~ Site and building plan must be such that tandem (front to back) parking is not necessary to provide two off-street parking spaces per dwelling unit as required by SGC 22.20.100.

17. A five-foot setback shall be along any property line abutting a public street, alley, or deed access easement. The purpose of this setback shall be to assure that sidewalks, curb and gutter, power pole locations, or other public necessities can be accommodated.

18. Lot size variances may be allowed for subdivisions that include sidewalks or pathways.

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20. The split side setback is to allow a property developer to select a larger side setback on one side of the property in order to provide for parking on that side. See note 16.

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

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska, this 14th day of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST:

_____
Sara Peterson, MMC
Municipal Clerk

1st reading 4/23/19
2nd and final reading 5/14/19

City and Borough of Sitka
100 Lincoln Street • Sitka, Alaska 99835
Coast Guard City, USA

MEMORANDUM

To: Chair Spivey and Members of the Planning Commission

From: Planning and Community Development Department Staff

Subject: **Proposed revisions to Table 22.20-1 Development Standards, providing for reduced setbacks, decreased minimum lot sizes, and increased building coverage**

Date: March 12, 2019

General description and background

The request is to amend the zoning code to relax development standards in zoning districts which allow residential structures. Providing for higher density use of existing lands, and reducing the number of zoning variances, have been policy goals of the department and the city for some time. These goals have been most recently expressed in the Assembly's action plan on housing, goal 2a, "Zoning code residential lot sizes," and three Comprehensive Plan goals:

H1.1b Minimize prevalence of variances by amending development standards, such as setbacks.

H1.1c Reduce minimum lot sizes.

H 1.1e Encourage higher density development.

The specific proposal is to amend Table 22.20-1, the table in the zoning code which sets out for each zoning district the requirements for minimum sizes and dimensions of lots, minimum setbacks from front, side, and back property lines, and building coverage.[1]

Staff analysis

Existing development standards regarding lot size and setbacks have been observed to be out of line with the reality of existing lots and structures. Various staff reviews have shown there are several neighborhoods where a high percentage of lots and structures do not comply with existing regulations. Reductions in development standards have also been recommended by Smart Growth America as a means to reduce development costs and promote affordable housing

[1] Building coverage is the percentage of the area of a lot that can be "covered" by building(s).

and affordable development, by more efficiently utilizing our limited developable land. A substantial portion of the Planning Department's work is processing variances, so a reduction in variances would allow staff to focus on more impactful planning work.

Staff have recognized that due to the diverse, if not sporadic zoning scheme, a major zoning overhaul may be needed. However, that recognition does not preclude taking immediate steps now to improve the existing situation.

A few points for the Commission to consider:

- The table has two new footnotes:

Footnote 16: **Site and building plan must be such that tandem (front to back) parking is not necessary to provide two off-street parking spaces per dwelling unit as required by SGC 22.20.100.**

Footnote 20: **The split side setback is to allow a property developer to select a larger side setback on one side of the property in order to provide for parking on that side. See note 16.**

We believe these footnotes are self-explanatory, but bring them to the Commission's attention as significant changes.

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    1. 39 variances were granted for front setback reductions. Under the proposed revisions 12 of those would not have required a variance.

    2. 36 variances were granted for side setback reductions. Under the proposed revisions 14 of those would not have required a variance.

    3. 14 variances were granted for rear setback reductions. Under the proposed revisions 3 of those would not have required a variance.

At first glance, one might conclude that amending the setbacks wouldn't reduce by much the number of variances granted. But, in practice, staff vets applications which come in and generally coaches applicants to amend or withdraw applications which don't have a sound basis to justify a variance being approved by the Commission. Attached is a spreadsheet showing the compilation, and a list of variances granted for other reasons.

- The combination of reduced lot size with reduced setbacks preserves a buildable footprint, on a 6,000 square foot lot, of approximately the same size as an 8,000 square foot lot with current setbacks. (3,000 square foot buildable vs. 2800 square foot buildable, respectively). See attached diagrams.

- The zoning codes of Ketchikan and Juneau have development standards roughly similar to Sitka's current standards. Ketchikan's front setbacks are mostly 15' for residential zones. Juneau's range from 20'-25'. But those communities' definitions of terms and

zoning districts are different enough to preclude a straightforward apples to apples comparison.

- For general visualization purposes, the Lillian Drive subdivision, approved in its day as a Planned Unit Development, consists of many lots which are 50'X 90' - 4,500 sq ft of total area.

Attachments:

Revised Table 22.20-1 Development Standards
Tabulation of variances over last four years.
Diagrams of buildable area
Maps of neighborhoods showing lots out of compliance with current zoning

forward. Windsor asked where the smoke would be ventilated out, Samman responded that the plan was to vent it out the back of the building. Nelson added that if it became a greater issue for neighbors, they would vent the smoke up through the top of the structure which would take care of odor concerns.

M-Hughey/S-Weaver moved to approve the conditional use permit for manufacturing of food products at 4610 Halibut Point Road in the C-2 zoning district, subject to the attached conditions of approval. The property is also known as Lot 4, Wyatt-Cox Resubdivision #2. The applicant was Issam Samman. The owners of record were Connor and Valorie Nelson. Motion passed 4-0 by voice vote.

M-Windsor/S-Hughey moved to adopt the findings as presented in the staff report. Motion passed 4-0 by voice vote.

D ZA 18-06

Discussion, direction, and decision on a proposed zoning text change to create a new zoning district for Cemeteries. The request is filed by the City and Borough of Sitka Planning and Community Development Department.

Attachments: ZA 18-06 Cemetery District Staff Report
ZA 18-06 Cemetery District Code Amendment Draft
ZA 18-06 Cemetery District Mailing List

Brylinsky presented the staff report. Brylinsky noted that the idea of a cemetery designation had been considered and requested for some time, and work that had been done by previous Planning Director, Mike Scarcelli, was used in the draft ordinance presented. Sitka's zoning code lack a designation for cemeteries, with most burial sites residing in public or residential zones. The creation of the zoning district would create a receptacle for lands used for cemeteries and limited accessory uses, the district was highly restrictive in nature. After passage of the ordinance creating a cemetery district, owners of properties containing cemeteries could then apply for zoning map amendments to designate their cemetery under the new district. The Historic Preservation Commission had reviewed the draft ordinance at their most recent meeting and voted in favor. Weaver asked if this was related to the SJ Overlay zone, Brylinsky answered that the two actions were related. STA did not want to see the SJ Overlay zone go forward until it had protections for its cemeteries nearby, and the applicant of the SJ Overlay zone was holding off further action until the cemetery issue was resolved.

Bob Sam provided public testimony. Sam reiterated that many cemeteries in Sitka were in residential zones which was going to become problematic with changes in the State of Alaska's requirements for burial transfer permits - this action would resolve that issue. Sam also noted that he was on the Historic Preservation Commission which voted unanimously in favor of the draft ordinance.

M-Hughey/S-Weaver moved to recommend approval of the draft ordinance including any minor changes that legal or staff may find necessary to amend Title 22 of the Sitka General Code to create a cemetery district. Motion passed 4-0 by voice vote.

E ZA 18-08

Discussion, direction, and decision regarding proposed revisions to Table 22.20-1 Development Standards, providing for reduced setbacks, decreased minimum lot sizes, and increased building coverage. The request is filed by the City and Borough of Sitka Planning and Community Development Department.

Attachments: ZA 18-08_Development Standards_Staff Report
ZA 18-08_Development Standards_Code Amendment Draft
ZA 18-08_Development Standards_Tabulation of Variances
ZA 18-08_Development Standards_Buildable Areas
ZA 18-08_Development Standards_Maps

Brylinsky presented the staff report. Brylinsky noted that updating the development standards to have smaller lot sizes and reduce setbacks was a priority of the Commission as well as the Assembly. A similar draft ordinance had been presented to the Commission approximately a year ago, and work that had been done by previous Planning Director, Mike Scarcelli, was used in the draft ordinance presented. Brylinsky explained that the focus was on residential zones, excluding low density zones, to change the minimum lot size to 6,000 square feet, increase building coverage from 35% to 50%, decrease the front setback from 20 feet to 14 feet, introduce a split side setback of 5 feet and 9 feet, and decrease the rear setback from 10 feet to 8 feet. There was also an addition made in the footnotes to require that site and building plans provide two off-street parking spots per dwelling unit that do not require tandem parking. Brylinsky also reminded the Commission that one of the goals was to decrease the number of variances requested; based on analysis staff did on the last four years of variances, these changes would have reduced approximately one-third of variance requests.

Weaver stated that he was not for smaller lots, particularly when the City was about to open 800 acres of land in the No Name Mountain area for development. He would perhaps reconsider after the Master Plan for No Name Mountain was completed. Windsor and Hughey stated their support for the change. Windsor suggested that the perhaps the minimum lot size should have been smaller than 6,000 square feet. Hughey stated that this change was needed because smaller lots equated to more affordable housing. Hughey also noted that the low density districts were unchanged and protected areas with larger lots.

Mike Scarcelli provided public testimony. Scarcelli stated that he was also in favor of minimum lot sizes smaller than 6,000 square feet, but that could be solved with new zoning codes or planned unit developments. The changes in the draft ordinance preserved the ability to place accessory dwelling units on lots, which also would contribute to expanding affordable housing. Addressing Weaver's comments, Scarcelli also noted that of the approximately 800 acres in the No Name Mountain Area, approximately 600 acres would likely not be used for development due to wetland preservation or topography challenges. Scarcelli expected that the zoning scheme in the Master Plan would include both large and small lots.

Spivey stated his preference was to not make the minimum any lower than the proposed 6,000 square feet. Land could, in some cases, be a determining issue for affordability of housing. Spivey felt the proposed changes provided more flexibility and options with the limited land available in Sitka.

Weaver stated that some developers used smaller lot sizes to their advantage, buying many small lots and then controlling the price for resale, meaning that the houses did not necessarily become more affordable. Windsor and Hughey both felt that the tactics described by Weaver were not as likely to take place in Sitka due to its lack of land availability and topographical challenges.

M-Hughey/S-Windsor moved to recommend approval of the draft ordinance to

amend Table 22.20-1 Development Standards of Title 22 of the Sitka General Code with minor changes that legal or staff may find necessary. Motion passed 3-1 by voice vote.

VIII. ADJOURNMENT

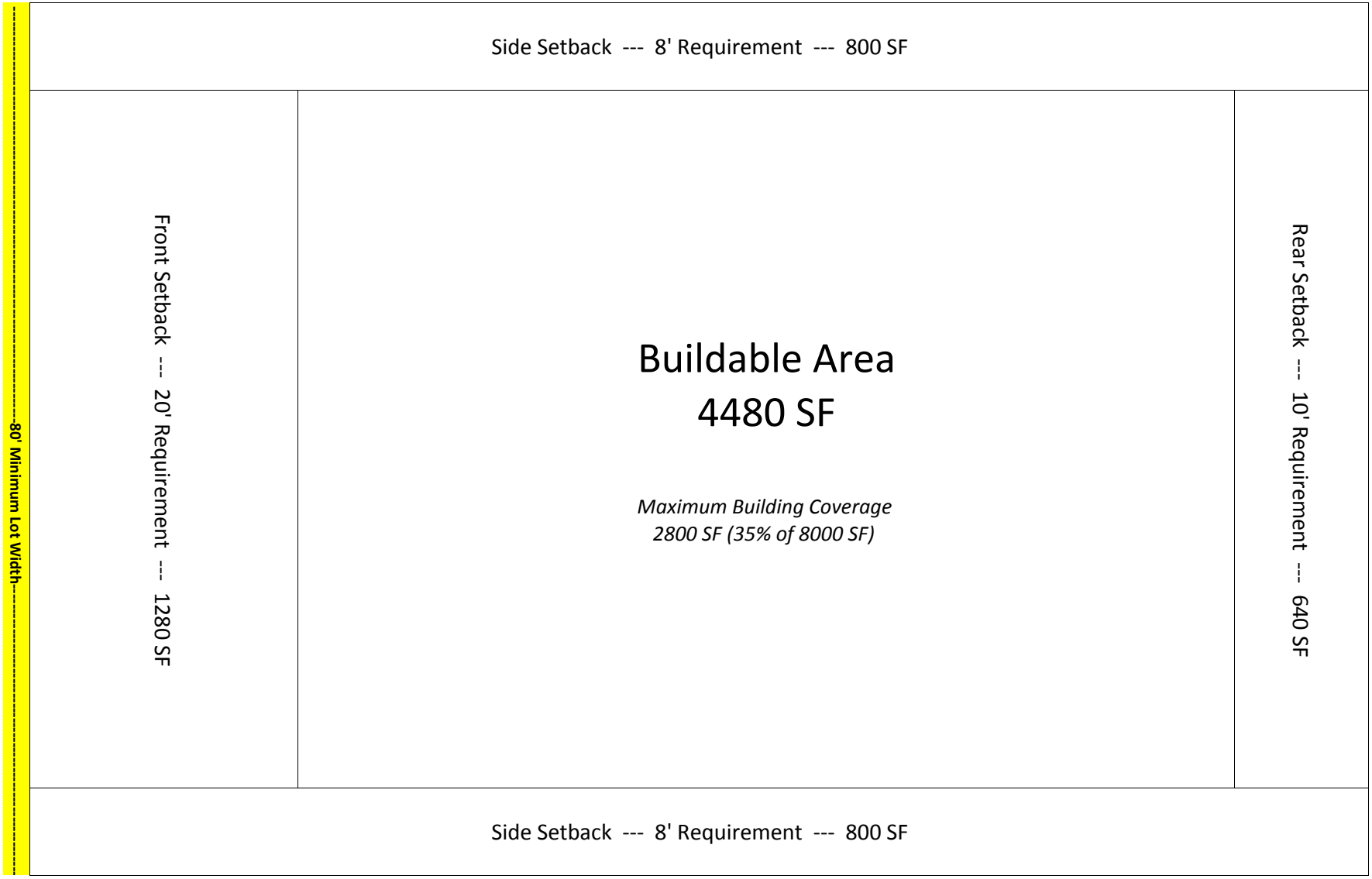
Seeing no objection, Chair Spivey adjourned the meeting at 8:15 p.m.

Compilation of Variances

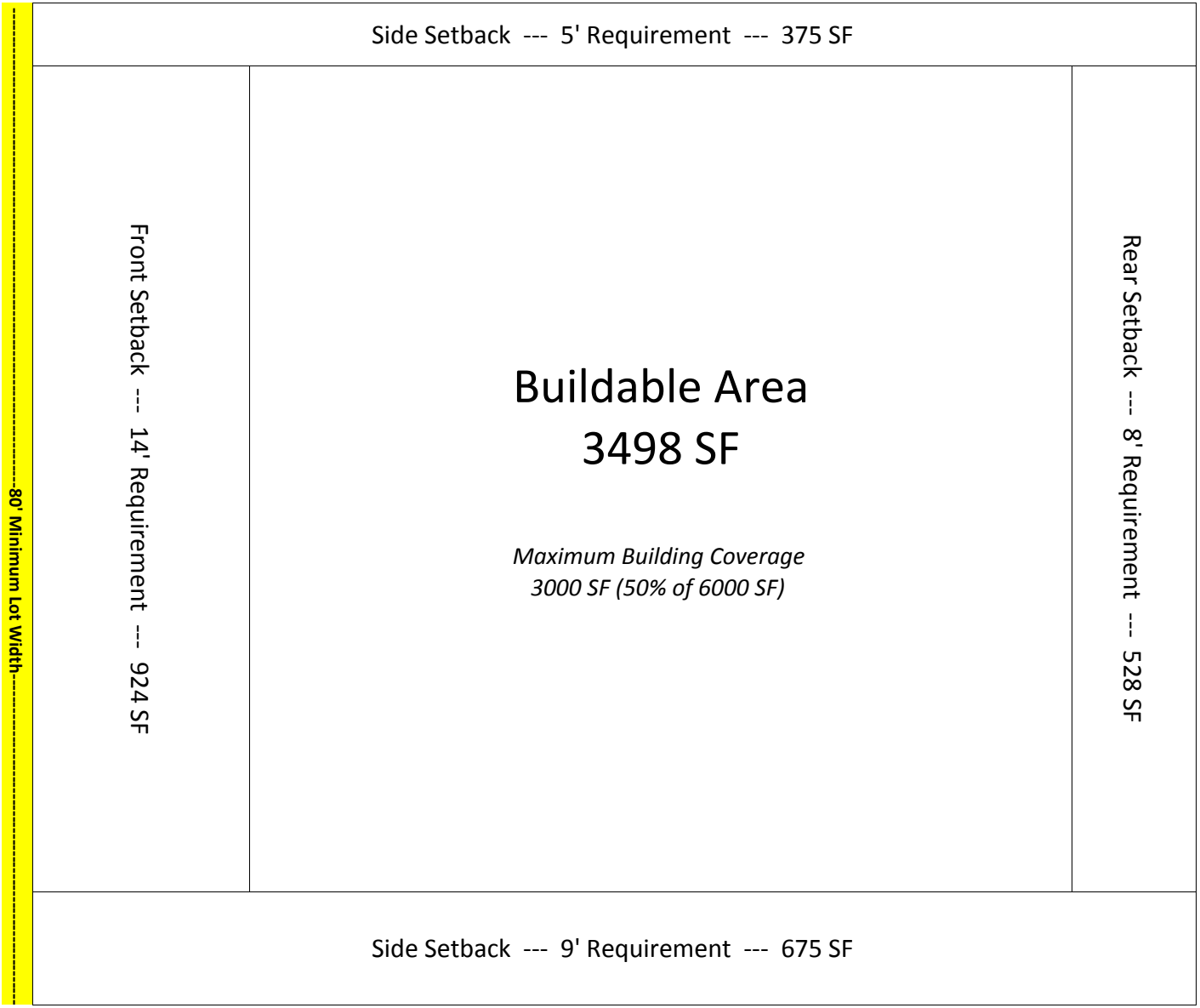
Year	Front (From - To)	Side (From - To)	Rear (From - To)	Other
2018	20 to 10	8 to 3		Reduce Lot Size
	20 to 12	8 to 0		
	20 to 10	8 to 6		
	20 to 16	8 to 4		
	20 to 15	15 to 9.5		
	20 to 10	8 to 5		
	20 to 8	8 to 6		
2017	20 to 18	8 to 4	10 to 5	Lot Coverage 35% to 42%
	20 to 10	10 to 8	20 to 10	Reduce Lot Size
	10 to 8	8 to 3		Reduce Lot Size
	20 to 18	10 to 9.5		Height 40' to 62'
		10 to 4		
2016	20 to 12			
	20 to 16	8 to 6		Substandard Lot Size
	20 to 18	5 to 3		Substandard Width
	20 to 18	8 to 3		Reduce Lot Size
	20 to 8	5 to 0		Reduce Lot Size
	20 to 8	5 to 4	10 to 4	Reduce Lot Size
	20 to 18	8 to 2	10 to 3	
	20 to 5	8 to 6		
	20 to 5	8 to 7		
	20 to 2	5 to 2		
	20 to 6	10 to 3	10 to 0	
		10 to 2.8		
	20 to 10	8 to 2		
		10 to 0		
		5 to 2		
2015	20 to 10	8 to 5	10 to 8	Substandard Lot Size
	20 to 15	8 to 1	10 to 9.25	Substandard Lot Size
	20 to 3	8 to 4	10 to 4	Lot Coverage 35% to 40%
	20 to 18	10 to 7	10 to 1	Substandard Lot Size
	20 to 5	5 to 0	10 to 5	Access. Building Height 16' to 20'
	20 to 19	5 to 3	10 to 3	
	20 to 10	8 to 6	10 to 6	
	20 to 8	8 to 0	10 to 5	
	20 to 5	8 to 6		
	20 to 0			
	20 to 12		10 to 8	
	20 to 10			
	20 to 5			
	20 to 8			
	20 to 16	10 to 9		
	20 to 10			
Variances eliminated (#)	12	14	4	4
Variances eliminated (%)	31%	39%	29%	27%

Variances that would not have been needed with adoption of new development standards

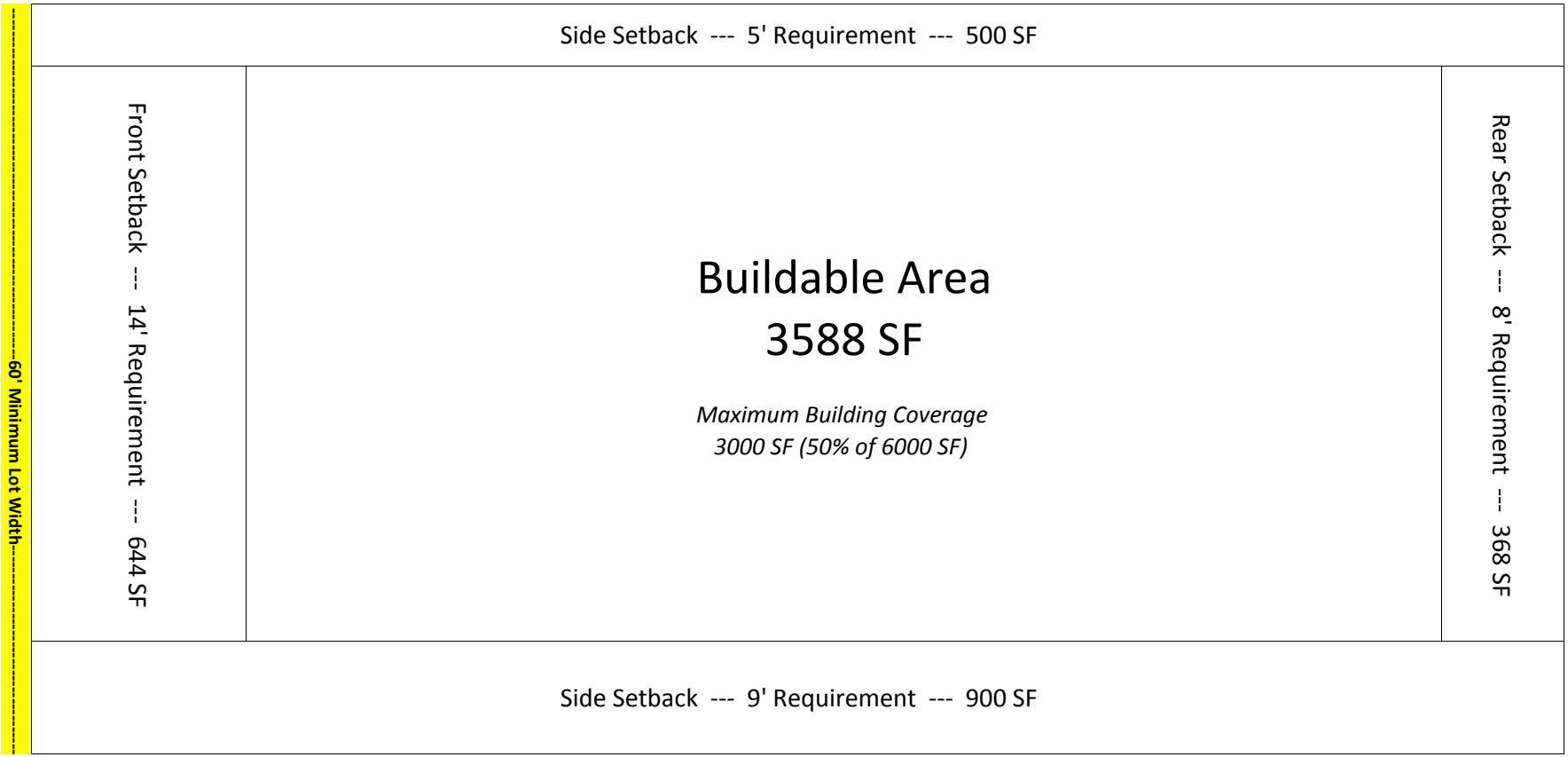
8000 SF Lot with
Current Development Standards



6000 SF Lot with
Proposed Development Standards



6000 SF Lot with
Proposed Development Standards



6000 SF Lot with
Proposed Development Standards

6000 SF Lot with
Proposed Development Standards

City & Borough of Sitka, Alaska

100 m
200 ft

N

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City & Borough of Sitka, Alaska

100 m
200 ft

N

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CITY AND BOROUGH OF SITKA

Legislation Details

File #:	ORD 19-17S	Version:	1	Name:	
Type:	Ordinance			Status:	AGENDA READY
File created:	5/8/2019			In control:	City and Borough Assembly
On agenda:	5/14/2019			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, 2019 through June 30, 2020 (substitute ordinance 1st reading)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Ord 2019-17S.pdf Memo.pdf Ord 2019-17S.pdf Draft FY2020 Budget (as amended through 5-22-19).pdf				

Date	Ver.	Action By	Action	Result
5/14/2019	1	City and Borough Assembly		
5/14/2019	1	City and Borough Assembly		

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POSSIBLE MOTION

I MOVE TO approve ordinance 2019-17S on first reading. *(substitute ordinance)*

City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members
Keith Brady, Municipal Administrator

From: Melissa Haley, Controller

Date: **May 22, 2019**

Subject: **FY2020 Budget Adoption Ordinances**

The FY2020 budget process began in November of 2018 with staff being directed to budget to keep services at current levels. The first work session took place on January 10, 2019. Since then the assembly has met an additional 6 times and has spent at least 18 hours on FY2020 budget meetings and work sessions. The ordinances presented reflect the final version of the Administrator's budget, which has been amended both through direction given to the administrator via motions made and passed by the assembly, and through corrections made that have resulted from new information. A document is attached that details every change from the time the budgets were originally presented to the assembly. In the past, the budget ordinances consisted of only the appropriations. As the appropriations, approval to apply for loans or grants and rate increases (when applicable), are all interrelated, all are now being presented together.

Ordinance 2019-17
Includes FY2020 appropriations for General Fund, Internal Service Funds, and Special Revenue funds and related capital improvement plan (General Fund only). The only contingent appropriation included in this ordinance is related to grant funding for a storm sewer. The assembly has previously approved a resolution to seek this funding (in the amount of $55,000). There are no rate increases or loans for any of the funds included in this ordinance.

Ordinance 2019-18
Includes FY2020 appropriations and related capital improvement plan for the Electric Fund. There is no rate increase being proposed for FY2020, nor are there any new loans or grants that appropriations are contingent on.

Ordinance 2019-19
This ordinance includes Water Fund FY2020 appropriations and related capital improvement plan as well as approval to apply for loan funding in FY2020 in the amount of $1,275,000 for the water system underneath of a portion of Lincoln Street that needs to be replaced.

Ordinance 2019-20
This ordinance includes FY2020 appropriations and related capital improvement plan as well as the 6.5% rate increase that the FY2020 Wastewater Fund budget is based on. Please note that the assembly has already given approval (via resolution) to seek DEC loan funding in the amount of $5,079,500 for the Wastewater Treatment Plant rehabilitation project.

Ordinance 2019-21
This ordinance includes FY2020 appropriations and related capital improvement plan as well as the 6.5% (collection) / 2.5% drop off rate increase that the Solid Waste Fund budget is based on. There are no new loans or grants that appropriations are contingent on.

Ordinance 2019-22 / Resolution 2019-13
This ordinance covers only the FY2020 appropriations and related capital improvement plan. By code, the rates for harbor moorage are adopted by resolution, thus the proposed 3% rate increase (that has been approved by the Port and Harbor Commission) is being presented separately. Also, it should be noted that there is $17,203 ,000 in contingent grants included in the FY2020 budget. The assembly has already authorized the CBS to apply for $1,703,000 (for projects at Thomsen and Eliason Harbors). The remaining $16,000,000 is proposed grant funding for the seaplane base project. This will come before the assembly separately due to timing upcoming grant applications.

Ordinance 2019-23
The final ordinance includes FY2020 appropriations and related capital improvement plans for the remaining enterprise funds that have no user fees (Airport Terminal Fund, the Marine Service Center Fund, and the GP Industrial Park Fund).

FISCAL 2020 BUDGET CHANGES

General Fund					
Beginning Beginning Revenue	$	29,979,628.00			
Beginning Expense	$	29,979,172.73			
			$	**57,000.00**	**Assembly approval of PAC MOA (4/25)**
			$	**15,000.73**	**Assembly direction to increase library hours (4/23)**
			$	**546,224.00**	**Assembly motion to increase local funding to SSD (5/2)**
			$	(80,000.00)	**Transfer in from VEF for HCH visitor support**
			$	(598,578.00)	Health insurance savings
			$	(7,956.82)	Personnel/Benefit Adjustment
			$	(48,000.00)	Transfers out for Fish Box Tax Adjustment
			$	(32,127.00)	Reduction in Travel & Training (5/14)
			$	25,000.00	Add in funds for the Ride
Ending (defict)/surplus	**$**	**123,892.36**			
Electric Fund					
Beginning Revenue	$	18,201,278.00			
Beginning Expense	$	27,620,304.29			Including depreciation
			$	(30,320.00)	IT fee adjustment
			$	(136,651.12)	Health insurance savings
			$	(5,250.00)	Reduction in Travel & Training (5/14)
			$	(80,000.00)	Reduction per 5/14 motion (fuel)
Ending (defict)/surplus	**$**	**(9,166,805.17)**			
Water					
Beginning Revenue	$	3,021,185.00			
Beginning Expense	$	3,796,624.55			Including depreciation
			$	(6,759.00)	IT fee adjustment
			$	(20,224.56)	Health insurance savings
			$	(1,050.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(747,405.99)**			
Wastewater					
Beginning Revenue	$	3,769,356.00			
Beginning Expense	$	4,481,137.90			Including depreciation
			$	(14,695.00)	IT fee adjustment
			$	(33,048.00)	Health insurance savings
Ending (defict)/surplus	**$**	**(664,038.90)**			
Solid Waste					
Beginning Revenue	$	4,825,309.00			
Beginning Expense	$	5,116,252.48			Including depreciation
			$	(253.00)	IT fee adjustment
			$	(16,449.36)	Health insurance savings
Ending (defict)/surplus	**$**	**(274,241.12)**			
Harbor					
Beginning Revenue	$	4,384,870.00			
			$	(2.00)	Clean up on rounding entries
			$	(69,000.00)	Fish box tax revenue adjustment
Beginning Expense	$	6,544,176.95			Including depreciation
			$	(93,196.08)	Health insurance savings
			$	75,000.00	Condition assessment Crescent High-load
			$	(10,540.00)	IT fee adjustment
Ending (defict)/surplus	**$**	**(2,199,572.87)**			
Marine Service Center					
Beginning Revenue	$	166,200.00			
Beginning Expense	$	258,022.00			Including depreciation
			$	70,000.00	Added to the MSC Roof Condenser Replacement
			$	80,000.00	Add in MSC Bulkhead Condition Assessment
Ending (defict)/surplus	**$**	**(241,822.00)**			
IT Fund					
Beginning Revenue	$	1,552,395.00			
Beginning Expense	$	1,592,038.63			Including depreciation
			$	(1,500.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(38,143.63)**			
Visitor Enhancement Fund					
Beginning Revenue	$	535,000.00			
Beginning Expense	$	445,000.00			Increase appropriation based on Assembly decision
			$	180,200.00	on FY20 funding for marketing/visitor services
Ending (defict)/surplus	**$**	**(90,200.00)**			(includes $80K transfer in to General Fund)

Sponsor: Administrator

C I T Y A N D B O R O U G H O F S I T K A

ORDINANCE NO. 2019-17S

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, 2019 THROUGH JUNE 30, 2020

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 2020.

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, 2019 and ending June 30, 2020 and related capital improvement plan (included in the FY2020 Administrator's Budget) are hereby adopted as follows:

	REVENUE	**EXPENDITURE BUDGET**		
GENERAL FUND	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
General Fund	$ 30,059,628	$ 25,483,099	$ 4,452,637	$ 29,935,736

INTERNAL SERVICE FUNDS	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Information Technology Fund	$ 1,552,395	$ 1,545,838	$ 45,000	$ 1,590,538
Central Garage Fund	$ 1,948,396	$ 1,382,892	$ 643,200	$ 2,026,092
Building Maintenance Fund	$ 590,679	$ 791,249	$ -0-	$ 791,249

SPECIAL REVENUE FUNDS	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Pet Adoption Fund	$ 900	$ 900	$ -0-	$ 900
Sitka Forfeiture Fund	$ 1,000	$ 900	$ -0-	$ 900
Justice Assistance Grant	$ 129,188	$ 118,099	$ -0-	$ 118,099

State Forfeiture Fund	$ 5,000	$ 5,000	$ -0-	$ 5,000
Homeland Security Grant	$ -0-	$ -0-	$ -0-	$ -0-
Library Building Fund	$ 372	$ 1,000	$ -0-	$ 1,000
Southeast Alaska Economic Development Fund	$ 103,700	$ 93,100	$ -0-	93,100
GPIP Contingency Fund	**$** 13,200	$ 13,200	$ -0-	$ 13,200
Sitka Community Hospital Dedicated Fund	$ 971,500	$ 890,500	$ -0-	$ 890,500
Student Activities Travel Fund	$ 2,500	$ 2,500	$ -0-	$ 2,500
Fisheries Enhancement Fund	$ 36,000	$ 36,000	$ -0-	$ 36,000
Utility Subsidization Fund	$ -0-	$ 161,543	$ -0-	$ 161,543
Commercial Passenger Vessel Excise Tax Fund	$ 457,000	$ 151,200	$ -0-	$ 151,200
Visitor Enhancement Fund	$ 535,000	$ 625,200	$ -0-	$ 625,200
Revolving Fund	$ 23,000	$ 23,500	$ -0-	$ 23,500
Guarantee Fund	$ 5,500	$ 5,500	$ -0-	$ 5,500
Cemetery Fund	$ 2,000	$ 2,000	$ -0-	$ 2,000
Rowe Trust Fund	$ 4,500	$ 4,500	$ -0-	$ 4,500
Library Endowment Fund	$ 5,200	$ 5,000	$ -0-	$ 5,000
Bulk Water Fund	$ 18,000	$ 30,000	$ -0-	$ 30,000
Seasonal Sales Tax/School Bond Debt Service Fund	$ 1,671,222	$ 2,796,115	$ -0-	$ 2,796,115
PERMANENT FUND				
Permanent Fund	$ 730,941	$ 1,447,500	$ -0-	$ 1,447,500

GENERAL FUND CAPITAL PROJECT FUND	REVENUE	OPERATIONS	CAPITAL /TRANSFER	TOTAL
General Capital Project Fund	$ 1,962,474	$ -0-	$ 1,962,474	$ 1,962,474
General Fund Capital Contingent on State/Federal Funding	$ 55,000	$ -0-	$ 55,000	$ 55,000

EXPLANATION

Details of individual budgets and capital improvement plans are contained in the FY2020 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 outlays. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program.

5. EFFECTIVE DATE. This ordinance shall become effective on July 1, 2019.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 28th day of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST:

_____
Sara Peterson, MMC
Municipal Clerk

1st reading 5/14/19
1st reading substitute 5/28/19
2nd reading 6/11/19

Sponsor: Administrator

CITY AND BOROUGH OF SITKA

FISCAL YEAR 2020

DRAFT

CONSOLIDATED OPERATING BUDGET

May 6, 2019

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

Dear Mayor and Assembly Members,

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 2020 Operating Budget of the City and Borough of Sitka and Sitka are hereby presented for your approval.

After a long and particularly challenging budget process (largely due to the state budget), we are pleased to submit a final FY2020 budget to you. This budget largely maintains current operations, keeps local funding to the school district at the same level as last year, and also provides a small surplus at the end of the fiscal year, which, per Sitka General Code, can be used in the subsequent fiscal year to address the growing amount of deferred infrastructure projects across the municipality. As we have discussed throughout this process, the City and Borough of Sitka now must rely much more heavily on revenue generated locally. As we learned with the deep cuts proposed for FY2020, state funding sources are at high risk of being eliminated, and, while the municipality has decreased its dependence on state funding, previously unanticipated decreases in funding such as the possible elimination of the disbursement of raw fish tax to municipalities or the proposed decrease in school funding would have significant impacts.

General Fund

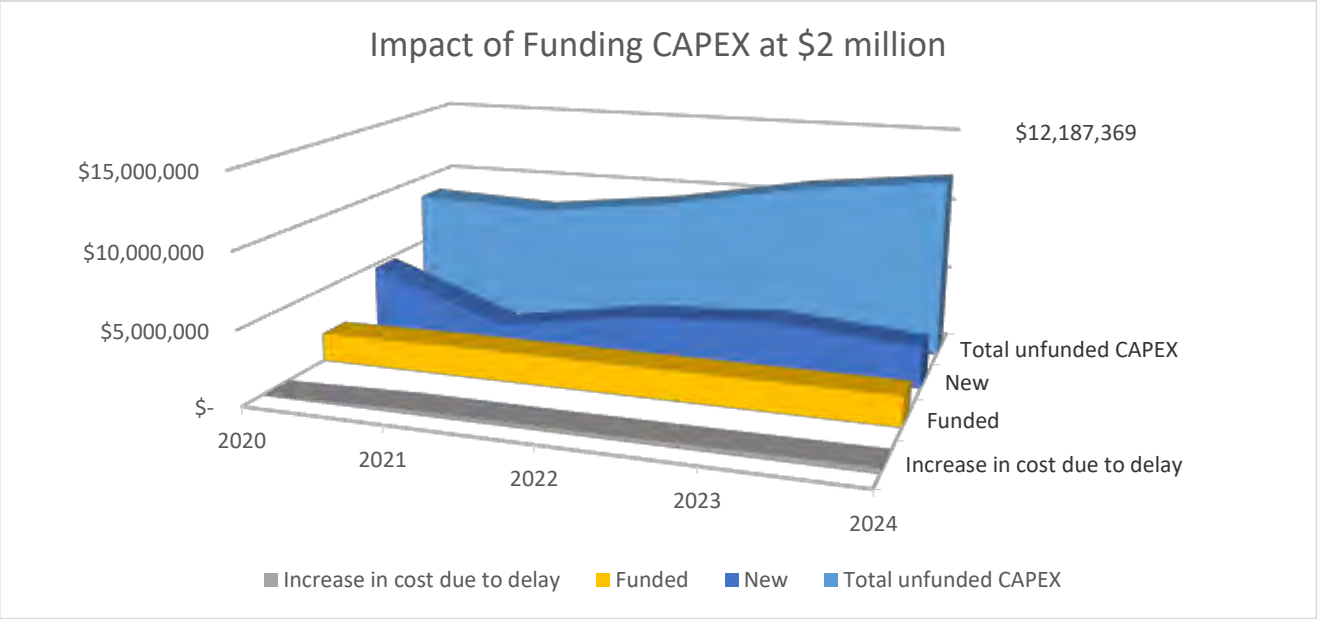
In the FY2020 budget, staff were directed to budget to maintain the current level of service. Given the dire budget presented by the Governor, staff also made conservative assumptions on the revenue side. This means that the overall budget is $1.3 million less than the FY2019 amended budget. Under this budget governmental services are maintained at the current level, the Sitka School District (SSD) is funded at the same level as FY2019, $1.9 million has been budgeted for repair of infrastructure, and the Harbor Fund and the School Bond Debt Service Fund are being subsidized in the event that some proposed state funding cuts are actualized.

As has been highlighted throughout this budget process, every time a budget choice is made it is between one of 4 areas:

- Repair of Infrastructure
- Services (including public safety, recreation, street maintenance, and general governmental services)
- Support to education
- Transfers and/or Subsidization to other funds

Infrastructure Repair

While funding for infrastructure repair is at a similar level for FY2020 as in previous years, this level of funding is insufficient to cover all the projects that need to be done maintain the current level of infrastructure and is leading to growing level of deferred projects, as is illustrated in the chart below:



In addition, as the state is no longer reimbursing municipalities for a significant portion of the debt service related to bonding to build and/or renovate schools, a greater burden will fall on the municipality in the future. City and SSD staff will work this summer to define a maintenance/ renovation plan with baseline costs for Sitka's schools. Fortunately, the municipality's schools are in relatively good shape, and, while the numbers that SSD is required to report to the state (which are based on total replacement costs) are very large, SSD staff have recently indicated that they believe that with continued proactive preventative maintenance, there are very few major projects that will need to be undertaken soon.

Governmental Services

For years CBS has been improving efficiencies and cutting costs, including personnel. We are at a point where further efficiencies need to be made or it will result in burnout, frustration and ultimately result in reduced services to the community. Current staffing is lean and it is becoming increasingly more difficult to dedicate time to seek these additional efficiencies that could benefit the community. Fortunately, due to savings in the municipality's health insurance, the cost of providing these services in FY2020 has decreased. The FY2020 budget contains no significant increased expenditure other than programmatic spending increases due to collective bargaining agreements and in most departments the FY2020 budget has decreased from FY2019.

Local Support to Education

The proposed municipal budget funds the Sitka School District (SSD) at a level that ensures a balanced FY2020 SSD budget. However, looking forward it is likely that declining enrollment, continually increasing expense (including the effects of collective bargaining), and the current political climate (especially the governor's proposed cuts to school funding) mean that the municipality may soon be in a situation in which even funding to the maximum allowable level will not be sufficient to meet the SSD's needs. The level of FY2020 funding to the schools is at the expense of increasing deferred capital

projects. Continuing with this same level of funding without increasing revenue, decreasing the scope of infrastructure that the municipality maintains, or cutting other costs is unsustainable. FY2020 local funding is over 100% of the maximum allowable, however, as some of this is able to be counted as non-instructional, the funding amount in the FY2020 budget is allowable.

Enterprise Funds

In our utility and harbor funds, we have adopted a policy of considering annual user fee increases that are in line with long range fiscal plans. Our fiscal plans span a decade, at a minimum, and model the necessary increases in user fees required to finance needed infrastructure renovation while maintaining minimum levels of liquidity and financial stability. The fiscal plans are constantly evolving and are collaboratively updated at least annually.

Our budget proposes user fee increases for our solid waste (6.5%) and wastewater utilities (6.5%), as well as in our moorage rates (3%) for the Harbor Fund. There are no proposed increases to electricity rates nor to water rates this fiscal year. Current projections show that while we will be able to maintain the debt service coverage in the Electric Fund that is required by our bond agreements without a user fee increase this year, we will be very closely monitoring revenue, and, if consumption falls, it will become necessary to either make a rate increase or subsidize the Electric Fund from the General Fund. Current projections for the electric fund look out only 10 years and consider only nearer-term smaller capital projects. Further clarity on significant projects such as the Green Lake Overhaul, will likely impact projections. The Harbor Fund has a lower increase for FY2020 than originally projected, due better than anticipated FY2018 performance, and specifically a higher remittance of Raw Fish Tax. Should governor be successful in eliminating the distribution of the Raw Fish Tax to municipalities, the fiscal model for the Harbor Fund will have to be redone and the rate structure will have to be revised to ensure that they harbor system's infrastructure is maintained and bond covenants are met. Ultimately, current projections show annual rate increases of 5.8%. This level of sustained rate increase may be unsustainable and other options must be considered.

		Current	FY2020	Difference
Example of a residential utility bill @ budgeted rates		**Rates**	**Budgeted**	
Electric (base fee plus 1500kwh) (average of summer/winter rates)		$ 254.48	$ 254.48	$ -
Water	**Annual increase of example: $96.24**	$ 49.45	$ 49.45	$ -
Sewer		$ 59.09	$ 62.93	$ 3.84
Garbage pickup (96 gallon can)		$ 55.37	$ 58.97	$ 3.60
Refuse drop 250lbs		$ 6.50	$ 6.67	$ 0.17
Sales Tax (average of summer/winter rates)		$ 23.37	$ 23.79	$ 0.42
Total charge/impact to representative utility bill		**$ 448.26**	**$ 456.28**	**$ 8.02**

		Current	FY2020	Difference
Example of permanent moorage @ budgeted rates		**Rates**	**Budgeted**	
Permanent moorage-40 ft vessel/month	**Annual increase: $55.68**	$ 140.40	$ 144.80	$ 4.40
Sales Tax (average of summer/winter rates)		$ 7.72	$ 7.96	$ 0.24
Total charge/impact to for monthly moorage		**$ 148.12**	**$ 152.76**	**$ 4.64**

As our auditors explained in their presentation of the FY2018 Comprehensive Annual Financial Report, our enterprise funds—specifically our utilities and harbor system—while generally maintaining a positive cashflow from operations, are falling far short of the mark when it comes to setting aside any funds for future infrastructure replacement, meaning that the only way these funds can maintain their infrastructure is by funding projects by taking on more debt.

Sitka Community Hospital

A significant change to overall governmental services provided to Sitka's citizens is the sale of the business operations of Sitka Community Hospital (a component unit of the area-wide municipal government) to the Southeast Alaska Regional Health Consortium (SEARHC). Barring any unforeseen delays, closing of the sale is scheduled to take place on June 30, 2019.

While the sale will result in the transfer of ongoing health care services and related employees to SEARHC (along with some equipment), the assets and liabilities of the previous Sitka Community Hospital will pass to the City and Borough of Sitka for financial reporting and budgeting purposes. The physical hospital buildings will be leased to SEARHC and a small contractual need will remain necessary to wind down the business operations of the old hospital (collecting patient receivables, paying remaining trade obligations, etc.).

A significant liability of Sitka Community Hospital that will pass to the City and Borough of Sitka is a retirement plan or PERS termination debt. Sitka Community Hospital employees have participated in the State of Alaska Professional Employees Retirement System (PERS), and, when participation is terminated through an event wherein employees leave the PERS system, the employer incurs a sizeable debt for its portion of the unfunded liability of the overall PERS plan. To help pay for the unfunded liability debt assumed, the Municipality will retain the tobacco tax revenue previously remitted to Sitka Community Hospital.

For financial reporting and budgeting purposes, the remaining business activities and expenditures of Sitka Community Hospital will be accounted for in the old Tobacco Tax special revenue fund. The fund will be renamed the Sitka Community Hospital Dedicated Fund and combine tobacco tax collection proceeds with business wind down activities.

Capital Improvement Program

The Capital Improvement Program has been developed to address the infrastructure and service needs of our community. Wherever possible, we have identified Federal and State sources of revenue to finance these projects. Individual capital improvement projects have already been outlined in many of the previous discussions of individual Departments/Funds. Detailed information concerning the Capital Improvements Program is contained within a separate section of this Consolidated Operating Budget.

This year we have again constructed a separate budget for each individual capital improvement project. These budgets clearly show the amount, and source, of all the working capital to be expended in each project including grant revenue, loan proceeds, transfers from the General Fund or Proprietary Funds, or expenditures of reserve working capital in each fund (from previous years grant advances or transfers from other funds).

The Capital Improvement Program is shown in its entirety at the Capital Improvements Tab of the FY2020 budget, and, individual projects for each fund are shown in the respective capital sections for that fund.

Future Outlook

The key challenge facing the CBS continues to be the alignment of governmental services provided by municipality to its citizens with sustainable revenue streams to not only pay for such services, but also, to provide for the repair, maintenance, and eventual replacement of the infrastructure associated with such services.

For our utilities, years of no rate increase (even at times of high inflation) has left us in a situation in which we must rely heavily on debt and rate increases to fund that debt must be made every year. Fortunately for many of our funds, rate increases will now settle to inflationary adjustments—the period of playing catch-up has passed.

The current level of municipal services, including funding of local education, and the level of infrastructure that must be maintained is unsustainable given current revenue. Fortunately, sales tax code revisions in recent years ensure that we are in a better position that we would otherwise be, but as it becomes ever clearer that the municipality can't continue to rely on the State, decisions must be made—either to increase revenue, to decrease the level of infrastructure that is maintained, or to decrease the services provided to our citizens and visitors.

Despite the challenges, there continue to be bright spots in Sitka's future. Tourism continues to grow, and a plan for increased Coast Guard presence in Sitka, as well as plans for construction of a new SEARHC hospital bode well for the future. However, a proactive approach must be taken, work towards the development of the No Name mountain area, revision of zoning to encourage business and other development, and marketing of our town is critical to Sitka's future.

Summary

Despite this year's challenges, the budget we have presented is one that is fairly conservative and considers much of the impact that the cuts proposed by the governor could have. Should some of those cuts not come to pass, the municipality will end fiscal year 2020 in a better than anticipated position and will be able to dedicate any surplus to help address deferred infrastructure projects.

Respectfully Submitted,

P. Keith Brady
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.**

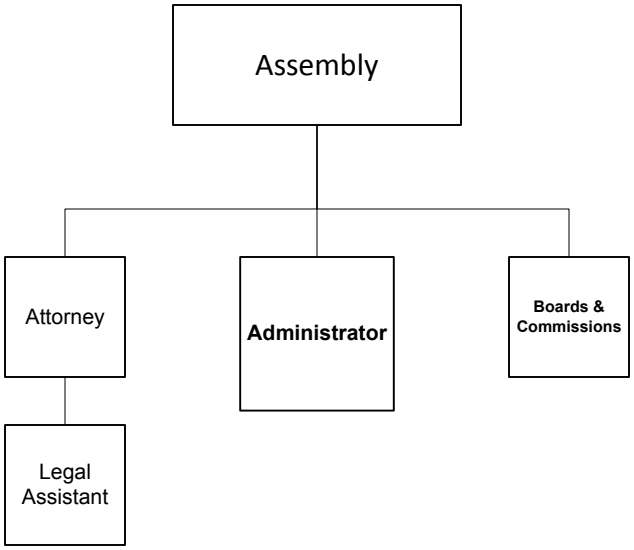
ONGOING PRIORITY ACTION

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

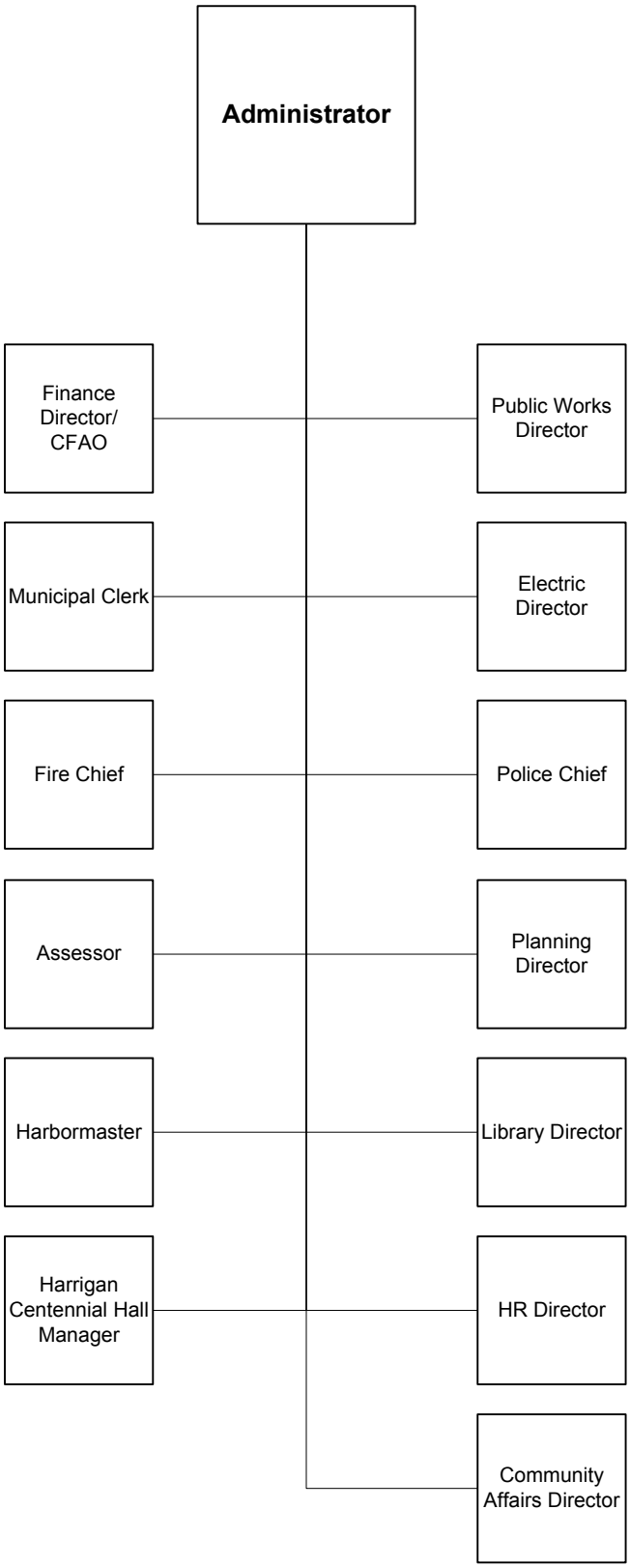
MUNICIPAL VALUES

- **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.**

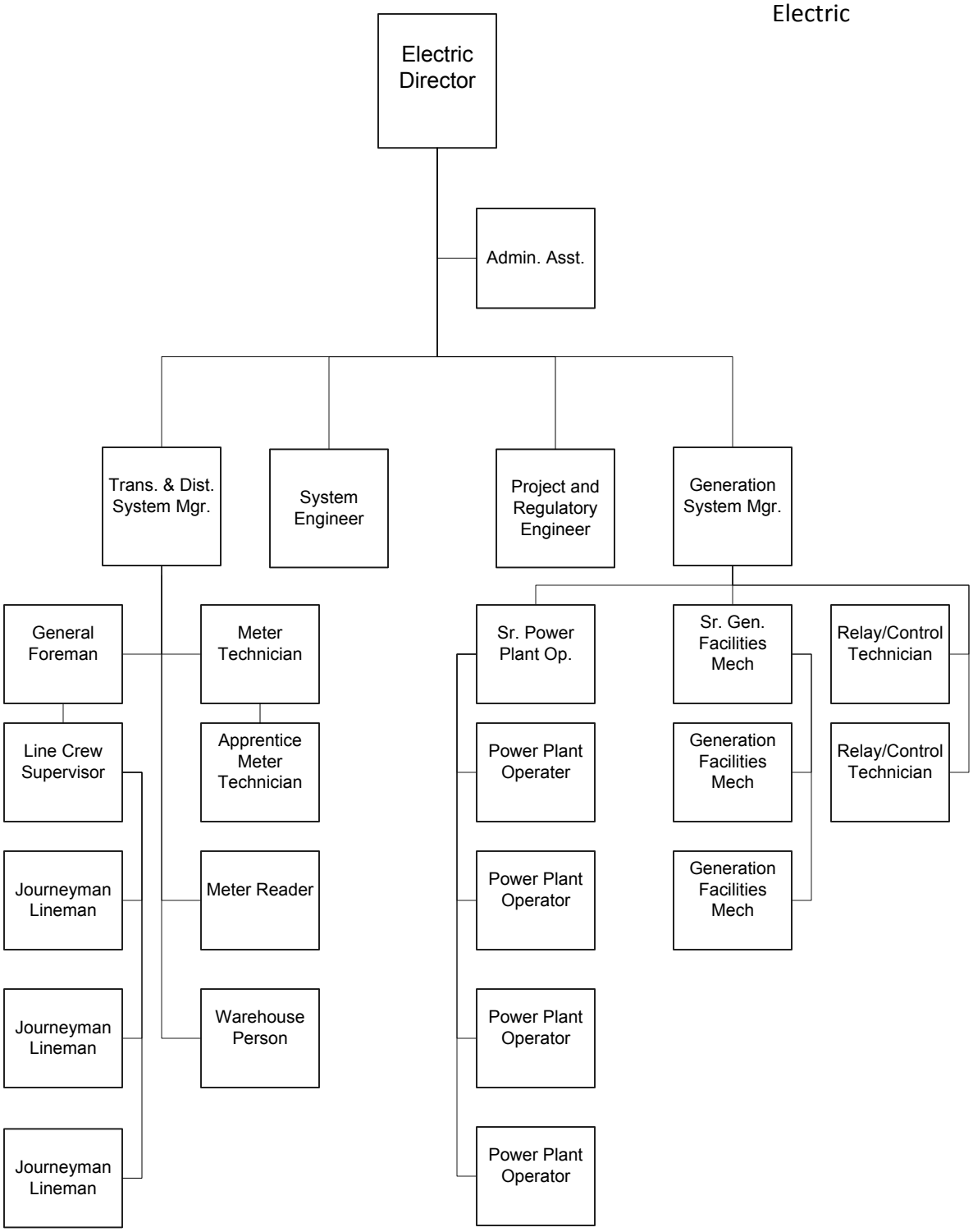
Administrator, Legal, Boards and Commissions



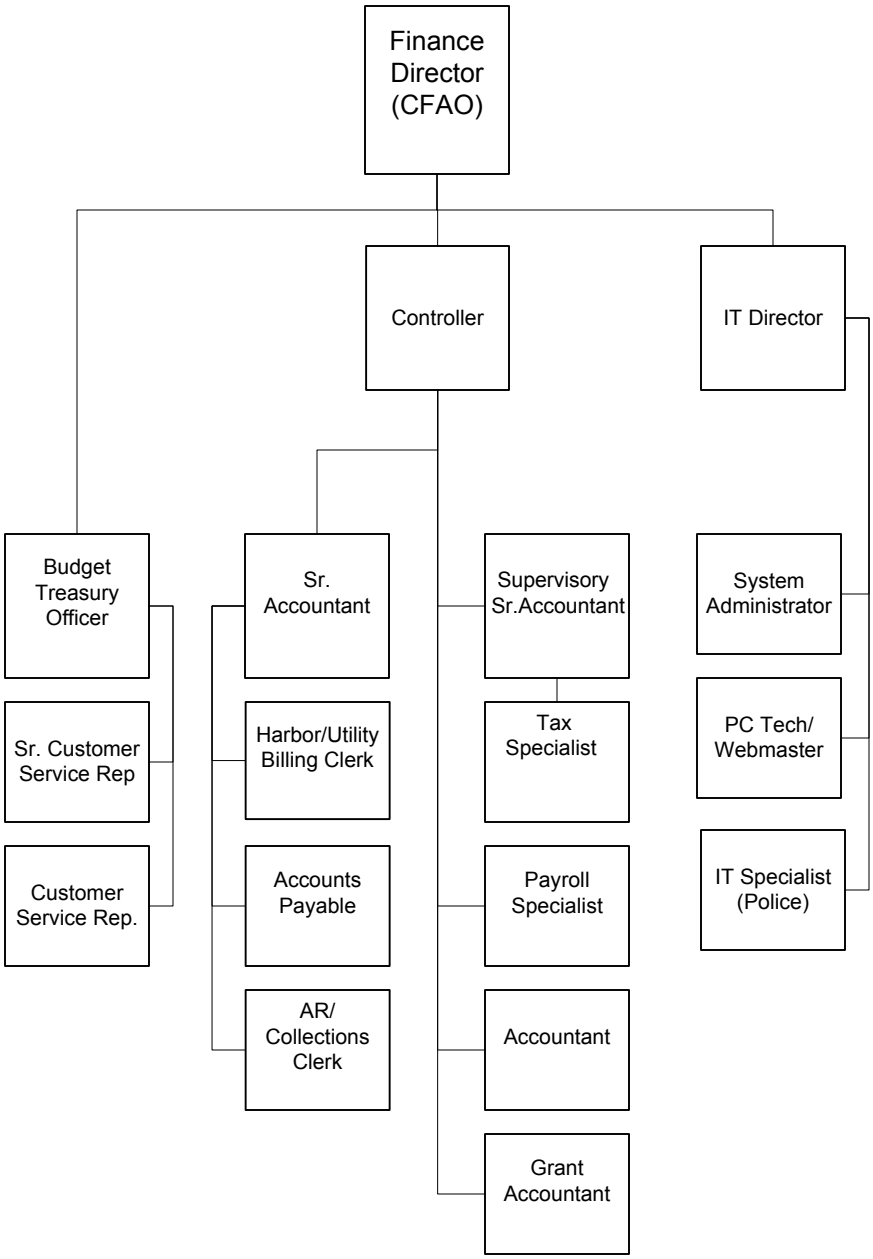
Departments



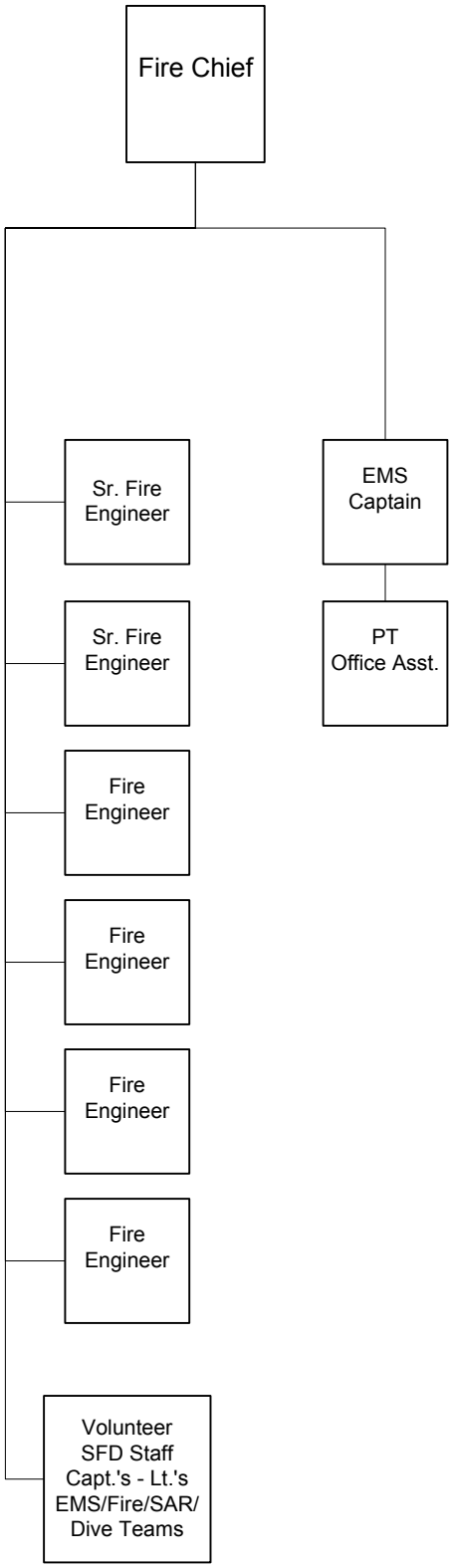
Electric

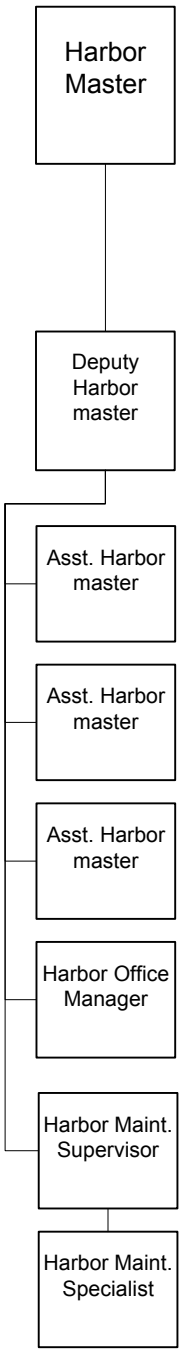

Electric Director
Admin. Asst.
Trans. & Dist. System Mgr.
System Engineer
Project and Regulatory Engineer
Generation System Mgr.
General Foreman
Meter Technician
Line Crew Supervisor
Apprentice Meter Technician
Journeyman Lineman
Meter Reader
Journeyman Lineman
Warehouse Person
Journeyman Lineman
Sr. Power Plant Op.
Power Plant Operater
Power Plant Operator
Power Plant Operator
Power Plant Operator
Sr. Gen. Facilities Mech
Generation Facilities Mech
Generation Facilities Mech
Relay/Control Technician
Relay/Control Technician

Finance/
MIS

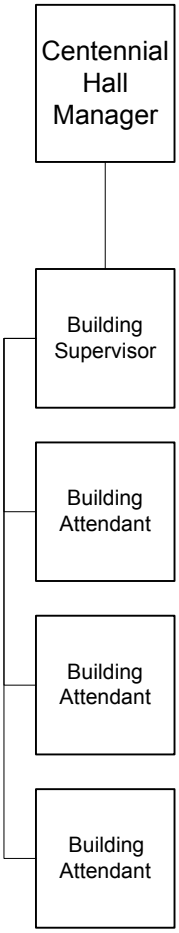

Finance Director (CFAO)
Controller
IT Director
Budget Treasury Officer
Sr. Customer Service Rep
Customer Service Rep.
Sr. Accountant
Harbor/Utility Billing Clerk
Accounts Payable
AR/ Collections Clerk
Supervisory Sr.Accountant
Tax Specialist
Payroll Specialist
Accountant
Grant Accountant
System Administrator
PC Tech/ Webmaster
IT Specialist (Police)

Fire

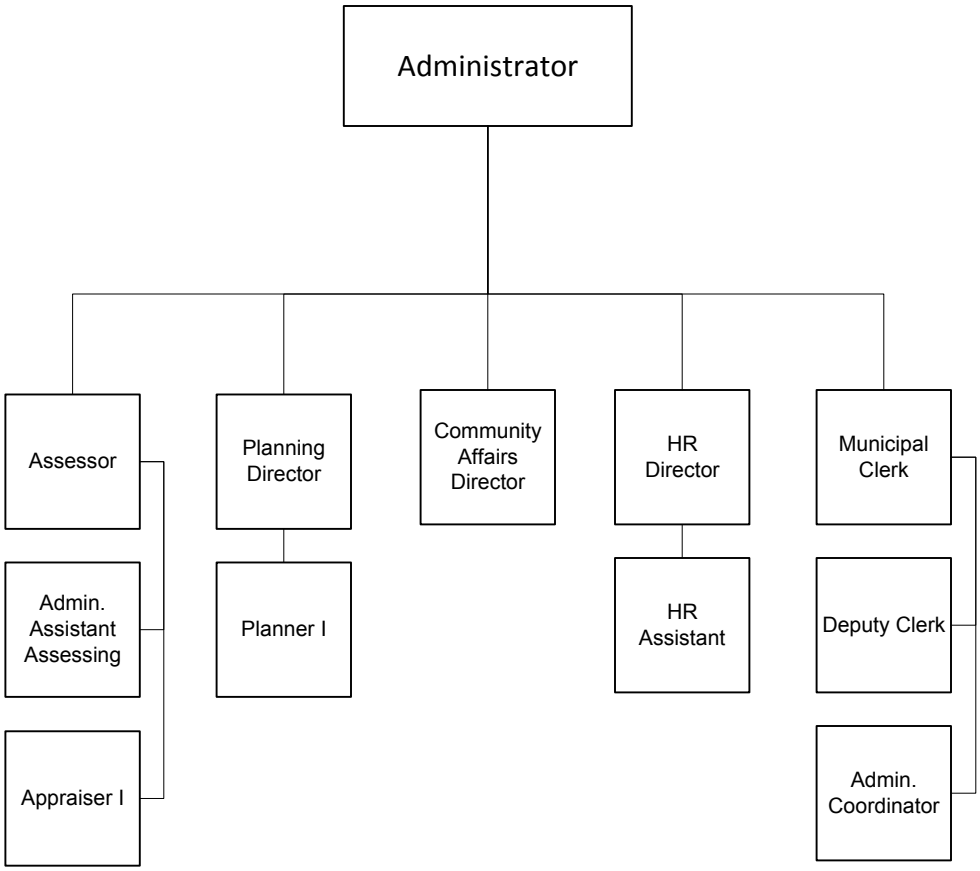

Fire Chief
Sr. Fire Engineer
Sr. Fire Engineer
Fire Engineer
Fire Engineer
Fire Engineer
Fire Engineer
Volunteer SFD Staff Capt.'s - Lt.'s EMS/Fire/SAR/ Dive Teams
EMS Captain
PT Office Asst.


Harbor Master
Deputy Harbor master
Asst. Harbor master
Asst. Harbor master
Asst. Harbor master
Harbor Office Manager
Harbor Maint. Supervisor
Harbor Maint. Specialist

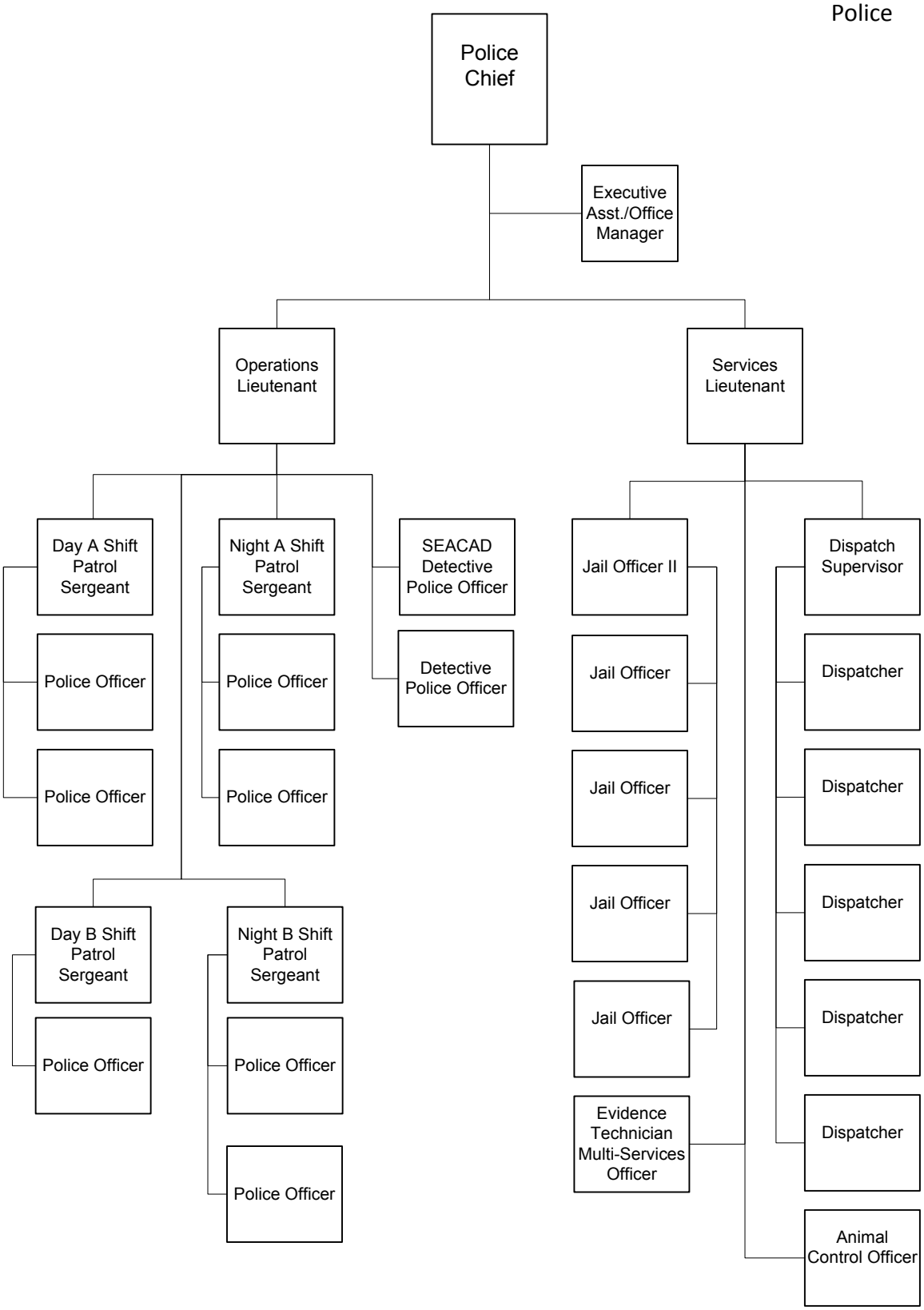
HCH


Centennial Hall Manager
Building Supervisor
Building Attendant
Building Attendant
Building Attendant

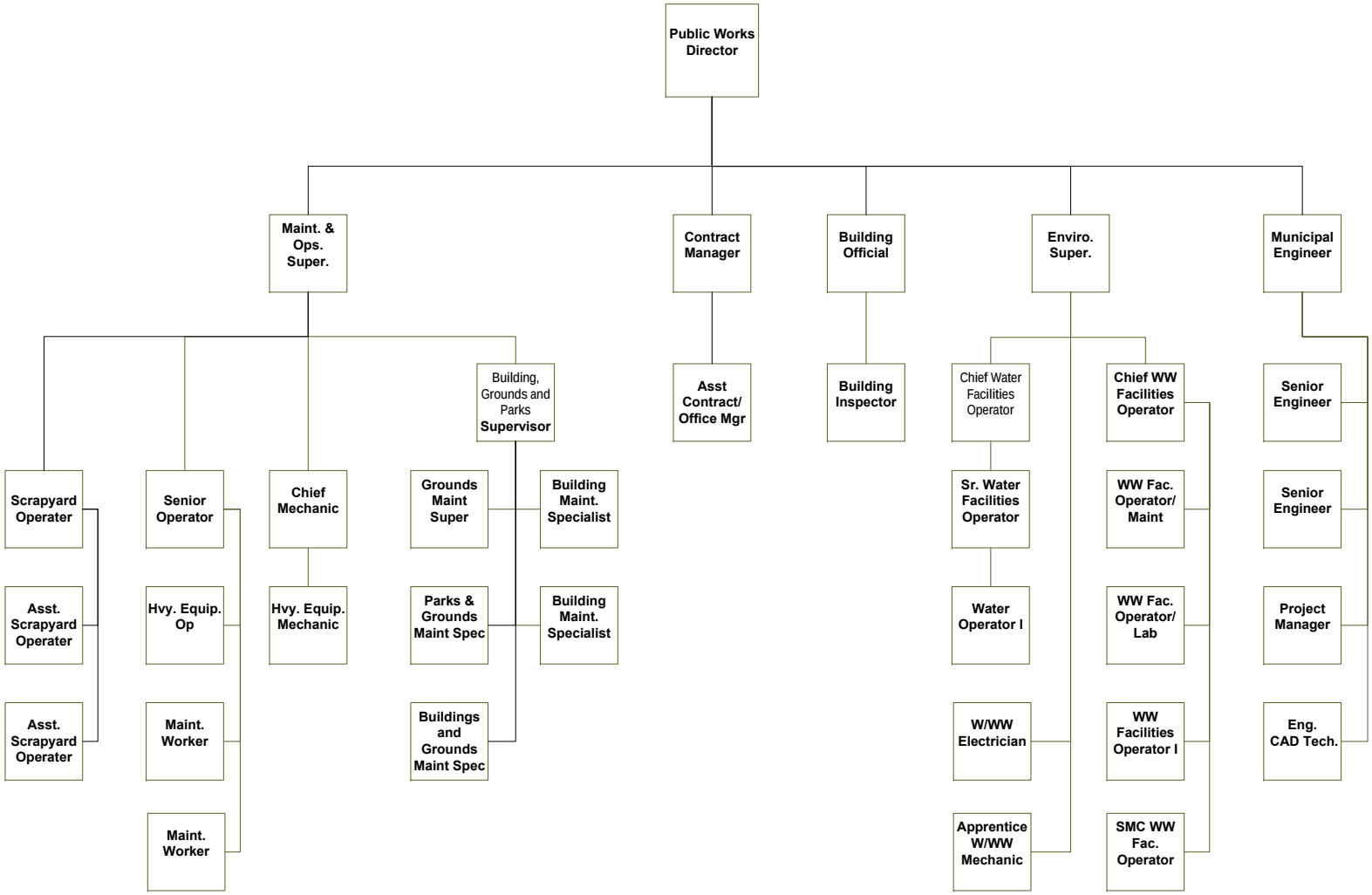
Planning, Assessing, Municipal Clerk, HR, Community Affairs



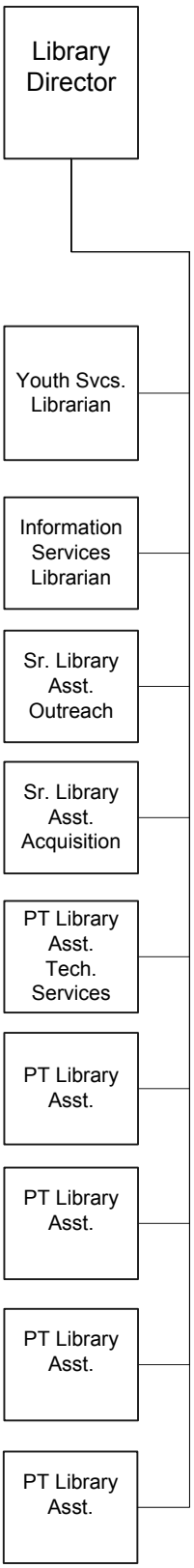
Police


Police Chief
Executive Asst./Office Manager
Operations Lieutenant
Services Lieutenant
Day A Shift Patrol Sergeant
Police Officer
Police Officer
Night A Shift Patrol Sergeant
Police Officer
Police Officer
SEACAD Detective Police Officer
Detective Police Officer
Day B Shift Patrol Sergeant
Police Officer
Night B Shift Patrol Sergeant
Police Officer
Police Officer
Jail Officer II
Jail Officer
Jail Officer
Jail Officer
Jail Officer
Evidence Technician Multi-Services Officer
Dispatch Supervisor
Dispatcher
Dispatcher
Dispatcher
Dispatcher
Dispatcher
Animal Control Officer

Public Works



Sitka Public Library



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City and Borough of Sitka

FY20 STAFFING TABLE

Department	Position	Grade	Pay	FTE
001 - Administrator				
	Administrator		$ 62.50	1
	Community Affairs Director	34	$ 41.39	1
	Administrative Coordinator	27	$ 25.91	1
	Human Resources Assistant	27	$ 29.33	1
	Human Resources Director	37	$ 49.22	1
002 - Attorney				
	Attorney		$ 67.31	1
	Legal Assistant	27	$ 28.61	1
003 - Municipal Clerk				
	Deputy Clerk/Records Clerk	28	$ 30.90	1
	Municipal Clerk	36	$ 44.60	1
004 - Finance				
	Accountant	28	$ 35.83	1
	Accounting Clerk - A/P		$ 21.08	1
	Accounting Clerk-A/R Collections		$ 22.29	1
	Tax Specialist		$ 24.66	1
	Budget/Treasury Officer	33	$ 41.86	1
	Chief Finance and Admin Officer	41	$ 62.83	1
	Customer Service Representative		$ 19.97	1
	Controller	36	$ 50.45	1
	Grant Accountant	28	$ 27.99	1
	Payroll Specialist	27	$ 28.61	1
	Senior Accountant	30	$ 38.69	1
	Sr. Customer Service Represent		$ 22.29	1
	Supervisory Senior Accountant	32	$ 34.47	1
	Utility/Harbor Billing Clerk		$ 22.26	1
005 - Assessing				
	Administrative Assistant		$ 26.27	1
	Appraiser 1		$ 27.59	1
	Assessor	36	$ 49.22	1
006 - Planning				
	Planner 1	28	$ 30.90	1
	Planning Director	35	$ 40.80	1

FY20 STAFFING TABLE

021 - Police

Administrative Assistant	25	$ 24.96	1
Animal Control Officer		$ 23.76	1
Dispatch & Records Clerk		$ 20.48	1
Dispatch & Records Clerk		$ 21.51	1
Dispatch & Records Clerk		$ 20.48	1
Dispatch & Records Clerk		$ 20.48	1
Dispatch & Records Clerk		$ 20.48	1
Dispatch & Records Supervisor		$ 33.85	1
Jail Officer		$ 20.48	1
Jail Officer		$ 23.17	1
Jail Officer		$ 20.48	1
Jail Officer II		$ 27.50	1
Jail Officer		$ 20.48	1
Lieutenant - Operations	34	$ 43.51	1
Lieutenant - Services	34	$ 44.60	1
Multi-Services Officer		$ 25.73	1
Police Chief	38	$ 52.96	1
Police Officer		$ 31.74	1
Police Officer		$ 28.76	1
Police Officer		$ 28.76	1
Police Officer		$ 28.76	1
Police Officer		$ 30.98	1
Police Officer		$ 28.06	1
Police Officer - Detective		$ 29.47	1
Police Officer - Detective		$ 30.98	1
Police Officer-*SEACAD-Fund 152		$ 29.48	1
Sergeant		$ 35.61	1
Sergeant		$ 37.79	1
Sergeant		$ 34.07	1
Sergeant		$ 34.07	1

022 - Fire Protection

EMS/Fire Captain		$ 39.32	1
Fire Chief	36	$ 49.25	1
Fire Engineer		$ 24.76	1
Senior Fire Engineer		$ 37.77	1
Fire Engineer		$ 21.67	1
Fire Engineer		$ 22.30	1
Senior Fire Engineer		$ 32.40	1
Fire Engineer		$ 21.67	1
Office Assistant		$ 20.89	0.5

031 - Public Works - Administration

Contract Manager	29	$ 34.48	1
Public Works Director	41	$ 62.83	1
Maint. & Operations Superintend	35	$ 44.62	1
Asst. Conract Coord./Office Mgr.	25	$ 24.36	1

FY20 STAFFING TABLE

032 - Engineering				
	Municipal Engineer	39	$ 59.89	1
	Project Manager	34	$ 46.85	1
	Engineering CAD Tech		$ 27.99	1
	Senior Engineer	36	$ 57.08	1
	Senior Engineer	36	$ 53.01	1
033 - Streets				
	Heavy Equipment Operator		$ 27.12	1
	Maintenance Worker		$ 21.78	1
	Maintenance Worker		$ 21.17	1
	Senior Operator		$ 32.47	1
034 - Recreation				
	Parks and Grounds Maintenance Supervisor		$ 29.86	1
	Grounds Maint Specialist		$ 23.87	1
	Blding & Grounds Maintenance Specialist		$ 27.68	1
035 - Building Department				
	Building Inspector		$ 25.47	1
	Building Official	29	$ 34.48	1
041 - Library				
	Library Assistant		$ 15.92	0.38
	Information Services Librarian		$ 30.46	1
	Library Assistant		$ 19.82	0.69
	Library Assistant		$ 15.92	0.38
	Library Assistant		$ 17.05	0.38
	Library Assistant -Tech Services		$ 17.48	0.54
	Library Director	30	$ 34.21	1
	Senior Library Assis.Acquisition		$ 19.64	1
	Senior Library Assistant -Loan		$ 19.64	1
	Youth Services Librarian		$ 27.73	1

FY20 STAFFING TABLE

043 - Centennial Building

Cent. Building Attendant		$ 21.77	1
Cent. Building Attendant		$ 25.63	1
Cent. Building Manager	30	$ 37.74	1
Cent. Building Supervisor		$ 26.95	1
Building Attendant		$ 16.42	1

200 - Electric

Administrative Assistant	24	$ 24.96	1
Meter Technician		$ 48.35	1
Electric Utility Director	44	$ 76.42	1
General Foreman		$ 54.16	1
Generation Facilities Mechanic		$ 45.46	1
Generation Facilities Mechanic		$ 45.46	1
Generation System Manager	40	$ 62.88	1
Line Crew Supervisor		$ 51.40	1
Line Worker		$ 48.35	1
Line Worker		$ 48.35	1
Line Worker		$ 48.35	1
Meter Reader		$ 21.76	1
Apprentice Meter Technician		$ 33.06	1
Operator		$ 45.46	1
Operator		$ 45.46	1
Operator		$ 45.46	1
Operator		$ 45.46	1
Project & Regulatory Engineer	36	$ 49.25	1
Relay Control Technician		$ 48.35	1
Relay Control Technician		$ 48.35	1
Senior Operator		$ 48.35	1
Sr. Gen Facilities Mechanic		$ 48.95	1
System Engineer	40	$ 59.84	1
T&D System Manager	40	$ 59.82	1
Warehouse Person		$ 43.51	1

FY20 STAFFING TABLE

210 - Water				
	Chief Water Facilities Operator		$ 35.41	1
	Senior Water Facilites Operator		$ 32.92	1
	Water Operator 1		$ 27.59	1
220 - WWTP				
	Chief WW Facilities Operator		$ 34.68	1
	Environmental Superintendent	39	$ 55.59	1
	SMC WW Facilities Operator		$ 30.59	1
	W&WW Facilities Mechanic		$ 39.37	1
	W/WW Facilities Electrician		$ 48.01	1
	WW Facilities Operator 1		$ 29.12	1
	WW Facilities Operator/Lab		$ 30.34	1
	WW Facilities Operator/Maint.		$ 23.58	1
230 - Solid Waste				
	Landfill/Scrapyard Hvy Operator		$ 26.27	1
	Asst Landfill/Scrapyard Operator		$ 22.07	1
	Asst Landfill/Scrapyard Operator		$ 22.07	1
240 - Harbor				
	Assistant Harbormaster		$ 23.96	1
	Assistant Harbormaster		$ 19.43	1
	Assistant Harbormaster		$ 20.72	1
	Deputy Harbormaster	27	$ 27.91	1
	Harbor Maintenance Specialist		$ 25.13	1
	Harbor Maintenance Supervisor		$ 34.60	1
	Harbormaster	34	$ 44.60	1
	Office Manager		$ 19.99	1
300 - MIS				
	Information Systems Director	37	$ 46.85	1
	IT Specialist		$ 29.56	1
	IT System Administrator	32	$ 38.61	1
	PC Tech / Webmaster		$ 26.38	1
310 - Central Garage				
	Chief Heavy Equipment Mechanic		$ 30.56	1
	Heavy Equipment Mechanic		$ 26.14	1
320 - Building Maintenance				
	Bldg. Maintenance Specialist		$ 30.59	1
	Bldg. Maintenance Specialist		$ 24.90	1
	Building, Parks & Grounds Supervisor	32	$ 39.56	1
				152.87

City and Borough of Sitka
Revenue and Appropriations Summary
Fiscal Year 2020

Fund	Revenues	Operating Appropriations	Capital Appropriations	Net Change to Fund Balance
General	$ 30,059,628	$ 27,917,262	$ 2,018,474	$ 123,892
Electric	$ 18,201,278	$ 25,913,083	$ 1,455,000	$ (9,166,805)
Water	$ 3,021,185	$ 3,511,591	$ 257,000	$ (747,406)
Wastewater	$ 3,769,356	$ 4,163,395	$ 270,000	$ (664,039)
Solidwaste	$ 4,825,309	$ 5,076,550	$ 23,000	$ (274,241)
Harbor	$ 4,315,868	$ 4,537,669	$ 1,977,772	$ (2,199,573)
Airport Terminal	$ 879,991	$ 911,518	$ 120,000	$ (151,527)
Marine Service Center	$ 166,200	$ 198,022	$ 210,000	$ (241,822)
Gary Paxton Industrial Park	$ 234,450	$ 600,721	$ -	$ (366,271)
Management Information Systems	$ 1,552,395	$ 1,545,538	$ 45,000	$ (38,143)
Central Garage	$ 1,948,396	$ 1,382,842	$ 643,250	$ (77,696)
Building Maintenance	$ 590,679	$ 791,249	$ -	$ (200,570)
Visitor Enhancement	$ 535,000	$ 625,200	$ -	$ (90,200)
Combined Fund Totals	$ 69,564,735	$ 76,549,440	$ 7,019,496	$ (14,004,201)
Total Revenue & Appropriations	$ 70,099,735	$ 83,568,936		

City and Borough of Sitka
Undesignated Working Capital Summary

Fund	Undesignated Working Capital June 30, 2018	Projected Undesignated Working Capital June 30, 2019	Projected Additions to or (Deletions From) Undesignated Working Capital Fiscal Year 2020	Projected Undesignated Working Capital at June 30, 2020
General	$ 5,378,630	$ 4,612,180	$ 123,892	$ 4,736,072
Electric	$ 2,159,864	$ (462,257)	$ (1,178,684)	$ (1,640,941)
Water	$ 1,161,365	$ 1,570,014	$ 21,050	$ 1,591,064
Wastewater	$ 4,597,880	$ 4,706,359	$ 267,482	$ 4,973,841
Solid Waste	$ (1,241,781)	$ (1,710,570)	$ (92,370)	$ (1,802,940)
Harbor	$ 6,110,580	$ 5,081,481	$ (693,340)	$ 4,388,141
Airport Terminal	$ 691,241	$ 330,805	$ 56,270	$ 387,075
Marine Service Center	$ 1,978,635	$ 1,914,890	$ (209,920)	$ 1,704,970
Gary Paxton Industrial Park	$ 477,377	$ 352,830	$ (44,000)	$ 308,830
Management Information Systems	$ (17,165)	$ 366,035	$ 160,305	$ 526,340
Central Garage	$ 3,489,644	$ 3,943,314	$ 427,130	$ 4,370,444
Building Maintenance	$ 1,493,004	$ 1,555,844	$ (199,690)	$ 1,356,154
Combined Fund Totals	$ 26,279,274	$ 22,260,925	$ (1,361,875)	$ 20,899,050

Notes and Explanation

This table represents undesignated working capital as of June 30, 2018 and as projected on June 30, 2019 and June 30, 2020.

Undesignated working capital is an approximation of how much money, free of previous restrictions, commitments, or other designations (such as for capital projects) that a fund has available to spend.

In 2014, the Assembly to action to designate an amount of cash assets and fund balance in the amount of three months of expenditures to be restricted for liquidity purposes ($5,748,818) and an additional $2,000,000 of cash assets and fund balance to be restricted for emergency response.

City and Borough of Sitka
Fixed Asset Schedule
FY2020

General Fund

Heavy Rescue Hydraulics	$50,000.00
SAR Repeater Replacement	$6,000.00
	$56,000.00

Wastewater Fund

DR6000 Spectrophotometer	$10,000.00
	$10,000.00

Harbor Fund

Honda 4x4 replace 10 yr can-am	$10,000.00
	$10,000.00

Management Informtion Systems Fund

Copier - Fire Department	$15,000.00
(2) Copiers - Police Department	$30,000.00
	$45,000.00

Central Garage Fund

Asphalt Reclaimer (new)	$60,000.00
F150 4x4 (Engineering) Replaces #357	$23,000.00
F150 4x4 (Electric) Replaces #363	$33,500.00
F150 4x4 (Wastewater) Replaces #362	$27,500.00
F150 4x4 (Wastewater) Replaces #366	$32,500.00
Ford Explorer (Police) Replaces #455	$62,000.00
Hitachi 120 Excavator (Streets) Replaces #317	$231,500.00
John Deer Mower (Grounds) Replaces #388	$22,750.00
John Deer Mower (Grounds) Replaces #414	$22,750.00
Mini Excavator with accessories & attachments (Streets) Rep #345	$105,000.00
Walker Riding Mower (Grounds) Replaces #417	$22,750.00
	$643,250.00

TOTAL FIXED ASSETS	**$764,250.00**

City and Borough of Sitka
Travel and Training Budget
General Fund
FY2020

Assembly/Administrator		
	AML Summer Conf - Soldotna	$2,000.00
	AML Winter Conf - Juneau	$2,475.00
	AML/NEO Annual Conference -Anchorage	$11,500.00
	Congressional Lobby	$8,700.00
	ICMA Regional Managers Conference	$3,000.00
	ICMA Training	$1,500.00
	SE Conf Annual Mtg - Sitka	$2,700.00
	SE Conference Mid Session Summit	$1,000.00
HR		
	Training for CBS Employees	$7,200.00
	HR Staff	$6,000.00
		$46,075.00
Legal		
	AML/AMAA - Attorney	$1,100.00
	AML/AMAA - Legal Asst	$1,550.00
	Attorney CLE	$350.00
		$3,000.00
Clerk		
	AAMC Annual Conference - Clerk and Deputy	$3,350.00
	AML Annual Conference - Clerk	$325.00
	AML Winter Conference - Clerk	$1,200.00
	IIMC Conference - Clerk	$4,000.00
	Parliamentary Training - Clerk	$100.00
		$8,975.00
Finance		
	AGFOA/AML-Anchorage - 3 Employees	$2,750.00
	Grant Accounting & Management Training - Grant Acct.	$1,125.00
	Tyler Connect Conferences	$8,700.00
		$12,575.00
Assessing		
	AAAO/AML Conference	$1,000.00
	Continuing Education USPAP (Ethics) Required	$3,750.00
		$4,750.00

City and Borough of Sitka
Travel and Training Budget
General Fund

Planning

Alaska Planning Association	$2,125.00
Floodplain Management	$2,125.00
	$4,250.00

Police

Administrative Travel	$4,500.00
Applicant Travel	$9,000.00
IT Training/Software	$4,500.00
Academy Costs	$18,000.00
Patrol Training/Certifications	$9,000.00
ASPIN/Commun/Crisis Manage	$5,850.00
Evidence Tech	$3,600.00
Animal Control Humane Conference	$1,800.00
Correctional Certification	$4,050.00
	$60,300.00

Fire

Alaska State Firefighters Assn Conf	$6,000.00
APCO Radio Communications Training	$2,500.00
Dive Training	$3,000.00
Fire and Arson Invest. Conference	$2,000.00
Firefighter 1 Training	$5,000.00
General Firefighter Training	$4,000.00
Hazmat Training	$2,500.00
Methods of Instruction	$5,000.00
	$30,000.00

Ambulance

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

SAR

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

City and Borough of Sitka
Travel and Training Budget
General Fund

Public Works-Administration		
	Contract Manager	$2,000.00
	Maintenance & Operations Manager	$2,000.00
	Public Works Director	$2,000.00
		$6,000.00
Engineering		
	Engineering Classes - Prof dev for 5 Engineering Staff	$5,000.00
		$5,000.00
Streets		
	CPR and First Aid	700
	Hazardous Material Refresher	900
	Operator Certifications	800
	Resource Management	3000
	Traffic Control	600
		$6,000.00
Recreation		
	Master Gardner Cert	$1,730.00
	Training and Certification	$412.00
		$2,142.00
Building Official		
	Certified Building Official	$3,150.00
	Continuing Education to Maintain Certifications	$3,150.00
	Fire Inspector I	$3,150.00
	Fire Inspector II	$3,150.00
		$12,600.00
Library		
	AK Library Association Director Meeting Conference	$1,800.00
	AK Library Association Conference Staff Mbr	$1,800.00
	Strategic Planning/Retreat Moderator	$1,100.00
		$4,700.00
TOTAL GENERAL FUND TRAVEL AND TRAINING		**$237,867.00**

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

Electric Fund

Distribution Engineering & Planning	$1,800.00
Distribution Overcurrent Protection	$1,800.00
Educational Webinars	$2,250.00
FERC & NHA Regional Hydro Conference	$3,600.00
Lobbying & Government Relations	$900.00
NWPPA ETF & ENO	$3,600.00
NWPPA Utility Cost of Service	$1,800.00
NWPPA Utility System Operations	$5,400.00
PE Required CEU's	$900.00
Professional Development	$1,800.00
SE Conference - Annual Meeting	$1,800.00
State & Regional Utility Conference	$4,500.00
NWPPA Materials Management	$1,800.00
Safety Training	$6,300.00
Visual Emissions Evaluation Cer Mechanics	$1,800.00
Mobile Crane Certification	$4,500.00
Metering Class - Meter Tech/Apprentice	$2,700.00
	$47,250.00

Water Fund

Water Distribution Continuing Education	$4,050.00
Water Treatment Continuing Education	$5,400.00
	$9,450.00

Wastewater Fund

Wastewater Collection Operator Continuing Education, Training	$12,000.00
Wastewater Treatment Operator Continuing Education	$4,000.00
	$16,000.00

Solid Waste Fund

Asbestos Training	$1,000.00
HAZ MAT Training	$2,000.00
SW Training/Certification	$3,200.00
SWANA Training	$2,000.00
Travel & Training	$2,000.00
	$10,200.00

Harbor Fund

Alaska Association of Harbormasters	$3,000.00
Juneau Harbormaster Board Meeting	$1,500.00
Pacific Coast Congress of Harbormasters - Deputy	$2,700.00
	$7,200.00

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

Management Information Systems	
IT Training	$9,000.00
NWS User Conference	$4,500.00
	$13,500.00
Central Garage Fund	
Travel & Training	$2,000.00
	$2,000.00
Builiding Maintenance Fund	
HVAC Training	$1,500.00
Locksmith Training	$1,500.00
Misc Training Certifications	$1,100.00
	$4,100.00
TOTAL ENTERPRISE & INTERNAL SERVICE FUND TRAVEL AND TRAINING	**$109,700.00**

CITY AND BOROUGH OF SITKA
FY2020
MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	YEAR	DEFERRED	FY21	FY22	FY23	FY24	LONG RANGE	FUND
GENERAL FUND								
Streets & Roads								
Etolin Street Paving (Baranof to Jeff Davis)	2012	208,000						208,000
Finn Alley Paving (Etolin to Lincoln)	2015	71,000						71,000
Mikele Street Paving	2016	35,000						35,000
O'Cain Street Paving	2016	66,000						66,000
Osprey Street Paving (Marine to Andrews, O'Cain to O'Cain)	2016	114,000						114,000
Patterson Way Paving (Somer to Kinkroft)	2016	34,000						34,000
Cascade Creek Road Paving	2017	286,000						286,000
Crabapple Drive Paving	2017	89,000						89,000
New Archangel Paving (Marine to Andrews)	2017	89,000						89,000
Price Street Paving	2017	89,000						89,000
Valhala Way Paving	2017	81,000						81,000
Wachusetts Street Paving	2017	161,000						161,000
Cascade Street Paving	2018	1,049,000						1,049,000
Ross Street Paving (Mikele to Barker)	2018	27,000						27,000
Shuler Drive Paving	2018	81,000						81,000
Lakeview Drive Paving	2019	381,000						381,000
Monastery Street Paving (Hirst to Arrowhead, Pherson to A Street)	2019	187,000						187,000
Pherson Street Paving (Monastery to Charles)	2019	63,000						63,000
Princess Way Paving	2019	28,000						28,000
Sand Dollar Drive Paving	2019	99,000						99,000
Shotgun Alley Paving	2019	204,000						204,000
Wolff Drive Paving (SMC to Loop)	2019	88,000						88,000
Anna Drive Paving	2020	107,000						107,000
Arrowhead Street Paving	2020	21,000						21,000
Barlow Street Paving	2020	41,000						41,000
Brady & Gavan Utility & Street Improvements	2020	20,000						20,000
Jarvis Street Paving (Public Service Complex to Beardslee)	2020	202,000						202,000
Lance Drive Paving (Vitskari to Haley)	2020	302,000						302,000
Lake Street & Hirst Utility & Paving	2020	7,940						7,940
Nicole Drive Paving (Somer to Patterson)	2020	36,000						36,000
Observatory Street Paving (Seward to Rigling)	2020	25,000						25,000
Seward Street Paving (Marine to Observatory)	2020	206,000						206,000
Darrin Drive Paving	2021		186,000					186,000
Lance Drive Paving (Vitskari to SMC/End)	2020		166,000					166,000
Mills Street Paving	2021		201,000					201,000
New Archangel Paving	2021		117,000					117,000
Observatory Street Paving (Rigling to End)	2021		141,000					141,000
Ross Street Paving (Mikele to End)	2021		15,000					15,000
Sirstad Street Paving	2021		249,000					249,000
Wolff Drive Paving (Loop to Loop)	2021		261,000					261,000
A Street Paving	2022			85,000				85,000
Anna Circle Paving	2022			82,000				82,000
Andrews Street Paving	2022			128,000				128,000
Austin Street Paving	2022			69,000				69,000
Baranof Street Paving	2022			48,000				48,000
Barker Street Paving	2022			55,000				55,000
Brady Street Paving (Gavan to End)	2022			47,000				47,000
Charles Street Paving	2023			84,000				84,000
Charteris Street Paving	2022			159,000				159,000
Erler Street Paving	2022			53,000				53,000
Highland Street Paving	2022			67,000				67,000
Kinkead Street Paving	2022			43,000				43,000
Knutson Drive Paving	2022			283,000				283,000
Merrill Street Paving	2022			108,000				108,000
Moller Avenue Paving	2022			70,000				70,000
Moller Drive Paving	2022			81,000				81,000
Oja Street Paving	2022			178,000				178,000
Osprey Street Paving (Andrews to O'Cain)	2022			24,000				24,000
Patterson Way Paving (Nicole to Somer)	2022			70,000				70,000
Pherson Street Paving (Charles to Austin)	2022			127,000				127,000
Race Street Paving	2022			32,000				32,000

CITY AND BOROUGH OF SITKA
FY2020
MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	YEAR	DEFERRED	FY21	FY22	FY23	FY24	LONG RANGE	FUND
Rands Drive Paving	2022			72,000				72,000
Rigling Way Paving	2022			18,000				18,000
Somer Drive Paving	2022			99,000				99,000
Tlingit Way Paving	2022			82,000				82,000
Viking Way Paving	2022			81,000				81,000
American Street Paving	2023				210,000			210,000
Barracks Street Paving	2023				122,000			122,000
Kimsham Street Paving (Peterson to Edgecumbe)	2023				649,000			649,000
Kostromentinoff Street Paving	2023				146,000			146,000
Lake Street Paving (Arrowhead to Verstovia)	2023				1,831,000			1,831,000
Metlakatla Street Paving	2023				111,000			111,000
Monastery Street Paving (A Street to Verstovia)	2023				60,000			60,000
Seward Street Paving (Observatory to Cathedral Way)	2023				196,000			196,000
Katlian Avenue Paving (Olga to Lincoln)	2024					2,743,000		2,743,000
Long Range Roads	2025+						36,218,000	36,218,000
STREETS & ROADS SUBTOTAL		**4,497,940**	**1,336,000**	**2,245,000**	**3,466,000**	**2,743,000**	**36,218,000**	**50,505,940**
Parking Lots								
Upper Moller Parking Lot Paving	2020	608,000						608,000
City Hall Parking Lot Paving	2022			172,000				172,000
City/State Parking Lot Paving	2022			484,000				484,000
Long Range Parking Lots	2025+						1,301,000	1,301,000
PARKING LOTS SUBTOTAL		**608,000**	**-**	**656,000**	**-**		**1,301,000**	**2,565,000**
Parks and Recreational Facilities								
Crescent Harbor Park Restroom Replacement	2019	300,000						300,000
Ball Field Scoreboard Replacement (7 total, 2 per year)	2021		20,000	20,000	20,000	10,000		70,000
Long Range Parks & Rec	2025+						3,500,000	3,500,000
PARKS & RECREATION SUBTOTAL		**300,000**	**20,000**	**20,000**	**20,000**	**10,000**	**3,500,000**	**3,870,000**
Building Maintenance								
Animal Shelter								
Lighting	1993	20,000					-	20,000
Walls	2014	16,000					-	16,000
Walls/Ceiling	2014	6,000					-	6,000
Water Heater	2018	2,300					-	2,300
Electrical	2018	21,500			16,000			37,500
Siding	2019	80,000					-	80,000
Mechanical	2023	-			5,000		15,000	20,000
Restroom	2023	-			10,000		-	10,000
Windows	2023	-			6,000		-	6,000
Flooring	2023	-			18,000		-	18,000
Kennels	2025+	-					25,000	25,000
Boiler	2025+	-					14,000	14,000
Fuel Tank	2034						3,000	3,000
Roof, soffit and siding	2049	-					120,000	120,000
Animal Shelter Subtotal		***145,800***	***-***	***-***	***55,000***	***-***	***177,000***	***257,800***
City Hall								
Electrical	1995	128,000					-	128,000
Walls	2010	74,000					-	74,000
Walls/Ceiling	2011	60,000					-	60,000
Air compressor	2013	1,500					-	1,500
Elevator	2015	60,000					150,000	210,000
Carpeting	2019	160,000					-	160,000
Exterior Paint	2019	65,000					-	65,000
Stairs	2019	20,000					-	20,000
Siding	2019	25,000					-	25,000
Water Heater	2019	3,000					6,000	9,000
Kitchenette	2023	-			45,000		-	45,000
Mechanical	2023	-			45,000		230,000	275,000
Plumbing	2024	-					500,000	500,000
Restroom	2024	-				180,000	-	180,000
Roof	2025+	-					300,000	300,000
Structure	2025+	-					6,000	6,000
Lighting	2025+	-					250,000	250,000
Cabinet Unit Heater	2025+	-					5,000	5,000

CITY AND BOROUGH OF SITKA
FY2020
MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	YEAR	DEFERRED	FY21	FY22	FY23	FY24	LONG RANGE	FUND
Windows	2025+	-					100,000	100,000
City Hall Subtotal		***596,500***	***-***	***-***	***90,000***	***180,000***	***1,547,000***	***2,413,500***
City-State Building								
Ceiling	1984	60,000					-	60,000
Life Safety	1984	220,000					-	220,000
Plumbing	1990	100,000					-	100,000
Mechanical	1995	1,095,000					31,000	1,126,000
Restroom	1995	100,000					20,000	120,000
Windows	2005	150,000					-	150,000
Walls	2017	45,000					-	45,000
Electrical	2025+	-					10,000	10,000
Flooring	2025+	-					105,000	105,000
Fuel Tank	2025+	-					10,000	10,000
Generator	2025+	-					40,000	40,000
Roof	2025+	-					200,000	200,000
City-State Building Subtotal		***1,770,000***	***-***	***-***	***-***	***-***	***416,000***	***2,186,000***
Fire Hall								
Appliances	2015	10,000					-	10,000
Water Heater	2015	6,000					-	6,000
Siding	2015	8,000					-	8,000
Controls	2023	-			10,000		-	10,000
Walls	2023	-			16,000		-	16,000
Flooring	2023	-			120,000		5,000	125,000
Fuel Tank	2023	-			4,000		-	4,000
Electrical	2023	-			6,500		-	6,500
Mechanical	2023	-			4,500		190,000	194,500
Overhead Door	2023	-			75,000		-	75,000
Partitions	2023	-			8,400		-	8,400
Flag Pole	2025+	-					65,000	65,000
Generator	2025+	-					12,000	12,000
Heat Pump	2025+	-					14,000	14,000
Lighting	2025+	-					120,000	120,000
Restroom	2025+	-					20,000	20,000
Roof	2025+	-					500,000	500,000
Boiler	2025+	-					50,000	50,000
Drop Ceiling	2025+	-					15,000	15,000
Windows	2025+	-					50,000	50,000
Fire Hall Subtotal		***24,000***	***-***	***-***	***244,400***	***-***	***1,041,000***	***1,309,400***
Harrigan Centennial Hall								
Stage	2023	-			6,500		-	6,500
Appliance	2025+	-					20,000	20,000
Ceiling	2025+	-					16,000	16,000
Controls	2025+	-					15,000	15,000
Doors	2025+	-					20,000	20,000
Electrical	2025+	-					253,400	253,400
Elevator	2025+	-					45,000	45,000
Flag Pole	2025+	-					65,000	65,000
Flooring	2025+	-					51,200	51,200
Heat Pump	2025+	-					100,000	100,000
Ice Machine	2025+	-					75,000	75,000
Mechanical	2025+	-					180,500	180,500
Oven	2025+	-					41,000	41,000
Plumbing	2025+	-					15,000	15,000
Range	2025+	-					40,000	40,000
Refrigerator	2025+	-					40,000	40,000
Restroom	2025+	-					325,000	325,000
Roof	2025+	-					1,500,000	1,500,000
Siding	2025+	-					14,000	14,000
Walls	2025+	-					100,000	100,000
Water Heater	2025+	-					6,000	6,000
Windows	2025+	-					820,000	820,000
Carpet Common	2025+	-					50,000	50,000
Carpet Meeting Spaces	2025+	-					50,000	50,000
Harrigan Centennial Hall Subtotal		***-***	***-***	***-***	***6,500***	***-***	***10,204,100***	***10,210,600***

CITY AND BOROUGH OF SITKA
FY2020
MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	YEAR	DEFERRED	FY21	FY22	FY23	FY24	LONG RANGE	FUND
Library								
Ceiling	2025+	-					20,000	20,000
Controls	2025+	-					15,000	15,000
Drop Ceiling	2025+	-					16,000	16,000
Electrical	2025+	-					25,000	25,000
Flooring	2025+	-					140,000	140,000
Heat Pump	2025+	-					50,000	50,000
Lighting	2025+	-					100,000	100,000
Mechanical	2025+	-					119,500	119,500
Partitions	2025+	-					123,000	123,000
Restroom	2025+	-					12,300	12,300
Roof	2025+	-					100,000	100,000
Water Heater	2025+	-					6,500	6,500
Windows	2025+	-					250,000	250,000
Library Subtotal		***-***	***-***	***-***	***-***	***-***	***977,300***	***977,300***
Senior Center								
Structure	1987	20,000					-	20,000
Ceiling	1997	6,000					-	6,000
Walls	1997	7,500					-	7,500
Partitions	2002	12,000					-	12,000
Electrical	2007	2,500					16,000	18,500
Flooring	2007	42,200					-	42,200
Mechanical	2007	24,500					15,000	39,500
Rear Access Deck	2007	20,000					-	20,000
Siding	2009	17,500					-	17,500
Lighting	2012	15,000					-	15,000
Ramp	2015	20,000					-	20,000
Plumbing	2017	40,000					-	40,000
Restroom	2017	35,000					-	35,000
Windows	2017	40,000					-	40,000
Kitchen hood	2019	25,000					-	25,000
Sprinkler System 25' pitted pipe	2019	11,000					-	11,000
Range	2024	-				20,000	-	20,000
Dishwasher	2025+	-					20,000	20,000
Elevator	2025+	-					60,000	60,000
Roof	2025+	-					100,000	100,000
Sidewalk	2025+	-					15,000	15,000
Senior Center Subtotal		***338,200***	***-***	***-***	***-***	***20,000***	***226,000***	***584,200***
BUILDING MAINTENANCE SUBTOTAL		**2,874,500**	**-**	**-**	**395,900**	**200,000**	**14,588,400**	**17,938,800**
GENERAL FUND TOTAL		**8,280,440**	**1,356,000**	**2,921,000**	**3,881,900**	**2,953,000**	**55,607,400**	**74,879,740**
PUBLIC SERVICE CENTER - MAINTENANCE BUILDINGS								
Public Service Center 105, 109, 113 Jarvis St								
Electrical	2019	24,500					-	24,500
Sidewalk	2019	15,000					-	15,000
Walls	2019	45,000					-	45,000
Flooring	2024	-				60,000	-	60,000
Mechanical	2024	-				6,500	15,000	21,500
Overhead Door	2024	-				132,000	-	132,000
Controls	2025+	-					15,000	15,000
Flag Pole	2025+	-					6,500	6,500
Fuel Tank	2025+	-					12,500	12,500
Lighting	2025+	-					75,000	75,000
Restroom	2025+	-					133,000	133,000
Roof	2025+	-		157,000			100,000	257,000
Windows & Siding	2025+	-					30,000	30,000
Subtotal		***84,500***	***-***	***157,000***	***-***	***198,500***	***387,000***	***827,000***
Public Service Center 131 Jarvis St								
Walls	2009	4,500					-	4,500
Siding	2018	10,000					-	10,000
Electrical	2019	2,500					-	2,500
Lighting	2019	10,000					10,000	20,000
Mechanical	2019	7,500					6,000	13,500

CITY AND BOROUGH OF SITKA
FY2020
MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	YEAR	DEFERRED	FY21	FY22	FY23	FY24	LONG RANGE	FUND
Flooring	2024	-				6,000	-	6,000
Overhead Door	2025+	-				130,000	30,000	160,000
Restroom	2025+	-					6,000	6,000
Roof	2025+	-					100,000	100,000
Windows	2025+	-					800	800
Subtotal		***34,500***	***-***	***-***	***-***	***136,000***	***152,800***	***323,300***
Public Service Center Pole Barn								
Ceiling	2018	15,000					-	15,000
Electrical	2019	1,600					-	1,600
Mechanical	2019	9,000					-	9,000
Lighting	2024	-				8,400	-	8,400
Overhead Door	2024	-				20,000	20,000	40,000
Walls	2024	-				20,000	-	20,000
Roof	2025	-					100,000	100,000
Subtotal		***25,600***	***-***	***-***	***-***	***48,400***	***120,000***	**194,000**
Public Service Center Subtotal		**144,600**	**-**	**157,000**	**-**	**382,900**	**659,800**	**1,344,300**
ENTERPRISE FUNDS								
ELECTRIC FUND								
Green Lake Power Plant 35yr Overhaul	FY19-FY22		3,715,000				TBD	3,715,000
69 kV Thimbleberry Trans Line Bypass	FY19-FY27		20,000	20,000	20,000	20,000	3,700,000	3,780,000
Feeder Improvements	FY19-FY28		200,000	200,000	200,000	200,000	600,000	1,400,000
Island Improvements	FY19-FY28		60,000	60,000	60,000	60,000	60,000	300,000
Marine Street Substation Maintenance	FY19-FY28		20,000	20,000	20,000	20,000	60,000	140,000
Meter Replacement	FY19-FY28		95,000	95,000	95,000	95,000		380,000
Harbor meter Replacement	FY19-FY25		75,000	75,000	75,000			225,000
Green Lake Auto Start Back-up Diesel	FY24					20,000		20,000
Blue Lake Powerhouse Conversion	FY28						150,000	150,000
Green Lake Re-roof	FY28						225,000	225,000
ELECTRIC FUND TOTALS			**4,185,000**	**470,000**	**470,000**	**415,000**	**4,795,000**	**10,335,000**
WATER FUND								
Cascade Street Paving (Gaven to Peterson)	FY21		10,000					10,000
Lake Street (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	FY21		25,000					25,000
Water Main Replacement	FY21-39		200,000	200,000	200,000	225,000	7,945,000	8,770,000
Marine St Phase I Utility & Street Improvements (Osprey to Erler)	FY26						495,000	495,000
Marine St Phase II Utility & Street Improvements (Erler to Seward)	FY27						515,000	515,000
DeArmond Street Utility and Street Improvements	FY26						320,000	320,000
Japonski Water Main Replacement (O'Connell Crossing)	FY29						2,000,000	2,000,000
DOT Japonski Water Main Replacement (Lifesaver Dr to USCG Air Station Sitka)	FY30						3,000,000	3,000,000
Wortman Booster Station Replacement	FY31						389,000	389,000
WATER FUND TOTALS			**235,000**	**200,000**	**200,000**	**225,000**	**14,664,000**	**15,524,000**
WASTEWATER FUND								
Monastery (DeGroff to Arrowhead) and Kinkead Utility and Street Improvements	FY22		-	400,000				400,000
Cascade Street Paving (Gavan to Peterson)	FY21		20,000					20,000
WWTP Clarifier Drive Replacement (STCIP#22)	FY21		30,000					30,000
Replace Generators - Lift Stations	FY21		125,000					125,000
Thomsen Harbor Lift Station Rehabilitation	FY22-23		-	75,000	750,000			825,000
WWTP Scum Collector Replacement (STCIP#26)	FY23				40,000			40,000
Lincoln Street Lift Station Rehabilitation	FY24-25					75,000	500,000	575,000
Japonski Sewer Force Main Replacement	FY25						6,400,000	6,400,000
Marine St Phase I Utility & Street Improvements (Osprey to Erler)	FY25-26						530,000	530,000
Marine St Phase II Utility & Street Improvements (Erler to Seward)	FY27-28						705,000	705,000
DeArmond Street Sewer	FY26						10,000	10,000
WWTP DorrClone Clarifier Replacement (STCIP#31)	FY26						75,000	75,000
Effluent Disinfection System	FY29-30						550,000	550,000
Indian River Lift Station Rehabilitation	FY26-27						675,000	675,000
WWTP Dorr-Oliver Grit Collector & Wemco Pump Replacement (STCIP#33)	FY28						85,000	85,000
WWTP Belt Filter Press Replacement	FY28						800,000	800,000
Castle Hill Lift Station Rehabilitation	FY28-29						675,000	675,000
Old Sitka Rocks Lift Station Rehabilitation	FY30-31						325,000	325,000

CITY AND BOROUGH OF SITKA
FY2020
MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	YEAR	DEFERRED	FY21	FY22	FY23	FY24	LONG RANGE	FUND
Granite Creek Lift Station Rehabilitation	FY32-33						325,000	325,000
Sewer Main Replacement	FY21-39		300,000	350,000	375,000	375,000	9,375,000	10,775,000
WASTEWATER FUND TOTALS			**475,000**	**825,000**	**1,165,000**	**450,000**	**21,030,000**	**23,945,000**
SOLID WASTE FUND								
Recycling Oval Concrete Structure	FY21		8,500					8,500
Shear Baler	FY23				782,000			782,000
Transfer Station Electrical	FY24					25,000		25,000
Transfer Station Exterior Wall	FY24					200,000		200,000
Transfer Station Roof	FY24					200,000		200,000
Recycling Concrete Building Lighting	FY29						2,500	2,500
Recycling Concrete Building Electrical	FY29						2,500	2,500
Recycling Concrete Building Emergency Egress	FY29						2,500	2,500
Recycling Concrete Building Roof	FY29						100,000	100,000
Recycling Fuel Oil Seperator	FY34						100,000	100,000
Recycling Office Trailer	FY34						200,000	200,000
Recycling Scale Shed	FY39						6,000	6,000
Recycling Steel Storage Building	FY49						250,000	250,000
Transfer Station Steel Structure	FY49						600,000	600,000
SOLID WASTE FUND TOTALS			**8,500**	**-**	**782,000**	**425,000**	**1,263,500**	**2,479,000**
HARBOR FUND								
MSC Rip Rap	FY21		500,000					500,000
Sealing Cove Upland Access and Parking	FY21		817,769					817,769
Sealing Cove Boat Launch & Upland Access	FY21		289,842					289,842
Crescent Harbor - Lincoln Street Lots	FY21		279,491					279,491
Thompson Harbor Upland Access and Parking	FY21		703,902					703,902
Eliason Harbor Upland Access and Parking	FY21		1,088,579					1,088,579
ANB Harbor Upland Access and Parking	FY21		544,493					544,493
Fish Cleaning Float	FY21		316,000					316,000
Fisherman's Work Float	FY22			2,709,828				2,709,828
Sealing Cove Repairs	FY24					257,500		257,500
Thompson Harbor Restroom Demolition	FY26						30,000	30,000
Crescent Harbor Phase II Concrete Floats	FY27						5,638,667	5,638,667
Sealing Cove Harbor	FY27						12,114,145	12,114,145
Sealing Cove Harbor Boat Launch Ramp	FY30						1,089,800	1,089,800
Crescent Harbor Boat Launch Ramp	FY30						373,047	373,047
Fisherman's Work Float Upland Parking	FY31						247,720	247,720
Eliason Harbor Phase 1	FY32						11,747,771	11,747,771
Demolish Boat Grid	FY33						200,000	200,000
Eliason Harbor Phase 2	FY33						5,873,885	5,873,885
Eliason Harbor Phase 3	FY34						5,873,885	5,873,885
Eliason Harbor Phase 4	FY35						5,873,885	5,873,885
Eliason Harbor Restroom (only rebuilt restroom)	FY36						343,706	343,706
ANB Harbor Restroom Demolition	FY37						30,000	30,000
Crescent Harbor High Load Dock & Net Shed	FY37						5,623,084	5,623,084
Sealing Cove Restroom Demolition	FY38						30,000	30,000
Crescent Harbor Upland Access and Parking	FY43						1,406,435	1,406,435
Harbor System Office	FY44						419,690	419,690
Thompson Harbor	FY47						10,094,628	10,094,628
ANB Harbor	FY54						8,053,491	8,053,491
Sitka Transient Dock	FY56						6,557,158	6,557,158
Crescent Harbor Boat Launch & Upland	FY56						213,241	213,241
HARBOR FUND TOTALS			**4,540,076**	**2,709,828**	**-**	**257,500**	**81,834,238**	**89,341,642**
AIRPORT FUND								
Flooring and Ceiling	2006	21,000				-		21,000
Walls	2006	20,000					100,000	120,000
Doors	2016	56,000						56,000
Heat Pump	2017	16,000					200,000	216,000
Plumbing	2017	110,000					206,000	316,000
Sidewalk	2017	80,000						80,000

CITY AND BOROUGH OF SITKA
FY2020
MID-RANGE AND LONG-RANGE CAPITAL IMPROVEMENTS NEEDS

PROJECTS	YEAR	DEFERRED	FY21	FY22	FY23	FY24	LONG RANGE	FUND
Sidewalk	2017	80,000						80,000
Electrical	2022			120,000			40,000	160,000
Intercom System	2022			17,000				17,000
Boiler	2023				100,000			100,000
Chairs	2023				40,000	-		40,000
Overhead Door	2023				14,000		20,000	34,000
Baggage Carts	2024		-			10,000		10,000
Controls	2024+						56,000	56,000
Drop Ceiling	2024+						6,000	6,000
Flag Pole	2024+						7,500	7,500
Fuel Tank	2024+						160,000	160,000
Generator	2024+						200,000	200,000
Lighting	2024+						160,000	160,000
Mechanical	2024+						1,400,000	1,400,000
Partitions	2024+						25,000	25,000
Restroom	2024+						210,000	210,000
Roof	2024+						1,500,000	1,500,000
Structure	2024+						15,000	15,000
Windows	2024+						220,000	220,000
AIRPORT FUND TOTALS		**383,000**	**-**	**137,000**	**154,000**	**10,000**	**4,525,500**	**5,209,500**
MARINE SERVICE CENTER FUND (MSC FUND)								
Contract Services Mechanical Operations	2016	56,000						56,000
Electrical	2017	20,000					206,000	226,000
Mechanical	2019	50,000	8,000		80,000	-		138,000
Doors	2021	-	5,000				-	5,000
Lighting	2021		20,000					20,000
Restroom	2021		5,000				6,000	11,000
Sidewalk	2021		15,000				160,000	175,000
Walls	2022			25,000			25,000	50,000
Shut Down	2022			45,000			15,000	60,000
Sliding Door	2023				10,000		160,000	170,000
Strip Curtains	2023				6,000		1,400,000	1,406,000
Overhead Door	2024	76,000	-			10,000		86,000
Controls	2024+	-					15,000	15,000
Plumbing	2024+	10,000					56,000	66,000
Roof	2024+						600,000	600,000
MSC FUND TOTALS		**212,000**	**53,000**	**70,000**	**96,000**	**10,000**	**2,643,000**	**3,084,000**

Proposed financing plan for capital improvements from 2021 and beyond is included in the fiscal models shared with the assembly during the budget process and consist of grants, bonding, low interest DEC loans, and use of working capital. General Fund capital improvements are funded primarily through working capital, other than some minor grant funding. For smaller funds that do not have fiscal models, projects are proposed to be paid for out of that fund's available working capital.

City and Borough of Sitka
General Fund (Fund 700)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans (approved)	Working Capital	Other source	Contingent Grants	Total Contingent	Total authorized	Total project (authorized + contingent)
90690	City/State Troubleshoot Air Control System	Authorized/in progress	-	-	16,000	-	-	-	16,000	**16,000**
90740	Nelson Logging Road Upgrade	Authorized/in progress	2,343,000	-	-	-	-	-	2,343,000	**2,343,000**
90789	Police Station Study	Authorized/in progress	-	-	75,000	-	-	-	75,000	**75,000**
90790	East DeGroff St Utilities & Street Improvements	Authorized/in progress	-	-	300,000	-	-	-	300,000	**300,000**
90812	Storm Drain Improvements	Authorized/in progress	-	-	100,000	-	-	-	100,000	**100,000**
90814	Cross Trail Multimodal Pathway Phase 6	Authorized/in progress	2,132,698		22,575	50,000	-	-	2,205,273	**2,205,273**
90819	South Lake/West DeGroff Utilities & Street Improvements	Authorized/in progress	-	-	200,000	-	-	-	200,000	**200,000**
90820	Davidoff Storm Sewer Rehabilitation	Authorized/in progress	-	-	400,000	-	-	-	400,000	**400,000**
90831	Wayfinding Signage Project	Authorized/in progress	-	-	-	282,300	-	-	282,300	**282,300**
90832	CAMA (Computer Assisted Mass Appraisal)	Authorized/in progress	-	-	150,000	-	-	-	150,000	**150,000**
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	Authorized/in progress	-	-	1,760,000	-	-	-	1,760,000	**1,760,000**
90844	Lincoln Street Paving (Jeff Davis to Harbor Drive)	Authorized/in progress	-	-	730,586	-	-	-	730,586	**730,586**
90855	Sea Walk Part II	Authorized/in progress	1,674,713	-	5,000		-	-	1,679,713	**1,679,713**
90859	Landslide Study	Authorized/in progress	-	-	75,000	-	-	-	75,000	**75,000**
90861	Resource Management/GIS Implementation	Authorized/in progress	-	-	28,400	11,600	-	-	40,000	**40,000**
90866	City Hall HVAC & Controls Replacement	Authorized/in progress	-	-	500,000	-	-	-	500,000	**500,000**
90867	RMS/CAD Police Department	Authorized/in progress			360,000		-	-	360,000	**360,000**
90877	Brady-Gavan Road and Utility Project	Authorized/in progress			440,000		-	-	440,000	**440,000**
90878	Sitka Paving 2017-Katlian Paving	Authorized/in progress	-	-	692,868	-	-	-	692,868	**692,868**
90879	Seaplane Base Project	Authorized/in progress			50,000		-	-	50,000	**50,000**
90881	Peterson Storm Sewer Rehabilitation	Authorized/in progress	-		100,000		-	-	100,000	**100,000**
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS							**12,499,740**	**12,499,740**
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	New FY20	-	-	300,000	-	-	-	300,000	**300,000**
90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	New FY20	-	-	645,000	-	-	-	645,000	**645,000**
90844	Lincoln Street Paving (Harbor Way to Harbor Drive)	New FY20	-	-	434,414	-	-	-	434,414	**434,414**
90861	Resource Management/GIS Implementation	New FY20	-	-	100,000	-	-	-	100,000	**100,000**
90855	Sea Walk Part II	New FY20	-	-	153,060	-	-	-	153,060	**153,060**
90881	Peterson Storm Sewer Rehabilitation	New FY20	60,000		220,000	-	*55,000*	*55,000*	280,000	**335,000**
TBD700-1	Senior Center - ADA Ramp and Rear Porch Improvements	New FY20	-	-	15,000	-	-	-	15,000	**15,000**
TBD700-2	Community Playground Safety Improvements (Crescent Harbor Playground)	New FY20	-	-	10,000	-	-	-	10,000	**10,000**
TBD700-3	Lower Moller East Playground Improvements	New FY20	-	-	10,000	-	-	-	10,000	**10,000**
TBD-700-4	Pioneer Park Shelter Improvements	New FY20	-	-	15,000	-	-	-	15,000	**15,000**
	TOTAL NEW APPROPRIATIONS		**$ 60,000**	**$ -**	**$1,902,474**	**$ -**	***$ 55,000***	***$ 55,000***	**$ 1,962,474**	**$ 2,017,474**
90692	Centennial Hall Upgrades	Physically complete	14,704,848	-	-	1,666,000	-	-	16,370,848	**16,370,848**
90739	Kettleson Memorial Library Expansion	Physically complete	5,350,000	-	357,114	1,212,842	-	-	6,919,956	**6,919,956**
90741	Baranof Warm Springs Dock Imp	Physically complete	1,900,000	-	-	-	-	-	1,900,000	**1,900,000**
90801	Sitka Paving 2017 (Lincoln-Jeff Davis to Metlakatla, Kashevaroff, Hospital parking	Physically complete	-	-	1,637,132	-	-	-	1,637,132	**1,637,132**
		TOTAL PHYSICALLY COMPLETE							**$ 26,827,936**	**$ 26,827,936**

City and Borough of Sitka
Electric Fund (Fund 710)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
63010	Green Lake FERC Compliance	Authorized/in progress	-	-	302,000	-	-	-	-	-	302,000	**302,000**	
80003	Feeder Improvements	Authorized/in progress	-	-	3,310,587	-	-	-	-	-	3,310,587	**3,310,587**	
80040	AMR	Authorized/in progress	-	-	-	-	-	-	-	-	-	**-**	
90261	Island Improvements	Authorized/in progress	-	-	225,000	24,500				-	249,500	**249,500**	
90410	SCADA System Enhancements	Authorized/in progress	-	-	615,336	-				-	615,336	**615,336**	
90562	Green Lake Power Plant Improvements	Authorized/in progress	-	-	777,721	-				-	777,721	**777,721**	
90594	BL Lk Third Turbine & Dam Upg.	Authorized/in progress	48,950,000	97,059,306	6,000	-				-	146,015,306	**146,015,306**	
90610	Blue Lake FERC License Mitigation	Authorized/in progress	-	-	425,000	-				-	425,000	**425,000**	
90614	Takatz Lake Hydroelectric	Authorized/in progress	-	-	-	-				-	-	**-**	
90672	Medvejie Hatchery Transformer Repl	Authorized/in progress	-	-	983,462	-				-	983,462	**983,462**	
90717	Jarvis St. Improvements	Authorized/in progress	-	-	267,518	-				-	267,518	**267,518**	
90718	Marine Street Substation Replacements	Authorized/in progress	-	-	134,000	-				-	134,000	**134,000**	
90776	Electric Storage & Shop Building	Authorized/in progress	-	-	-	-				-	-	**-**	
90777	Meter Replacement Upgrading Meters	Authorized/in progress	-	-	345,000	-				-	345,000	**345,000**	
90804	Blue Lake Powerhouse Conversion	Authorized/in progress	-	-	300,000	-				-	300,000	**300,000**	
90821	Capital for Fuel Conversions (Interruptibles)	Authorized/in progress	-	-	1,200,000	-				-	1,200,000	**1,200,000**	
90823	Marine St. N-1 Design to New HPR	Authorized/in progress	-	-	4,300,000	-				-	4,300,000	**4,300,000**	
90824	Safety - Arc Flash, Training	Authorized/in progress	-	-	60,000	-				-	60,000	**60,000**	
90828	Asset Management	Authorized/in progress	-	-	12,800	-				-	12,800	**12,800**	
90829	Harbor Meters	Authorized/in progress	-	-	225,000	-				-	225,000	**225,000**	
90839	Green Lake Power Plant 35 Year Overhaul	Authorized/in progress	-	-	200,000	-				-	200,000	**200,000**	
90840	Green Lake Power Plant Pre Overhaul Inspection	Authorized/in progress	-	-	380,000	-				-	380,000	**380,000**	
90841	Jarvis Fuel System Repairs and Storage Tanks	Authorized/in progress	-	-	1,400,000	-				-	1,400,000	**1,400,000**	
90857	Raw Water Infrastructure Enhancement (Bulk)	Authorized/in progress	-	-	-	100,000				-	100,000	**100,000**	
90860	Cell Service Enhancement	Authorized/in progress	-	-	295,000	-				-	295,000	**295,000**	
90868	69 kv Thimbleberry Trans Line Bypass	Authorized/in progress	-	-	20,000	-				-	20,000	**20,000**	
90869	Blue Lake Auto Start Back-up Diesel	Authorized/in progress	-	-	70,000	-				-	70,000	**70,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**161,988,230**	**161,988,230**	
80003	Feeder Improvements	New FY20-Additional appropriation	-	-	200,000	-	-	-	-	-	200,000	**200,000**	
90261	Island Improvements	New FY20-Additional appropriation	-	-	60,000	-	-	-	-	-	60,000	**60,000**	
90718	Marine Street Substation Replacements	New FY20-Additional appropriation	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90777	Meter Replacement Upgrading Meters	New FY20-Additional appropriation	-	-	95,000	-	-	-	-	-	95,000	**95,000**	
90829	Harbor Meters	New FY20-Additional appropriation	-	-	75,000	-	-	-	-	-	75,000	**75,000**	
90839	Green Lake Power Plant 35 Year Overhaul	New FY20-Additional appropriation	-	-	985,000	-	-	-	-	-	985,000	**985,000**	
90868	69 kv Thimbleberry Trans Line Bypass	New FY20-Additional appropriation	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
		TOTAL NEW APPROPRIATIONS									**1,455,000**	**1,455,000**	

City and Borough of Sitka
Water Fund (Fund 720)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
80238	Japonski Island Water Design	Authorized/in progress	-	-	50,000	-	-	-	-	-	50,000	**50,000**	
90652	UV Disinfection Feasibility	Authorized/in progress	5,561,000	6,550,000	18,000	-	-	-	-	-	12,129,000	**12,129,000**	
90790	East DeGroff St Utilities & Street Improvements	Authorized/in progress	-	1,120,000	175,000	-	-	-	-	-	1,295,000	**1,295,000**	
90819	South Lake/West DeGroff Utilities & Street Improvements	Authorized/in progress	500,000	232,100	50,000	-	-	-	-	-	782,100	**782,100**	
90833	Critical Secondary Water Supply	Authorized/in progress	-	17,620,000	530,000	-	-	-	-	-	18,150,000	**18,150,000**	
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	Authorized/in progress	-	-	50,000	-	-	*750,000*	-	*750,000*	50,000	**800,000**	
90844	Lincoln Street Paving (Jeff Davis to Harbor Drive)	Authorized/in progress	-	-	10,000	-	-	-	-	-	10,000	**10,000**	
90859	Landslide Study	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90870	Water Master Plan	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	**100,000**	
90877	Brady-Gavan Road and Utility Project	Authorized/in progress	-	-	5,000	-	-	*500,000*	-	*500,000*	5,000	**505,000**	
90878	Sitka Paving 2017-Katlian Paving	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	Authorized/in progress	-	-	75,000	-	-	*750,000*	-	*750,000*	75,000	**825,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**32,701,100**	**34,701,100**	
TBD	Blue Lake Watershed Plan	New FY20	-	-	35,000	-	-	-	-	-	35,000	**35,000**	
TBD	Analyzer Monitoring Panel	New FY20	-	-	25,000	-	-	-	-	-	25,000	**25,000**	
TBD	Blue Lake WTP Valve Insulation Box	New FY20	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
TBD	Harbor Mountain Tank Ladder	New FY20	-	-	17,000	-	-	-	-	-	17,000	**17,000**	
TBD	SCADA Reporting Software	New FY20	-	-	10,000	-	-	-	-	-	10,000	**10,000**	
TBD	Resource Management/GIS Implementation	New FY20	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	FY20-Additional appropriation	-	-	60,000	-	-	-	-	-	60,000	**60,000**	
90844	Lincoln Street Paving (Jeff Davis to Harbor Drive)	FY20-Additional appropriation	-	-	75,000	-	-	*1,275,000*	-	*1,275,000*	75,000	**1,350,000**	
		TOTAL NEW APPROPRIATIONS									**257,000**	**1,532,000**	
90801	Sitka Paving 2017 (Lincoln-Jeff Davis to Metlakatla, Kashevaroff, Hospital parking	Physically complete	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
		TOTAL PHYSICALLY COMPLETE									**15,000**	**15,000**	

City and Borough of Sitka
Wastewater Fund (Fund 730)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total approved	Total project (approved + contingent)	Other source (description)
90447	WWTP Control System	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	**100,000**	
90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	Authorized/in progress	-	-	30,000	-	-	*275,000*	-	*275,000*	30,000	**305,000**	
90565	Jamestown East Lift Station Replacement	Authorized/in progress	-	-	85,000	-	-	-	-	-	85,000	**85,000**	
90655	WWTP-Rehabilitation	Authorized/in progress	-	2,832,500	263,000	-	-	*1,825,000*	-	*1,825,000*	3,095,500	**4,920,500**	
90676	Brady Street Lift Station Rehabilitation	Authorized/in progress	-	-	165,000	-	-	*217,400*	-	*217,400*	165,000	**382,400**	
90713	Landfill & Crescent Lift Station Improvements	Authorized/in progress	-	1,201,196	670,000	-	-	-	-	-	1,871,196	**1,871,196**	
90783	Replace Generators - Lift Station	Authorized/in progress	-	311,000	236,000	-	-	-	-	-	547,000	**547,000**	
90784	WWTP Blowers	Authorized/in progress	-	-	90,000	-	-	-	-	-	90,000	**90,000**	
90790	East DeGroff St Utilities & Street Improvements	Authorized/in progress	-	1,120,000	45,000	-	-	-	-	-	1,165,000	**1,165,000**	
90800	Hypo Chlorite Injection System at the TH LS	Authorized/in progress	-	-	24,000	-	-	-	-	-	24,000	**24,000**	
90809	Replace WWTP Influent Grinder	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	**100,000**	
90816	Channel Lift Station Rehabilitation	Authorized/in progress	-	500,000	100,000	-	-	-	-	-	600,000	**600,000**	
90819	South Lake/West DeGroff Utilities & Street Improvements	Authorized/in progress	500,000	343,700	50,000	-	-	-	-	-	893,700	**893,700**	
90844	Lincoln Street Paving (Jeff Davis to Harbor Drive)	Authorized/in progress	-	-	10,000	-	-	-	-	-	10,000	**10,000**	
90838	Lincoln Street Paving	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90843	Lake St. (DeGroff to Arrowhead) & Hirst Utility & Street Imp	Authorized/in progress	-	-	50,000	-	-	*975,000*	-	*975,000*	50,000	**1,025,000**	
90845	Trailer mounted 3-phase generator	Authorized/in progress	-	-	90,000	-	-	-	-	-	90,000	**90,000**	
90846	WWTP Generator Replacement	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	**100,000**	
90858	Eagle Way Lift station	Authorized/in progress	250,000	-	220,000	-	-	-	-	-	470,000	**470,000**	
90877	Brady-Gavan Road and Utility Project	Authorized/in progress	-	-	5,000	-	-	-	-	-	5,000	**5,000**	
90878	Sitka Paving 2017-Katlian Paving	Authorized/in progress	-	-	40,000	-	-	-	-	-	40,000	**40,000**	
90862	Japonski Sewer Force Main Condition Assessment	Authorized/in progress	-	-	250,000	-	-	-	-	-	250,000	**250,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**9,801,396**	**13,093,796**	
TBD	Wastewater Master Plan	New FY20	-	-	120,000	-	-	-	-	-	120,000	**120,000**	
TBD	Lake & Lincoln 20 Hp Pump	New FY20	-	-	27,000	-	-	-	-	-	27,000	**27,000**	
TBD	WW Lift station #6 6.5 Hp Pump	New FY20	-	-	12,000	-	-	-	-	-	12,000	**12,000**	
TBD	Granite Creek WW Pump	New FY20	-	-	16,000	-	-	-	-	-	16,000	**16,000**	
TBD	Resource Management/GIS Implementation	New FY20			25,000					-	25,000	**25,000**	
90447	WWTP Control System	FY20-Additional appropriation	-	-	70,000	-	-	-	-	-	70,000	**70,000**	
90655	WWTP-Rehabilitation	FY20-Additional appropriation	-	-	-	-	-	*5,079,500*	-	*5,079,500*	-	**5,079,500**	
		TOTAL NEW APPROPRIATIONS									**270,000**	**5,349,500**	
90801	Sitka Paving 2017 (Lincoln-Jeff Davis to Metlakatla, Kashevaroff, Hospital parking	Physically complete	-	-	40,000	-	-	-	-	-	40,000	**40,000**	
		TOTAL PHYSICALLY COMPLETE									**40,000**	**40,000**	

City and Borough of Sitka
Solid Waste Fund (Fund 740)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90871	Kimsham Landfill Drainage Compliance	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	**100,000**	
90863	Scrapyard Water Line	Authorized/in progress			50,000		-	-	-	-	50,000	**50,000**	
90864	Transfer Station Scale	Authorized/in progress	-	-	75,000	-	-	-	-	-	75,000	**75,000**	
90865	Transfer Station Building	Authorized/in progress	-	-	200,000	-	-	-	-	-	200,000	**200,000**	
90847	Expansion of Biosolids	Authorized/in progress	-	-	500,000	-	-	-	-	-	500,000	**500,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**500,000**	**500,000**	
TBD	Scrap Yard Electrical	New FY20	-	-	8,000	-	-	-	-	-	8,000	**8,000**	
TBD	Scrap Yard / Impound Fence	New FY20	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
		TOTAL NEW APPROPRIATIONS									**23,000**	**23,000**	

City and Borough of Sitka
Harbor Fund (Fund 750)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90798	Eliason Harbor Electrical Upgrades	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
90810	Sealing Cove Harbor Maintenance Repairs	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
90849	Crescent Harbor Phase 1	Authorized/in progress	-	13,000,000	1,000,000	-	-	-	-	-	14,000,000	**14,000,000**	
90850	O'Connell Lightering Facility Repair	Authorized/in progress			280,000		-	-	-	-	280,000	**280,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**14,310,000**	**14,310,000**	
90798	Eliason Harbor Electrical Upgrades	FY20-Additional appropriation			1,629,772		*1,500,000*			*1,500,000*	1,629,772	**3,129,772**	
tbd	MSC Bulkhead Pile Repair	New FY20			70,000					-	70,000	**70,000**	
tbd	Crescent Harbor High-load and Net Shed Condition Assessment	New FY20			75,000					-	75,000	**75,000**	
tbd	Thomsen Harbor Anode Replacement	New FY20	-		203,000	-	*203,000*			*203,000*	203,000	**406,000**	
tbd	Seaplane Base	New FY20					*16,000,000*	-	-	*16,000,000*	-	**16,000,000**	
		TOTAL NEW APPROPRIATIONS									**1,977,772**	**19,680,772**	
90757	Sitka Transient Float Replacement	Authorized/in progress	-	2,700,000	3,649,165	-	-	*6,349,165*	*6,349,165*		6,349,165	**6,349,165**	
		TOTAL PHYSICALLY COMPLETE									**6,349,165**	**6,349,165**	

City and Borough of Sitka
Airport Fund (Fund 760)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90835	SIT Airport Terminal Improvements	Authorized/in progress	158,570	4,000,000	-	264,468	-	-	-	-	4,423,038	**4,423,038**	
90872	Air Taxi ADA Ramp and Door	Authorized/in progress	-	-	-	100,000				-	100,000	**100,000**	
90873	Heat Pumps for Hold Room	Authorized/in progress	-	-	-	36,000	-	-	-	-	36,000	**36,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**4,559,038**	**4,559,038**	
90835	SIT Airport Terminal Improvements	FY20-Additional appropriation					*10,000,000*			*10,000,000*	-	**10,000,000**	
90872	Air Taxi ADA Ramp and Door	FY20-Additional appropriation	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90873	Heat Pumps for Hold Room	FY20-Additional appropriation	-	-	10,000	-	-	-	-	-	10,000	**10,000**	
TBD	SIT Airport Terminal Sidewalk Replacement	New FY20	-	-	90,000	-	-	-	-	-	90,000	**90,000**	
		TOTAL NEW APPROPRIATIONS									**120,000**	**10,120,000**	
n/a	n/a	n/a	-	-	-	-	-	-	-	-	-	-	
		TOTAL PHYSICALLY COMPLETE									**-**	**-**	

City and Borough of Sitka
MSC (Fund 770)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)
TBD-770	MSC Bulkhead Repairs	Authorized/in progress	-	-	-	-	*7,940,000*	-	*500,000*	*8,440,000*	-	**8,440,000**
90874	MSC Roof Condenser Replacement	Authorized/in progress	-	-	70,000	-	-	-	-	-	70,000	**70,000**
		TOTAL NEW APPROPRIATIONS									**70,000**	**8,510,000**
TBD-770-2	MSC Bulkhead Condition Assessment	New FY20			80,000					-	80,000	**80,000**
90874	MSC Roof Condenser Replacement	Additional appropriation	-	-	130,000	-	-	-	-	-	130,000	**130,000**
		TOTAL NEW APPROPRIATIONS									**210,000**	**210,000**

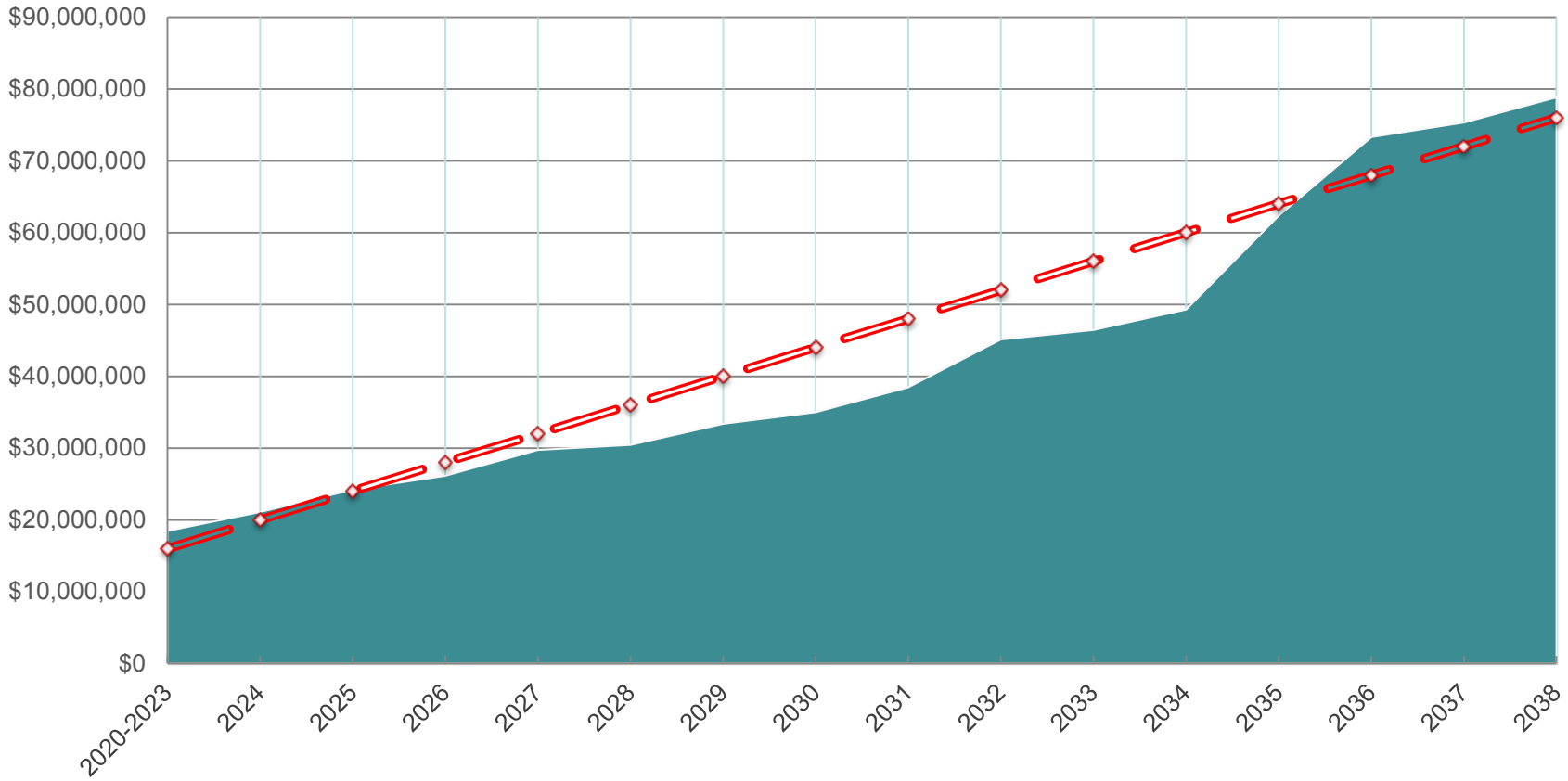
City and Borough of Sitka
GPIP (Fund 780)
FY2019

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90748	GPIP-Dock	Authorized/in progress	7,500,000	-	125,000	125,000	-	-	-	-	7,750,000	**7,750,000**	Bulk water fund
90837	GPIP Access Ramp	Authorized/in progress	-	-	40,000	-	-	-	-	-	40,000	**40,000**	
80273	Site Improvements	Authorized/in progress	-	-	232,185	-	-	-	-	-	232,185	**232,185**	
90836	GPIP shoreline stabilization	Authorized/in progress	-	-	-	215,000	-	-	-	-	215,000	**215,000**	Fund 173
90854	GPIP Site Clean UP	Authorized/in progress	-	-	-	35,000	-	-	-	-	35,000	**35,000**	Fund 173
90875	GPIP Wash down pad	Authorized/in progress			20,000	-	-	-	-	-	20,000	**20,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**8,272,185**	**8,272,185**	
		TOTAL NEW APPROPRIATIONS									**-**	**-**	
90748	GPIP-Dock	Authorized/in progress	7,500,000	-	125,000	125,000	-	-	-	-	7,750,000	**7,750,000**	
		TOTAL PHYSICALLY COMPLETE									**-**	**-**	

LONG-TERM INFRASTRUCTURE SINKING FUND
AND
ESTIMATED/PROJECTED ANNUAL INFRASTRUCTURE MAINTENANCE AND REPLACEMENT COST FOR THE NEXT TWENTY YEARS.

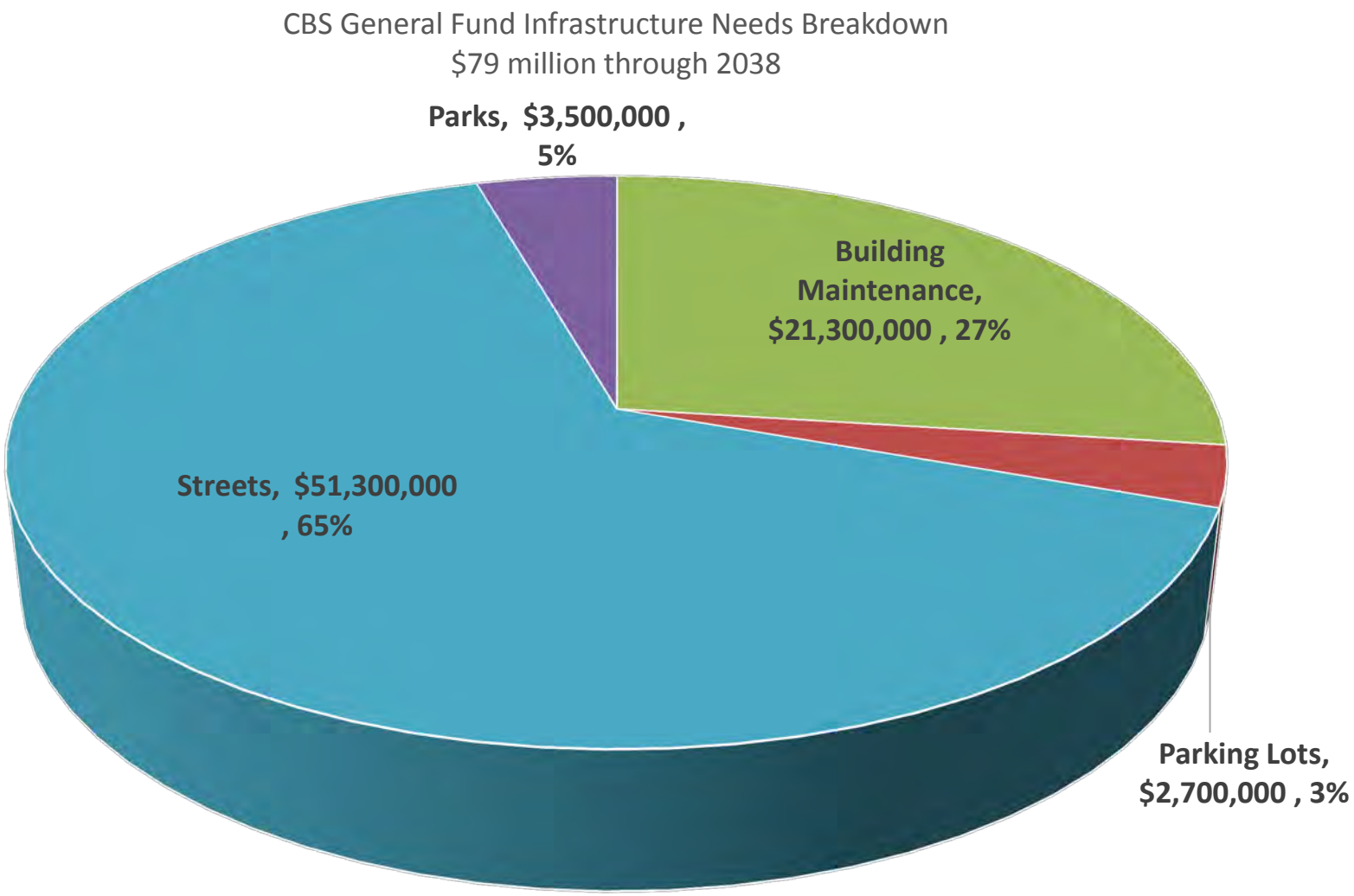
Ordinance 2012-30 was established October 9, 2012
Current Balance $837,866

General Fund Infrastructure Funding Required: $4.0M Annually



Does not include the following long-range capital funding requirements for:

- Sitka Community Hospital = $15.75 million
- Sitka School District = $57.6 million



Does not include the following Long Range Capital Needs:

- Sitka Community Hospital = $15.75 million
- Sitka School District = $57.6 million

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 9th day of October, 2012.

Cheryl Westover, Mayor

ATTEST:

Colleen Ingman, MMC
Municipal Clerk

GENERAL FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

GENERAL FUND - SUMMARY BY ORGANIZATION

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	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2019 Projected Amount	2020 Budget
Fund: 100 General Fund						
Revenue						
100-300-301 - Property Tax	6,202,972	6,454,150	6,647,375	6,866,000	6,522,700	6,966,000
100-300-302 - Sales Tax	10,531,237	11,087,495	12,088,012	12,780,000	12,141,000	13,535,000
100-300-303 - Bed Tax	-	-	-	-	-	-
100-300-310 - State Revenue	1,335,451	981,266	875,827	948,222	929,615	873,649
100-300-315 - Federal Revenue	2,147,197	1,293,619	1,908,950	1,528,970	1,120,003	1,257,000
100-300-320 - Licenses & Permits	203,045	264,814	155,943	136,000	97,361	136,000
100-300-330 - Services	992,107	1,000,384	981,875	904,000	939,835	948,000
100-300-340 - Operating Revenue	741,053	640,910	758,794	705,000	699,750	705,000
100-300-360 - Uses of Prop & Investment	853,069	867,808	893,236	951,000	541,510	951,000
100-300-370 - Interfund Billings	2,870,628	2,750,428	2,855,202	2,697,736	2,645,065	2,663,479
100-300-380 - Miscellaneous	175,554	277,883	124,274	144,000	122,303	126,000
100-300-390 - Cash Basis Receipts	2,960,919	3,755,907	1,607,903	2,883,097	2,309,062	1,898,500
Revenue Totals	**$ 29,013,232.00**	**$ 29,374,664.00**	**$ 28,897,391.00**	**$ 30,544,025.00**	**$ 28,068,204.00**	**$ 30,059,628.00**
Expenditures						
100-500-001 - Administrative,Administrator & Assembly	746,619	853,767	1,029,605	1,181,472	948,386	940,907
100-500-002 - Attorney	587,855	641,228	223,921	618,739	447,304	385,229
100-500-003 - Municipal Clerk	374,127	379,397	403,604	405,498	328,358	446,451
100-500-004 - Finance	1,709,507	1,644,051	1,791,702	1,885,246	1,397,899	1,855,173
100-500-005 - Assessing	353,683	378,603	374,903	473,092	306,061	426,371
100-500-006 - Planning	356,228	379,926	245,256	252,247	122,001	291,928
100-500-007- General Office	604,539	538,053	461,193	489,814	460,960	505,618
100-500-008 - Other Expenditures	377,951	300,752	326,899	332,422	330,277	295,200
100-520-021-800 - Police	4,619,762	4,392,352	4,316,702	4,596,946	3,274,278	4,665,101
100-520-022-800 - Fire Protection	1,711,492	1,638,454	1,513,867	1,724,949	1,226,521	1,762,648
100-520-023 - Ambulance	296,614	317,493	286,208	348,324	186,094	335,920
100-520-024 - Search and Rescue	37,741	27,169	46,402	42,062	14,214	42,784
100-530-031 - Public Works Administration	736,251	621,142	662,949	701,796	542,485	710,645
100-530-032-800 - Engineering	1,093,453	932,023	901,654	1,144,938	681,122	1,104,105
100-530-033-800 - Streets	1,175,961	1,148,136	1,154,195	1,712,108	560,361	1,521,088

GENERAL FUND - SUMMARY BY ORGANIZATION

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	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2019 Projected Amount	2020 Budget
100-530-034-800 - Recreation	578,076	615,103	535,646	655,766	449,948	690,304
100-530-035-800 - Building Officials	221,573	237,955	235,504	252,823	202,084	255,343
100-540-041 - Library	879,256	868,914	840,140	917,516	689,956	958,539
100-540-043 - Centennial Building	446,918	482,287	560,055	612,566	433,032	675,608
100-540-045 - Convention & Visitors Bureau	537	-	-	-	-	-
100-540-047 - Senior Citizens	69,935	123,694	78,112	97,764	36,662	89,764
100-545-050 - Contingency	680,510	629,015	(4,096)	-	-	-
100-550-650-951 - Debt Payments	38,464	34,936	33,222	90,741	90,741	88,001
100-550-660-952 - Support Payments	7,271,977	6,876,949	7,294,013	7,524,879	7,524,879	7,436,371
100-550-670 - Fixed Assets	-	-	13,999	709,938	709,938	56,000
100-550-680 - Transfer to Other Funds	4,476,064	5,336,017	4,430,278	4,453,825	4,423,825	4,396,637
100-550-690 - Other Financing Sources	-	-	-	-	-	-
Expenditure Totals	**$ 29,445,093.45**	**$ 29,397,416.00**	**$ 27,755,933.00**	**$ 31,225,471.00**	**$ 25,387,386.00**	**$ 29,935,735.64**
Fund Total: General Fund	**$ (431,861.45)**	**$ (22,752.00)**	**$ 1,141,458.00**	**$ (681,446.00)**	**$ 2,680,818.00**	**$ 123,892.36**

Fund: 100 General Fund	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
301 - Property Tax					
3011 001 - Property Tax Levy	6,484,038	6,661,675	6,924,679	7,157,000	7,268,152
3011 002 - Auto Tax	92,829	89,898	92,790	95,000	93,000
3011 003 - Boat Tax	18,060	24,184	5,183	-	-
3011 004 - Penalty and Interest	43,896	88,088	63,056	58,000	60,000
3011 006 - Taxes Paid Voluntarily	13,944	55,496	49,698	49,000	50,000
3012 000 - Less Sr Citizen Exemption	(449,795)	(465,190)	(488,031)	(493,000)	(505,152)
301 - Property Tax Totals	**$ 6,202,971.50**	**$ 6,454,150.34**	**$ 6,647,374.90**	**$ 6,866,000.00**	**$ 6,966,000.00**
302 - Sales Tax					
3021 001 - 1st Qtr Calendar Yr Sales	1,646,412	1,693,924	1,841,667	1,805,000	2,003,600
3021 002 - 2nd Qtr Calendar Yr Sales	3,352,982	3,544,369	3,875,384	4,250,000	4,450,400
3021 003 - 3rd Qtr Calendar Yr Sales	3,444,100	3,819,349	4,233,938	4,645,000	4,866,600
3021 004 - 4th Qtr Calendar Yr Sales	1,743,860	1,758,351	1,957,440	1,825,000	2,028,400
3021 005 - Previous Quarters Tax	83,506	59,770	11,832	50,000	10,000
3021 006 - Penalty & Interest	97,334	99,096	78,743	58,000	80,000
3021 007 - Discount	(14,972)	(12,509)	(14,107)	(10,000)	(15,000)
3021 008 - Home Construction Refund	(4,876)	(4,471)	(27,189)	(3,000)	(19,000)
3021 009 - Other Sales Tax Revenue	9,362	9,205	8,685	10,000	10,000
3021 010 - Fish Box Tax	173,530	120,411	121,619	150,000	120,000
302 - Sales Tax Totals	**$ 10,531,237.14**	**$ 11,087,495.30**	**$ 12,088,012.56**	**$ 12,780,000.00**	**$ 13,535,000.00**

Fund: 100 General Fund	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
310 - State Revenue					
3101 003 - Revenue Sharing	869,394	574,270	595,992	500,000	488,900
3101 005 - Grant Revenue	14,343	20,326	15,587	30,000	7,000
3101 007 - Liquor Licenses	25,125	24,250	19,375	24,000	25,000
3101 012 - Public Library Assistance	6,650	8,156	7,000	7,000	7,000
3101 016 - Miscellaneous	34,363	46,101	28,371	32,000	30,365
3101 017 - PERS Relief	385,215	290,629	207,833	300,000	257,384
3101 019 - SAR reimbursement	361	2,534	1,670	1,000	2,000
3101 030 - Grant Revenue Pass Thru	-	15,000	-	54,222	56,000
310 - State Revenue Totals	**$ 1,335,451.79**	**$ 981,266.26**	**$ 875,827.96**	**$ 948,222.00**	**$ 873,649.00**
315 - Federal Revenue					
3151 001 - Stumpage	544,967	-	613,224	491,832	-
3151 002 - Payment in Lieu of Taxes	756,444	684,271	1,206,982	566,200	887,000
3151 003 - Grant Revenue	790,395	567,730	61,149	428,938	370,000
3161 001 - COPS grants	55,392	41,618	27,595	42,000	-
315 - Federal Revenue Totals	**$ 2,147,197.60**	**$ 1,293,619.59**	**$ 1,908,950.86**	**$ 1,528,970.00**	**$ 1,257,000.00**
320 - Licenses & Permits					
3201 001 - Building Permits	151,291	188,639	114,676	100,000	95,000
3201 002 - Planning & Zoning Permits	21,184	55,543	11,427	10,000	10,000
3201 003 - Parking Permits	710	545	410	1,000	1,000
3201 004 - Public Vehicle/Drivers	6,960	9,250	8,720	9,000	9,000
3201 005 - Bicycle Licenses	-	-	-	-	-
3201 006 - Animal Licenses	4,996	2,983	3,848	3,000	4,000
3201 007 - Itinerant Business Licens	40	62	18	-	-
3201 008 - Miscellaneous	600	652	663	-	-
3201 010 - Fire Marshall Fees	-	-	-	-	-
3201 011 - Park & Rec. Fees	15,705	5,902	13,141	12,000	13,000
3201 012 - Centenniel Permit Fees	1,560	1,240	3,040	1,000	4,000
320 - Licenses & Permits Totals	**$ 203,045.69**	**$ 264,814.94**	**$ 155,943.22**	**$ 136,000.00**	**$ 136,000.00**
330 - Services					
3301 002 - Police Contracts	-	-	-	-	-
3301 003 - Jail Contracts	391,194	391,194	391,194	391,000	352,000
3301 004 - DWI Jail Time Fees	990	-	-	-	-
3301 005 - Jail-Detox	11,675	9,680	6,820	8,000	7,000

Fund: 100 General Fund	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
3301 006 - Impound/Storage Fees	4,840	4,484	6,150	8,000	6,000
3301 007 - Police Other	(23,907)	6,064	6,838	9,000	7,000
3301 010 - E911 Surcharge	185,909	180,210	185,590	180,000	180,000
3302 000 - Police Medical Billings	6,122	9,401	22,656	6,000	22,000
3303 000 - Public Defender Fees	200	-	-	-	-
3321 001 - Ambulance Fees	401,803	387,022	342,108	270,000	342,000
3321 002 - Fire Dept Other	-	-	-	-	-
3331 001 - Library	11,874	11,030	11,027	12,000	12,000
3331 002 - Library Lost Book Replace	1,437	1,299	1,059	3,000	3,000
3331 003 - Library-Other	(30)	-	-	-	-
3331 004 - Library-Network	-	-	8,434	17,000	17,000
3333 000 - Sitka Builders Seminar	-	-	-	-	-
3351 000 - Legal Fees	-	-	-	-	-
330 - Services Totals	**$ 992,107.41**	**$ 1,000,384.44**	**$ 981,875.64**	**$ 904,000.00**	**$ 948,000.00**
340 - Operating Revenue					
3454 000 - Concessions	2,784	2,267	2,340	3,000	3,000
3491 000 - Jobbing-Labor	738,270	636,225	752,179	700,000	700,000
3492 000 - Jobbing-Materials/Parts	-	1,000	628	1,000	1,000
3493 000 - Jobbing-Equipment	-	1,419	648	1,000	1,000
3494 000 - Jobbing-Outside Contracts	-	-	3,000.00	-	-
340 - Operating Revenue Totals	**$ 741,053.95**	**$ 640,910.76**	**$ 758,794.06**	**$ 705,000.00**	**$ 705,000.00**
360 - Uses of Property & Investments					
3601 000 - Rent - Land	204,938	194,018	206,761	209,000	209,000
3602 000 - Rent - Building	9,613	9,600	9,600	10,000	10,000
3603 000 - Rent-Centenniel Building	970	52,992	109,471	115,000	115,000
3604 000 - Rent-Senior Center	2,898	905	942	2,000	2,000
3606 000 - Rent-Tom Young Cabin	8,224	8,042	8,912	8,000	8,000
3610 000 - Interest Income	478,527	402,364	396,911	420,000	444,000
3620 000 - Sale of Fixed Assets	1	101	-	-	-
3635 000 - Gravel & Rock Royalities	27,631	67,922	37,474	75,000	40,000
3640 000 - Library-Special Sales	2,415	2,130	1,784	2,000	2,000
3650 000 - City/St Bldg Cost Reimbur	117,853	129,734	121,381	110,000	121,000
360 - Uses of Property & Investments Totals	**$ 853,069.58**	**$ 867,808.43**	**$ 893,236.90**	**$ 951,000.00**	**$ 951,000.00**

Fund: 100 General Fund	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
370 - Interfund Billings					
3701 152 - Interfund Bill NARCO	47,075	-	-	-	-
3701 200 - Electric Interfund Bill	1,008,642	965,971	965,971	979,647	865,541
3701 210 - Water Interfund Bill	290,151	301,476	301,476	292,397	313,204
3701 220 - WWater Interfund Bill	342,598	354,201	354,201	386,249	386,493
3701 230 - SWste Interfund Bill	362,493	422,522	422,522	335,638	382,347
3701 240 - Harbor Interfund Bill	353,994	325,824	325,824	247,943	293,329
3701 250 - Air Term Interfund Bill	107,992	107,953	107,953	95,022	98,343
3701 260 - MSC Interfund Bill	16,263	20,192	20,192	6,528	17,044
3701 270 - SMC Interfund Bill	31,451	32,874	32,874	66,277	62,738
3701 300 - MIS Interfund Bill	105,423	110,602	110,602	97,288	90,295
3701 310 - Garage Interfund Billing	111,892	108,814	108,814	122,204	79,326
3701 320 - Maint Fund Interfund Bill	92,653	-	104,774	68,543	74,819
370 - Interfund Billings Totals	**$ 2,870,628.21**	**$ 2,750,428.92**	**$ 2,855,202.96**	**$ 2,697,736.00**	**$ 2,663,479.00**
380 - Miscellaneous Revenue					
3801 000 - Fines and Forfeits	84,915	70,993	46,173	72,000	46,000
3801 100 - Fines Minor Consuming	-	-	-	-	-
3804 000 - Return Check Fee (NSF)	330	300	600	1,000	1,000
3805 000 - Cash, (Short)/Long	(231)	(21)	(226)	-	-
3806 000 - Coffee Revenue-Cent Bldg	-	-	-	-	-
3807 000 - Miscellaneous	30,190	149,480	8,685	20,000	20,000
3807 100 - Miscellaneous Grant Revenue	-	1,088	10,152	-	-
3808 000 - Salary Reimbursement	7,765	75	175	-	-
3809 000 - Donations	1,807	2,773	8,069	2,000	8,000
3809 001 - Donation - Parks and Recreation	20	-	-	-	-
3810 000 - Cops Grant Donations	-	-	-	-	-
3811 000 - Property Damage Reimburse	55	2,495	-	-	-
3820 000 - Bad Debt Collected	16,713	5,040	3,234	1,000	3,000
3850 000 - Pcard Rebate	33,992	45,660	47,413	48,000	48,000
380 - Miscellaneous Revenue Totals	**$ 175,554.83**	**$ 277,883.36**	**$ 124,274.08**	**$ 144,000.00**	**$ 126,000.00**

Fund: 100 General Fund	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
390 - Cash Basis Receipts					
3950 000 - Interfund Transfers In	1,630,000	1,120,000	-	1,000,000	340,000
3950 193 - Transfer In Utility Subsidization Fnd	-	-	-	200,000	-
3950 194 - Transfer In Comm Pass Tax	253	-	-	-	-
3950 195 - Transfer In Visitor Enhancement Fnd	-	-	50,000	200,000	80,000
3950 240 - Transfer In Harbor	100,000	-	-	-	-
3950 310 - Transfer In from 310	-	-	-	-	-
3950 320 - Transfer In Bldg Maint	-	-	-	25,000	-
3950 400 - Transfer In Permanent Fd	1,195,852	1,298,821	1,375,900	1,427,097	1,447,500
3950 410 - Transfer In Revolving Fnd	27,866	22,762	21,841	23,000	23,000
3950 420 - Transfer In Guarantee Fnd	6,948	5,658	5,409	8,000	8,000
3950 540 - Transfer in from fund 540	-	-	6,300	-	-
3950 700 - Transfer In Cap Proj Fund	-	1,308,666	148,453	-	-
390 - Cash Basis Receipts Totals	**$ 2,960,919.77**	**$ 3,755,907.96**	**$ 1,607,902.92**	**$ 2,883,097.00**	**$ 1,898,500.00**
Revenue Totals	**$ 29,013,237.47**	**$ 29,374,670.30**	**$ 28,897,396.50**	**$ 30,544,025.00**	**$ 30,059,628.00**

Fund: 100 General Fund	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Expenditures					
400 - Salaries and Wages					
5110 001 - Regular Salaries/Wages	5,600,944	5,147,031	5,138,735	6,146,865	6,471,368
5110 002 - Holidays	244,550	238,644	242,003	-	-
5110 003 - Sick Leave	172,952	209,060	182,044	-	-
5110 004 - Overtime	437,064	491,304	494,016	405,862	405,862
5110 010 - Temp Wages	378,191	293,828	338,163	461,600	501,478
400 - Salaries and Wages Totals	**$ 6,833,699.52**	**$ 6,379,866.72**	**$ 6,394,961.37**	**$ 7,014,326.80**	**$ 7,378,707.65**
450 - Fringe Benefits					
5120 001 - Annual Leave	597,612	575,062	512,001	265,026	280,696
5120 002 - SBS	455,206	426,689	425,269	437,462	461,454
5120 003 - Medicare	105,980	99,754	99,155	104,200	109,914
5120 004 - PERS	1,861,967	1,709,421	1,613,099	1,441,602	1,770,381
5120 005 - Health Insurance	1,610,454	1,741,708	1,927,478	2,255,482	1,678,028
5120 006 - Life Insurance	1,167	1,106	1,091	1,105	1,015
5120 007 - Workmen's Compensation	223,823	231,853	223,607	231,751	243,833
5120 008 - Unemployment	9,940	28,413	7,654	-	-
450 - Fringe Benefits Totals	**$ 4,866,149.42**	**$ 4,814,007.40**	**$ 4,809,354.71**	**$ 4,736,627.63**	**$ 4,545,320.99**
500 - Operating Expenses					
5201 000 - Training and Travel	202,785	194,233	167,167	273,500	237,867
5202 000 - Uniforms	31,848	34,458	32,447	45,610	37,600
5203 000 - Utilities	-	-	-	-	57,000
5203 001 - Electric	289,513	392,473	398,068	379,500	400,622
5203 005 - Heating Fuel	22,435	20,811	26,649	22,000	22,000
5203 006 - Interuptable electric	15,112	21,482	23,484	20,000	25,000
5204 000 - Telephone	245,196	119,379	113,556	118,952	132,845
5204 001 - Cell Phone Stipend	6,600	5,800	5,715	8,616	9,144
5205 000 - Insurance	203,289	188,007	179,396	173,428	248,098
5206 000 - Supplies	333,674	298,041	301,888	587,348	456,795
5207 000 - Repairs & Maintenance	28,977	31,142	51,553	65,985	77,120
5208 000 - Bldg Repair & Maint	373,351	360,801	360,590	380,500	356,300
5211 000 - Data Processing Fees	848,496	781,076	851,470	901,157	1,150,655
5211 001 - Information Technology Special	-	-	-	228,486	45,000
5212 000 - Contracted/Purchased Serv	1,805,448	1,391,918	716,153	1,210,259	866,925

Fund: 100 General Fund	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
5212 001 - Sitka Historical Contract	-	108,000	97,200	97,200	97,200
5212 002 - SEDA Contract	-	63,000	63,000	63,000	63,000
5214 000 - Interdepartment Services	1,177	36,510	21,414	30,000	30,000
5221 000 - Transportation/Vehicles	981,206	1,010,216	755,148	960,368	905,834
5222 000 - Postage	43,453	35,066	33,140	60,900	49,650
5223 000 - Tools & Small Equipment	111,523	60,788	114,677	130,979	138,610
5224 000 - Dues & Publications	42,744	42,995	38,447	50,718	51,848
5225 000 - Legal Expenditures	198,964	374,959	(78,593)	290,000	50,000
5226 000 - Advertising	78,844	80,834	67,539	54,050	62,240
5227 001 - Rent-Buildings	32,935	27,177	28,311	29,200	29,500
5227 002 - Rent-Equipment	9,543	11,742	27,603	29,441	29,790
5228 000 - Donations	142,500	95,001	117,833	133,000	125,000
5228 001 - Pass through grants	19,942	34,652	48,866	39,222	10,000
5229 000 - Investment Expenses	-	-	54,181	85,200	77,880
5231 000 - Credit Card Expense	75,117	84,643	69,969	75,500	70,000
5240 000 - Books & Publications	59,958	48,428	48,009	67,072	72,500
5280 000 - Public Defender Fees	3,552	510	-	-	-
5288 000 - Administrator Contingency	1,939	2,775	2,860	3,000	3,000
5289 000 - Mayor Contingency	3,879	21	2,006	3,000	3,000
5290 000 - Other Expenses	7,016,726	6,875,662	7,324,064	7,502,829	7,379,046
5290 100 - Unanticipated Repairs	-	-	10,316	100,000	100,000
5295 000 - Interest Expense	13,613	12,626	10,912	23,507	21,970
5297 000 - Debt Admin Expense	1,020	-	-	-	-
500 - Operating Expenses Totals	**$ 13,245,358.20**	**$ 12,845,225.20**	**$ 12,085,040.42**	**$ 14,243,526.10**	**$ 13,493,039.00**

Fund: 100 General Fund	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
700 - Cash Basis Expenditures					
7101 000 - Fixed Assets-Land	-	-	-	-	-
7106 022 - Fixed Assets-Fire Dept	-	-	-	280,000	56,000
7106 033 - Fixed Assets-Streets	-	-	-	18,000	-
7106 034 - Fixed Assets-Recreation	-	-	-	-	-
7106 041 - Fixed Assets - Library	-	-	-	-	-
7106 043 - Fixed Assets - Cent Bldg	-	-	-	-	-
7106 047 - Fixed Assets-Sr Citizen B	-	-	-	25,000	-
7200 000 - Interfund Transfers Out	4,476,064	5,336,017	4,430,278	4,453,825	4,396,637
7301 000 - Note Principal Payments	23,831	22,310	22,310	67,234	66,031
7302 000 - Bond Principal Payments	-	-	-	-	-
7600 000 - Advances to Other Funds	-	-	-	-	-
700 - Cash Basis Expenditures Totals	**$ 4,499,895.83**	**$ 5,358,326.91**	**$ 4,466,587.36**	**$ 5,230,997.00**	**$ 4,518,668.00**
Revenue Totals:	**$ 29,013,237.47**	**$ 29,374,670.30**	**$ 28,897,396.50**	**$ 30,544,025.00**	**$ 30,059,628.00**
Expenditure Totals	**$ 29,445,102.97**	**$ 29,397,426.23**	**$ 27,755,943.86**	**$ 31,225,477.53**	**$ 29,935,735.64**
Fund Total: General Fund	**$ (431,865.50)**	**$ (22,755.93)**	**$ 1,141,452.64**	**$ (681,452.53)**	**$ 123,892.36**

General Fund - Administrator/Assembly

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	148,124.91	186,288.47	214,116.08	248,486.35	267,829.50
5110.002	Holidays	2,018.98	3,857.80	5,985.08	.00	.00
5110.003	Sick Leave	4,653.75	5,469.83	5,598.84	.00	.00
5110.004	Overtime	.00	6,043.97	.00	.00	.00
5110.010	Temp Wages	33,750.00	33,350.00	29,800.00	27,600.00	27,600.00
	Salaries and Wages Totals	$188,547.64	$235,010.07	$255,500.00	$276,086.35	$295,429.50
Fringe Benefits						
5120.001	Annual Leave	26,619.31	22,343.16	30,121.85	15,997.00	13,257.00
5120.002	SBS	11,832.15	15,410.28	17,522.39	17,733.02	18,763.12
5120.003	Medicare	2,897.52	3,743.85	4,144.79	4,235.21	4,475.97
5120.004	PERS	45,549.03	51,570.72	58,625.38	68,167.07	66,537.49
5120.005	Health Insurance	26,787.16	45,288.10	79,952.21	86,108.54	69,662.16
5120.006	Life Insurance	21.64	26.85	32.82	35.02	36.36
5120.007	Workmen's Compensation	1,088.26	2,408.16	1,582.96	1,408.15	1,506.57
5120.008	Unemployment	39.16	(7.40)	.00	.00	.00
	Fringe Benefits Totals	$114,834.23	$140,783.72	$191,982.40	$193,684.01	$174,238.67
Operating Expenses						
5201.000	Training and Travel	22,919.73	26,181.29	14,983.85	29,980.00	32,875.00
5204.000	Telephone	6,577.23	5,105.45	6,475.30	9,800.00	10,192.00
5204.001	Cell Phone Stipend	300.00	300.00	125.00	.00	300.00
5206.000	Supplies	6,618.69	6,430.40	8,951.93	9,000.00	9,000.00
5207.000	Repairs & Maintenance	780.00	780.00	1,560.00	780.00	780.00
5211.000	Data Processing Fees	13,836.00	13,154.04	14,721.96	19,462.00	20,329.00
5211.001	Information Technology Special Projects	.00	.00	.00	2,205.00	.00
5212.000	Contracted/Purchased Serv	37,601.37	52,206.93	114,262.31	259,000.00	40,000.00
5221.000	Transportation/Vehicles	262.50	.00	.00	.00	.00
5222.000	Postage	6.74	79.15	95.95	100.00	100.00
5223.000	Tools & Small Equipment	.00	.00	786.91	.00	2,100.00
5224.000	Dues & Publications	15,465.32	15,519.70	17,966.15	17,940.00	18,065.00
5226.000	Advertising	492.75	16,708.77	5,070.47	5,000.00	5,000.00
5288.000	Administrator Contingency	1,938.91	2,774.63	2,860.28	3,000.00	3,000.00
5289.000	Mayor Contingency	3,878.79	20.85	2,005.76	3,000.00	3,000.00
5290.000	Other Expenses	15,842.03	8,915.99	42,167.36	7,250.00	28,775.00

General Fund - Administrator/Assembly

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
	Operating Expenses Totals	$126,520.06	$148,177.20	$232,033.23	$366,517.00	$173,516.00
Fund	**100 - General Fund** Totals	$429,901.93	$523,970.99	$679,515.63	$836,287.36	$643,184.17
	Net Grand Totals	$429,901.93	$523,970.99	$679,515.63	$836,287.36	$643,184.17

General Fund - Human Resources

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	139,923.43	139,185.60	120,929.43	159,633.00	162,201.58
5110.002	Holidays	3,783.48	4,296.96	5,364.93	.00	.00
5110.003	Sick Leave	4,602.51	4,791.24	25,810.68	.00	.00
	Salaries and Wages Totals	$148,309.42	$148,273.80	$152,105.04	$159,633.00	$162,201.58
Fringe Benefits						
5120.001	Annual Leave	11,639.32	16,039.80	10,481.16	.00	.00
5120.002	SBS	9,804.89	10,072.24	9,966.38	9,786.00	9,942.90
5120.003	Medicare	2,319.25	2,382.56	2,357.48	2,315.00	2,351.92
5120.004	PERS	43,611.62	42,505.46	41,109.19	43,792.00	42,298.40
5120.005	Health Insurance	51,482.37	57,470.02	63,735.10	67,212.00	26,044.56
5120.006	Life Insurance	28.32	28.32	28.32	29.00	22.20
5120.007	Workmen's Compensation	859.92	913.90	957.94	815.00	827.39
	Fringe Benefits Totals	$119,745.69	$129,412.30	$128,635.57	$123,949.00	$81,487.37
Operating Expenses						
5201.000	Training and Travel	2,520.60	1,709.76	5,450.00	8,100.00	13,200.00
5206.000	Supplies	2,196.06	2,077.43	1,283.59	2,896.00	2,400.00
5211.000	Data Processing Fees	13,836.00	13,154.04	14,721.96	15,570.00	15,094.00
5211.001	Information Technology Special Projects	.00	.00	.00	1,764.00	.00
5212.000	Contracted/Purchased Serv	27,709.72	32,361.53	45,828.21	88,436.00	21,110.00
5224.000	Dues & Publications	2,320.54	2,787.86	2,065.03	2,010.00	2,030.00
5290.000	Other Expenses	79.40	20.00	.00	.00	200.00
	Operating Expenses Totals	$48,662.32	$52,110.62	$69,348.79	$118,776.00	$54,034.00
	Fund **100 - General Fund** Totals	$316,717.43	$329,796.72	$350,089.40	$402,358.00	$297,722.95
	Net Grand Totals	$316,717.43	$329,796.72	$350,089.40	$402,358.00	$297,722.95

General Fund - Legal

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	227,534.57	137,696.56	150,789.78	189,124.00	199,248.38
5110.002	Holidays	7,223.64	4,371.20	6,979.88	.00	.00
5110.003	Sick Leave	4,265.86	3,360.82	5,044.60	.00	.00
5110.004	Overtime	1,172.16	.00	.00	.00	.00
	Salaries and Wages Totals	$240,196.23	$145,428.58	$162,814.26	$189,124.00	$199,248.38
Fringe Benefits						
5120.001	Annual Leave	18,212.62	15,060.65	15,421.56	9,528.00	9,932.00
5120.002	SBS	13,793.43	9,964.89	10,697.83	11,699.81	12,045.31
5120.003	Medicare	3,348.85	2,923.14	2,605.81	2,880.45	3,033.11
5120.004	PERS	46,464.84	40,324.47	44,993.66	51,882.28	50,995.69
5120.005	Health Insurance	22,056.59	22,786.88	41,452.35	46,133.28	35,752.56
5120.006	Life Insurance	21.02	11.55	19.84	22.20	22.20
5120.007	Workmen's Compensation	959.17	860.04	1,023.75	1,040.26	1,095.94
5120.008	Unemployment	.00	7,486.00	.00	.00	.00
	Fringe Benefits Totals	$104,856.52	$99,417.62	$116,214.80	$123,186.28	$112,876.81
Operating Expenses						
5201.000	Training and Travel	3,488.67	1,336.41	2,093.56	4,750.00	3,000.00
5204.000	Telephone	398.08	999.46	415.72	370.00	680.00
5204.001	Cell Phone Stipend	275.00	250.00	500.00	600.00	600.00
5206.000	Supplies	1,407.94	679.92	1,705.42	1,200.00	1,200.00
5207.000	Repairs & Maintenance	780.00	780.00	1,560.00	800.00	780.00
5211.000	Data Processing Fees	13,836.00	13,154.04	14,721.96	15,570.00	15,094.00
5211.001	Information Technology Special Projects	.00	.00	.00	1,764.00	.00
5212.000	Contracted/Purchased Serv	11,380.55	174.75	(.60)	.00	.00
5221.000	Transportation/Vehicles	1,725.00	1,200.00	975.00	900.00	900.00
5222.000	Postage	70.87	93.36	.00	.00	.00
5223.000	Tools & Small Equipment	62.90	.00	471.23	.00	.00
5224.000	Dues & Publications	1,786.45	1,000.05	895.65	750.00	750.00
5225.000	Legal Expenditures	198,963.57	374,958.78	(78,592.55)	340,000.00	50,000.00
5226.000	Advertising	4,949.52	1,245.30	48.15	.00	.00
5280.000	Public Defender Fees	3,551.75	510.00	.00	.00	.00
5290.000	Other Expenses	126.22	.00	99.00	.00	100.00
	Operating Expenses Totals	$242,802.52	$396,382.07	($55,107.46)	$366,704.00	$73,104.00

General Fund - Legal

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund** Totals	$587,855.27	$641,228.27	$223,921.60	$679,014.28	$385,229.19
	Net Grand Totals	$587,855.27	$641,228.27	$223,921.60	$679,014.28	$385,229.19

General Fund - Clerk

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	137,371.79	130,272.08	138,652.72	148,265.70	153,500.56
5110.002	Holidays	2,303.26	1,423.40	1,684.52	.00	.00
5110.003	Sick Leave	2,541.27	5,513.48	2,399.20	.00	.00
5110.010	Temp Wages	.00	14,546.00	7,707.00	20,000.00	20,000.00
	Salaries and Wages Totals	$142,216.32	$151,754.96	$150,443.44	$168,265.70	$173,500.56
Fringe Benefits						
5120.001	Annual Leave	11,553.05	15,455.68	14,544.00	5,964.00	6,055.00
5120.002	SBS	9,853.03	10,341.89	10,217.92	10,735.49	11,061.98
5120.003	Medicare	2,330.64	2,446.31	2,416.97	2,539.38	2,616.62
5120.004	PERS	42,715.46	39,854.71	39,930.75	40,673.30	42,011.22
5120.005	Health Insurance	40,738.18	48,792.81	54,112.45	57,060.12	44,224.68
5120.006	Life Insurance	28.88	28.32	28.32	28.32	28.32
5120.007	Workmen's Compensation	846.75	948.35	946.79	862.88	889.42
	Fringe Benefits Totals	$108,065.99	$117,868.07	$122,197.20	$117,863.49	$106,887.24
Operating Expenses						
5201.000	Training and Travel	8,605.52	7,373.79	9,188.25	10,550.00	8,975.00
5204.000	Telephone	951.55	558.42	370.12	970.00	970.00
5204.001	Cell Phone Stipend	.00	300.00	300.00	.00	300.00
5206.000	Supplies	7,798.07	5,535.24	6,167.25	8,500.00	8,500.00
5207.000	Repairs & Maintenance	780.00	780.00	1,560.00	780.00	780.00
5211.000	Data Processing Fees	18,648.00	17,049.00	20,735.04	24,497.00	51,133.00
5211.001	Information Technology Special Projects	.00	.00	.00	3,087.00	.00
5212.000	Contracted/Purchased Serv	28,129.60	23,582.45	37,781.63	27,000.00	31,300.00
5221.000	Transportation/Vehicles	637.50	900.00	900.00	900.00	1,800.00
5222.000	Postage	62.95	39.50	26.90	100.00	100.00
5223.000	Tools & Small Equipment	.00	.00	.00	.00	4,000.00
5224.000	Dues & Publications	6,645.20	5,550.10	5,078.35	7,940.00	8,805.00
5226.000	Advertising	31,601.40	33,677.45	34,028.15	28,000.00	34,000.00
5227.001	Rent-Buildings	19,860.96	14,428.76	14,793.43	15,100.00	15,400.00
5290.000	Other Expenses	123.99	.00	34.75	.00	.00
	Operating Expenses Totals	$123,844.74	$109,774.71	$130,963.87	$127,424.00	$166,063.00
	Fund **100 - General Fund** Totals	$374,127.05	$379,397.74	$403,604.51	$413,553.19	$446,450.80

General Fund - Finance

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	741,847.44	673,910.26	737,760.72	870,557.00	919,583.32
5110.002	Holidays	36,252.97	32,370.10	37,578.15	.00	.00
5110.003	Sick Leave	26,714.49	23,260.61	47,921.95	.00	.00
5110.004	Overtime	4,335.84	811.34	768.97	.00	.00
5110.010	Temp Wages	1,638.75	4,095.00	.00	.00	5,000.00
	Salaries and Wages Totals	$810,789.49	$734,447.31	$824,029.79	$870,557.00	$924,583.32
Fringe Benefits						
5120.001	Annual Leave	77,331.51	68,685.98	67,333.38	31,911.00	32,543.00
5120.002	SBS	55,269.37	48,898.71	54,635.60	55,322.00	58,469.66
5120.003	Medicare	13,126.86	11,646.53	12,923.66	13,086.00	13,878.32
5120.004	PERS	243,095.15	208,673.80	220,588.06	238,819.00	237,772.57
5120.005	Health Insurance	225,023.60	223,875.78	275,437.58	300,255.00	206,652.12
5120.006	Life Insurance	152.46	142.61	160.91	168.00	159.60
5120.007	Workmen's Compensation	4,802.73	4,507.68	5,141.40	4,441.00	4,715.03
5120.008	Unemployment	.00	.00	860.00	.00	.00
	Fringe Benefits Totals	$618,801.68	$566,431.09	$637,080.59	$644,002.00	$554,190.30
Operating Expenses						
5201.000	Training and Travel	25,951.48	17,522.99	11,349.82	15,000.00	12,575.00
5204.000	Telephone	(120.00)	(120.00)	(120.00)	.00	.00
5204.001	Cell Phone Stipend	275.00	.00	.00	.00	.00
5206.000	Supplies	12,761.74	7,956.72	8,913.92	15,914.70	14,100.00
5207.000	Repairs & Maintenance	.00	.00	.00	1,000.00	1,000.00
5211.000	Data Processing Fees	129,924.00	133,548.96	126,374.04	134,161.00	137,039.00
5211.001	Information Technology Special Projects	.00	.00	.00	31,758.00	.00
5212.000	Contracted/Purchased Serv	104,713.23	180,013.46	119,329.01	129,200.00	126,200.00
5222.000	Postage	.00	30.20	462.00	100.00	500.00
5223.000	Tools & Small Equipment	.00	.00	365.48	500.00	500.00
5224.000	Dues & Publications	685.00	541.20	320.00	800.00	415.00
5226.000	Advertising	20,392.07	3,141.85	6,703.45	3,350.00	5,290.00
5229.000	Investment Expenses	.00	.00	54,181.23	85,200.00	77,880.00
5290.000	Other Expenses	(14,666.67)	537.62	2,712.99	1,000.00	900.00
	Operating Expenses Totals	$279,915.85	$343,173.00	$330,591.94	$417,983.70	$376,399.00

General Fund - Finance

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund** Totals	$1,709,507.02	$1,644,051.40	$1,791,702.32	$1,932,542.70	$1,855,172.62
	Net Grand Totals	$1,709,507.02	$1,644,051.40	$1,791,702.32	$1,932,542.70	$1,855,172.62

General Fund - Assessing

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	162,801.00	162,304.01	162,923.49	189,146.00	208,274.28
5110.002	Holidays	8,034.16	8,316.84	8,502.19	.00	.00
5110.003	Sick Leave	5,216.87	6,409.26	3,433.23	.00	.00
5110.010	Temp Wages	.00	17,104.00	.00	.00	.00
	Salaries and Wages Totals	$176,052.03	$194,134.11	$174,858.91	$189,146.00	$208,274.28
Fringe Benefits						
5120.001	Annual Leave	10,696.54	17,019.15	20,362.63	7,418.00	7,584.00
5120.002	SBS	11,546.29	13,035.65	12,059.03	12,050.00	13,232.16
5120.003	Medicare	2,737.35	3,083.48	2,852.46	2,851.00	3,129.95
5120.004	PERS	51,859.84	50,168.58	47,063.98	51,889.00	53,447.39
5120.005	Health Insurance	51,492.44	58,827.82	59,805.28	68,813.00	53,325.60
5120.006	Life Insurance	24.12	24.12	22.78	25.00	30.24
5120.007	Workmen's Compensation	1,030.50	1,184.88	1,104.41	965.00	1,062.15
	Fringe Benefits Totals	$129,387.08	$143,343.68	$143,270.57	$144,011.00	$131,811.49
Operating Expenses						
5201.000	Training and Travel	7,429.86	4,450.03	1,655.37	7,100.00	4,750.00
5204.000	Telephone	.00	134.56	740.24	740.00	798.00
5204.001	Cell Phone Stipend	575.00	600.00	600.00	.00	600.00
5206.000	Supplies	2,402.97	1,381.29	2,316.32	1,000.00	1,500.00
5207.000	Repairs & Maintenance	690.00	2,247.50	769.84	1,000.00	1,000.00
5211.000	Data Processing Fees	22,956.00	19,731.00	37,422.96	37,316.00	34,205.00
5211.001	Information Technology Special Projects	.00	.00	.00	12,351.00	.00
5212.000	Contracted/Purchased Serv	2,247.50	.00	.00	66,147.50	20,000.00
5221.000	Transportation/Vehicles	825.00	2,184.00	3,397.01	5,797.00	4,687.00
5222.000	Postage	4,384.03	2,295.33	2,299.71	5,600.00	5,800.00
5223.000	Tools & Small Equipment	1,237.89	1,145.18	2,435.18	2,990.00	2,000.00
5224.000	Dues & Publications	3,941.10	5,814.10	4,069.10	8,670.00	9,445.00
5226.000	Advertising	486.00	906.50	812.85	1,500.00	1,500.00
5290.000	Other Expenses	1,068.99	235.78	255.40	.00	.00
	Operating Expenses Totals	$48,244.34	$41,125.27	$56,773.98	$150,211.50	$86,285.00
	Fund **100 - General Fund** Totals	$353,683.45	$378,603.06	$374,903.46	$483,368.50	$426,370.77
	Net Grand Totals	$353,683.45	$378,603.06	$374,903.46	$483,368.50	$426,370.77

General Fund - Planning

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	171,847.34	171,289.12	117,001.51	131,220.05	147,340.94
5110.002	Holidays	4,827.88	6,052.52	4,320.64	.00	.00
5110.003	Sick Leave	5,215.28	1,369.68	1,402.81	.00	.00
5110.010	Temp Wages	2,687.50	2,587.50	.00	.00	.00
	Salaries and Wages Totals	$184,578.00	$181,298.82	$122,724.96	$131,220.05	$147,340.94
Fringe Benefits						
5120.001	Annual Leave	10,825.23	7,803.56	8,748.80	4,739.00	4,224.00
5120.002	SBS	11,759.82	11,591.87	8,073.26	8,334.38	9,031.93
5120.003	Medicare	2,784.50	2,741.98	1,909.64	1,971.41	2,136.45
5120.004	PERS	52,468.91	49,438.66	32,253.49	35,997.38	37,671.90
5120.005	Health Insurance	34,002.44	32,055.89	11,878.65	12,527.76	36,360.24
5120.006	Life Insurance	32.15	32.82	19.84	22.20	14.16
5120.007	Workmen's Compensation	1,050.96	1,077.77	751.47	669.30	751.42
	Fringe Benefits Totals	$112,924.01	$104,742.55	$63,635.15	$64,261.43	$90,190.10
Operating Expenses						
5201.000	Training and Travel	3,123.85	4,196.16	2,920.52	5,000.00	4,250.00
5204.000	Telephone	.00	40.26	.00	.00	.00
5204.001	Cell Phone Stipend	.00	.00	225.00	300.00	300.00
5206.000	Supplies	5,528.85	5,184.92	3,025.75	3,000.00	4,000.00
5207.000	Repairs & Maintenance	.00	825.00	825.00	825.00	820.00
5211.000	Data Processing Fees	30,072.00	19,731.00	22,083.96	18,087.00	17,407.00
5211.001	Information Technology Special Projects	.00	.00	.00	9,705.00	.00
5212.000	Contracted/Purchased Serv	13,427.99	61,585.78	28,531.07	25,000.00	26,500.00
5221.000	Transportation/Vehicles	.00	.00	.00	1,103.00	.00
5222.000	Postage	14.03	.00	.00	.00	.00
5223.000	Tools & Small Equipment	1,992.78	.00	.00	200.00	200.00
5224.000	Dues & Publications	645.00	1,456.00	1,165.00	675.00	920.00
5226.000	Advertising	601.20	.00	120.40	.00	.00
5290.000	Other Expenses	3,320.49	866.02	.00	.00	.00
	Operating Expenses Totals	$58,726.19	$93,885.14	$58,896.70	$63,895.00	$54,397.00
	Fund **100 - General Fund** Totals	$356,228.20	$379,926.51	$245,256.81	$259,376.48	$291,928.04
	Net Grand Totals	$356,228.20	$379,926.51	$245,256.81	$259,376.48	$291,928.04

General Fund - 100 Lincoln Street

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
5203.001	Electric	38,998.24	55,119.38	58,094.37	45,000.00	48,000.00
5204.000	Telephone	87,154.82	.00	.00	7,800.00	.00
5205.000	Insurance	66,849.32	72,517.22	52,484.03	53,175.00	86,321.00
5206.000	Supplies	12,759.09	11,785.20	12,434.06	10,000.00	11,765.00
5207.000	Repairs & Maintenance	1,550.00	2,100.00	1,000.00	2,150.00	2,610.00
5208.000	Bldg Repair & Maint	46,743.63	35,796.67	30,265.26	35,000.00	38,000.00
5212.000	Contracted/Purchased Serv	33,996.00	33,996.00	34,131.96	34,800.00	34,908.00
5221.000	Transportation/Vehicles	.00	176.99	4,187.31	3,688.00	4,406.00
5222.000	Postage	26,192.08	15,987.27	20,156.57	35,000.00	24,000.00
5227.002	Rent-Equipment	5,550.09	8,850.15	7,035.36	7,201.00	6,600.00
5231.000	Credit Card Expense	75,117.41	84,643.47	69,968.90	75,500.00	70,000.00
5290.000	Other Expenses	31,543.56	38,569.15	.00	.00	.00
	Operating Expenses Totals	$426,454.24	$359,541.50	$289,757.82	$309,314.00	$326,610.00
	Fund **100 - General Fund** Totals	$426,454.24	$359,541.50	$289,757.82	$309,314.00	$326,610.00
	Net Grand Totals	$426,454.24	$359,541.50	$289,757.82	$309,314.00	$326,610.00

General Fund - 304 Lake Street

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
5203.001	Electric	54,649.08	67,853.51	55,471.11	70,000.00	70,000.00
5203.005	Heating Fuel	2,493.03	.00	1,065.36	.00	.00
5203.006	Interuptable electric	15,112.13	21,481.58	23,483.74	20,000.00	25,000.00
5204.000	Telephone	1,554.05	1,357.22	1,580.51	1,500.00	1,500.00
5208.000	Bldg Repair & Maint	51,068.05	34,434.06	36,449.06	35,000.00	27,800.00
5212.000	Contracted/Purchased Serv	53,208.68	53,385.72	53,385.72	54,000.00	54,708.00
	Operating Expenses Totals	$178,085.02	$178,512.09	$171,435.50	$180,500.00	$179,008.00
	Fund **100 - General Fund** Totals	$178,085.02	$178,512.09	$171,435.50	$180,500.00	$179,008.00
	Net Grand Totals	$178,085.02	$178,512.09	$171,435.50	$180,500.00	$179,008.00

General Fund - Donations and Non-Profit Support

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
5212.000	Contracted/Purchased Serv	190,000.00	.00	.00	.00	.00
5212.001	Sitka Historical Contract	.00	108,000.00	97,200.00	97,200.00	97,200.00
5212.002	SEDA Contract	.00	63,000.00	63,000.00	63,000.00	63,000.00
5228.000	Donations	142,500.00	95,001.00	117,833.00	133,000.00	125,000.00
5228.001	Pass through grants	19,941.98	34,651.73	48,866.00	39,222.00	10,000.00
5290.000	Other Expenses	25,509.43	100.00	.00	.00	.00
	Operating Expenses Totals	$377,951.41	$300,752.73	$326,899.00	$332,422.00	$295,200.00
	Fund **100 - General Fund** Totals	$377,951.41	$300,752.73	$326,899.00	$332,422.00	$295,200.00
	Net Grand Totals	$377,951.41	$300,752.73	$326,899.00	$332,422.00	$295,200.00

General Fund - Police Department

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	1,623,209.66	1,491,413.87	1,411,399.93	1,756,478.12	1,825,493.84
5110.002	Holidays	88,946.06	86,242.70	83,487.80	.00	.00
5110.003	Sick Leave	2,979.94	34,745.99	16,712.81	.00	.00
5110.004	Overtime	307,748.79	308,573.75	336,423.13	224,796.00	224,796.00
	Salaries and Wages Totals	$2,022,884.45	$1,920,976.31	$1,848,023.67	$1,981,274.12	$2,050,289.84
Fringe Benefits						
5120.001	Annual Leave	194,141.97	180,702.53	172,267.83	87,420.00	98,320.00
5120.002	SBS	135,417.55	128,913.08	124,035.24	120,883.42	125,855.62
5120.003	Medicare	31,093.70	29,547.56	28,916.35	30,009.23	31,167.95
5120.004	PERS	595,412.54	538,062.81	492,624.27	543,521.79	526,115.42
5120.005	Health Insurance	578,217.27	632,831.56	703,443.67	859,477.32	599,445.60
5120.006	Life Insurance	366.89	345.30	329.52	314.12	264.72
5120.007	Workmen's Compensation	76,325.50	81,346.73	81,381.89	84,562.41	87,594.26
5120.008	Unemployment	4,741.75	6,148.28	3,733.51	.00	.00
	Fringe Benefits Totals	$1,615,717.17	$1,597,897.85	$1,606,732.28	$1,726,188.29	$1,468,763.57
Operating Expenses						
5201.000	Training and Travel	61,151.53	59,736.28	63,379.49	87,300.00	60,300.00
5202.000	Uniforms	25,639.39	27,179.36	25,511.04	35,800.00	27,800.00
5203.001	Electric	6,312.69	8,643.74	8,766.65	8,000.00	8,700.00
5203.005	Heating Fuel	6,438.63	7,084.40	8,887.49	7,000.00	7,000.00
5204.000	Telephone	123,936.81	104,031.00	97,770.83	86,694.00	110,755.00
5204.001	Cell Phone Stipend	1,550.00	1,100.00	1,014.52	900.00	1,200.00
5205.000	Insurance	75,835.09	47,014.58	53,226.76	53,227.00	68,925.00
5206.000	Supplies	47,902.39	34,992.52	42,752.21	50,500.00	50,500.00
5207.000	Repairs & Maintenance	3,644.06	3,085.31	5,915.54	9,300.00	9,300.00
5208.000	Bldg Repair & Maint	28,258.85	9,195.76	15,063.08	17,500.00	15,500.00
5211.000	Data Processing Fees	244,752.00	222,648.96	198,249.00	208,835.00	445,826.00
5211.001	Information Technology Special Projects	.00	.00	.00	111,168.00	30,000.00
5212.000	Contracted/Purchased Serv	128,006.18	96,827.92	91,706.35	73,800.00	76,420.00
5214.000	Interdepartment Services	.00	1,410.40	.00	.00	.00
5221.000	Transportation/Vehicles	130,414.00	144,165.62	113,575.56	139,601.00	126,322.00
5222.000	Postage	3,832.16	3,860.30	3,423.14	4,000.00	4,000.00
5223.000	Tools & Small Equipment	22,164.71	23,340.76	44,648.97	25,500.00	25,500.00

General Fund - Police Department

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
5224.000	Dues & Publications	3,141.15	2,122.54	2,972.19	2,900.00	2,900.00
5226.000	Advertising	15,102.01	13,300.61	3,750.68	5,900.00	5,900.00
5227.001	Rent-Buildings	13,074.00	12,747.88	13,518.00	14,100.00	14,100.00
5227.002	Rent-Equipment	300.00	.00	175.47	600.00	600.00
5290.000	Other Expenses	39,705.14	50,990.79	67,639.70	54,500.00	54,500.00
	Operating Expenses Totals	$981,160.79	$873,478.73	$861,946.67	$997,125.00	$1,146,048.00
	Fund **100 - General Fund** Totals	$4,619,762.41	$4,392,352.89	$4,316,702.62	$4,704,587.41	$4,665,101.41
	Net Grand Totals	$4,619,762.41	$4,392,352.89	$4,316,702.62	$4,704,587.41	$4,665,101.41

General Fund - Fire Department

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	531,201.65	428,947.97	438,300.74	528,075.76	543,263.61
5110.002	Holidays	18,149.42	17,480.93	12,943.01	.00	.00
5110.003	Sick Leave	20,534.45	41,791.86	14,545.81	.00	.00
5110.004	Overtime	80,821.12	119,348.86	94,403.00	95,065.90	95,066.00
5110.010	Temp Wages	30,257.00	51,898.00	45,845.00	60,000.00	60,000.00
	Salaries and Wages Totals	$680,963.64	$659,467.62	$606,037.56	$683,141.66	$698,329.61
Fringe Benefits						
5120.001	Annual Leave	53,702.98	49,796.42	20,814.35	23,160.00	28,400.00
5120.002	SBS	47,158.64	44,434.95	39,913.44	43,296.49	44,548.54
5120.003	Medicare	11,153.22	10,509.71	9,436.21	10,241.37	10,537.57
5120.004	PERS	186,641.85	171,800.56	148,800.61	170,944.98	170,680.39
5120.005	Health Insurance	109,224.33	118,926.79	131,849.57	162,149.52	124,201.92
5120.006	Life Insurance	101.78	91.51	86.44	94.92	86.88
5120.007	Workmen's Compensation	60,595.28	58,119.55	49,899.56	41,944.68	42,877.55
5120.008	Unemployment	.00	40.37	20.64	.00	.00
	Fringe Benefits Totals	$468,578.08	$453,719.86	$400,820.82	$451,831.96	$421,332.85
Operating Expenses						
5201.000	Training and Travel	20,804.32	27,186.09	21,101.24	33,500.00	30,000.00
5202.000	Uniforms	2,631.82	3,340.63	2,105.08	2,700.00	2,700.00
5203.001	Electric	32,085.28	38,577.29	38,767.38	36,000.00	39,000.00
5203.005	Heating Fuel	10,537.75	13,243.81	16,696.62	15,000.00	15,000.00
5204.000	Telephone	8,636.89	1,284.89	485.65	1,000.00	500.00
5204.001	Cell Phone Stipend	600.00	300.00	300.00	900.00	300.00
5205.000	Insurance	33,123.89	31,445.45	31,770.32	31,681.00	44,108.00
5206.000	Supplies	24,098.63	21,520.31	18,915.70	21,000.00	21,000.00
5207.000	Repairs & Maintenance	4,578.35	3,264.66	16,242.17	13,300.00	13,300.00
5208.000	Bldg Repair & Maint	19,619.53	22,536.22	26,095.08	23,000.00	20,000.00
5211.000	Data Processing Fees	79,200.00	71,006.04	78,275.04	82,883.00	89,894.00
5211.001	Information Technology Special Projects	.00	.00	.00	9,702.00	15,000.00
5212.000	Contracted/Purchased Serv	21,552.28	840.00	2,417.50	18,575.00	6,000.00
5221.000	Transportation/Vehicles	197,888.62	227,976.05	157,455.95	207,200.00	216,024.00
5222.000	Postage	143.49	138.95	148.25	350.00	350.00
5223.000	Tools & Small Equipment	55,760.68	22,115.26	42,868.96	76,788.85	79,560.00

General Fund - Fire Department

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
5224.000	Dues & Publications	165.00	.00	.00	1,500.00	1,500.00
5226.000	Advertising	1,124.51	1,168.40	2,600.05	750.00	750.00
5227.002	Rent-Equipment	60.00	60.00	.00	.00	.00
5290.000	Other Expenses	49,340.23	39,262.73	50,764.19	48,000.00	48,000.00
	Operating Expenses Totals	$561,951.27	$525,266.78	$507,009.18	$623,829.85	$642,986.00
	Fund **100 - General Fund** Totals	$1,711,492.99	$1,638,454.26	$1,513,867.56	$1,758,803.47	$1,762,648.46
	Net Grand Totals	$1,711,492.99	$1,638,454.26	$1,513,867.56	$1,758,803.47	$1,762,648.46

General Fund - Ambulance

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	62,525.40	65,469.00	66,678.19	78,644.80	80,491.64
5110.002	Holidays	3,478.02	3,693.00	3,448.16	.00	.00
5110.003	Sick Leave	.00	1,181.76	2,998.40	.00	.00
5110.004	Overtime	1,809.99	6,961.56	11,108.34	19,999.98	20,000.00
5110.010	Temp Wages	.00	.00	.00	5,000.00	5,000.00
	Salaries and Wages Totals	$67,813.41	$77,305.32	$84,233.09	$103,644.78	$105,491.64
Fringe Benefits						
5120.001	Annual Leave	9,795.24	7,275.21	7,645.92	3,126.00	3,175.00
5120.002	SBS	4,757.37	5,184.71	5,632.19	6,545.04	6,661.38
5120.003	Medicare	1,125.33	1,226.42	1,332.25	1,548.18	1,575.67
5120.004	PERS	21,527.74	22,419.41	23,252.12	27,060.96	22,108.06
5120.005	Health Insurance	26,242.79	28,735.01	31,867.55	33,605.52	26,044.56
5120.006	Life Insurance	14.16	14.16	14.16	14.16	14.16
5120.007	Workmen's Compensation	6,405.67	6,893.24	7,111.48	6,555.66	6,672.06
	Fringe Benefits Totals	$69,868.30	$71,748.16	$76,855.67	$78,455.52	$66,250.89
Operating Expenses						
5201.000	Training and Travel	16,374.83	14,364.45	8,833.03	23,000.00	24,500.00
5202.000	Uniforms	663.42	1,270.50	514.31	3,510.00	3,000.00
5204.000	Telephone	1,206.44	1,318.96	1,141.24	1,128.00	1,200.00
5206.000	Supplies	20,109.82	25,913.82	21,864.36	23,550.00	29,500.00
5207.000	Repairs & Maintenance	516.80	1,926.05	.00	2,500.00	2,500.00
5212.000	Contracted/Purchased Serv	16,116.00	16,410.00	16,484.64	17,300.00	18,300.00
5221.000	Transportation/Vehicles	101,110.00	106,072.12	72,458.66	97,095.00	81,527.00
5222.000	Postage	584.25	396.54	439.04	350.00	500.00
5223.000	Tools & Small Equipment	913.59	.00	243.64	.00	.00
5224.000	Dues & Publications	.00	.00	.00	150.00	150.00
5290.000	Other Expenses	1,338.02	767.80	3,140.78	3,000.00	3,000.00
	Operating Expenses Totals	$158,933.17	$168,440.24	$125,119.70	$171,583.00	$164,177.00
	Fund **100 - General Fund** Totals	$296,614.88	$317,493.72	$286,208.46	$353,683.30	$335,919.53
	Net Grand Totals	$296,614.88	$317,493.72	$286,208.46	$353,683.30	$335,919.53

General Fund - Search and Rescue

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.010	Temp Wages	6,000.00	6,000.00	5,500.00	5,000.00	5,000.00
	Salaries and Wages Totals	$6,000.00	$6,000.00	$5,500.00	$5,000.00	$5,000.00
Fringe Benefits						
5120.002	SBS	372.57	374.44	337.26	306.50	306.50
5120.003	Medicare	88.18	88.64	79.84	72.50	72.50
5120.007	Workmen's Compensation	327.65	332.60	221.43	307.00	307.00
	Fringe Benefits Totals	$788.40	$795.68	$638.53	$686.00	$686.00
Operating Expenses						
5201.000	Training and Travel	3,587.68	5,097.09	6,545.48	6,278.00	7,000.00
5204.000	Telephone	1,539.39	1,512.18	1,622.12	1,600.00	1,600.00
5206.000	Supplies	3,419.53	6,980.58	5,352.21	5,500.00	5,500.00
5207.000	Repairs & Maintenance	42.12	.00	.00	1,350.00	1,350.00
5212.000	Contracted/Purchased Serv	3,000.00	3,000.00	4,195.00	4,500.00	4,500.00
5221.000	Transportation/Vehicles	1,154.00	144.00	372.00	1,148.00	1,148.00
5222.000	Postage	37.80	.00	.00	.00	.00
5223.000	Tools & Small Equipment	8,557.58	2,848.18	10,233.89	6,300.00	6,300.00
5224.000	Dues & Publications	1,498.25	685.00	775.00	1,200.00	1,200.00
5290.000	Other Expenses	8,116.70	106.53	11,168.00	8,500.00	8,500.00
	Operating Expenses Totals	$30,953.05	$20,373.56	$40,263.70	$36,376.00	$37,098.00
	Fund **100 - General Fund** Totals	$37,741.45	$27,169.24	$46,402.23	$42,062.00	$42,784.00
	Net Grand Totals	$37,741.45	$27,169.24	$46,402.23	$42,062.00	$42,784.00

General Fund - Public Works Administration

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	377,382.20	244,181.65	280,351.97	327,763.30	338,084.80
5110.002	Holidays	12,416.64	8,333.40	12,808.00	.00	.00
5110.003	Sick Leave	17,567.38	13,834.48	9,228.82	.00	.00
5110.004	Overtime	1,454.29	33.26	.00	999.97	1,000.01
5110.010	Temp Wages	.00	.00	.00	1,000.00	1,000.00
	Salaries and Wages Totals	$408,820.51	$266,382.79	$302,388.79	$329,763.27	$340,084.81
Fringe Benefits						
5120.001	Annual Leave	37,603.15	38,365.61	24,967.03	12,363.00	12,587.00
5120.002	SBS	27,240.14	18,241.41	20,158.83	20,972.28	21,618.64
5120.003	Medicare	6,549.14	4,433.75	4,768.40	4,960.82	5,113.72
5120.004	PERS	105,682.71	77,645.04	86,412.90	90,189.07	126,293.66
5120.005	Health Insurance	107,917.81	102,287.41	107,482.03	113,345.04	79,370.16
5120.006	Life Insurance	58.78	45.34	50.52	50.52	36.36
5120.007	Workmen's Compensation	2,090.58	1,675.36	1,937.79	1,744.85	1,798.87
5120.008	Unemployment	5,016.00	12,122.00	.00	.00	.00
	Fringe Benefits Totals	$292,158.31	$254,815.92	$245,777.50	$243,625.58	$246,818.41
Operating Expenses						
5201.000	Training and Travel	5,623.55	1,823.76	661.00	6,000.00	6,000.00
5204.000	Telephone	398.08	307.60	416.08	370.00	370.00
5204.001	Cell Phone Stipend	575.00	500.00	600.00	600.00	600.00
5206.000	Supplies	7,694.43	6,562.28	6,216.65	7,500.00	7,500.00
5207.000	Repairs & Maintenance	2,184.78	448.32	1,485.00	2,000.00	2,000.00
5211.000	Data Processing Fees	.00	85,112.04	100,244.04	106,682.00	97,382.00
5211.001	Information Technology Special Projects	.00	.00	.00	14,112.00	.00
5212.000	Contracted/Purchased Serv	1,592.50	98.00	988.80	1,000.00	1,000.00
5214.000	Interdepartment Services	425.81	.00	.00	.00	.00
5221.000	Transportation/Vehicles	10,128.00	525.00	900.00	.00	900.00
5222.000	Postage	.00	16.15	.00	.00	.00
5223.000	Tools & Small Equipment	3,905.00	.00	.00	.00	.00
5224.000	Dues & Publications	1,436.00	365.00	200.00	1,633.00	1,618.00
5226.000	Advertising	.00	4,185.58	.00	3,300.00	3,300.00
5227.002	Rent-Equipment	.00	.00	3,072.00	3,072.00	3,072.00
5290.000	Other Expenses	1,309.21	.00	.00	.00	.00

General Fund - Public Works Administration

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
	Operating Expenses Totals	$35,272.36	$99,943.73	$114,783.57	$146,269.00	$123,742.00
Fund	**100 - General Fund** Totals	$736,251.18	$621,142.44	$662,949.86	$719,657.85	$710,645.22
	Net Grand Totals	$736,251.18	$621,142.44	$662,949.86	$719,657.85	$710,645.22

General Fund - Engineering

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	367,640.83	403,343.07	403,772.91	480,368.20	500,799.90
5110.002	Holidays	16,237.48	19,024.84	17,567.00	.00	.00
5110.003	Sick Leave	35,070.52	26,981.92	18,816.84	.00	.00
5110.004	Overtime	17,601.83	22,332.00	23,619.00	30,000.00	30,000.00
5110.010	Temp Wages	214,519.05	92,300.64	62,775.00	135,000.00	135,000.00
	Salaries and Wages Totals	$651,069.71	$563,982.47	$526,550.75	$645,368.20	$665,799.90
Fringe Benefits						
5120.001	Annual Leave	32,595.22	32,407.08	43,954.59	18,669.00	18,120.00
5120.002	SBS	41,967.57	36,647.27	35,108.29	40,227.59	41,519.48
5120.003	Medicare	9,930.61	8,668.58	8,304.61	9,628.53	9,916.83
5120.004	PERS	125,388.00	127,564.47	114,109.56	140,007.90	116,775.98
5120.005	Health Insurance	91,608.87	112,460.42	114,304.19	123,495.96	79,370.16
5120.006	Life Insurance	63.72	65.22	60.62	61.80	61.80
5120.007	Workmen's Compensation	19,560.10	22,782.15	22,227.69	29,552.25	30,457.93
5120.008	Unemployment	.00	281.75	2,888.75	.00	.00
	Fringe Benefits Totals	$321,114.09	$340,876.94	$340,958.30	$361,643.03	$296,222.18
Operating Expenses						
5201.000	Training and Travel	4,835.85	6,988.03	1,666.27	5,000.00	5,000.00
5202.000	Uniforms	.00	292.30	.00	500.00	500.00
5204.001	Cell Phone Stipend	1,200.00	1,275.00	1,175.00	1,200.00	1,200.00
5206.000	Supplies	1,480.01	138.42	412.41	1,500.00	1,500.00
5211.000	Data Processing Fees	94,896.00	.00	.00	.00	.00
5212.000	Contracted/Purchased Serv	6,951.00	6,916.00	20,436.55	148,000.00	124,000.00
5221.000	Transportation/Vehicles	8,724.07	8,890.97	3,540.57	5,854.00	5,283.00
5222.000	Postage	.00	56.58	.00	100.00	100.00
5223.000	Tools & Small Equipment	1,526.00	173.98	2,633.95	500.00	500.00
5224.000	Dues & Publications	899.00	1,105.00	649.00	1,500.00	1,500.00
5226.000	Advertising	.00	1,288.16	3,631.90	1,500.00	2,500.00
5290.000	Other Expenses	757.94	40.00	.00	.00	.00
	Operating Expenses Totals	$121,269.87	$27,164.44	$34,145.65	$165,654.00	$142,083.00
	Fund **100 - General Fund** Totals	$1,093,453.67	$932,023.85	$901,654.70	$1,172,665.23	$1,104,105.08
	Net Grand Totals	$1,093,453.67	$932,023.85	$901,654.70	$1,172,665.23	$1,104,105.08

General Fund - Streets

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	230,755.56	198,975.49	218,723.85	217,401.60	222,867.02
5110.002	Holidays	9,108.52	9,129.97	8,168.52	.00	.00
5110.003	Sick Leave	11,895.71	8,671.70	4,490.51	.00	.00
5110.004	Overtime	15,595.01	19,902.98	20,472.38	27,499.97	27,500.00
5110.010	Temp Wages	29,254.00	13,860.00	99,577.50	136,000.00	136,000.00
	Salaries and Wages Totals	$296,608.80	$250,540.14	$351,432.76	$380,901.57	$386,367.02
Fringe Benefits						
5120.001	Annual Leave	23,300.08	23,962.08	8,802.03	6,673.00	6,802.00
5120.002	SBS	19,614.92	16,836.14	22,091.62	23,218.97	23,635.37
5120.003	Medicare	4,639.75	3,982.44	5,225.59	5,619.82	5,700.96
5120.004	PERS	77,740.95	67,101.80	64,141.63	67,183.55	55,080.69
5120.005	Health Insurance	64,339.92	50,323.52	44,274.38	60,250.68	54,562.08
5120.006	Life Insurance	47.92	43.99	36.27	30.24	16.08
5120.007	Workmen's Compensation	18,736.16	16,646.13	16,471.18	25,101.32	25,461.78
5120.008	Unemployment	.00	682.97	.00	.00	.00
	Fringe Benefits Totals	$208,419.70	$179,579.07	$161,042.70	$188,077.58	$171,258.96
Operating Expenses						
5201.000	Training and Travel	1,116.00	845.00	551.99	6,000.00	6,000.00
5202.000	Uniforms	2,455.83	869.50	4,076.85	2,500.00	3,000.00
5203.001	Electric	65,835.90	78,603.93	82,820.44	70,000.00	82,822.00
5204.000	Telephone	.00	105.25	105.50	2,400.00	100.00
5204.001	Cell Phone Stipend	425.00	150.00	150.00	1,200.00	1,200.00
5206.000	Supplies	107,743.95	100,324.21	105,882.37	357,000.00	210,000.00
5207.000	Repairs & Maintenance	437.18	21.16	.00	200.00	10,200.00
5208.000	Bldg Repair & Maint	.00	.00	3,123.05	.00	5,000.00
5211.000	Data Processing Fees	20,160.00	21,201.96	22,815.00	23,820.00	23,860.00
5211.001	Information Technology Special Projects	.00	.00	.00	1,764.00	.00
5212.000	Contracted/Purchased Serv	43,086.31	88,568.09	58,888.81	191,200.00	147,000.00
5214.000	Interdepartment Services	279.64	2,757.80	21,262.66	.00	.00
5221.000	Transportation/Vehicles	422,837.10	417,963.59	309,809.17	375,182.00	351,512.00
5222.000	Postage	.00	.00	.00	200.00	200.00
5223.000	Tools & Small Equipment	4,752.76	4,680.94	2,805.35	7,400.00	5,000.00
5224.000	Dues & Publications	.00	75.00	46.00	100.00	100.00

General Fund - Streets

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
5226.000	Advertising	704.50	.00	1,930.93	800.00	800.00
5227.002	Rent-Equipment	660.23	745.48	16,368.00	16,368.00	16,368.00
5290.000	Other Expenses	438.20	1,104.92	768.69	300.00	300.00
5290.100	Unanticipated Repairs	.00	.00	10,315.62	100,000.00	100,000.00
	Operating Expenses Totals	$670,932.60	$718,016.83	$641,720.43	$1,156,434.00	$963,462.00
	Fund **100 - General Fund** Totals	$1,175,961.10	$1,148,136.04	$1,154,195.89	$1,725,413.15	$1,521,087.98
	Net Grand Totals	$1,175,961.10	$1,148,136.04	$1,154,195.89	$1,725,413.15	$1,521,087.98

General Fund - Recreation

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	124,854.81	140,623.57	100,207.49	137,579.00	165,515.88
5110.002	Holidays	7,218.88	5,643.96	5,449.35	.00	.00
5110.003	Sick Leave	12,982.12	5,026.62	8,689.62	.00	.00
5110.004	Overtime	2,811.87	5,139.64	3,800.03	3,999.75	4,000.01
5110.010	Temp Wages	32,093.00	43,372.00	54,052.75	48,000.00	48,000.00
	Salaries and Wages Totals	$179,960.68	$199,805.79	$172,199.24	$189,578.75	$217,515.89
Fringe Benefits						
5120.001	Annual Leave	16,946.04	12,928.62	8,139.69	6,462.00	7,136.00
5120.002	SBS	12,064.11	13,048.29	11,054.76	12,017.32	13,771.25
5120.003	Medicare	2,853.68	3,086.49	2,614.90	2,842.59	3,257.46
5120.004	PERS	44,401.30	44,584.31	30,720.24	38,839.33	37,293.54
5120.005	Health Insurance	49,099.33	65,285.49	44,693.39	69,587.88	53,932.68
5120.006	Life Insurance	31.26	31.43	26.76	22.20	36.36
5120.007	Workmen's Compensation	12,783.09	14,391.07	13,721.99	12,664.06	14,530.01
5120.008	Unemployment	143.04	1,659.31	150.99	.00	.00
	Fringe Benefits Totals	$138,321.85	$155,015.01	$111,122.72	$142,435.38	$129,957.30
Operating Expenses						
5201.000	Training and Travel	2,611.27	850.00	1,298.13	2,142.00	2,142.00
5202.000	Uniforms	457.46	1,505.91	240.03	600.00	600.00
5203.001	Electric	51,033.84	50,808.54	50,525.51	51,000.00	51,000.00
5204.001	Cell Phone Stipend	50.00	125.00	.00	2,016.00	1,644.00
5205.000	Insurance	2,822.94	2,593.28	3,358.06	3,359.00	5,700.00
5206.000	Supplies	28,213.01	26,754.86	31,468.10	33,000.00	39,000.00
5207.000	Repairs & Maintenance	12,053.25	13,141.15	15,842.92	19,500.00	19,500.00
5208.000	Bldg Repair & Maint	22,455.80	16,536.71	31,020.62	24,000.00	30,000.00
5211.000	Data Processing Fees	18,048.00	18,519.96	18,768.00	19,695.00	18,016.00
5211.001	Information Technology Special Projects	.00	.00	.00	1,764.00	.00
5212.000	Contracted/Purchased Serv	39,210.89	35,818.11	39,658.59	60,000.00	60,975.00
5214.000	Interdepartment Services	471.41	32,342.10	.00	30,000.00	30,000.00
5221.000	Transportation/Vehicles	73,940.61	52,341.65	51,471.77	71,668.00	70,454.00
5223.000	Tools & Small Equipment	6,478.89	5,438.23	6,324.77	10,100.00	10,000.00
5224.000	Dues & Publications	265.00	.00	.00	.00	.00
5226.000	Advertising	1,210.20	529.50	1,112.30	.00	1,200.00

General Fund - Recreation

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
5227.002	Rent-Equipment	.00	1,741.44	669.69	2,000.00	2,000.00
5290.000	Other Expenses	471.23	1,235.79	566.35	600.00	600.00
	Operating Expenses Totals	$259,793.80	$260,282.23	$252,324.84	$331,444.00	$342,831.00
	Fund **100 - General Fund** Totals	$578,076.33	$615,103.03	$535,646.80	$663,458.13	$690,304.19
	Net Grand Totals	$578,076.33	$615,103.03	$535,646.80	$663,458.13	$690,304.19

General Fund - Building Officials

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	92,836.23	106,167.40	97,176.65	121,721.60	121,885.02
5110.002	Holidays	2,251.92	5,342.45	5,419.04	.00	.00
5110.003	Sick Leave	1,574.86	2,882.48	2,973.92	.00	.00
5110.004	Overtime	739.38	.00	.00	.00	.00
5110.010	Temp Wages	11,925.00	450.00	12,162.50	.00	.00
	Salaries and Wages Totals	$109,327.39	$114,842.33	$117,732.11	$121,721.60	$121,885.02
Fringe Benefits						
5120.001	Annual Leave	12,283.83	7,560.53	9,856.91	4,143.00	3,852.00
5120.002	SBS	7,483.97	7,540.05	7,853.45	7,715.45	7,707.58
5120.003	Medicare	1,770.23	1,783.52	1,857.67	1,825.03	1,823.17
5120.004	PERS	27,360.60	32,192.95	28,896.11	33,391.70	26,814.66
5120.005	Health Insurance	27,215.24	28,735.01	24,314.57	33,605.52	44,224.68
5120.006	Life Insurance	18.02	22.20	19.33	22.20	16.08
5120.007	Workmen's Compensation	4,459.46	5,822.38	5,701.08	6,645.86	6,655.06
	Fringe Benefits Totals	$80,591.35	$83,656.64	$78,499.12	$87,348.76	$91,093.23
Operating Expenses						
5201.000	Training and Travel	9,743.19	12,204.97	10,633.28	17,000.00	12,600.00
5204.001	Cell Phone Stipend	475.00	600.00	525.00	600.00	600.00
5206.000	Supplies	960.19	1,490.59	584.52	550.00	550.00
5211.000	Data Processing Fees	13,836.00	13,154.04	14,721.96	15,570.00	15,094.00
5211.001	Information Technology Special Projects	.00	.00	.00	1,764.00	.00
5212.000	Contracted/Purchased Serv	.00	750.00	.00	750.00	750.00
5221.000	Transportation/Vehicles	2,644.49	10,180.74	10,138.78	12,232.00	10,871.00
5223.000	Tools & Small Equipment	51.38	60.88	70.78	200.00	200.00
5224.000	Dues & Publications	2,100.88	734.63	1,232.37	1,450.00	1,450.00
5226.000	Advertising	1,609.74	280.50	1,366.20	250.00	250.00
5290.000	Other Expenses	233.80	.00	.00	.00	.00
	Operating Expenses Totals	$31,654.67	$39,456.35	$39,272.89	$50,366.00	$42,365.00
	Fund **100 - General Fund** Totals	$221,573.41	$237,955.32	$235,504.12	$259,436.36	$255,343.25
	Net Grand Totals	$221,573.41	$237,955.32	$235,504.12	$259,436.36	$255,343.25

General Fund - Library

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	306,402.32	295,631.52	285,096.25	351,917.80	353,710.48
5110.002	Holidays	15,388.28	16,623.03	13,525.12	.00	.00
5110.003	Sick Leave	8,725.71	22,983.69	9,342.59	.00	.00
5110.004	Overtime	432.22	653.52	1,390.75	.00	.00
5110.010	Temp Wages	15,994.39	13,327.18	20,743.63	4,000.00	28,878.00
	Salaries and Wages Totals	$346,942.92	$349,218.94	$330,098.34	$355,917.80	$382,588.48
Fringe Benefits						
5120.001	Annual Leave	33,733.87	36,881.19	29,919.19	19,020.00	16,177.00
5120.002	SBS	23,487.07	23,686.40	22,001.77	22,983.85	24,444.21
5120.003	Medicare	5,565.70	5,602.77	5,223.24	5,436.60	5,782.09
5120.004	PERS	100,017.36	93,987.73	83,506.06	96,541.02	91,218.08
5120.005	Health Insurance	62,186.79	69,036.29	63,322.20	71,964.72	75,192.24
5120.006	Life Insurance	114.24	105.02	94.37	100.08	105.12
5120.007	Workmen's Compensation	2,061.59	2,098.59	2,069.25	1,815.18	1,950.62
	Fringe Benefits Totals	$227,166.62	$231,397.99	$206,136.08	$217,861.45	$214,869.36
Operating Expenses						
5201.000	Training and Travel	2,897.15	2,366.41	4,855.96	6,800.00	4,700.00
5203.001	Electric	20,646.32	20,139.25	22,583.06	20,000.00	21,600.00
5203.005	Heating Fuel	1,770.71	.00	.00	.00	.00
5204.000	Telephone	4,388.97	498.80	(26.39)	500.00	100.00
5204.001	Cell Phone Stipend	300.00	300.00	200.00	300.00	300.00
5205.000	Insurance	11,774.20	15,187.81	16,560.03	12,658.00	19,859.00
5206.000	Supplies	18,879.70	17,877.65	13,393.14	20,356.94	21,700.00
5207.000	Repairs & Maintenance	540.00	.00	.00	1,000.00	1,200.00
5208.000	Bldg Repair & Maint	21,512.50	17,562.26	22,023.75	29,000.00	20,000.00
5211.000	Data Processing Fees	106,824.00	93,603.00	110,189.04	117,661.00	109,418.00
5211.001	Information Technology Special Projects	.00	.00	.00	16,758.00	.00
5212.000	Contracted/Purchased Serv	41,549.65	48,387.12	52,711.50	46,050.00	67,754.00
5214.000	Interdepartment Services	.00	.00	151.50	.00	.00
5221.000	Transportation/Vehicles	17.24	.00	.00	.00	.00
5222.000	Postage	8,124.87	12,072.30	6,088.35	15,000.00	14,000.00
5223.000	Tools & Small Equipment	1,565.96	620.85	788.09	500.00	750.00
5224.000	Dues & Publications	1,750.00	5,239.00	1,012.66	1,500.00	1,000.00

General Fund - Library

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
5226.000	Advertising	260.30	2,275.00	4,930.25	3,200.00	750.00
5227.002	Rent-Equipment	216.99	345.00	282.90	200.00	1,150.00
5240.000	Books & Publications	59,958.46	48,428.17	48,009.46	67,072.11	72,500.00
5290.000	Other Expenses	2,170.27	3,394.58	152.99	4,300.00	4,300.00
	Operating Expenses Totals	$305,147.29	$288,297.20	$303,906.29	$362,856.05	$361,081.00
	Fund **100 - General Fund** Totals	$879,256.83	$868,914.13	$840,140.71	$936,635.30	$958,538.84
	Net Grand Totals	$879,256.83	$868,914.13	$840,140.71	$936,635.30	$958,538.84

General Fund - Centennial Hall

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	154,684.37	171,331.03	194,853.45	210,483.00	261,276.88
5110.002	Holidays	6,910.12	6,440.40	8,771.79	.00	.00
5110.003	Sick Leave	8,410.88	784.58	2,633.00	.00	.00
5110.004	Overtime	2,541.51	1,503.35	2,030.42	3,499.95	3,500.00
5110.010	Temp Wages	72.00	938.00	.00	20,000.00	30,000.00
	Salaries and Wages Totals	$172,618.88	$180,997.36	$208,288.66	$233,982.95	$294,776.88
Fringe Benefits						
5120.001	Annual Leave	16,632.41	22,774.90	18,620.20	8,433.00	12,532.00
5120.002	SBS	11,783.54	12,467.19	13,909.38	13,633.99	18,838.07
5120.003	Medicare	1,665.27	1,856.33	2,185.44	2,137.31	3,343.38
5120.004	PERS	52,029.11	51,525.63	56,071.44	58,701.25	67,265.96
5120.005	Health Insurance	42,819.01	43,989.67	75,553.13	89,890.44	69,662.16
5120.006	Life Insurance	41.52	47.49	60.63	64.68	64.68
5120.007	Workmen's Compensation	9,839.49	9,844.04	11,354.49	10,656.20	14,680.01
	Fringe Benefits Totals	$134,810.35	$142,505.25	$177,754.71	$183,516.87	$186,386.26
Operating Expenses						
5203.001	Electric	4,471.28	50,886.94	61,317.08	60,000.00	60,000.00
5203.005	Heating Fuel	1,195.09	483.26	.00	.00	.00
5204.000	Telephone	5,898.52	.00	.00	1,500.00	1,500.00
5205.000	Insurance	11,932.83	18,173.51	20,392.98	17,724.00	21,581.00
5206.000	Supplies	2,419.98	9,071.66	7,380.88	12,300.00	14,500.00
5207.000	Repairs & Maintenance	400.00	1,742.58	4,792.53	6,500.00	7,000.00
5208.000	Bldg Repair & Maint	13,505.11	13,950.59	21,176.34	37,000.00	20,000.00
5211.000	Data Processing Fees	27,672.00	26,307.96	57,426.00	61,348.00	60,864.00
5211.001	Information Technology Special Projects	.00	.00	.00	8,820.00	.00
5212.000	Contracted/Purchased Serv	71,315.92	34,827.37	(487.24)	500.00	5,500.00
5223.000	Tools & Small Equipment	.00	46.96	.00	.00	2,000.00
5226.000	Advertising	309.70	2,126.55	1,433.55	500.00	1,000.00
5290.000	Other Expenses	369.14	1,167.50	580.00	500.00	500.00
	Operating Expenses Totals	$139,489.57	$158,784.88	$174,012.12	$206,692.00	$194,445.00
	Fund **100 - General Fund** Totals	$446,918.80	$482,287.49	$560,055.49	$624,191.82	$675,608.14
	Net Grand Totals	$446,918.80	$482,287.49	$560,055.49	$624,191.82	$675,608.14

General Fund - Senior Center

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Division	**540 - Public Service**					
Department	**047 - Senior Citizens**					
Operating Expenses						
5203.001	Electric	15,480.33	21,840.68	19,722.74	19,500.00	19,500.00
5204.000	Telephone	2,675.09	2,245.23	2,579.05	2,580.00	2,580.00
5205.000	Insurance	950.77	1,074.87	1,603.44	1,604.00	1,604.00
5206.000	Supplies	2,811.52	3,053.76	2,867.14	3,080.00	3,080.00
5207.000	Repairs & Maintenance	.00	.00	.00	3,000.00	3,000.00
5208.000	Bldg Repair & Maint	20,187.59	60,788.33	25,374.10	30,000.00	30,000.00
5221.000	Transportation/Vehicles	27,830.46	34,691.60	25,966.36	38,000.00	30,000.00
	Operating Expenses Totals	$69,935.76	$123,694.47	$78,112.83	$97,764.00	$89,764.00
	Department **047 - Senior Citizens** Totals	$69,935.76	$123,694.47	$78,112.83	$97,764.00	$89,764.00
	Division **540 - Public Service** Totals	$69,935.76	$123,694.47	$78,112.83	$97,764.00	$89,764.00
	Fund **100 - General Fund** Totals	$69,935.76	$123,694.47	$78,112.83	$97,764.00	$89,764.00
	Net Grand Totals	$69,935.76	$123,694.47	$78,112.83	$97,764.00	$89,764.00

General Fund - Contingency

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Division	**545 - Contingency**					
Department	**050 - Contingency**					
Operating Expenses						
5206.000	Supplies	16,467.55	2,328.83	.00	.00	.00
5212.000	Contracted/Purchased Serv	657,632.60	622,168.89	(4,096.92)	.00	.00
5221.000	Transportation/Vehicles	1,067.61	2,804.00	.00	.00	.00
5223.000	Tools & Small Equipment	2,552.88	316.92	.00	.00	.00
5227.002	Rent-Equipment	2,755.47	.00	.00	.00	.00
5290.000	Other Expenses	34.60	1,396.59	.00	.00	.00
	Operating Expenses Totals	$680,510.71	$629,015.23	($4,096.92)	$0.00	$0.00
	Department **050 - Contingency** Totals	$680,510.71	$629,015.23	($4,096.92)	$0.00	$0.00
	Division **545 - Contingency** Totals	$680,510.71	$629,015.23	($4,096.92)	$0.00	$0.00
	Fund **100 - General Fund** Totals	$680,510.71	$629,015.23	($4,096.92)	$0.00	$0.00
	Net Grand Totals	$680,510.71	$629,015.23	($4,096.92)	$0.00	$0.00

General Fund - Debt Service

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Division	**550 - Other**					
Department	**650 - Debt Payments**					
Operating Expenses						
5295.000	Interest Expense	13,612.79	12,626.24	10,912.48	23,507.00	21,970.00
5297.000	Debt Admin Expense	1,020.00	.00	.00	.00	.00
	Operating Expenses Totals	$14,632.79	$12,626.24	$10,912.48	$23,507.00	$21,970.00
Cash Basis Expenditures						
7301.000	Note Principal Payments	23,831.44	22,309.77	22,309.85	67,234.00	66,031.00
	Cash Basis Expenditures Totals	$23,831.44	$22,309.77	$22,309.85	$67,234.00	$66,031.00
	Department **650 - Debt Payments** Totals	$38,464.23	$34,936.01	$33,222.33	$90,741.00	$88,001.00
	Division **550 - Other** Totals	$38,464.23	$34,936.01	$33,222.33	$90,741.00	$88,001.00
	Fund **100 - General Fund** Totals	$38,464.23	$34,936.01	$33,222.33	$90,741.00	$88,001.00
	Net Grand Totals	$38,464.23	$34,936.01	$33,222.33	$90,741.00	$88,001.00

General Fund - School District Support

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Operating Expenses						
5203.000	Utilities	.00	.00	.00	.00	57,000.00
5208.000	Bldg Repair & Maint	150,000.01	150,000.00	150,000.00	150,000.00	150,000.00
5212.000	Contracted/Purchased Serv	272,483.35	.00	.00	.00	.00
5290.000	Other Expenses	6,717,520.92	6,617,520.96	6,837,151.00	7,224,208.00	7,078,700.00
	Operating Expenses Totals	$7,140,004.28	$6,767,520.96	$6,987,151.00	$7,374,208.00	$7,285,700.00
	Fund **100 - General Fund** Totals	$7,140,004.28	$6,767,520.96	$6,987,151.00	$7,374,208.00	$7,285,700.00
	Net Grand Totals	$7,140,004.28	$6,767,520.96	$6,987,151.00	$7,374,208.00	$7,285,700.00

General Fund - Hospital Support

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Division	**550 - Other**					
Department	**660 - Support Payments**					
Operating Expenses						
5290.000	Other Expenses	131,972.77	109,429.00	306,862.62	150,671.00	150,671.00
	Operating Expenses Totals	$131,972.77	$109,429.00	$306,862.62	$150,671.00	$150,671.00
	Department **660 - Support Payments** Totals	$131,972.77	$109,429.00	$306,862.62	$150,671.00	$150,671.00
	Division **550 - Other** Totals	$131,972.77	$109,429.00	$306,862.62	$150,671.00	$150,671.00
	Fund **100 - General Fund** Totals	$131,972.77	$109,429.00	$306,862.62	$150,671.00	$150,671.00
	Net Grand Totals	$131,972.77	$109,429.00	$306,862.62	$150,671.00	$150,671.00

General Fund - Fixed Assets

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
Division	**550 - Other**					
Department	**670 - Fixed Assets**					
Cash Basis Expenditures						
7106.021	Fixed Assets-Police Dept	.00	.00	.00	386,938.00	.00
7106.022	Fixed Assets-Fire Dept	.00	.00	.00	280,000.00	56,000.00
7106.033	Fixed Assets-Streets	.00	.00	.00	18,000.00	.00
7106.047	Fixed Assets-Sr Citizen B	.00	.00	.00	25,000.00	.00
7108.000	Fixed Assets-Furniture	.00	.00	13,999.20	.00	.00
	Cash Basis Expenditures Totals	$0.00	$0.00	$13,999.20	$709,938.00	$56,000.00
	Department **670 - Fixed Assets** Totals	$0.00	$0.00	$13,999.20	$709,938.00	$56,000.00
	Division **550 - Other** Totals	$0.00	$0.00	$13,999.20	$709,938.00	$56,000.00
	Fund **100 - General Fund** Totals	$0.00	$0.00	$13,999.20	$709,938.00	$56,000.00
	Net Grand Totals	$0.00	$0.00	$13,999.20	$709,938.00	$56,000.00

General Fund - Transfers to Other Funds

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**100 - General Fund**					
	Cash Basis Expenditures					
7200.000	Interfund Transfers Out	4,476,064.39	5,336,017.14	4,430,278.31	4,453,825.00	4,396,637.00
	Cash Basis Expenditures Totals	$4,476,064.39	$5,336,017.14	$4,430,278.31	$4,453,825.00	$4,396,637.00
	Fund **100 - General Fund** Totals	$4,476,064.39	$5,336,017.14	$4,430,278.31	$4,453,825.00	$4,396,637.00
	Net Grand Totals	$4,476,064.39	$5,336,017.14	$4,430,278.31	$4,453,825.00	$4,396,637.00

City and Borough of Sitka
General Fund (Fund 700)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans (approved)	Working Capital	Other source	Contingent Grants	Total Contingent	Total authorized	Total project (authorized + contingent)
90690	City/State Troubleshoot Air Control System	Authorized/in progress	-	-	16,000	-	-	-	16,000	**16,000**
90740	Nelson Logging Road Upgrade	Authorized/in progress	2,343,000	-	-	-	-	-	2,343,000	**2,343,000**
90789	Police Station Study	Authorized/in progress	-	-	75,000	-	-	-	75,000	**75,000**
90790	East DeGroff St Utilities & Street Improvements	Authorized/in progress	-	-	300,000	-	-	-	300,000	**300,000**
90812	Storm Drain Improvements	Authorized/in progress	-	-	100,000	-	-	-	100,000	**100,000**
90814	Cross Trail Multimodal Pathway Phase 6	Authorized/in progress	2,132,698		22,575	50,000	-	-	2,205,273	**2,205,273**
90819	South Lake/West DeGroff Utilities & Street Improvements	Authorized/in progress	-	-	200,000	-	-	-	200,000	**200,000**
90820	Davidoff Storm Sewer Rehabilitation	Authorized/in progress	-	-	400,000	-	-	-	400,000	**400,000**
90831	Wayfinding Signage Project	Authorized/in progress	-	-	-	282,300	-	-	282,300	**282,300**
90832	CAMA (Computer Assisted Mass Appraisal)	Authorized/in progress	-	-	150,000	-	-	-	150,000	**150,000**
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	Authorized/in progress	-	-	1,760,000	-	-	-	1,760,000	**1,760,000**
90844	Lincoln Street Paving (Jeff Davis to Harbor Drive)	Authorized/in progress	-	-	730,586	-	-	-	730,586	**730,586**
90855	Sea Walk Part II	Authorized/in progress	1,674,713	-	5,000		-	-	1,679,713	**1,679,713**
90859	Landslide Study	Authorized/in progress	-	-	75,000	-	-	-	75,000	**75,000**
90861	Resource Management/GIS Implementation	Authorized/in progress	-	-	28,400	11,600	-	-	40,000	**40,000**
90866	City Hall HVAC & Controls Replacement	Authorized/in progress	-	-	500,000	-	-	-	500,000	**500,000**
90867	RMS/CAD Police Department	Authorized/in progress			360,000		-	-	360,000	**360,000**
90877	Brady-Gavan Road and Utility Project	Authorized/in progress			440,000		-	-	440,000	**440,000**
90878	Sitka Paving 2017-Katlian Paving	Authorized/in progress	-	-	692,868	-	-	-	692,868	**692,868**
90879	Seaplane Base Project	Authorized/in progress			50,000		-	-	50,000	**50,000**
90881	Peterson Storm Sewer Rehabilitation	Authorized/in progress	-		100,000		-	-	100,000	**100,000**
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS							**12,499,740**	**12,499,740**
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	New FY20	-	-	300,000	-	-	-	300,000	**300,000**
90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	New FY20	-	-	645,000	-	-	-	645,000	**645,000**
90844	Lincoln Street Paving (Harbor Way to Harbor Drive)	New FY20	-	-	434,414	-	-	-	434,414	**434,414**
90861	Resource Management/GIS Implementation	New FY20	-	-	100,000	-	-	-	100,000	**100,000**
90855	Sea Walk Part II	New FY20	-	-	153,060	-	-	-	153,060	**153,060**
90881	Peterson Storm Sewer Rehabilitation	New FY20	60,000		220,000	-	*55,000*	*55,000*	280,000	**335,000**
TBD700-1	Senior Center - ADA Ramp and Rear Porch Improvements	New FY20	-	-	15,000	-	-	-	15,000	**15,000**
TBD700-2	Community Playground Safety Improvements (Crescent Harbor Playground)	New FY20	-	-	10,000	-	-	-	10,000	**10,000**
TBD700-3	Lower Moller East Playground Improvements	New FY20	-	-	10,000	-	-	-	10,000	**10,000**
TBD-700-4	Pioneer Park Shelter Improvements	New FY20	-	-	15,000	-	-	-	15,000	**15,000**
	TOTAL NEW APPROPRIATIONS		**$ 60,000**	**$ -**	**$1,902,474**	**$ -**	***$ 55,000***	***$ 55,000***	**$ 1,962,474**	**$ 2,017,474**
90692	Centennial Hall Upgrades	Physically complete	14,704,848	-	-	1,666,000	-	-	16,370,848	**16,370,848**
90739	Kettleson Memorial Library Expansion	Physically complete	5,350,000	-	357,114	1,212,842	-	-	6,919,956	**6,919,956**
90741	Baranof Warm Springs Dock Imp	Physically complete	1,900,000	-	-	-	-	-	1,900,000	**1,900,000**
90801	Sitka Paving 2017 (Lincoln-Jeff Davis to Metlakatla, Kashevaroff, Hospital parking	Physically complete	-	-	1,637,132	-	-	-	1,637,132	**1,637,132**
		TOTAL PHYSICALLY COMPLETE							**$ 26,827,936**	**$ 26,827,936**

City and Borough of Sitka
General Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	27,035,060	27,931,805	28,738,965	28,161,130
Transfers In From Public Infrastructure Sinking Fund/CPET Fund/700 Fund	1,607,900	2,161,060	2,161,060	1,898,500
General Governmental Costs	(15,984,427)	(17,862,138)	(19,597,031)	(17,958,727)
Debt Service (Not Including School Debt)	(33,220)	(90,740)	(90,740)	(88,000)
School Support	(6,987,150)	(7,374,208)	(7,374,208)	(7,285,700)
Hospital Support	(306,860)	(150,671)	(150,671)	(150,671)
Surplus Before Capital Expenditures and Transfers	**5,331,303**	**4,615,108**	**3,687,375**	**4,576,532**
Fixed Asset Acquisitions	(14,000)	-	-	(56,000)
1% Seasonal Sales Tax Transferred Out	(1,316,560)	(1,482,930)	(1,482,930)	(1,461,220)
Transfer to Public Infrastructure Sinking Fund	(1,100,000)	-	(679,320)	-
Transfer To Permanent Fund	(57,330)	(118,930)	(118,930)	(180,940)
			-	
Transfer To Electric Fund/Harbor Fund - Subsidization	(400,000)	-	-	(520,000)
Transfer to Capital Projects Funds and Other Transfers	(1,556,390)	(2,506,467)	(2,172,645)	(2,234,480)
Surplus/(Deficit)	**887,023**	**506,781**	**(766,450)**	**123,892**
Capital Expenditures				
Grant Revenue	1,506,980	1,674,710	1,674,710	60,000
Transfer From Public Infrastructure Sinking Fund/CPET/Other Funds	200,000	1,679,660	1,679,660	-
Designated Working Capital	1,850,070	2,191,900	2,191,900	1,692,474
Total Capital Expenditure Funding	3,557,050	5,546,270	5,546,270	1,752,474
Capital Expenditures	**(3,557,050)**	**(1,525,686)**	**(1,858,000)**	**(1,752,474)**
Fund Balance				
Beginning General Fund Balance	**14,173,149**	**15,060,172**	**15,060,172**	**14,293,722**
Surpls/(Deficit)	887,023	506,781	(766,450)	123,892
Capital Expenditures and Other Balance Sheet Changes	-	-	-	-
Ending General Fund Balance	**15,060,172**	**15,566,953**	**14,293,722**	**14,417,614**
Beginning General Capital Project Funds Balances	**4,522,754**	**5,022,348**	**5,022,348**	**5,022,348**
Additions/(Declines)	499,594	-	-	-
Ending General Capital Project Funds Balances	**5,022,348**	**5,022,348**	**5,022,348**	**5,022,348**
Beginning General Fund Balance, Unassigned and Available	**3,977,938**	**5,378,630**	**5,378,630**	**4,612,180**
Increases/(Decreases)	1,400,692	506,781	(766,450)	123,892
Ending General Fund Balance, Unassigned and Available	**5,378,630**	**5,885,411**	**4,612,180**	**4,736,072**

ELECTRIC FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

City and Borough of Sitka, AK

ELECTRIC FUND - SUMMARY BY EXPENDITURE TYPE

Summary

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 184,928.08	$ 100,447.96	$ 130,934.66	$ 100,000.00	$ 108,619.00
Federal Revenue	$ 613,843.52	$ 574,019.50	$ 575,663.45	$ 574,020.00	$ 575,663.00
Operating Revenue	$ 14,118,920.49	$ 15,695,621.28	$ 17,268,279.16	$ 18,724,705.00	$ 16,854,453.00
Other Operating Revenue	$ 100,218.72	$ 110,563.72	$ 116,339.87	$ 131,000.00	$ 149,000.00
Uses of Property & Investments	$ 177,866.35	$ 248,099.04	$ 468,709.30	$ 250,000.00	$ 350,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 15,789.76	$ 4,440.19	$ 17,694.53	$ 2,000.00	$ 2,000.00
Cash Basis Receipts	$ 3,901,096.07	$ 7,768,570.31	$ 1,552,863.90	$ -	$ 161,543.00
Revenue Totals	**$ 19,112,662.99**	**$ 24,501,762.00**	**$ 20,130,484.87**	**$ 19,781,725.00**	**$ 18,201,278.00**
Expenditures					
Salaries and Wages	$ 2,371,920.12	$ 2,625,795.41	$ 2,723,679.72	$ 2,840,727.27	$ 2,895,416.08
Fringe Benefits	$ 2,170,589.23	$ 3,143,714.29	$ 1,760,770.20	$ 1,698,862.55	$ 1,634,626.09
Operating Expenses	$ 10,509,214.23	$ 10,447,257.77	$ 10,144,411.79	$ 11,131,161.67	$ 10,787,017.00
Other Financing Uses	$ -	$ -	$ -	$ -	$ -
Amortization & Depreciation	$ 4,547,774.11	$ 7,713,352.60	$ 7,811,129.61	$ -	$ 7,811,120.00
Cash Basis Expenditures	$ -	$ 3,475,000.00	$ 75,000.00	$ 2,648,007.00	$ 4,239,904.00
Expenditure Totals	**$ 19,599,497.69**	**$ 27,405,120.07**	**$ 22,514,991.32**	**$ 18,318,758.49**	**$ 27,368,083.17**
Fund Total: Electric Fund	**$ (486,834.70)**	**$ (2,903,358.07)**	**$ (2,384,506.45)**	**$ 1,462,966.51**	**$ (9,166,805.17)**

ELECTRIC FUND - SUMMARY BY DEPARTMENT

Summary

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 184,928.08	$ 100,447.96	$ 130,934.66	$ 100,000.00	$ 108,619.00
Federal Revenue	$ 613,843.52	$ 574,019.50	$ 575,663.45	$ 574,020.00	$ 575,663.00
Operating Revenue	$ 14,118,920.49	$ 15,695,621.28	$ 17,268,279.16	$ 18,724,705.00	$ 16,854,453.00
Other Operating Revenue	$ 100,218.72	$ 110,563.72	$ 116,339.87	$ 131,000.00	$ 149,000.00
Uses of Prop & Investment	$ 177,866.35	$ 248,099.04	$ 468,709.30	$ 250,000.00	$ 350,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ 15,789.76	$ 4,440.19	$ 17,694.53	$ 2,000.00	$ 2,000.00
Cash Basis Receipts	$ 3,901,096.07	$ 7,768,570.31	$ 1,552,863.90	$ -	$ 161,543.00
Revenue Totals	**$ 19,112,662.99**	**$ 24,501,762.00**	**$ 20,130,484.87**	**$ 19,781,725.00**	**$ 18,201,278.00**
Expenditures					
Administration	$ 2,647,834.62	$ 3,523,455.65	$ 2,001,325.82	$ 2,584,181.55	$ 2,670,873.06
Stores	$ 182,158.13	$ 202,949.13	$ 195,466.69	$ 192,860.60	$ 190,218.18
Green lake	$ 631,043.92	$ 898,875.05	$ 685,066.08	$ 1,024,762.62	$ 953,404.20
Blue lake	$ 1,912,176.46	$ 1,895,843.34	$ 2,163,820.08	$ 1,909,759.84	$ 2,012,275.49
Diesel Plant	$ 845,150.53	$ 892,378.62	$ 619,413.43	$ 975,568.59	$ 890,587.37
Switchyard	$ 34,224.11	$ 24,129.24	$ 31,604.69	$ 20,000.00	$ 20,000.00
Line Maintenance	$ 132,424.28	$ 206,024.38	$ 152,844.67	$ 233,133.75	$ 183,500.00
Substation Maintenance	$ 27,703.83	$ 13,995.73	$ 9,259.11	$ 18,000.00	$ 18,000.00
Distribution	$ 1,764,314.68	$ 1,836,192.06	$ 2,157,019.85	$ 2,114,001.27	$ 2,112,882.60
Metering	$ 450,461.82	$ 466,542.01	$ 430,904.58	$ 464,303.27	$ 404,365.27
Jobbing	$ 209,253.15	$ 119,211.94	$ 99,569.52	$ 100,000.00	$ 100,000.00
Depreciation/Amortization	$ 4,547,774.11	$ 7,713,352.60	$ 7,811,129.61	$ -	$ 7,811,120.00
Debt Payments	$ 6,214,978.05	$ 6,137,170.32	$ 6,082,567.19	$ 8,677,187.00	$ 8,545,857.00
Fixed Asset Acquisition	$ -	$ -	$ -	$ -	$ -
Transfers to Capital Projects and Other Funds	$ -	$ 3,475,000.00	$ 75,000.00	$ 5,000.00	$ 1,455,000.00
Other	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 19,599,497.69**	**$ 27,405,120.07**	**$ 22,514,991.32**	**$ 18,318,758.49**	**$ 27,368,083.17**
Fund Total: Electric Fund	**$ (486,834.70)**	**$ (2,903,358.07)**	**$ (2,384,506.45)**	**$ 1,462,966.51**	**$ (9,166,805.17)**

Electric Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**200 - Electric Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	1,927,438.35	2,004,835.97	2,103,196.19	2,522,911.32	2,520,307.08
5110.002	Holidays	83,132.45	94,750.61	104,111.64	.00	.00
5110.003	Sick Leave	81,303.16	78,169.22	76,824.84	.00	.00
5110.004	Overtime	200,640.62	247,847.11	211,319.77	199,999.95	200,000.00
5110.010	Temp Wages	79,405.54	200,192.50	228,227.28	117,816.00	175,109.00
	Salaries and Wages Totals	$2,371,920.12	$2,625,795.41	$2,723,679.72	$2,840,727.27	$2,895,416.08
Fringe Benefits						
5120.001	Annual Leave	183,290.97	217,469.02	219,721.83	91,461.00	93,983.00
5120.002	SBS	153,317.22	168,179.40	175,175.61	173,409.10	176,739.02
5120.003	Medicare	37,233.69	41,102.25	42,422.14	42,524.61	43,354.06
5120.004	PERS	1,210,745.99	2,021,747.24	557,230.02	749,039.27	698,467.32
5120.005	Health Insurance	472,265.29	547,371.22	615,938.62	651,216.24	478,649.88
5120.006	Life Insurance	308.59	292.33	324.42	323.40	323.40
5120.007	Workmen's Compensation	112,497.70	147,570.32	149,957.56	140,888.93	143,109.41
5120.008	Unemployment	929.78	(17.49)	.00	.00	.00
	Fringe Benefits Totals	$2,170,589.23	$3,143,714.29	$1,760,770.20	$1,848,862.55	$1,634,626.09
Operating Expenses						
5201.000	Training and Travel	37,323.02	25,078.06	31,955.48	50,500.00	47,250.00
5202.000	Uniforms	30,382.25	19,776.75	11,348.24	32,100.00	32,100.00
5203.001	Electric	19,123.70	22,981.13	26,783.28	20,600.00	26,200.00
5203.005	Heating Fuel	153,453.35	364,412.23	69,797.48	313,000.00	233,100.00
5204.000	Telephone	28,928.08	18,804.90	27,584.42	27,360.00	28,360.00
5204.001	Cell Phone Stipend	1,025.00	900.00	900.00	900.00	900.00
5205.000	Insurance	728,701.41	727,122.53	643,409.58	643,410.00	701,523.00
5206.000	Supplies	270,501.06	300,735.74	258,690.78	301,738.00	310,900.00
5207.000	Repairs & Maintenance	240,507.48	322,864.69	293,533.51	332,735.78	328,500.00
5208.000	Bldg Repair & Maint	15,483.27	44,375.84	23,555.03	20,000.00	20,000.00
5211.000	Data Processing Fees	192,684.00	174,894.96	136,238.04	143,977.00	144,835.00
5211.001	Information Technology Special Projects	.00	.00	.00	26,664.00	.00
5212.000	Contracted/Purchased Serv	837,403.37	576,360.04	639,046.34	1,255,720.87	1,064,870.00
5214.000	Interdepartment Services	1,018,633.67	975,479.05	972,938.69	979,647.00	865,541.00
5221.000	Transportation/Vehicles	282,622.38	270,897.25	258,570.32	304,597.00	312,816.00
5222.000	Postage	5,803.97	6,699.00	5,874.46	3,000.00	3,000.00

Electric Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**200 - Electric Fund**					
Operating Expenses						
5223.000	Tools & Small Equipment	36,978.83	75,316.33	55,946.94	78,500.00	78,500.00
5224.000	Dues & Publications	14,274.33	15,215.34	15,966.81	23,900.00	21,900.00
5226.000	Advertising	7,700.26	981.75	722.80	3,000.00	3,000.00
5227.002	Rent-Equipment	51,744.23	37,789.80	186,966.12	7,000.00	7,000.00
5230.000	Bad Debts	6,993.36	7,794.84	83,926.18	40,000.00	40,000.00
5231.000	Credit Card Expense	159,311.44	221,336.12	214,857.81	200,000.00	200,000.00
5290.000	Other Expenses	154,657.72	100,271.10	103,232.29	288,632.02	394,226.00
5295.000	Interest Expense	6,207,728.05	6,130,670.32	6,076,567.19	6,034,180.00	5,922,496.00
5297.000	Debt Admin Expense	7,250.00	6,500.00	6,000.00	.00	.00
	Operating Expenses Totals	$10,509,214.23	$10,447,257.77	$10,144,411.79	$11,131,161.67	$10,787,017.00
Amortization & Depreciation						
6101.000	Amortization	.00	19,826.52	.00	.00	.00
6201.000	Depreciation-Land Improve	.00	.00	.00	.00	2,830.00
6202.000	Depreciation-Plants	4,400,735.18	7,526,631.88	7,630,155.34	.00	7,635,257.00
6205.000	Depreciation-Buildings	36,357.36	43,225.20	50,265.03	.00	50,265.00
6206.000	Depreciation-Machinery	81,266.78	93,038.05	96,011.16	.00	96,010.00
6208.000	Deprec-Furniture/Fixtures	7,940.07	7,939.92	7,939.92	.00	.00
6209.000	Deprec-Heat Conversions	21,474.72	22,691.03	26,758.16	.00	26,758.00
	Amortization & Depreciation Totals	$4,547,774.11	$7,713,352.60	$7,811,129.61	$0.00	$7,811,120.00
Cash Basis Expenditures						
5291.000	Utility Subsidization	.00	.00	.00	43,800.00	161,543.00
7200.000	Interfund Transfers Out	.00	3,475,000.00	75,000.00	5,000.00	1,455,000.00
7301.000	Note Principal Payments	.00	.00	.00	468,007.00	363,361.00
7302.000	Bond Principal Payments	.00	.00	.00	2,175,000.00	2,260,000.00
	Cash Basis Expenditures Totals	$0.00	$3,475,000.00	$75,000.00	$2,691,807.00	$4,239,904.00
	Fund **200 - Electric Fund** Totals	$19,599,497.69	$27,405,120.07	$22,514,991.32	$18,512,558.49	$27,368,083.17
	Net Grand Totals	$19,599,497.69	$27,405,120.07	$22,514,991.32	$18,512,558.49	$27,368,083.17

City and Borough of Sitka
Electric Fund (Fund 710)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
63010	Green Lake FERC Compliance	Authorized/in progress	-	-	302,000	-	-	-	-	-	302,000	**302,000**	
80003	Feeder Improvements	Authorized/in progress	-	-	3,310,587	-	-	-	-	-	3,310,587	**3,310,587**	
80040	AMR	Authorized/in progress	-	-	-	-	-	-	-	-	-	**-**	
90261	Island Improvements	Authorized/in progress	-	-	225,000	24,500				-	249,500	**249,500**	
90410	SCADA System Enhancements	Authorized/in progress	-	-	615,336	-				-	615,336	**615,336**	
90562	Green Lake Power Plant Improvements	Authorized/in progress	-	-	777,721	-				-	777,721	**777,721**	
90594	BL Lk Third Turbine & Dam Upg.	Authorized/in progress	48,950,000	97,059,306	6,000	-				-	146,015,306	**146,015,306**	
90610	Blue Lake FERC License Mitigation	Authorized/in progress	-	-	425,000	-				-	425,000	**425,000**	
90614	Takatz Lake Hydroelectric	Authorized/in progress	-	-	-	-				-	-	**-**	
90672	Medvejie Hatchery Transformer Repl	Authorized/in progress	-	-	983,462	-				-	983,462	**983,462**	
90717	Jarvis St. Improvements	Authorized/in progress	-	-	267,518	-				-	267,518	**267,518**	
90718	Marine Street Substation Replacements	Authorized/in progress	-	-	134,000	-				-	134,000	**134,000**	
90776	Electric Storage & Shop Building	Authorized/in progress	-	-	-	-				-	-	**-**	
90777	Meter Replacement Upgrading Meters	Authorized/in progress	-	-	345,000	-				-	345,000	**345,000**	
90804	Blue Lake Powerhouse Conversion	Authorized/in progress	-	-	300,000	-				-	300,000	**300,000**	
90821	Capital for Fuel Conversions (Interruptibles)	Authorized/in progress	-	-	1,200,000	-				-	1,200,000	**1,200,000**	
90823	Marine St. N-1 Design to New HPR	Authorized/in progress	-	-	4,300,000	-				-	4,300,000	**4,300,000**	
90824	Safety - Arc Flash, Training	Authorized/in progress	-	-	60,000	-				-	60,000	**60,000**	
90828	Asset Management	Authorized/in progress	-	-	12,800	-				-	12,800	**12,800**	
90829	Harbor Meters	Authorized/in progress	-	-	225,000	-				-	225,000	**225,000**	
90839	Green Lake Power Plant 35 Year Overhaul	Authorized/in progress	-	-	200,000	-				-	200,000	**200,000**	
90840	Green Lake Power Plant Pre Overhaul Inspection	Authorized/in progress	-	-	380,000	-				-	380,000	**380,000**	
90841	Jarvis Fuel System Repairs and Storage Tanks	Authorized/in progress	-	-	1,400,000	-				-	1,400,000	**1,400,000**	
90857	Raw Water Infrastructure Enhancement (Bulk)	Authorized/in progress	-	-	-	100,000				-	100,000	**100,000**	
90860	Cell Service Enhancement	Authorized/in progress	-	-	295,000	-				-	295,000	**295,000**	
90868	69 kv Thimbleberry Trans Line Bypass	Authorized/in progress	-	-	20,000	-				-	20,000	**20,000**	
90869	Blue Lake Auto Start Back-up Diesel	Authorized/in progress	-	-	70,000	-				-	70,000	**70,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**161,988,230**	**161,988,230**	
80003	Feeder Improvements	New FY20-Additional appropriation	-	-	200,000	-	-	-	-	-	200,000	**200,000**	
90261	Island Improvements	New FY20-Additional appropriation	-	-	60,000	-	-	-	-	-	60,000	**60,000**	
90718	Marine Street Substation Replacements	New FY20-Additional appropriation	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90777	Meter Replacement Upgrading Meters	New FY20-Additional appropriation	-	-	95,000	-	-	-	-	-	95,000	**95,000**	
90829	Harbor Meters	New FY20-Additional appropriation	-	-	75,000	-	-	-	-	-	75,000	**75,000**	
90839	Green Lake Power Plant 35 Year Overhaul	New FY20-Additional appropriation	-	-	985,000	-	-	-	-	-	985,000	**985,000**	
90868	69 kv Thimbleberry Trans Line Bypass	New FY20-Additional appropriation	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
		TOTAL NEW APPROPRIATIONS									**1,455,000**	**1,455,000**	

City and Borough of Sitka
Electric Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	17,669,239	18,957,705	17,557,629	17,275,615
Costs of Operations	(14,356,093)	(14,601,060)	(14,737,180)	(14,696,352)
Gross Margin	**3,313,146**	**4,356,645**	**2,820,449**	**2,579,263**
Administrative Expenses	(1,936,468)	(2,566,780)	(2,316,780)	(2,670,873)
Interest Expense	(6,082,567)	(6,034,180)	(6,034,180)	(5,922,496)
Other Income/(Expenses)	120,324	250,000	347,300	527,000
Net Operating Income	**(4,585,565)**	**(3,994,315)**	**(5,183,211)**	**(5,487,106)**
Depreciation	7,811,129	7,675,000	7,811,120	7,811,120
Federal Debt Subsidy	575,663	574,020	575,660	575,663
Debt Principal Repayment	(2,450,690)	(2,643,007)	(2,450,690)	(2,623,361)
Operating Cash Flow	**1,350,537**	**1,611,698**	**752,879**	**276,316**
Capital Expenditures				
Grant Revenue & Miscellaneous	176,424	-	-	-
Use Of Bond Proceeds	4,108,000	1,820,000	1,820,000	1,020,000
Designated Working Capital	-	180,000	180,000	435,000
Total Capital Expenditure Funding	4,284,424	2,000,000	2,000,000	1,455,000
Capital Expenditures	**(1,864,077)**	**(2,000,000)**	**(2,000,000)**	**(1,455,000)**
Working Capital				
Beginning Total Working Capital	**11,095,857**	**11,168,145**	**10,801,103**	**10,353,982**
Operating Cash Flow	1,350,537	1,611,698	752,879	276,316
New Bonding Proceeds	0	0	0	0
Capital Expenditures and Other Balance Sheet Changes	(1,645,291)	(2,000,000)	(1,200,000)	(1,455,000)
Ending Working Total Working Capital	**10,801,103**	**10,779,843**	**10,353,982**	**9,175,298**
Beginning Working Capital Designated for Capital Expenditures	**6,035,456**	**8,210,456**	**8,641,239**	**10,816,239**
New Designations Of Working Capital For Capital Expenditures	-	-	3,375,000	435,000
New Bonding Proceeds / Transfer From Bond Fund	4,108,000	1,815,000	-	1,020,000
Expenditures of Designated Working Capital For Capital expenditures	(1,502,217)	(2,000,000)	(1,200,000)	(1,455,000)
Ending Working Capital Designated for Capital Expenditures	**8,641,239**	**8,025,456**	**10,816,239**	**10,816,239**
Beginning Undesignated Working Capital ***(Includes Unspent Bonding Proceeds)***	**5,060,401**	**2,957,689**	**2,159,864**	**(462,257)**
Increases/(Decreases)	(2,900,537)	(203,302)	(2,622,121)	(1,178,684)
Ending Undesignated Working Capital ***(Includes Unspent Bonding Proceeds)***	**2,159,864**	**2,754,387**	**(462,257)**	**(1,640,941)**
Rate Stabilization Fund				
Beginning Balance, Rate Stabilization Fund	**187,623**	**187,623**	**320,000**	**320,000**
Transfers In	132,377	-	-	-
Transfers Out	-	-	-	(320,000)
Ending Balance, Rate Stabilization Fund	**320,000**	**187,623**	**320,000**	**-**
Rate Covenant	**1.25**	**1.32**	**1.25**	**1.26**
Revenue of System:	9,131,309	9,714,865	9,172,089	9,236,510
Bonded Debt Service:	7,301,713	7,386,574	7,334,402	7,320,492

WATER FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

WATER FUND - SUMMARY BY EXPENDITURE TYPE

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 16,406.07	$ 8,353.70	$ 234,348.85	$ 8,400.00	$ 9,965.00
Federal Revenue	$ 3,094.02	$ -	$ -	-	$ -
Operating Revenue	$ 2,224,986.66	$ 2,260,951.19	$ 2,364,417.03	$ 3,355,700.00	$ 2,947,010.00
Other Operating Revenue	$ 12,514.75	$ 15,705.00	$ 9,325.00	$ 18,000.00	$ 9,000.00
Uses of Property & Investments	$ 36,193.09	$ 54,272.47	$ 48,226.34	$ 48,000.00	$ 55,210.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 4,084.74	$ 2,369.15	$ 6,083.55	$ 50,000.00	$ -
Cash Basis Receipts	$ 1,393,855.22	$ 9,464,773.65	$ 2,212,577.11	$ -	$ -
Revenue Totals	**$ 3,691,134.55**	**$ 11,806,425.16**	**$ 4,874,977.88**	**$ 3,480,100.00**	**$ 3,021,185.00**
Expenditures					
Salaries and Wages	$ 199,082.09	$ 198,413.62	$ 207,428.64	$ 249,166.17	$ 258,563.60
Fringe Benefits	$ 211,965.72	$ 265,311.79	$ 183,721.92	$ 189,794.98	$ 172,866.39
Operating Expenses	$ 957,798.92	$ 993,439.39	$ 1,127,425.08	$ 1,216,262.00	$ 1,385,426.00
Amortization & Depreciation	$ 908,460.56	$ 1,113,157.26	$ 1,283,444.01	$ -	$ 1,283,442.00
Other Financing Uses	$ -	$ -	$ -	$ -	$ -
Cash Basis Expenditures	$ -	$ 75,000.00	$ 2,509,759.73	$ 733,388.00	$ 668,293.00
Expenditure Totals	**$ 2,277,307.29**	**$ 2,645,322.06**	**$ 5,311,779.38**	**$ 2,388,611.15**	**$ 3,768,590.99**
Fund Total: Water Fund	**$ 1,413,827.26**	**$ 9,161,103.10**	**$ (436,801.50)**	**$ 1,091,488.85**	**$ (747,405.99)**

WATER FUND - SUMMARY BY DEPARTMENT

Summary

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 16,406.07	$ 8,353.70	$ 234,348.85	$ 8,400.00	$ 9,965.00
Federal Revenue	$ 3,094.02	$ -	$ -	$ -	$ -
Operating Revenue	$ 2,224,986.66	$ 2,260,951.19	$ 2,364,417.03	$ 3,355,700.00	$ 2,947,010.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Non-Operating Revenue	$ 12,514.75	$ 15,705.00	$ 9,325.00	$ 18,000.00	$ 9,000.00
Uses of Prop & Investment	$ 36,193.09	$ 54,272.47	$ 48,226.34	$ 48,000.00	$ 55,210.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ 4,084.74	$ 2,369.15	$ 6,083.55	$ -	$ -
Cash Basis Receipts	$ 1,393,855.22	$ 9,464,773.65	$ 2,212,577.11	$ 50,000.00	$ -
Revenue Totals	**$ 3,691,134.55**	**$ 11,806,425.16**	**$ 4,874,977.88**	**$ 3,480,100.00**	**$ 3,021,185.00**
Expenditures					
Administration	$ 619,669.60	$ 726,899.00	$ 684,374.06	$ 636,805.55	$ 675,602.73
Distribution	$ 413,132.16	$ 360,342.14	$ 435,535.12	$ 676,192.77	$ 691,758.43
Treatment	$ 242,564.08	$ 274,844.69	$ 304,283.73	$ 209,672.83	$ 192,472.83
Jobbing	$ (9.94)	$ -	$ -	$ -	$ -
Depreciation/Amortization	$ 908,460.56	$ 1,113,157.26	$ 1,283,444.01	$ -	$ 1,283,442.00
Debt Payments	$ 93,490.83	$ 95,078.97	$ 94,382.73	$ 584,321.00	$ 668,315.00
Fixed Asset Acquisition	$ -	$ -	$ -	$ 53,419.00	$ -
Transfers to Capital Projects and Other Funds	$ -	$ 75,000.00	$ 2,509,759.73	$ 228,200.00	$ 257,000.00
Other	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 2,277,307.29**	**$ 2,645,322.06**	**$ 5,311,779.38**	**$ 2,388,611.15**	**$ 3,768,590.99**
Fund Total: Water Fund	**$ 1,413,827.26**	**$ 9,161,103.10**	**$ (436,801.50)**	**$ 1,091,488.85**	**$ (747,405.99)**

Water Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**210 - Water Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	161,857.00	167,050.84	177,761.99	206,166.22	215,563.60
5110.002	Holidays	8,775.67	8,649.95	10,209.46	.00	.00
5110.003	Sick Leave	17,313.25	10,129.09	9,909.94	.00	.00
5110.004	Overtime	11,136.17	12,583.74	9,547.25	22,999.95	23,000.00
5110.010	Temp Wages	.00	.00	.00	20,000.00	20,000.00
	Salaries and Wages Totals	$199,082.09	$198,413.62	$207,428.64	$249,166.17	$258,563.60
Fringe Benefits						
5120.001	Annual Leave	20,289.32	20,655.19	23,533.51	8,396.00	9,387.00
5120.002	SBS	13,652.37	13,475.96	14,283.41	15,788.29	16,425.40
5120.003	Medicare	3,229.35	3,187.64	3,378.62	3,734.65	3,885.30
5120.004	PERS	104,734.77	150,110.81	46,647.45	64,416.53	62,449.16
5120.005	Health Insurance	61,791.76	68,178.18	85,734.59	100,816.56	69,662.16
5120.006	Life Insurance	43.22	42.48	44.84	28.32	42.48
5120.007	Workmen's Compensation	8,224.93	9,661.53	10,099.50	10,614.63	11,014.89
	Fringe Benefits Totals	$211,965.72	$265,311.79	$183,721.92	$203,794.98	$172,866.39
Operating Expenses						
5201.000	Training and Travel	8,909.33	6,010.41	8,479.03	10,500.00	9,450.00
5202.000	Uniforms	806.44	395.15	538.38	900.00	900.00
5203.001	Electric	40,293.47	78,275.30	88,742.01	73,000.00	90,000.00
5203.005	Heating Fuel	2,043.51	4,724.40	2,968.54	5,000.00	4,000.00
5204.000	Telephone	7,419.84	.00	.00	.00	.00
5204.001	Cell Phone Stipend	900.00	900.00	975.00	900.00	900.00
5205.000	Insurance	16,699.86	20,201.36	20,792.42	20,793.00	31,306.00
5206.000	Supplies	112,971.15	100,499.55	112,154.58	101,200.00	125,200.00
5207.000	Repairs & Maintenance	2,185.78	4,882.41	21,478.25	24,000.00	17,000.00
5208.000	Bldg Repair & Maint	15,259.71	25,341.16	10,370.43	10,000.00	10,000.00
5211.000	Data Processing Fees	30,384.00	27,519.96	37,776.96	40,000.00	31,893.00
5211.001	Information Technology Special Projects	.00	.00	.00	7,797.00	.00
5212.000	Contracted/Purchased Serv	(91,177.66)	28,110.99	108,716.41	81,287.00	69,700.00
5214.000	Interdepartment Services	467,827.96	502,568.34	472,527.73	431,045.00	451,204.00
5221.000	Transportation/Vehicles	45,584.26	27,972.85	10,708.07	15,388.00	15,101.00
5222.000	Postage	7,158.47	7,547.19	6,815.16	7,000.00	6,750.00
5223.000	Tools & Small Equipment	9,648.09	5,914.20	6,222.71	10,900.00	1,000.00

Water Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**210 - Water Fund**					
Operating Expenses						
5224.000	Dues & Publications	411.00	1,544.00	1,861.90	2,000.00	2,000.00
5226.000	Advertising	3,318.29	1,669.52	993.85	1,500.00	1,500.00
5227.002	Rent-Equipment	.00	906.03	894.13	3,000.00	3,000.00
5230.000	Bad Debts	558.65	46.60	18,179.95	.00	20,000.00
5231.000	Credit Card Expense	25,857.82	32,390.73	33,057.93	35,000.00	35,000.00
5290.000	Other Expenses	157,248.12	3,837.32	4,678.22	2,500.00	2,500.00
5290.100	Unanticipated Repairs	.00	17,102.95	64,110.69	200,000.00	200,000.00
5295.000	Interest Expense	93,490.83	95,078.97	94,382.73	132,552.00	257,022.00
	Operating Expenses Totals	$957,798.92	$993,439.39	$1,127,425.08	$1,216,262.00	$1,385,426.00
Amortization & Depreciation						
6101.000	Amortization	.00	83,570.36	.00	.00	.00
6202.000	Depreciation-Plants	836,545.00	905,438.07	983,361.58	.00	983,361.00
6205.000	Depreciation-Buildings	68,242.46	120,475.87	296,409.47	.00	296,409.00
6206.000	Depreciation-Machinery	3,673.10	3,672.96	3,672.96	.00	3,672.00
	Amortization & Depreciation Totals	$908,460.56	$1,113,157.26	$1,283,444.01	$0.00	$1,283,442.00
Cash Basis Expenditures						
7106.000	Fixed Assets-Machinery	.00	.00	.00	53,419.00	.00
7200.000	Interfund Transfers Out	.00	75,000.00	2,509,759.73	228,200.00	257,000.00
7301.000	Note Principal Payments	.00	.00	.00	451,769.00	411,293.00
	Cash Basis Expenditures Totals	$0.00	$75,000.00	$2,509,759.73	$733,388.00	$668,293.00
	Fund **210 - Water Fund** Totals	$2,277,307.29	$2,645,322.06	$5,311,779.38	$2,402,611.15	$3,768,590.99
	Net Grand Totals	$2,277,307.29	$2,645,322.06	$5,311,779.38	$2,402,611.15	$3,768,590.99

City and Borough of Sitka
Water Fund (Fund 720)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
80238	Japonski Island Water Design	Authorized/in progress	-	-	50,000	-	-	-	-	-	50,000	**50,000**	
90652	UV Disinfection Feasibility	Authorized/in progress	5,561,000	6,550,000	18,000	-	-	-	-	-	12,129,000	**12,129,000**	
90790	East DeGroff St Utilities & Street Improvements	Authorized/in progress	-	1,120,000	175,000	-	-	-	-	-	1,295,000	**1,295,000**	
90819	South Lake/West DeGroff Utilities & Street Improvements	Authorized/in progress	500,000	232,100	50,000	-	-	-	-	-	782,100	**782,100**	
90833	Critical Secondary Water Supply	Authorized/in progress	-	17,620,000	530,000	-	-	-	-	-	18,150,000	**18,150,000**	
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	Authorized/in progress	-	-	50,000	-	-	*750,000*	-	*750,000*	50,000	**800,000**	
90844	Lincoln Street Paving (Jeff Davis to Harbor Drive)	Authorized/in progress	-	-	10,000	-	-	-	-	-	10,000	**10,000**	
90859	Landslide Study	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90870	Water Master Plan	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	**100,000**	
90877	Brady-Gavan Road and Utility Project	Authorized/in progress	-	-	5,000	-	-	*500,000*	-	*500,000*	5,000	**505,000**	
90878	Sitka Paving 2017-Katlian Paving	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	Authorized/in progress	-	-	75,000	-	-	*750,000*	-	*750,000*	75,000	**825,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**32,701,100**	**34,701,100**	
TBD	Blue Lake Watershed Plan	New FY20	-	-	35,000	-	-	-	-	-	35,000	**35,000**	
TBD	Analyzer Monitoring Panel	New FY20	-	-	25,000	-	-	-	-	-	25,000	**25,000**	
TBD	Blue Lake WTP Valve Insulation Box	New FY20	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
TBD	Harbor Mountain Tank Ladder	New FY20	-	-	17,000	-	-	-	-	-	17,000	**17,000**	
TBD	SCADA Reporting Software	New FY20	-	-	10,000	-	-	-	-	-	10,000	**10,000**	
TBD	Resource Management/GIS Implementation	New FY20	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	FY20-Additional appropriation	-	-	60,000	-	-	-	-	-	60,000	**60,000**	
90844	Lincoln Street Paving (Jeff Davis to Harbor Drive)	FY20-Additional appropriation	-	-	75,000	-	-	*1,275,000*	-	*1,275,000*	75,000	**1,350,000**	
		TOTAL NEW APPROPRIATIONS									**257,000**	**1,532,000**	
90801	Sitka Paving 2017 (Lincoln-Jeff Davis to Metlakatla, Kashevaroff, Hospital parking	Physically complete	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
		TOTAL PHYSICALLY COMPLETE									**15,000**	**15,000**	

City and Borough of Sitka
Water Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	2,391,838	3,382,100	2,917,130	2,965,980
Costs of Operations	(2,023,259)	(1,951,474)	(1,934,472)	(2,167,670)
Gross Margin	**368,579**	**1,430,626**	**982,658**	**798,310**
Administrative Expenses	(678,424)	(661,225)	(481,140)	(675,600)
Interest Expense	(94,383)	(132,552)	(97,135)	(257,020)
Other Income/(Expenses)	20,096	98,000	51,285	55,210
Net Operating Income	**(384,132)**	**734,849**	**455,668**	**(79,100)**
Depreciation	1,283,444	1,065,608	1,333,444	1,283,440
Debt Principal Repayment	(633,929)	(451,769)	(401,463)	(411,290)
Operating Cash Flow	**265,383**	**1,348,688**	**1,387,649**	**793,050**
Capital Expenditures				
Grant Revenue	581,959	-	-	-
Loan Proceeds	593,197	790,000	725,000	8,810,000
Designated Working Capital	245,000	257,200	254,000	257,000
Total Capital Expenditure Funding	1,420,156	1,047,200	979,000	9,067,000
Capital Expenditures	**(1,378,590)**	**(1,072,200)**	**(979,000)**	**(9,740,000)**
Working Capital				
Beginning Total Working Capital	**1,837,844**	**2,018,574**	**2,035,671**	**2,444,320**
Operating Cash Flow	265,383	1,348,688	1,387,649	793,050
Capital Expenditures and Other Balance Sheet Changes	(67,556)	(164,000)	(979,000)	(772,000)
Ending Working Total Working Capital	**2,035,671**	**3,203,262**	**2,444,320**	**2,465,370**
Beginning Working Capital Designated for Capital Expenditures	**1,215,972**	**450,798**	**874,306**	**874,306**
New Designations Of Working Capital For Capital Expenditures	75,000	257,200	254,000	257,000
Expenditures of Designated Working Capital For Capital Expenditures	(416,666)	(164,000)	(254,000)	(257,000)
Ending Working Capital Designated for Capital Expenditures	**874,306**	**543,998**	**874,306**	**874,306**
Beginning Undesignated Working Capital	**1,634,218**	**1,567,776**	**1,161,365**	**1,570,014**
Increases/(Decreases)	(472,853)	1,091,488	408,649	21,050
Ending Undesignated Working Capital	**1,161,365**	**2,659,264**	**1,570,014**	**1,591,064**

WASTEWATER FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

WASTEWATER TREATMENT FUND - SUMMARY BY EXPENDITURE TYPE

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 58,632.74	$ 27,154.61	$ 48,083.01	$ 27,200.00	$ 26,258.00
Federal Revenue	$ 13,497.38	$ -	$ -	$ -	$ -
Operating Revenue	$ 3,069,961.85	$ 3,077,977.83	$ 3,188,474.07	$ 3,403,000.00	$ 3,572,308.00
Other Operating Revenue	$ 19,679.75	$ 14,425.00	$ 9,555.00	$ 24,000.00	$ 32,290.00
Uses of Property & Investments	$ 112,172.09	$ 116,491.48	$ 120,842.89	$ 113,000.00	$ 138,500.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 2,683.01	$ 726.89	$ 3,079.44	$ -	$ -
Cash Basis Receipts	$ 6,200,498.24	$ 806,160.69	$ 3,911,697.15	$ -	$ -
Revenue Totals	**$ 9,477,125.06**	**$ 4,042,936.50**	**$ 7,281,731.56**	**$ 3,567,200.00**	**$ 3,769,356.00**
Expenditures					
Salaries and Wages	$ 706,299.53	$ 638,530.52	$ 607,921.70	$ 673,818.11	$ 688,898.96
Fringe Benefits	$ 811,098.61	$ 704,726.48	$ 461,117.77	$ 451,402.27	$ 441,253.94
Operating Expenses	$ 1,099,434.96	$ 1,163,619.15	$ 1,332,647.74	$ 1,746,200.70	$ 1,749,033.00
Amortization & Depreciation	$ 1,225,763.51	$ 1,214,307.17	$ 872,629.78	$ -	$ 961,750.00
Other Financing Uses	$ -	$ -		$ -	$ -
Cash Basis Expenditures	$ -	$ 125,000.00	$ 3,697,592.26	$ 725,186.00	$ 592,459.00
Expenditure Totals	**$ 3,842,596.61**	**$ 3,846,183.32**	**$ 6,971,909.25**	**$ 3,596,607.08**	**$ 4,433,394.90**
Fund Total: Wastewater Treatment Fund	**$ 5,634,528.45**	**$ 196,753.18**	**$ 309,822.31**	**$ (29,407.08)**	**$ (664,038.90)**

City and Borough of Sitka, AK

WASTEWATER TREATMENT FUND - SUMMARY BY DEPARTMENT

Summary

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 58,632.74	$ 27,154.61	$ 48,083.01	$ 27,200.00	$ 26,258.00
Federal Revenue	$ 13,497.38	$ -	$ -	$ -	$ -
Operating Revenue	$ 3,069,961.85	$ 3,077,977.83	$ 3,188,474.07	$ 3,403,000.00	$ 3,572,308.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Non-Operating Revenue	$ 19,679.75	$ 14,425.00	$ 9,555.00	$ 24,000.00	$ 32,290.00
Uses of Prop & Investment	$ 112,172.09	$ 116,491.48	$ 120,842.89	$ 113,000.00	$ 138,500.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ 6,200,498.24	$ 806,160.69	$ 3,911,697.15	$ -	$ -
Miscellaneous	$ 2,683.01	$ 726.89	$ 3,079.44	$ -	$ -
Revenue Totals	**$ 9,477,125.06**	**$ 4,042,936.50**	**$ 7,281,731.56**	**$ 3,567,200.00**	**$ 3,769,356.00**
Expenditures					
Administration	$ 1,021,814.35	$ 978,109.21	$ 757,344.45	$ 969,959.62	$ 976,798.01
Distribution	$ 29.99	$ -	$ 305.50	$ -	
Collections	$ 884,466.31	$ 914,805.12	$ 1,047,712.74	$ 1,545,449.39	$ 1,445,142.82
Treatment	$ 597,538.59	$ 539,968.07	$ 503,543.06	$ 214,296.07	$ 217,596.07
Jobbing	$ -	$ -	$ -	$ -	$ -
Depreciation/Amortization	$ 1,225,763.51	$ 1,214,307.17	$ 872,629.78		$ 961,750.00
Debt Payments	$ 112,983.86	$ 73,993.75	$ 92,781.46	$ 478,423.00	$ 552,108.00
Fixed Asset Acquisition	$ -	$ -	$ -	$ 50,279.00	$ 10,000.00
Transfers to Capital Projects and Other Funds	$ -	$ 125,000.00	$ 3,697,592.26	$ 338,200.00	$ 270,000.00
Other	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 3,842,596.61**	**$ 3,846,183.32**	**$ 6,971,909.25**	**$ 3,596,607.08**	**$ 4,433,394.90**
Fund Total: Wastewater Treatment Fund	**$ 5,634,528.45**	**$ 196,753.18**	**$ 309,822.31**	**$ (29,407.08)**	**$ (664,038.90)**

Wastewater Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**220 - Waste Water Treatment**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	592,158.92	537,247.22	513,304.93	624,818.16	639,898.96
5110.002	Holidays	29,386.60	26,882.61	22,884.64	.00	.00
5110.003	Sick Leave	48,885.82	41,273.71	31,308.49	.00	.00
5110.004	Overtime	35,868.19	33,126.98	40,423.64	28,999.95	29,000.00
5110.010	Temp Wages	.00	.00	.00	20,000.00	20,000.00
	Salaries and Wages Totals	$706,299.53	$638,530.52	$607,921.70	$673,818.11	$688,898.96
Fringe Benefits						
5120.001	Annual Leave	64,561.27	55,125.54	56,832.93	25,802.00	27,250.00
5120.002	SBS	47,683.14	43,978.43	40,228.77	42,886.55	43,899.75
5120.003	Medicare	11,293.71	10,402.69	9,515.75	10,144.50	10,384.17
5120.004	PERS	504,002.26	394,748.49	135,546.72	180,840.08	173,415.62
5120.005	Health Insurance	153,347.01	169,139.89	182,889.89	194,673.48	151,482.96
5120.006	Life Insurance	118.29	106.47	94.92	94.92	101.04
5120.007	Workmen's Compensation	30,092.93	31,224.97	36,008.79	33,960.74	34,720.40
	Fringe Benefits Totals	$811,098.61	$704,726.48	$461,117.77	$488,402.27	$441,253.94
Operating Expenses						
5201.000	Training and Travel	13,825.30	12,758.14	7,471.31	16,000.00	16,000.00
5202.000	Uniforms	937.27	518.16	680.34	2,600.00	2,600.00
5203.001	Electric	135,001.35	205,669.07	181,783.35	160,000.00	190,000.00
5203.005	Heating Fuel	12,614.70	19,703.94	24,903.30	25,000.00	25,000.00
5204.000	Telephone	28,715.49	5,943.15	4,515.95	6,800.00	6,000.00
5204.001	Cell Phone Stipend	2,325.00	2,075.00	2,100.00	2,100.00	2,100.00
5205.000	Insurance	17,109.99	18,210.51	25,866.43	25,866.00	29,821.00
5206.000	Supplies	60,188.15	93,363.71	60,473.58	86,800.00	105,500.00
5207.000	Repairs & Maintenance	11,026.21	29,729.57	32,932.89	72,100.00	59,500.00
5208.000	Bldg Repair & Maint	18,675.74	22,527.37	31,251.54	39,000.00	25,800.00
5211.000	Data Processing Fees	69,180.00	65,769.96	64,763.04	69,000.00	69,629.00
5211.001	Information Technology Special Projects	.00	.00	.00	15,593.00	.00
5212.000	Contracted/Purchased Serv	114,209.44	29,210.44	75,753.37	91,261.70	82,000.00
5214.000	Interdepartment Services	386,298.21	376,538.50	389,372.79	436,249.00	436,493.00
5221.000	Transportation/Vehicles	120,573.16	134,499.94	129,431.71	175,280.00	170,093.00
5222.000	Postage	5,574.87	6,227.95	5,549.40	5,600.00	5,600.00
5223.000	Tools & Small Equipment	10,040.52	14,445.54	4,858.57	10,687.00	8,000.00

Wastewater Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**220 - Waste Water Treatment**					
Operating Expenses						
5224.000	Dues & Publications	1,478.00	1,284.75	1,912.00	2,000.00	2,000.00
5226.000	Advertising	111.70	.00	109.90	1,000.00	1,000.00
5227.002	Rent-Equipment	.00	151.90	4,248.00	5,248.00	5,248.00
5230.000	Bad Debts	711.02	236.50	25,115.56	.00	20,000.00
5231.000	Credit Card Expense	37,379.43	45,440.92	47,414.31	45,000.00	45,000.00
5290.000	Other Expenses	(59,524.45)	3,604.88	3,235.44	2,000.00	2,000.00
5290.100	Unanticipated Repairs	.00	1,715.50	116,123.50	309,300.00	200,000.00
5295.000	Interest Expense	112,983.86	73,993.75	92,781.46	141,716.00	239,649.00
	Operating Expenses Totals	$1,099,434.96	$1,163,619.15	$1,332,647.74	$1,746,200.70	$1,749,033.00
Amortization & Depreciation						
6202.000	Depreciation-Plants	1,075,357.48	1,078,028.41	739,127.65	.00	828,249.00
6205.000	Depreciation-Buildings	33,437.42	33,599.20	33,599.16	.00	33,599.00
6206.000	Depreciation-Machinery	116,968.61	102,679.56	99,902.97	.00	99,902.00
	Amortization & Depreciation Totals	$1,225,763.51	$1,214,307.17	$872,629.78	$0.00	$961,750.00
Cash Basis Expenditures						
7106.000	Fixed Assets-Machinery	.00	.00	.00	50,279.00	10,000.00
7200.000	Interfund Transfers Out	.00	125,000.00	3,697,592.26	338,200.00	270,000.00
7301.000	Note Principal Payments	.00	.00	.00	336,707.00	312,459.00
	Cash Basis Expenditures Totals	$0.00	$125,000.00	$3,697,592.26	$725,186.00	$592,459.00
	Fund **220 - Waste Water Treatment** Totals	$3,842,596.61	$3,846,183.32	$6,971,909.25	$3,633,607.08	$4,433,394.90
	Net Grand Totals	$3,842,596.61	$3,846,183.32	$6,971,909.25	$3,633,607.08	$4,433,394.90

City and Borough of Sitka
Wastewater Fund (Fund 730)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total approved	Total project (approved + contingent)	Other source (description)
90447	WWTP Control System	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	**100,000**	
90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	Authorized/in progress	-	-	30,000	-	-	*275,000*	-	*275,000*	30,000	**305,000**	
90565	Jamestown East Lift Station Replacement	Authorized/in progress	-	-	85,000	-	-	-	-	-	85,000	**85,000**	
90655	WWTP-Rehabilitation	Authorized/in progress	-	2,832,500	263,000	-	-	*1,825,000*	-	*1,825,000*	3,095,500	**4,920,500**	
90676	Brady Street Lift Station Rehabilitation	Authorized/in progress	-	-	165,000	-	-	*217,400*	-	*217,400*	165,000	**382,400**	
90713	Landfill & Crescent Lift Station Improvements	Authorized/in progress	-	1,201,196	670,000	-	-	-	-	-	1,871,196	**1,871,196**	
90783	Replace Generators - Lift Station	Authorized/in progress	-	311,000	236,000	-	-	-	-	-	547,000	**547,000**	
90784	WWTP Blowers	Authorized/in progress	-	-	90,000	-	-	-	-	-	90,000	**90,000**	
90790	East DeGroff St Utilities & Street Improvements	Authorized/in progress	-	1,120,000	45,000	-	-	-	-	-	1,165,000	**1,165,000**	
90800	Hypo Chlorite Injection System at the TH LS	Authorized/in progress	-	-	24,000	-	-	-	-	-	24,000	**24,000**	
90809	Replace WWTP Influent Grinder	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	**100,000**	
90816	Channel Lift Station Rehabilitation	Authorized/in progress	-	500,000	100,000	-	-	-	-	-	600,000	**600,000**	
90819	South Lake/West DeGroff Utilities & Street Improvements	Authorized/in progress	500,000	343,700	50,000	-	-	-	-	-	893,700	**893,700**	
90844	Lincoln Street Paving (Jeff Davis to Harbor Drive)	Authorized/in progress	-	-	10,000	-	-	-	-	-	10,000	**10,000**	
90838	Lincoln Street Paving	Authorized/in progress	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90843	Lake St. (DeGroff to Arrowhead) & Hirst Utility & Street Imp	Authorized/in progress	-	-	50,000	-	-	*975,000*	-	*975,000*	50,000	**1,025,000**	
90845	Trailer mounted 3-phase generator	Authorized/in progress	-	-	90,000	-	-	-	-	-	90,000	**90,000**	
90846	WWTP Generator Replacement	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	**100,000**	
90858	Eagle Way Lift station	Authorized/in progress	250,000	-	220,000	-	-	-	-	-	470,000	**470,000**	
90877	Brady-Gavan Road and Utility Project	Authorized/in progress	-	-	5,000	-	-	-	-	-	5,000	**5,000**	
90878	Sitka Paving 2017-Katlian Paving	Authorized/in progress	-	-	40,000	-	-	-	-	-	40,000	**40,000**	
90862	Japonski Sewer Force Main Condition Assessment	Authorized/in progress	-	-	250,000	-	-	-	-	-	250,000	**250,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**9,801,396**	**13,093,796**	
TBD	Wastewater Master Plan	New FY20	-	-	120,000	-	-	-	-	-	120,000	**120,000**	
TBD	Lake & Lincoln 20 Hp Pump	New FY20	-	-	27,000	-	-	-	-	-	27,000	**27,000**	
TBD	WW Lift station #6 6.5 Hp Pump	New FY20	-	-	12,000	-	-	-	-	-	12,000	**12,000**	
TBD	Granite Creek WW Pump	New FY20	-	-	16,000	-	-	-	-	-	16,000	**16,000**	
TBD	Resource Management/GIS Implementation	New FY20			25,000					-	25,000	**25,000**	
90447	WWTP Control System	FY20-Additional appropriation	-	-	70,000	-	-	-	-	-	70,000	**70,000**	
90655	WWTP-Rehabilitation	FY20-Additional appropriation	-	-	-	-	-	*5,079,500*	-	*5,079,500*	-	**5,079,500**	
		TOTAL NEW APPROPRIATIONS									**270,000**	**5,349,500**	
90801	Sitka Paving 2017 (Lincoln-Jeff Davis to Metlakatla, Kashevaroff, Hospital parking	Physically complete	-	-	40,000	-	-	-	-	-	40,000	**40,000**	
		TOTAL PHYSICALLY COMPLETE									**40,000**	**40,000**	

City and Borough of Sitka
Wastewater Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	3,232,763	3,454,200	3,233,500	3,630,860
Costs of Operations	(2,469,191)	(2,866,894)	(2,366,040)	(2,654,720)
Gross Margin	**763,572**	**587,306**	**867,460**	**976,140**
Administrative Expenses	(741,664)	(988,187)	(697,050)	(976,800)
Interest Expense	(92,781)	(141,716)	(104,040)	(239,649)
Other Income/(Expenses)	12,259	113,000	127,500	138,500
Net Operating Income	**(58,614)**	**(429,597)**	**193,870**	**(101,809)**
Depreciation	872,630	1,210,936	917,190	961,750
Debt Principal Repayment	(327,148)	(336,707)	(311,581)	(312,459)
Operating Cash Flow	**486,868**	**444,632**	**799,479**	**547,482**
Capital Expenditures				
Grant Revenue	118,807	-	144,000	-
Loan Proceeds	1,008,393	4,585,900	794,000	7,432,900
Designated Working Capital	329,881	320,000	461,000	280,000
Total Capital Expenditure Funding	1,457,081	4,905,900	1,399,000	7,712,900
Capital Expenditures	**(1,457,081)**	**(4,905,900)**	**(1,399,000)**	**(7,702,900)**
Working Capital				
Beginning Total Working Capital	**6,815,455**	**7,351,429**	**6,911,821**	**7,250,300**
Operating Cash Flow	486,868	444,632	799,479	547,482
Capital Expenditures and Other Balance Sheet Changes	(390,502)	(320,000)	(461,000)	(280,000)
Ending Working Total Working Capital	**6,911,821**	**7,476,061**	**7,250,300**	**7,517,782**
Beginning Working Capital Designated for Capital Expenditures	**1,651,463**	**1,881,463**	**2,313,941**	**2,543,941**
New Designations Of Working Capital For Capital Expenditures	1,616,000	338,200	691,000	280,000
Expenditures (Allocations) of Designated Working Capital For Capital Exp	(953,522)	(320,000)	(461,000)	(280,000)
Ending Working Capital Designated for Capital Expenditures	**2,313,941**	**1,899,663**	**2,543,941**	**2,543,941**
Beginning Undesignated Working Capital	**3,398,748**	**5,469,966**	**4,597,880**	**4,706,359**
Increases/(Decreases)	1,199,132	106,432	108,479	267,482
Ending Undesignated Working Capital	**4,597,880**	**5,576,398**	**4,706,359**	**4,973,841**

SOLID WASTE FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

SOLID WASTE DISPOSAL FUND - SUMMARY BY EXPENDITURE TYPE

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ 8,529.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Operating Revenue	$ 3,230,680.66	$ 4,006,673.47	$ 4,044,635.82	$ 5,085,100.00	$ 4,807,300.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 16,141.36	$ 5,808.64	$ 9,242.85	$ 10,300.00	$ 9,480.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 23,714.97	$ 1,654.82	$ 8,678.03	$ -	$ -
Cash Basis Receipts	$ 412,547.42	$ -	$ 1,462,372.19	-	$ -
Revenue Totals	**$ 3,683,084.41**	**$ 4,014,136.93**	**$ 5,524,928.89**	**$ 5,095,400.00**	**$ 4,825,309.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ 156,000.00	$ 147,579.36
Fringe Benefits	$ (49,514.00)	$ -	$ -	$ 162,357.45	$ 85,570.76
Operating Expenses	$ 3,705,738.28	$ 4,267,040.27	$ 4,770,489.97	$ 4,295,720.49	$ 4,545,722.00
Amortization & Depreciation	$ 250,442.96	$ 205,554.00	$ 174,301.78	$ -	$ 181,880.00
Other Financing Uses	$ -	$ -	$ -	$ -	$ -
Cash Basis Expenditures	$ -	$ -	$ 500,000.00	$ 540,798.00	$ 138,798.00
Expenditure Totals	**$ 3,906,667.24**	**$ 4,472,594.27**	**$ 5,444,791.75**	**$ 5,154,875.94**	**$ 5,099,550.12**
Fund Total: Solid Waste Disposal Fund	**$ (223,582.83)**	**$ (458,457.34)**	**$ 80,137.14**	**$ (59,475.94)**	**$ (274,241.12)**

City and Borough of Sitka, AK

SOLID WASTE DISPOSAL FUND - SUMMARY BY DEPARTMENT

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ 8,529.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Operating Revenue	$ 3,230,680.66	$ 4,006,673.47	$ 4,044,635.82	$ 5,085,100.00	$ 4,807,300.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Prop & Investment	$ 16,141.36	$ 5,808.64	$ 9,242.85	$ 10,300.00	$ 9,480.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ 23,714.97	$ 1,654.82	$ 8,678.03	$ -	$ -
Cash Basis Receipts	$ 412,547.42	$ -	$ 1,462,372.19	$ -	$ -
Revenue Totals	**$ 3,683,084.41**	**$ 4,014,136.93**	**$ 5,524,928.89**	**$ 5,095,400.00**	**$ 4,825,309.00**
Expenditures					
Administration	$ 1,160,963.26	$ 1,562,587.99	$ 1,541,487.73	$ 1,476,321.00	$ 1,583,470.00
Transfer Station	$ 1,606,259.25	$ 1,876,363.17	$ 2,005,884.86	$ 1,901,500.00	$ 2,095,000.00
Landfill	$ 241,235.34	$ 153,934.91	$ 573,383.65	$ 547,703.00	$ 490,700.00
Scrap Yard	$ 520,980.58	$ 578,860.76	$ 578,761.87	$ 587,331.51	$ 508,214.13
Dropoff Recycle Center	$ 102,450.66	$ 72,684.57	$ 50,106.72	$ 82,115.43	$ 84,117.99
Jobbing	$ -	$ -	$ -	$ -	$ -
Depreciation/Amortization	$ 250,442.96	$ 205,554.00	$ 174,301.78		$ 181,880.00
Debt Payments	$ 24,335.19	$ 22,608.87	$ 20,865.14	$ 134,905.00	$ 133,168.00
Fixed Asset Acquisition	$ -	$ -	$ -	$ -	$ -
Transfers to Capital Projects and Other Funds	$ -	$ -	$ 500,000.00	$ 425,000.00	$ 23,000.00
Other	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 3,906,667.24**	**$ 4,472,594.27**	**$ 5,444,791.75**	**$ 5,154,875.94**	**$ 5,099,550.12**
Fund Total: Solid Waste Disposal Fund	**$ (223,582.83)**	**$ (458,457.34)**	**$ 80,137.14**	**$ (59,475.94)**	**$ (274,241.12)**

Solid Waste Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**230 - Solid Waste Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	.00	.00	.00	156,000.00	147,579.36
	Salaries and Wages Totals	$0.00	$0.00	$0.00	$156,000.00	$147,579.36
Fringe Benefits						
5120.001	Annual Leave	.00	.00	.00	4,755.00	4,525.00
5120.002	SBS	.00	.00	.00	9,854.54	9,323.99
5120.003	Medicare	.00	.00	.00	2,330.95	2,205.50
5120.004	PERS	(49,514.00)	.00	.00	40,320.00	32,467.31
5120.005	Health Insurance	.00	.00	.00	100,816.56	27,281.04
5120.006	Life Insurance	.00	.00	.00	.00	42.48
5120.007	Workmen's Compensation	.00	.00	.00	10,280.40	9,725.44
	Fringe Benefits Totals	($49,514.00)	$0.00	$0.00	$168,357.45	$85,570.76
Operating Expenses						
5201.000	Training and Travel	.00	1,931.10	923.69	10,200.00	10,200.00
5202.000	Uniforms	.00	.00	.00	.00	2,000.00
5203.001	Electric	29,353.55	30,263.15	33,145.79	30,000.00	23,000.00
5204.000	Telephone	2,037.05	1,856.55	1,905.38	2,372.00	1,932.00
5205.000	Insurance	2,754.52	4,383.26	738.83	739.00	2,910.00
5206.000	Supplies	12,145.16	9,983.16	16,992.46	47,000.00	49,500.00
5207.000	Repairs & Maintenance	249.41	.00	.00	.00	.00
5208.000	Bldg Repair & Maint	21,635.11	3,330.87	4,531.29	1,500.00	15,000.00
5211.000	Data Processing Fees	13,836.00	13,154.04	13,154.04	8,300.00	18,016.00
5211.001	Information Technology Special Projects	.00	.00	.00	3,119.00	.00
5212.000	Contracted/Purchased Serv	2,964,219.18	3,514,802.20	3,577,850.49	3,342,942.49	3,553,647.00
5214.000	Interdepartment Services	435,977.31	489,940.10	501,543.97	335,638.00	382,347.00
5221.000	Transportation/Vehicles	119,129.34	76,249.64	131,660.23	387,503.00	314,500.00
5222.000	Postage	5,512.50	6,192.37	5,585.70	5,000.00	5,000.00
5223.000	Tools & Small Equipment	123.45	215.05	3,508.53	5,500.00	26,000.00
5224.000	Dues & Publications	463.00	212.00	257.00	300.00	300.00
5226.000	Advertising	2,887.30	2,430.00	259.60	4,000.00	4,000.00
5227.002	Rent-Equipment	31,500.00	30,654.96	33,577.50	30,000.00	35,000.00
5230.000	Bad Debts	1,963.78	948.97	24,347.37	.00	20,000.00
5231.000	Credit Card Expense	36,063.43	56,038.00	54,194.94	60,000.00	60,000.00
5290.000	Other Expenses	1,553.00	1,845.98	345,448.02	2,500.00	5,000.00

Solid Waste Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**230 - Solid Waste Fund**					
Operating Expenses						
5295.000	Interest Expense	24,335.19	22,608.87	20,865.14	19,107.00	17,370.00
	Operating Expenses Totals	$3,705,738.28	$4,267,040.27	$4,770,489.97	$4,295,720.49	$4,545,722.00
Amortization & Depreciation						
6101.000	Amortization	37,898.68	.00	.00	.00	.00
6201.000	Depreciation-Land Improve	87,033.96	87,033.96	87,033.96	.00	87,033.00
6202.000	Depreciation-Plants	6,686.16	6,686.16	6,686.16	.00	6,686.00
6205.000	Depreciation-Buildings	68,447.04	68,447.04	68,447.04	.00	68,447.00
6206.000	Depreciation-Machinery	50,377.12	35,807.10	19,714.36	.00	19,714.00
6210.000	Deprec-Intangibles	.00	7,579.74	(7,579.74)	.00	.00
	Amortization & Depreciation Totals	$250,442.96	$205,554.00	$174,301.78	$0.00	$181,880.00
Cash Basis Expenditures						
7200.000	Interfund Transfers Out	.00	.00	500,000.00	425,000.00	23,000.00
7301.000	Note Principal Payments	.00	.00	.00	115,798.00	115,798.00
	Cash Basis Expenditures Totals	$0.00	$0.00	$500,000.00	$540,798.00	$138,798.00
	Fund **230 - Solid Waste Fund** Totals	$3,906,667.24	$4,472,594.27	$5,444,791.75	$5,160,875.94	$5,099,550.12
	Net Grand Totals	$3,906,667.24	$4,472,594.27	$5,444,791.75	$5,160,875.94	$5,099,550.12

City and Borough of Sitka
Solid Waste Fund (Fund 740)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90871	Kimsham Landfill Drainage Compliance	Authorized/in progress	-	-	100,000	-	-	-	-	-	100,000	**100,000**	
90863	Scrapyard Water Line	Authorized/in progress			50,000		-	-	-	-	50,000	**50,000**	
90864	Transfer Station Scale	Authorized/in progress	-	-	75,000	-	-	-	-	-	75,000	**75,000**	
90865	Transfer Station Building	Authorized/in progress	-	-	200,000	-	-	-	-	-	200,000	**200,000**	
90847	Expansion of Biosolids	Authorized/in progress	-	-	500,000	-	-	-	-	-	500,000	**500,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**500,000**	**500,000**	
TBD	Scrap Yard Electrical	New FY20	-	-	8,000	-	-	-	-	-	8,000	**8,000**	
TBD	Scrap Yard / Impound Fence	New FY20	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
		TOTAL NEW APPROPRIATIONS									**23,000**	**23,000**	

City and Borough of Sitka
Solid Waste Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	4,060,430	5,085,100	4,670,500	4,815,830
Costs of Operations	(4,402,880)	(4,415,601)	(4,347,038)	(4,447,060)
Gross Margin	**(342,450)**	**669,499**	**323,462**	**368,770**
Administrative Expenses	(521,048)	(420,596)	(420,596)	(496,330)
Interest Expense	(20,865)	(19,107)	(19,107)	(17,370)
Other Income/(Expenses)	2,894	10,300	6,370	9,480
Net Operating Income	**(881,469)**	**240,096**	**(109,871)**	**(135,450)**
Depreciation	174,301	250,444	181,882	181,880
Debt Principal Repayment	(115,798)	(115,798)	(115,800)	(115,800)
Operating Cash Flow	**(822,966)**	**374,742**	**(43,789)**	**(69,370)**
Capital Expenditures				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Designated Working Capital	500,000	425,000	425,000	23,000
Total Capital expenditure Funding	500,000	425,000	425,000	23,000
Capital Expenditures	**(20,512)**	**(425,000)**	**(20,000)**	**(428,000)**
Working Capital				
Beginning Total Working Capital	**(271,892)**	**(143,488)**	**(762,293)**	**(826,082)**
Operating Cash Flow	(822,966)	374,742	(43,789)	(69,370)
Capital Expenditures and Other Balance Sheet Changes	332,565	(425,000)	(20,000)	(428,000)
Ending Working Total Working Capital	**(762,293)**	**(193,746)**	**(826,082)**	**(1,323,452)**
Beginning Working Capital Designated for Capital Expenditures	**-**	**500,000**	**479,488**	**884,488**
New Designations Of Working Capital For Capital Expenditures	500,000	425,000	425,000	23,000
Expenditures of Designated Working Capital For Capital expenditure	(20,512)	(425,000)	(20,000)	(428,000)
Ending Working Capital Designated for Capital Expenditures	**479,488**	**500,000**	**884,488**	**479,488**
Beginning Undesignated Working Capital	**(271,892)**	**(643,488)**	**(1,241,781)**	**(1,710,570)**
Increases/(Decreases)	(969,889)	(50,258)	(468,789)	(92,370)
Ending Undesignated Working Capital	**(1,241,781)**	**(693,746)**	**(1,710,570)**	**(1,802,940)**

HARBOR FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

HARBOR FUND - SUMMARY BY EXPENDITURE TYPE

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 915,292.49	$ 970,842.96	$ 1,302,870.32	$ 989,890.00	$ 1,324,568.00
Federal Revenue	$ 45,781.16	$ 19,418.36	$ -	$ 20,000.00	$ -
Operating Revenue	$ 2,275,752.91	$ 2,347,783.76	$ 2,308,083.74	$ 2,458,849.00	$ 2,598,800.00
Other Operating Revenue	$ 87,025.27	$ 102,721.41	$ 93,339.51	$ 102,700.00	$ 100,500.00
Uses of Property & Investments	$ 191,750.93	$ 155,708.22	$ 167,748.19	$ 160,000.00	$ 225,000.00
Interfund Billings	$ -	$ -	$ -	$ 12,000.00	$ 12,000.00
Miscellaneous Revenue	$ 13,221.96	$ 24,199.25	$ 18,288.62	$ 24,000.00	$ 19,000.00
Cash Basis Receipts	$ 8,485,713.35	$ 6,193,920.05	$ 354,131.71	$ 13,120,000.00	$ 36,000.00
Revenue Totals	**$ 12,014,538.07**	**$ 9,814,594.01**	**$ 4,244,462.09**	**$ 16,887,439.00**	**$ 4,315,868.00**
Expenditures					
Salaries and Wages	$ 493,311.15	$ 465,946.43	$ 482,377.41	$ 525,016.75	$ 542,507.84
Fringe Benefits	$ 522,013.58	$ 585,469.83	$ 404,992.66	$ 396,149.08	$ 349,712.03
Operating Expenses	$ 1,238,049.09	$ 1,519,818.31	$ 1,482,608.60	$ 1,657,685.50	$ 1,852,876.00
Amortization & Depreciation	$ 1,086,409.34	$ 1,231,974.20	$ 1,372,225.74		$ 1,372,224.00
Other Financing Uses	$ -	$ -	$ -	$ 23,800.00	$ -
Cash Basis Expenditures	$ -	$ 170,000.00	$ 1,634,748.50	$ 13,220,349.00	$ 2,398,121.00
Expenditure Totals	**$ 3,339,783.16**	**$ 3,973,208.77**	**$ 5,376,952.91**	**$ 15,823,000.33**	**$ 6,515,440.87**
Fund Total: Harbor Fund	**$ 8,674,754.91**	**$ 5,841,385.24**	**$ (1,132,490.82)**	**$ 1,064,438.67**	**$ (2,199,572.87)**

City and Borough of Sitka, AK

HARBOR FUND - SUMMARY BY DEPARTMENT

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 915,292.49	$ 970,842.96	$ 1,302,870.32	$ 989,890.00	$ 1,324,568.00
Federal Revenue	$ 45,781.16	$ 19,418.36	$ -	$ 20,000.00	$ -
Operating Revenue	$ 2,275,752.91	$ 2,347,783.76	$ 2,308,083.74	$ 2,458,849.00	$ 2,598,800.00
Other Operating Revenue	$ 87,025.27	$ 102,721.41	$ 93,339.51	$ 102,700.00	$ 100,500.00
Uses of Prop & Investment	$ 191,750.93	$ 155,708.22	$ 167,748.19	$ 160,000.00	$ 225,000.00
Interfund Billings	$ -	$ -	$ -	$ 12,000.00	$ 12,000.00
Miscellaneous	$ 13,221.96	$ 24,199.25	$ 18,288.62	$ 24,000.00	$ 19,000.00
Interfund Transfers In	$ 8,429,929.35	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ 55,784.00	$ 6,193,920.05	$ 354,131.71	$ 13,120,000.00	$ 36,000.00
Revenue Totals	**$ 12,014,538.07**	**$ 9,814,594.01**	**$ 4,244,462.09**	**$ 16,887,439.00**	**$ 4,315,868.00**
Expenditures					
Administration	$ 885,429.00	$ 828,962.15	$ 698,065.69	$ 703,681.83	$ 752,793.12
Operations	$ 1,221,579.98	$ 1,603,771.22	$ 1,546,679.51	$ 1,532,511.50	$ 1,450,599.75
Jobbing Expenses	$ -	$ -	$ -	$ -	$ -
Depreciation/Amortization	$ 1,086,409.34	$ 1,231,974.20	$ 1,372,225.74		$ 1,372,224.00
Debt Payments	$ 146,364.84	$ 138,501.20	$ 125,233.47	$ 543,007.00	$ 952,052.00
Fixed Asset Acquisition	$ -	$ -	$ -	$ 20,000.00	$ 10,000.00
Transfers to Capital Projects and Other Fun	$ -	$ 170,000.00	$ 1,634,748.50	$ 13,000,000.00	$ 1,977,772.00
Other	$ -	$ -	$ -	$ 23,800.00	$ -
Expenditure Totals	**$ 3,339,783.16**	**$ 3,973,208.77**	**$ 5,376,952.91**	**$ 15,823,000.33**	**$ 6,515,440.87**
Fund Total: Harbor Fund	**$ 8,674,754.91**	**$ 5,841,385.24**	**$ (1,132,490.82)**	**$ 1,064,438.67**	**$ (2,199,572.87)**

Harbor Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**240 - Harbor Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	394,119.24	373,149.29	375,934.84	452,836.80	469,327.84
5110.002	Holidays	17,543.91	18,814.73	18,596.38	.00	.00
5110.003	Sick Leave	16,238.97	21,576.51	15,867.84	.00	.00
5110.004	Overtime	9,147.53	10,739.65	21,436.54	9,499.95	10,500.00
5110.010	Temp Wages	56,261.50	41,666.25	50,541.81	62,680.00	62,680.00
	Salaries and Wages Totals	$493,311.15	$465,946.43	$482,377.41	$525,016.75	$542,507.84
Fringe Benefits						
5120.001	Annual Leave	46,001.59	47,509.37	44,269.41	22,131.00	22,359.00
5120.002	SBS	32,699.20	31,027.75	33,362.95	33,540.62	34,626.29
5120.003	Medicare	7,768.97	7,374.52	7,932.05	7,934.46	8,190.58
5120.004	PERS	242,419.70	295,591.14	98,117.58	128,714.95	124,630.27
5120.005	Health Insurance	163,771.80	175,126.38	194,232.29	204,825.76	132,696.36
5120.006	Life Insurance	122.72	113.28	113.28	114.16	113.28
5120.007	Workmen's Compensation	29,229.60	28,727.39	26,965.10	25,888.13	27,096.25
	Fringe Benefits Totals	$522,013.58	$585,469.83	$404,992.66	$423,149.08	$349,712.03
Operating Expenses						
5201.000	Training and Travel	6,665.36	3,729.99	4,219.42	5,700.00	7,200.00
5202.000	Uniforms	2,322.84	1,298.05	2,162.19	2,750.00	2,750.00
5203.001	Electric	201,772.98	558,578.45	474,422.83	450,000.00	450,000.00
5203.004	Solid Waste	9,695.34	.00	27.50	.00	.00
5204.000	Telephone	3,272.63	586.02	1,062.27	720.00	750.00
5204.001	Cell Phone Stipend	900.00	900.00	900.00	900.00	900.00
5205.000	Insurance	43,843.67	44,407.16	42,038.71	37,148.00	59,961.00
5206.000	Supplies	21,679.18	20,593.30	18,422.34	22,000.00	15,000.00
5207.000	Repairs & Maintenance	53,642.70	74,450.21	82,927.06	90,000.00	90,000.00
5207.001	Boat Repair and Maintenance	1,403.53	1,305.25	1,289.74	1,800.00	1,800.00
5207.002	Crush derelict boats	6,000.00	.00	4,545.46	2,000.00	5,000.00
5208.000	Bldg Repair & Maint	644.47	2,058.80	5,381.66	1,000.00	1,500.00
5211.000	Data Processing Fees	55,140.00	51,404.04	49,380.96	52,425.00	56,912.00
5211.001	Information Technology Special Projects	.00	.00	.00	30,915.00	.00
5212.000	Contracted/Purchased Serv	120,654.59	103,267.76	85,211.57	171,152.50	98,250.00
5214.000	Interdepartment Services	391,291.60	348,067.52	353,059.11	287,943.00	333,329.00
5221.000	Transportation/Vehicles	56,942.17	62,594.66	43,026.40	53,087.00	53,521.00

Harbor Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**240 - Harbor Fund**					
Operating Expenses						
5222.000	Postage	4,919.22	5,501.15	4,900.00	5,500.00	5,500.00
5223.000	Tools & Small Equipment	1,657.72	1,032.09	1,105.95	487.00	17,800.00
5224.000	Dues & Publications	1,009.95	1,312.96	326.96	1,500.00	1,500.00
5226.000	Advertising	1,136.25	2,517.15	1,831.95	4,000.00	2,000.00
5227.002	Rent-Equipment	493.20	788.87	567.00	1,000.00	14,500.00
5230.000	Bad Debts	55,326.23	42,145.85	121,118.46	40,000.00	40,000.00
5231.000	Credit Card Expense	49,288.91	50,098.44	53,305.92	53,000.00	53,000.00
5290.000	Other Expenses	1,981.71	4,679.39	6,141.67	.00	.00
5295.000	Interest Expense	143,614.84	137,501.20	123,733.47	329,658.00	541,703.00
5297.000	Debt Admin Expense	2,750.00	1,000.00	1,500.00	13,000.00	.00
	Operating Expenses Totals	$1,238,049.09	$1,519,818.31	$1,482,608.60	$1,657,685.50	$1,852,876.00
Amortization & Depreciation						
6203.000	Depreciation-Harbors	1,037,853.69	1,185,444.63	1,340,522.35	.00	1,340,522.00
6205.000	Depreciation-Buildings	13,127.38	13,127.40	1,019.60	.00	1,019.00
6206.000	Depreciation-Machinery	35,428.27	33,402.17	30,683.79	.00	30,683.00
	Amortization & Depreciation Totals	$1,086,409.34	$1,231,974.20	$1,372,225.74	$0.00	$1,372,224.00
Other Financing Uses						
7740.000	Bonds issuance costs	.00	.00	.00	23,800.00	.00
	Other Financing Uses Totals	$0.00	$0.00	$0.00	$23,800.00	$0.00
Cash Basis Expenditures						
7105.000	Fixed Assets-Buildings	.00	.00	.00	10,000.00	.00
7106.000	Fixed Assets-Machinery	.00	.00	.00	10,000.00	10,000.00
7200.000	Interfund Transfers Out	.00	170,000.00	1,634,748.50	13,000,000.00	1,977,772.00
7301.000	Note Principal Payments	.00	.00	.00	45,349.00	45,349.00
7302.000	Bond Principal Payments	.00	.00	.00	155,000.00	365,000.00
	Cash Basis Expenditures Totals	$0.00	$170,000.00	$1,634,748.50	$13,220,349.00	$2,398,121.00
	Fund **240 - Harbor Fund** Totals	$3,339,783.16	$3,973,208.77	$5,376,952.91	$15,850,000.33	$6,515,440.87
	Net Grand Totals	$3,339,783.16	$3,973,208.77	$5,376,952.91	$15,850,000.33	$6,515,440.87

City and Borough of Sitka
Harbor Fund (Fund 750)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90798	Eliason Harbor Electrical Upgrades	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
90810	Sealing Cove Harbor Maintenance Repairs	Authorized/in progress	-	-	15,000	-	-	-	-	-	15,000	**15,000**	
90849	Crescent Harbor Phase 1	Authorized/in progress	-	13,000,000	1,000,000	-	-	-	-	-	14,000,000	**14,000,000**	
90850	O'Connell Lightering Facility Repair	Authorized/in progress			280,000		-	-	-	-	280,000	**280,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**14,310,000**	**14,310,000**	
90798	Eliason Harbor Electrical Upgrades	FY20-Additional appropriation			1,629,772		*1,500,000*			*1,500,000*	1,629,772	**3,129,772**	
tbd	MSC Bulkhead Pile Repair	New FY20			70,000					-	70,000	**70,000**	
tbd	Crescent Harbor High-load and Net Shed Condition Assessment	New FY20			75,000					-	75,000	**75,000**	
tbd	Thomsen Harbor Anode Replacement	New FY20	-		203,000	-	*203,000*			*203,000*	203,000	**406,000**	
tbd	Seaplane Base	New FY20					*16,000,000*	-	-	*16,000,000*	-	**16,000,000**	
		TOTAL NEW APPROPRIATIONS									**1,977,772**	**19,680,772**	
90757	Sitka Transient Float Replacement	Authorized/in progress	-	2,700,000	3,649,165	-	-	*6,349,165*	*6,349,165*		6,349,165	**6,349,165**	
		TOTAL PHYSICALLY COMPLETE									**6,349,165**	**6,349,165**	

City and Borough of Sitka
Harbor Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	2,442,697	2,615,049	2,733,500	2,785,370
Raw Fish Tax	1,279,885	972,390	972,390	1,305,500
Costs of Operations	(3,605,585)	(2,782,644)	(2,858,504)	(2,822,820)
Gross Margin	**116,997**	**804,795**	**847,386**	**1,268,050**
Administrative Expenses	-	(703,682)	(695,250)	(752,790)
Interest Expense (Cash Outlays)	(125,233)	(329,658)	(231,715)	(541,700)
Other Income/(Expenses)	106,102	300,000	271,000	349,000
Net Operating Income	**97,866**	**71,455**	**191,421**	**322,560**
Depreciation	1,372,226	1,231,972	1,372,224	1,372,220
Debt Principal Repayment	(195,348)	(200,349)	(430,349)	(410,350)
Operating Cash Flow	**1,274,744**	**1,103,078**	**1,133,296**	**1,284,430**
Capital Expenditures				
Grant Revenue	368,509	-	1,000,000	4,000,000
Revenue Bond Proceeds	-	13,000,000	1,000,000	7,000,000
Designated Working Capital	1,634,749	10,000	1,000,000	1,987,770
Total Capital Expenditure Funding	2,003,258	13,010,000	3,000,000	12,987,770
Capital Expenditures	**(272,576)**	**(13,010,000)**	**(3,000,000)**	**(12,912,770)**
Working Capital				
Beginning Total Working Capital	**7,116,560**	**8,670,159**	**7,919,988**	**12,890,889**
Operating Cash Flow	1,274,744	1,103,078	1,133,296	1,284,430
Unspent Revenue Bond Proceeds	-	-	7,000,000	-
Capital Expenditures and Other Balance Sheet Changes	(471,316)	(386,250)	(3,162,395)	(8,912,770)
Ending Working Total Working Capital	**7,919,988**	**9,386,987**	**12,890,889**	**5,262,549**
Beginning Working Capital Designated for Capital Expenditures	**141,964**	**1,421,964**	**1,809,409**	**7,809,409**
New Designations Of Working Capital For Capital Expenditures	1,634,749	10,000	-	1,977,772
New Revenue Bond Proceeds	-	13,000,000	8,000,000	-
Expenditures of Designated Working Capital For Capital expenditures	32,696	(13,386,250)	(2,000,000)	(8,912,772)
Ending Working Capital Designated for Capital Expenditures	**1,809,409**	**1,045,714**	**7,809,409**	**874,409**
Beginning Undesignated Working Capital	**6,974,596**	**7,248,195**	**6,110,580**	**5,081,481**
Increases/(Decreases)	(864,017)	1,093,078	(1,029,099)	(693,340)
Ending Undesignated Working Capital	**6,110,580**	**8,341,273**	**5,081,481**	**4,388,141**

AIRPORT TERMINAL FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

AIRPORT TERMINAL FUND - SUMMARY BY EXPENDITURE TYPE

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Operating Revenue	$ 392,312.54	$ 418,148.04	$ 392,368.89	$ 424,000.00	$ 410,592.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Non-Operating Revenue	$ 51,366.94	$ 54,637.05	$ 62,008.38	$ 287,000.00	$ 448,399.00
Uses of Property & Investments	$ 20,377.49	$ 18,949.39	$ 18,265.01	$ 19,000.00	$ 21,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ 193,913.12	$ -	$ -	$ 4,000,000.00	$ -
Revenue Totals	**$ 657,970.09**	**$ 491,734.48**	**$ 472,642.28**	**$ 4,730,000.00**	**$ 879,991.00**
Expenditures					
Operating Expenses	$ 403,465.03	$ 430,769.20	$ 379,440.78	$ 483,684.00	$ 606,219.00
Amortization & Depreciation	$ 169,897.08	$ 170,299.70	$ 170,299.68	$ -	$ 170,299.00
Other Financing Uses	$ -	$ -	$ -	$ 24,000.00	$ -
Cash Basis Expenditures	$ -	$ 73,740.07	$ 280,593.00	$ 4,136,000.00	$ 255,000.00
Expenditure Totals	**$ 573,362.11**	**$ 674,808.97**	**$ 830,333.46**	**$ 4,643,684.00**	**$ 1,031,518.00**
Fund Total: Airport Terminal Fund	**$ 84,607.98**	**$ (183,074.49)**	**$ (357,691.18)**	**$ 86,316.00**	**$ (151,527.00)**

AIRPORT TERMINAL BUILDING FUND - SUMMARY BY DEPARTMENT

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Operating Revenue	$ 392,312.54	$ 418,148.04	$ 392,368.89	$ 424,000.00	$ 410,592.00
Non-Operating Revenue	$ 51,366.94	$ 54,637.05	$ 62,008.38	$ 287,000.00	$ 448,399.00
Uses of Prop & Investment	$ 20,377.49	$ 18,949.39	$ 18,265.01	$ 19,000.00	$ 21,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ 193,913.12	$ -	$ -	$ 4,000,000.00	$ -
Revenue Totals	**$ 657,970.09**	**$ 491,734.48**	**$ 472,642.28**	**$ 4,730,000.00**	**$ 879,991.00**
Expenditures					
Operations	$ 403,465.03	$ 430,769.20	$ 379,440.78	$ 383,684.00	$ 403,969.00
Depreciation/Amortization	$ 169,897.08	$ 170,299.70	$ 170,299.68		$ 170,299.00
Debt Payments	$ -	$ -	$ -	$ 100,000.00	$ 337,250.00
Fixed Asset Acquisition	$ -	$ -	$ -	$ -	$ -
Transfers to Capital Projects and Other Fu	$ -	$ 73,740.07	$ 280,593.00	$ 4,136,000.00	$ 120,000.00
Other	$ -	$ -	$ -	$ 24,000.00	$ -
Expenditure Totals	**$ 573,362.11**	**$ 674,808.97**	**$ 830,333.46**	**$ 4,643,684.00**	**$ 1,031,518.00**
Fund Total: Airport Terminal Func	**$ 84,607.98**	**$ (183,074.49)**	**$ (357,691.18)**	**$ 86,316.00**	**$ (151,527.00)**

Airport Terminal Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**250 - Airport Terminal Building**					
Operating Expenses						
5203.001	Electric	68,253.25	68,775.78	70,526.25	68,000.00	68,000.00
5203.005	Heating Fuel	11,877.86	14,632.85	19,194.85	14,000.00	14,000.00
5204.000	Telephone	4,126.45	3,588.44	4,078.74	3,900.00	3,900.00
5205.000	Insurance	5,171.37	6,255.51	7,895.95	7,876.00	7,876.00
5206.000	Supplies	.00	16.18	.00	1,000.00	1,000.00
5208.000	Bldg Repair & Maint	51,579.26	84,951.07	74,046.03	60,000.00	90,000.00
5212.000	Contracted/Purchased Serv	87,256.09	72,402.94	72,397.72	132,500.00	106,500.00
5214.000	Interdepartment Services	155,456.83	170,487.46	110,273.72	95,022.00	98,343.00
5226.000	Advertising	.00	.00	.00	.00	2,000.00
5227.002	Rent-Equipment	8,049.74	8,049.74	18,959.33	9,686.00	11,250.00
5230.000	Bad Debts	.00	.00	120.00	.00	.00
5231.000	Credit Card Expense	1,694.18	1,609.23	1,948.19	1,700.00	1,100.00
5290.000	Other Expenses	10,000.00	.00	.00	.00	.00
5295.000	Interest Expense	.00	.00	.00	100,000.00	202,250.00
	Operating Expenses Totals	$403,465.03	$430,769.20	$379,440.78	$493,684.00	$606,219.00
Amortization & Depreciation						
6205.000	Depreciation-Buildings	131,565.82	131,968.46	131,968.44	.00	131,968.00
6206.000	Depreciation-Machinery	38,331.24	38,331.24	38,331.24	.00	38,331.00
6208.000	Deprec-Furniture/Fixtures	.02	.00	.00	.00	.00
	Amortization & Depreciation Totals	$169,897.08	$170,299.70	$170,299.68	$0.00	$170,299.00
Other Financing Uses						
7740.000	Bonds issuance costs	.00	.00	.00	24,000.00	.00
	Other Financing Uses Totals	$0.00	$0.00	$0.00	$24,000.00	$0.00
Cash Basis Expenditures						
7200.000	Interfund Transfers Out	.00	73,740.07	280,593.00	4,136,000.00	120,000.00
7302.000	Bond Principal Payments	.00	.00	.00	.00	135,000.00
	Cash Basis Expenditures Totals	$0.00	$73,740.07	$280,593.00	$4,136,000.00	$255,000.00
	Fund **250 - Airport Terminal Building** Totals	$573,362.11	$674,808.97	$830,333.46	$4,653,684.00	$1,031,518.00
	Net Grand Totals	$573,362.11	$674,808.97	$830,333.46	$4,653,684.00	$1,031,518.00

City and Borough of Sitka
Airport Fund (Fund 760)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90835	SIT Airport Terminal Improvements	Authorized/in progress	158,570	4,000,000	-	264,468	-	-	-	-	4,423,038	**4,423,038**	
90872	Air Taxi ADA Ramp and Door	Authorized/in progress	-	-	-	100,000				-	100,000	**100,000**	
90873	Heat Pumps for Hold Room	Authorized/in progress	-	-	-	36,000	-	-	-	-	36,000	**36,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**4,559,038**	**4,559,038**	
90835	SIT Airport Terminal Improvements	FY20-Additional appropriation					*10,000,000*			*10,000,000*	-	**10,000,000**	
90872	Air Taxi ADA Ramp and Door	FY20-Additional appropriation	-	-	20,000	-	-	-	-	-	20,000	**20,000**	
90873	Heat Pumps for Hold Room	FY20-Additional appropriation	-	-	10,000	-	-	-	-	-	10,000	**10,000**	
TBD	SIT Airport Terminal Sidewalk Replacement	New FY20	-	-	90,000	-	-	-	-	-	90,000	**90,000**	
		TOTAL NEW APPROPRIATIONS									**120,000**	**10,120,000**	
n/a	n/a	n/a	-	-	-	-	-	-	-	-	-	-	
		TOTAL PHYSICALLY COMPLETE									**-**	**-**	

City and Borough of Sitka
Airport Terminal Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	392,369	711,000	738,350	858,990
Costs of Operations	(549,740)	(553,984)	(469,860)	(574,270)
Gross Margin	**(157,371)**	**157,016**	**268,490**	**284,720**
Administrative Expenses	-	(24,000)	-	-
Interest Expense (Cash Outlays)	-	(100,000)	(35,956)	(202,250)
Other Income/(Expenses)	4,139	19,000	20,000	58,500
Net Operating Income	**(153,232)**	**52,016**	**252,534**	**140,970**
Depreciation	170,299	170,300	170,300	170,300
Debt Principal Repayment	-	-	-	(135,000)
Operating Cash Flow	**17,067**	**222,316**	**422,834**	**176,270**
Capital Expenditures				
Grant Revenue	50,203	-	-	-
Revenue Bond Issuance Proceeds	-	4,000,000	1,000,000	3,000,000
Designated Working Capital	54,849	136,000	136,000	120,000
Total Capital Expenditure Funding	105,052	4,136,000	1,136,000	3,120,000
Capital Expenditures	**(105,052)**	**(4,136,000)**	**(1,136,000)**	**(3,120,000)**
Working Capital				
Beginning Total Working Capital	**905,360**	**1,009,340**	**929,587**	**3,569,151**
Operating Cash Flow	17,067	222,316	422,834	176,270
Unspent Revenue Bond Proceeds	-	-	3,437,000	-
Capital Expenditures and Other Balance Sheet Changes	7,160	(136,000)	(1,220,270)	(3,120,000)
Ending Working Total Working Capital	**929,587**	**1,095,656**	**3,569,151**	**625,421**
Beginning Working Capital Designated for Capital Expenditures	**293,194**	**228,194**	**238,346**	**3,238,346**
New Revenue Bond Proceeds	-	4,000,000	4,000,000	-
New Designations Of Working Capital For Capital Expenditures	-	136,000	136,000	120,000
Expenditures of Designated Working Capital For Capital expenditure	(54,848)	(4,136,000)	(1,136,000)	(3,120,000)
Ending Working Capital Designated for Capital Expenditures	**238,346**	**228,194**	**3,238,346**	**238,346**
Beginning Undesignated Working Capital	**544,644**	**781,146**	**691,241**	**330,805**
Increases/(Decreases)	146,597	86,316	(360,436)	56,270
Ending Undesignated Working Capital	**691,241**	**867,462**	**330,805**	**387,075**

MARINE SERVICE CENTER FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

MARINE SERVICE CENTER FUND - SUMMARY BY EXPENDITURE TYPE

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Operating Revenue	$ 232,584.00	$ 242,854.92	$ 243,788.64	$ 124,632.00	$ 124,200.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 37,531.20	$ 34,886.79	$ 37,003.78	$ 35,000.00	$ 42,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 115.94	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	-	$ -
Revenue Totals	**$ 270,231.14**	**$ 277,741.71**	**$ 280,792.42**	**$ 159,632.00**	**$ 166,200.00**
Expenditures					
Operating Expenses	$ 123,078.12	$ 85,153.91	$ 63,597.86	$ 175,506.00	$ 166,117.00
Amortization & Depreciation	$ 140,063.93	$ 32,464.36	$ 31,906.36	$ -	$ 31,905.00
Cash Basis Expenditures	$ -	$ -	$ -	$ 70,000.00	$ 210,000.00
Expenditure Totals	**$ 263,142.05**	**$ 117,618.27**	**$ 95,504.22**	**$ 245,506.00**	**$ 408,022.00**
Fund Total: Marine Service Center Fun	**$ 7,089.09**	**$ 160,123.44**	**$ 185,288.20**	**$ (85,874.00)**	**$ (241,822.00)**

City and Borough of Sitka, AK

MARINE SERVICE CENTER FUND - SUMMARY BY DEPARTMENT

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Operating Revenue	$ 232,584.00	$ 242,854.92	$ 243,788.64	$ 124,632.00	$ 124,200.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Prop & Investment	$ 37,531.20	$ 34,886.79	$ 37,003.78	$ 35,000.00	$ 42,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ 115.94	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	-	$ -
Revenue Totals	**$ 270,231.14**	**$ 277,741.71**	**$ 280,792.42**	**$ 159,632.00**	**$ 166,200.00**
Expenditures					
Operations	$ 123,078.12	$ 85,153.91	$ 63,597.86	$ 175,506.00	$ 166,117.00
Depreciation/Amortization	$ 140,063.93	$ 32,464.36	$ 31,906.36		$ 31,905.00
Debt Payments	$ -	$ -		$ -	$ -
Fixed Asset Acquisition	$ -	$ -	$ -	$ -	$ -
Transfers to Capital Projects and Other Funds	$ -	$ -	$ -	$ 70,000.00	$ 210,000.00
Other	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 263,142.05**	**$ 117,618.27**	**$ 95,504.22**	**$ 245,506.00**	**$ 408,022.00**
Fund Total: Marine Service Center Fund	**$ 7,089.09**	**$ 160,123.44**	**$ 185,288.20**	**$ (85,874.00)**	**$ (241,822.00)**

Marine Service Center Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**260 - Marine Service Center**					
Operating Expenses						
5203.001	Electric	(10,717.36)	17,662.04	(29,772.79)	17,000.00	17,000.00
5204.000	Telephone	2,767.01	2,408.93	2,727.83	2,640.00	2,860.00
5205.000	Insurance	3,032.96	3,473.40	4,292.86	4,293.00	4,938.00
5208.000	Bldg Repair & Maint	111,030.04	40,696.40	63,134.97	102,120.00	81,350.00
5212.000	Contracted/Purchased Serv	702.04	721.10	811.50	42,425.00	42,425.00
5214.000	Interdepartment Services	16,263.43	20,192.04	22,403.49	6,528.00	17,044.00
5290.000	Other Expenses	.00	.00	.00	500.00	500.00
	Operating Expenses Totals	$123,078.12	$85,153.91	$63,597.86	$175,506.00	$166,117.00
Amortization & Depreciation						
6201.000	Depreciation-Land Improve	1,561.63	1,563.00	1,563.00	.00	1,562.00
6205.000	Depreciation-Buildings	127,376.48	19,775.20	19,217.20	.00	19,217.00
6206.000	Depreciation-Machinery	11,126.08	11,126.16	11,126.16	.00	11,126.00
6208.000	Deprec-Furniture/Fixtures	(.26)	.00	.00	.00	.00
	Amortization & Depreciation Totals	$140,063.93	$32,464.36	$31,906.36	$0.00	$31,905.00
Cash Basis Expenditures						
7200.000	Interfund Transfers Out	.00	.00	.00	70,000.00	210,000.00
	Cash Basis Expenditures Totals	$0.00	$0.00	$0.00	$70,000.00	$210,000.00
	Fund **260 - Marine Service Center** Totals	$263,142.05	$117,618.27	$95,504.22	$245,506.00	$408,022.00
	Net Grand Totals	$263,142.05	$117,618.27	$95,504.22	$245,506.00	$408,022.00

City and Borough of Sitka
MSC (Fund 770)
FY2020

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90874	MSC Roof Condenser Replacement	New FY19	-	-	70,000	-	-	-	-	-	70,000	**70,000**	
		TOTAL NEW APPROPRIATIONS									**70,000**	**70,000**	
90874	MSC Roof Condenser Replacement	Additional appropriation	-	-	130,000	-	-	-	-	-	130,000	**130,000**	
		TOTAL PHYSICALLY COMPLETE									**-**	**-**	

City and Borough of Sitka
Marine Service Center Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	219,392	124,632	124,713	124,200
Costs of Operations	(95,504)	(203,770)	(186,178)	(198,030)
Gross Margin	**123,888**	**(79,138)**	**(61,465)**	**(73,830)**
Administrative Expenses	-	-	-	-
Interest Expense	-	-	-	-
Other Income/(Expenses)	5,831	35,000	35,814	42,000
Net Operating Income	**129,719**	**(44,138)**	**(25,651)**	**(31,830)**
Depreciation	31,906	32,464	31,906	31,910
Debt Principal Repayment	-	-	-	-
Operating Cash Flow	**161,625**	**(11,674)**	**6,255**	**80**
Capital Expenditures				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Use of Designated Working Capital	-	70,000	70,000	210,000
Total Capital expenditure Funding	-	70,000	70,000	210,000
Capital Expenditures	**-**	**(70,000)**	**(70,000)**	**(210,000)**
Working Capital				
Beginning Total Working Capital	**1,792,614**	**2,021,956**	**1,978,635**	**1,914,890**
Operating Cash Flow	161,625	(11,674)	6,255	80
Capital Expenditures and Other Balance Sheet Changes	24,396	(70,000)	(70,000)	(210,000)
Ending Working Total Working Capital	**1,978,635**	**1,940,282**	**1,914,890**	**1,704,970**
Beginning Working Capital Designated for Capital Expenditures	**-**	**-**	**-**	**-**
New Designations Of Working Capital For Capital Expenditures	-	70,000	70,000	130,000
Expenditures of Designated Working Capital For Capital expenditu	-	(70,000)	(70,000)	(130,000)
Ending Working Capital Designated for Capital Expenditures	**-**	**-**	**-**	**-**
Beginning Undesignated Working Capital	**1,639,493**	**2,021,956**	**1,978,635**	**1,914,890**
Increases/(Decreases)	339,142	(81,674)	(63,745)	(209,920)
Ending Undesignated Working Capital	**1,978,635**	**1,940,282**	**1,914,890**	**1,704,970**

GARY PAXTON INDUSTRIAL PARK FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

GARY PAXTON INDUSTRIAL PARK FUND - SUMMARY BY EXPENDITURE TYPE

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Operating Revenue	$ -	$ -	$ 689.00	$ 40,500.00	$ 20,000.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 252,850.72	$ 186,258.19	$ 140,603.60	$ 141,500.00	$ 173,450.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ (4,716.61)	$ 278,247.24	$ 650.00	$ -	$ -
Cash Basis Receipts	$ 433,563.42	$ 266,205.18	$ 7,766,441.66	$ 50,000.00	$ 41,000.00
Revenue Totals	**$ 681,697.53**	**$ 730,710.61**	**$ 7,908,384.26**	**$ 232,000.00**	**$ 234,450.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 261,338.66	$ 258,795.58	$ 194,235.92	$ 269,906.00	$ 228,670.00
Amortization & Depreciation	$ 315,583.13	$ 340,244.71	$ 1,826,177.09		$ 322,268.00
Cash Basis Expenditures	$ -	$ 415,000.00	$ 344.50	$ 69,783.00	$ 49,783.00
Expenditure Totals	**$ 576,921.79**	**$ 1,014,040.29**	**$ 2,020,757.51**	**$ 339,689.00**	**$ 600,721.00**
Fund Total: GPIP Fund	**$ 104,775.74**	**$ (283,329.68)**	**$ 5,887,626.75**	**$ (107,689.00)**	**$ (366,271.00)**

City and Borough of Sitka, AK

GARY PAXTON INDUSTRIAL PARK FUND - SUMMARY BY DEPARTMENT

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Operating Revenue	$ -	$ -	$ 689.00	$ -	$ 20,000.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Prop & Investment	$ 252,850.72	$ 186,258.19	$ 140,603.60	$ 182,000.00	$ 173,450.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ (4,714.61)	$ 278,247.24	$ 650.00	$ -	$ -
Cash Basis Receipts	$ 433,563.42	$ 266,205.18	$ 7,766,441.66	$ 50,000.00	$ 41,000.00
Revenue Totals	**$ 681,699.53**	**$ 730,710.61**	**$ 7,908,384.26**	**$ 232,000.00**	**$ 234,450.00**
Expenditures					
Operations	$ 251,631.14	$ 250,705.98	$ 187,764.24	$ 265,052.00	$ 225,434.00
Depreciation/Amortization	$ 315,583.13	$ 340,244.71	$ 1,826,177.09		$ 322,268.00
Debt Payments	$ 9,707.52	$ 8,089.60	$ 6,471.68	$ 54,637.00	$ 53,019.00
Fixed Asset Acquisition	$ -	$ -	$ -	$ -	$ -
Transfers to Capital Projects and Other Funds	$ -	$ 415,000.00	$ 344.50	$ 20,000.00	$ -
Other	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 576,921.79**	**$ 1,014,040.29**	**$ 2,020,757.51**	**$ 339,689.00**	**$ 600,721.00**
Fund Total: GPIP Fund	**$ 104,777.74**	**$ (283,329.68)**	**$ 5,887,626.75**	**$ (107,689.00)**	**$ (366,271.00)**

Gary Paxton Industrial Park Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**270 - Gary Paxton Industrial Complex**					
Operating Expenses						
5203.001	Electric	26,783.52	21,826.24	18,666.51	17,000.00	.00
5203.005	Heating Fuel	18,277.22	16,599.87	16,335.83	13,000.00	.00
5204.000	Telephone	3,935.22	1,120.98	1,294.07	1,200.00	1,200.00
5205.000	Insurance	5,914.63	6,162.94	9,769.95	6,000.00	17,771.00
5206.000	Supplies	.00	5,657.32	.00	.00	.00
5207.000	Repairs & Maintenance	.00	.00	.00	2,500.00	15,000.00
5208.000	Bldg Repair & Maint	12,558.18	9,882.84	6,124.71	15,000.00	5,000.00
5211.000	Data Processing Fees	3,732.00	.00	.00	.00	.00
5212.000	Contracted/Purchased Serv	138,856.91	146,073.65	97,171.10	155,725.00	113,725.00
5214.000	Interdepartment Services	38,972.99	42,187.91	36,519.92	71,277.00	67,738.00
5223.000	Tools & Small Equipment	.00	.00	.00	1,000.00	1,000.00
5225.000	Legal Expenditures	.00	.00	.00	20,000.00	.00
5226.000	Advertising	2,176.06	.00	650.80	2,500.00	2,500.00
5230.000	Bad Debts	.00	810.34	682.50	.00	.00
5231.000	Credit Card Expense	424.41	383.89	548.85	850.00	500.00
5290.000	Other Expenses	.00	.00	.00	1,000.00	1,000.00
5295.000	Interest Expense	9,707.52	8,089.60	6,471.68	4,854.00	3,236.00
	Operating Expenses Totals	$261,338.66	$258,795.58	$194,235.92	$311,906.00	$228,670.00
Amortization & Depreciation						
6101.000	Amortization	.00	24,660.19	24,660.18	.00	24,660.00
6201.000	Depreciation-Land Improve	136,745.34	136,745.40	140,466.87	.00	140,466.00
6202.000	Depreciation-Plants	62,521.06	62,520.12	62,520.12	.00	62,520.00
6203.000	Depreciation-Harbors	.00	.00	94,610.00	.00	94,610.00
6205.000	Depreciation-Buildings	116,316.25	116,319.00	11,540.59	.00	12.00
6206.000	Depreciation-Machinery	.48	.00	.00	.00	.00
6290.002	Loss on Impairment	.00	.00	1,492,379.33	.00	.00
	Amortization & Depreciation Totals	$315,583.13	$340,244.71	$1,826,177.09	$0.00	$322,268.00
Cash Basis Expenditures						
7200.000	Interfund Transfers Out	.00	415,000.00	344.50	20,000.00	.00
7301.000	Note Principal Payments	.00	.00	.00	49,783.00	49,783.00
	Cash Basis Expenditures Totals	$0.00	$415,000.00	$344.50	$69,783.00	$49,783.00
Fund	**270 - Gary Paxton Industrial Complex** Totals	$576,921.79	$1,014,040.29	$2,020,757.51	$381,689.00	$600,721.00

City and Borough of Sitka
GPIP (Fund 780)
FY2019

Project number	Project Description	Status	Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bond proceeds	Contingent Other	Total Contingent	Total authorized	Total project (authorized + contingent)	Other source (description)
90748	GPIP-Dock	Authorized/in progress	7,500,000	-	125,000	125,000	-	-	-	-	7,750,000	**7,750,000**	Bulk water fund
90837	GPIP Access Ramp	Authorized/in progress	-	-	40,000	-	-	-	-	-	40,000	**40,000**	
80273	Site Improvements	Authorized/in progress	-	-	232,185	-	-	-	-	-	232,185	**232,185**	
90836	GPIP shoreline stabilization	Authorized/in progress	-	-	-	215,000	-	-	-	-	215,000	**215,000**	Fund 173
90854	GPIP Site Clean UP	Authorized/in progress	-	-	-	35,000	-	-	-	-	35,000	**35,000**	Fund 173
90875	GPIP Wash down pad	Authorized/in progress			20,000	-	-	-	-	-	20,000	**20,000**	
		TOTAL PREVIOUSLY AUTHORIZED/IN PROGRESS									**8,272,185**	**8,272,185**	
		TOTAL NEW APPROPRIATIONS									**-**	**-**	
90748	GPIP-Dock	Authorized/in progress	7,500,000	-	125,000	125,000	-	-	-	-	7,750,000	**7,750,000**	
		TOTAL PHYSICALLY COMPLETE									**-**	**-**	

City and Borough of Sitka
Gary Paxton Industrial Park Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	119,911	162,000	95,644	171,450
Costs of Operations	(521,564)	(580,642)	(543,400)	(547,700)
Gross Margin	**(401,653)**	**(418,642)**	**(447,756)**	**(376,250)**
Administrative Expenses	-	-	-	-
Interest Expense	(6,472)	(4,854)	(4,854)	(3,240)
Other Income/(Expenses)	4,337	70,000	75,640	63,000
Net Operating Income	**(403,788)**	**(353,496)**	**(376,970)**	**(316,490)**
Depreciation	333,798	315,590	322,250	322,270
Debt Principal Repayment	(49,784)	(49,783)	(49,783)	(49,780)
Operating Cash Flow	**(119,774)**	**(87,689)**	**(104,503)**	**(44,000)**
Capital Expenditures				
Grant Revenue	3,117,049	-	-	-
Loan Proceeds	-	-	-	-
Designated Working Capital	-	20,000	20,000	-
Total Capital Expenditure Funding	3,117,049	20,000	20,000	-
Capital Expenditures	**(3,197,224)**	**(20,000)**	**(20,000)**	**(100,000)**
Working Capital				
Beginning Total Working Capital	**918,695**	**698,400**	**703,512**	**579,009**
Operating Cash Flow	(119,774)	(87,689)	(104,503)	(44,000)
Capital Expenditures and Other Balance Sheet Changes	(95,409)	(20,000)	(20,000)	(100,000)
Ending Working Total Working Capital	**703,512**	**590,711**	**579,009**	**435,009**
Beginning Working Capital Designated for Capital Expenditures	**335,278**	**81,378**	**226,179**	**226,179**
New Designations Of Working Capital For Capital Expenditures	-	20,000	20,000	-
Expenditures of Designated Working Capital For Capital expenditures	(109,099)	(20,000)	(20,000)	(100,000)
Ending Working Capital Designated for Capital Expenditures	**226,179**	**81,378**	**226,179**	**126,179**
Beginning Undesignated Working Capital	**793,696**	**435,222**	**477,333**	**352,830**
Increases/(Decreases)	(316,363)	74,111	(124,503)	(44,000)
Ending Undesignated Working Capital	**477,333**	**509,333**	**352,830**	**308,830**

INFORMATION TECHNOLOGY FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

INFORMATION TECHNOLGY FUND - SUMMARY BY EXPENDITURE TYPE

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 16,153.29	$ 10,353.94	$ 13,373.38	$ 10,400.00	$ 11,094.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ 1,233,612.00	$ 1,135,022.04	$ 1,175,598.00	$ 1,554,373.00	$ 1,540,801.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 10,081.33	$ (347.10)	$ (1,985.95)	$ 3,000.00	$ 500.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 779.21	$ 762.00	$ 218.32	$ -	$ -
Cash Basis Receipts	$ -	$ 2,072.90	$ -	$ 756,078.00	$ -
Revenue Totals	**$ 1,260,625.83**	**$ 1,147,863.78**	**$ 1,187,203.75**	**$ 2,323,851.00**	**$ 1,552,395.00**
Expenditures					
Salaries and Wages	$ 200,640.12	$ 252,607.89	$ 249,896.10	$ 274,138.80	$ 296,374.40
Fringe Benefits	$ 191,074.40	$ 367,786.57	$ 186,701.45	$ 167,789.28	$ 205,584.23
Operating Expenses	$ 591,207.89	$ 727,451.67	$ 632,139.33	$ 667,242.48	$ 727,355.00
Amortization & Depreciation	$ 123,785.44	$ 177,167.37	$ 198,457.49		$ 198,455.00
Cash Basis Expenditures	$ -	$ -	$ -	$ 962,769.00	$ 162,770.00
Expenditure Totals	**$ 1,106,707.85**	**$ 1,525,013.50**	**$ 1,267,194.37**	**$ 2,071,939.56**	**$ 1,590,538.63**
Fund Total: IT Fund	**$ 153,917.98**	**$ (377,149.72)**	**$ (79,990.62)**	**$ 251,911.44**	**$ (38,143.63)**

INFORMATION TECHNOLOGY FUND - SUMMARY BY DEPARTMENT

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 16,153.29	$ 10,353.94	$ 13,373.38	$ 10,400.00	$ 11,094.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ 1,233,612.00	$ 1,135,022.04	$ 1,175,598.00	$ 1,554,373.00	$ 1,540,801.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 10,081.33	$ (347.10)	$ (1,985.95)	$ 3,000.00	$ 500.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 779.21	$ 762.00	$ 218.32	$ -	$ -
Cash Basis Receipts	$ -	$ 2,072.90	$ -	$ 756,078.00	$ -
Revenue Totals	**$ 1,260,625.83**	**$ 1,147,863.78**	**$ 1,187,203.75**	**$ 2,323,851.00**	**$ 1,552,395.00**
Expenditures					
Operations	$ 977,709.99	$ 1,344,311.87	$ 1,066,939.53	$ 1,109,170.56	$ 1,218,713.63
Depreciation/Amortization	$ 123,785.44	$ 177,167.37	$ 198,457.49		$ 198,455.00
Debt Payments	$ 5,212.42	$ 3,534.26	$ 1,797.35	$ -	$ 128,370.00
Fixed Asset Acquisition	$ -	$ -	$ -	$ 485,000.00	$ 45,000.00
Transfers to Capital Projects and Other Funds	$ -	$ -	$ -	$ 477,769.00	$ -
Other	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 1,106,707.85**	**$ 1,525,013.50**	**$ 1,267,194.37**	**$ 2,071,939.56**	**$ 1,590,538.63**
Fund Total: IT Fund	**$ 153,917.98**	**$ (377,149.72)**	**$ (79,990.62)**	**$ 251,911.44**	**$ (38,143.63)**

Information Technology Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**300 - Information Technology Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	189,299.26	229,288.28	232,538.58	274,138.80	296,374.40
5110.002	Holidays	5,230.80	11,028.13	11,543.88	.00	.00
5110.003	Sick Leave	5,382.30	9,802.58	4,068.88	.00	.00
5110.004	Overtime	207.76	2,488.90	1,744.76	.00	.00
5110.010	Temp Wages	520.00	.00	.00	.00	.00
	Salaries and Wages Totals	$200,640.12	$252,607.89	$249,896.10	$274,138.80	$296,374.40
Fringe Benefits						
5120.001	Annual Leave	18,478.01	23,686.45	26,047.25	12,150.00	12,871.00
5120.002	SBS	13,964.47	16,641.44	16,980.94	17,604.71	19,011.79
5120.003	Medicare	3,303.19	3,936.36	4,016.65	4,164.24	4,497.12
5120.004	PERS	124,057.82	259,509.07	57,136.98	76,310.38	76,297.63
5120.005	Health Insurance	30,052.76	62,426.77	80,853.24	72,109.92	91,343.16
5120.006	Life Insurance	39.07	49.32	47.64	47.64	47.64
5120.007	Workmen's Compensation	1,179.08	1,537.16	1,618.75	1,402.39	1,515.89
	Fringe Benefits Totals	$191,074.40	$367,786.57	$186,701.45	$183,789.28	$205,584.23
Operating Expenses						
5201.000	Training and Travel	24,990.72	14,917.35	5,835.43	15,000.00	13,500.00
5204.000	Telephone	9,093.42	175,268.22	169,615.78	171,420.00	175,740.00
5204.001	Cell Phone Stipend	600.00	900.00	900.00	900.00	900.00
5205.000	Insurance	4,203.41	4,524.79	3,927.83	3,928.00	11,752.00
5206.000	Supplies	9,099.64	8,622.70	5,018.07	12,000.00	12,000.00
5207.000	Repairs & Maintenance	185,246.54	144,346.27	149,439.95	135,102.00	195,618.00
5212.000	Contracted/Purchased Serv	151,094.20	188,121.58	126,080.91	123,329.48	124,350.00
5214.000	Interdepartment Services	105,423.00	110,601.96	110,601.96	95,000.00	90,295.00
5221.000	Transportation/Vehicles	975.00	900.00	900.00	900.00	900.00
5222.000	Postage	197.24	120.91	58.46	.00	.00
5223.000	Tools & Small Equipment	95,092.84	75,352.63	57,886.61	53,500.00	91,700.00
5290.000	Other Expenses	(20.54)	241.00	76.98	.00	.00
5295.000	Interest Expense	5,212.42	3,534.26	1,797.35	.00	10,600.00
	Operating Expenses Totals	$591,207.89	$727,451.67	$632,139.33	$611,079.48	$727,355.00
Amortization & Depreciation						
6205.000	Depreciation-Buildings	1,416.87	1,416.95	1,416.96	.00	1,416.00
6206.000	Depreciation-Machinery	121,625.40	174,257.70	195,547.85	.00	195,547.00

Information Technology Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**300 - Information Technology Fund**					
	Amortization & Depreciation					
6208.000	Deprec-Furniture/Fixtures	743.17	1,492.72	1,492.68	.00	1,492.00
	Amortization & Depreciation Totals	$123,785.44	$177,167.37	$198,457.49	$0.00	$198,455.00
	Cash Basis Expenditures					
7106.000	Fixed Assets-Machinery	.00	.00	.00	541,163.00	45,000.00
7200.000	Interfund Transfers Out	.00	.00	.00	477,769.00	.00
7301.000	Note Principal Payments	.00	.00	.00	.00	117,770.00
	Cash Basis Expenditures Totals	$0.00	$0.00	$0.00	$1,018,932.00	$162,770.00
	Fund **300 - Information Technology Fund** Totals	$1,106,707.85	$1,525,013.50	$1,267,194.37	$2,087,939.56	$1,590,538.63
	Net Grand Totals	$1,106,707.85	$1,525,013.50	$1,267,194.37	$2,087,939.56	$1,590,538.63

City and Borough of Sitka
Management Information Systems Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	1,189,200	1,865,370	1,865,370	1,551,890
Costs of Operations	(1,258,780)	(1,323,630)	(1,323,630)	(1,417,170)
Gross Margin	**(69,580)**	**541,740**	**541,740**	**134,720**
Administrative Expenses	-	-	-	-
Interest Expense	(1,800)	-	-	(10,600)
Other Income/(Expenses)	(1,990)	(357,000)	(357,000)	500
Net Operating Income	**(73,370)**	**184,740**	**184,740**	**124,620**
Depreciation	198,460	198,460	198,460	198,460
Debt Principal Repayment	(49,240)	-	-	(117,770)
Operating Cash Flow	**75,850**	**383,200**	**383,200**	**205,310**
Capital Expenditures				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Designated Working Capital	-	-	-	45,000
Total Capital Expenditure Funding	-	-	-	45,000
Capital Expenditures	**-**	**-**	**-**	**(45,000)**
Working Capital				
Beginning Total Working Capital	**(121,058)**	**(17,165)**	**(17,165)**	**366,035**
Operating Cash Flow	75,850	383,200	383,200	205,310
Capital Expenditures and Other Balance Sheet Changes	28,043	-	-	(45,000)
Ending Working Total Working Capital	**(17,165)**	**366,035**	**366,035**	**526,345**
Beginning Working Capital Designated for Capital Expenditures	**-**	**-**	**-**	**-**
New Designations Of Working Capital For Capital Expenditures	-	-	-	45,000
Expenditures of Designated Working Capital For Capital expenditures	-	-	-	(45,000)
Ending Working Capital Designated for Capital Expenditures	**-**	**-**	**-**	**-**
Beginning Undesignated Working Capital	**(121,058)**	**(17,165)**	**(17,165)**	**366,035**
Increases/(Decreases)	103,893	383,200	383,200	160,310
Ending Undesignated Working Capital	**(17,165)**	**366,035**	**366,035**	**526,345**

CENTRAL GARAGE FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

City and Borough of Sitka, AK

CENTRAL GARAGE FUND - SUMMARY BY EXPENDITURE TYPE

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 7,797.24	$ 3,893.89	$ 5,884.52	$ 3,900.00	$ 4,881.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ 1,611,918.60	$ 1,569,176.14	$ 1,330,875.00	$ 1,929,731.00	$ 1,787,827.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 84,549.06	$ 87,456.41	$ 115,954.58	$ 84,688.00	$ 95,688.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 2,500.00	$ 1,840.93	$ 10,539.36	$ -	$ -
Cash Basis Receipts	$ 36,000.00	$ -	$ 174,500.00	$ 230,067.00	$ 60,000.00
Revenue Totals	**$ 1,742,764.90**	**$ 1,662,367.37**	**$ 1,637,753.46**	**$ 2,248,386.00**	**$ 1,948,396.00**
Expenditures					
Salaries and Wages	$ 96,608.08	$ 97,503.33	$ 116,151.90	$ 113,527.75	$ 119,843.21
Fringe Benefits	$ 104,980.21	$ 117,061.66	$ 93,634.94	$ 91,665.45	$ 96,470.76
Operating Expenses	$ 554,933.64	$ 479,017.97	$ 548,312.07	$ 644,626.00	$ 611,710.00
Amortization & Depreciation	$ 457,823.30	$ 446,716.80	$ 504,819.61		$ 504,818.00
Cash Basis Expenditures	$ -	$ 1,548.21	$ -	$ 1,045,929.62	$ 693,250.00
Expenditure Totals	**$ 1,214,345.23**	**$ 1,141,847.97**	**$ 1,262,918.52**	**$ 1,895,748.82**	**$ 2,026,091.97**
Fund Total: Central Garage Fund	**$ 528,419.67**	**$ 520,519.40**	**$ 374,834.94**	**$ 352,637.18**	**$ (77,695.97)**

City and Borough of Sitka, AK

CENTRAL GARAGE FUND - SUMMARY BY DEPARTMENT

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 7,797.24	$ 3,893.89	$ 5,884.52	$ 3,900.00	$ 4,881.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ 1,611,918.60	$ 1,569,176.14	$ 1,330,875.00	$ 1,929,731.00	$ 1,787,827.00
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 84,549.06	$ 87,456.41	$ 115,954.58	$ 84,688.00	$ 95,688.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 2,500.00	$ 1,840.93	$ 10,539.36	$ -	$ -
Cash Basis Receipts	$ 36,000.00	$ -	$ 174,500.00	$ 230,067.00	$ 60,000.00
Revenue Totals	**$ 1,742,764.90**	**$ 1,662,367.37**	**$ 1,637,753.46**	**$ 2,248,386.00**	**$ 1,948,396.00**
Expenditures					
Administration	$ 336,366.52	$ 324,035.97	$ 310,608.32	$ 323,561.22	$ 293,276.86
Operations	$ 405,155.41	$ 357,046.99	$ 437,490.59	$ 518,757.98	$ 529,747.11
Jobbing					
Depreciation/Amortization	$ 457,823.30	$ 446,716.80	$ 504,819.61		$ 504,818.00
Debt Payments	$ 15,000.00	$ 12,500.00	$ 10,000.00	$ 57,500.00	$ 55,000.00
Fixed Asset Acquisition	$ -	$ 1,548.21	$ -	$ 995,929.62	$ 643,250.00
Transfers to Capital Projects and Other Funds	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 1,214,345.23**	**$ 1,141,847.97**	**$ 1,262,918.52**	**$ 1,895,748.82**	**$ 2,026,091.97**
Fund Total: Central Garage Fund	**$ 528,419.67**	**$ 520,519.40**	**$ 374,834.94**	**$ 352,637.18**	**$ (77,695.97)**

Central Garage Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**310 - Central Garage Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	84,748.00	85,611.74	99,381.81	112,528.00	118,843.20
5110.002	Holidays	4,598.10	3,741.47	4,918.68	.00	.00
5110.003	Sick Leave	5,253.42	1,827.23	4,220.54	.00	.00
5110.004	Overtime	2,008.56	6,322.89	7,630.87	999.75	1,000.01
	Salaries and Wages Totals	$96,608.08	$97,503.33	$116,151.90	$113,527.75	$119,843.21
Fringe Benefits						
5120.001	Annual Leave	8,258.32	7,780.04	10,272.32	5,378.00	5,593.00
5120.002	SBS	6,488.63	6,283.24	7,421.47	7,289.01	7,689.32
5120.003	Medicare	1,534.84	1,486.24	1,755.52	1,724.14	1,818.82
5120.004	PERS	56,037.60	67,314.77	25,135.57	32,976.11	31,246.50
5120.005	Health Insurance	26,143.68	27,441.23	42,013.86	46,134.00	43,617.60
5120.006	Life Insurance	22.20	19.52	22.20	22.20	22.20
5120.007	Workmen's Compensation	6,494.94	6,736.62	7,014.00	6,141.99	6,483.32
	Fringe Benefits Totals	$104,980.21	$117,061.66	$93,634.94	$99,665.45	$96,470.76
Operating Expenses						
5201.000	Training and Travel	.00	.00	.00	.00	2,000.00
5202.000	Uniforms	811.38	644.31	875.76	800.00	800.00
5203.001	Electric	14,471.84	23,192.01	29,331.39	23,000.00	25,000.00
5203.005	Heating Fuel	3,787.68	5,884.69	5,759.61	5,800.00	5,800.00
5204.000	Telephone	2,237.28	1,901.76	2,202.92	2,000.00	2,388.00
5204.001	Cell Phone Stipend	.00	.00	.00	600.00	600.00
5205.000	Insurance	91,498.80	95,618.55	92,017.47	94,361.00	107,863.00
5206.000	Supplies	186,295.65	159,486.11	179,633.05	230,700.00	230,800.00
5207.000	Repairs & Maintenance	59,201.17	43,674.81	47,229.38	70,000.00	70,000.00
5208.000	Bldg Repair & Maint	28,380.47	12,928.36	22,668.81	15,000.00	18,000.00
5211.000	Data Processing Fees	9,024.00	9,260.04	10,059.00	10,535.00	10,469.00
5211.001	Information Technology Special Projects	.00	.00	.00	1,559.00	.00
5212.000	Contracted/Purchased Serv	8,975.73	8,912.07	9,623.16	23,600.00	23,700.00
5214.000	Interdepartment Services	127,989.98	110,986.56	111,575.53	142,204.00	99,326.00
5221.000	Transportation/Vehicles	(10,663.50)	(18,405.00)	.00	10,067.00	2,864.00
5222.000	Postage	.00	.00	.00	200.00	200.00
5223.000	Tools & Small Equipment	6,415.82	3,280.29	2,988.49	5,000.00	5,000.00
5226.000	Advertising	243.00	745.85	439.95	1,700.00	1,900.00

Central Garage Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**310 - Central Garage Fund**					
Operating Expenses						
5231.000	Credit Card Expense	4.11	7.56	6.61	.00	.00
5290.000	Other Expenses	(5.00)	2,713.00	624.00	.00	.00
5290.001	Loss on Disposal of Fixed Assets	11,265.23	5,687.00	23,276.94	.00	.00
5295.000	Interest Expense	15,000.00	12,500.00	10,000.00	7,500.00	5,000.00
	Operating Expenses Totals	$554,933.64	$479,017.97	$548,312.07	$644,626.00	$611,710.00
Amortization & Depreciation						
6201.000	Depreciation-Land Improve	969.91	971.04	971.04	.00	971.00
6205.000	Depreciation-Buildings	27,507.92	27,507.96	27,507.96	.00	27,507.00
6206.000	Depreciation-Machinery	22,837.87	25,772.29	28,923.16	.00	28,923.00
6207.000	Depreciation-Vehicles	406,507.60	392,465.51	447,417.45	.00	447,417.00
	Amortization & Depreciation Totals	$457,823.30	$446,716.80	$504,819.61	$0.00	$504,818.00
Cash Basis Expenditures						
7107.000	Fixed Assets-Vehicles	.00	1,548.21	.00	995,929.62	643,250.00
7301.000	Note Principal Payments	.00	.00	.00	50,000.00	50,000.00
	Cash Basis Expenditures Totals	$0.00	$1,548.21	$0.00	$1,045,929.62	$693,250.00
	Fund **310 - Central Garage Fund** Totals	$1,214,345.23	$1,141,847.97	$1,262,918.52	$1,903,748.82	$2,026,091.97
	Net Grand Totals	$1,214,345.23	$1,141,847.97	$1,262,918.52	$1,903,748.82	$2,026,091.97

City and Borough of Sitka
Central Garage Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	1,370,990	1,953,420	1,953,420	1,852,710
Costs of Operations	(919,040)	(1,031,510)	(1,031,510)	(1,034,560)
Gross Margin	**451,950**	**921,910**	**921,910**	**818,150**
Administrative Expenses	(307,690)	(323,630)	(323,630)	(293,280)
Interest Expense	(10,000)	(7,500)	(7,500)	(5,000)
Other Income/(Expenses)	10,980	291,070	291,070	95,690
Net Operating Income	**145,240**	**881,850**	**881,850**	**615,560**
Depreciation	504,820	504,820	504,820	504,820
Debt Principal Repayment	(50,000)	(50,000)	(50,000)	(50,000)
Operating Cash Flow	**600,060**	**1,336,670**	**1,336,670**	**1,070,380**
Capital Expenditures				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Use of Designated Working Capital	271,710	883,000	883,000	643,250
Total Capital expenditure Funding	271,710	883,000	883,000	643,250
Capital Expenditures	**(271,710)**	**(883,000)**	**(883,000)**	**(643,250)**
Working Capital				
Beginning Total Working Capital	**2,999,979**	**3,489,644**	**3,489,644**	**3,943,314**
Operating Cash Flow	600,060	1,336,670	1,336,670	1,070,380
Capital Expenditures and Other Balance Sheet Changes	(110,395)	(883,000)	(883,000)	(643,250)
Ending Working Total Working Capital	**3,489,644**	**3,943,314**	**3,943,314**	**4,370,444**
Beginning Working Capital Designated for Capital Expenditures	**-**	**-**	**-**	**-**
New Designations Of Working Capital For Capital Expenditures	271,710	883,000	883,000	643,250
Expenditures of Designated Working Capital For Capital expenditure:	(271,710)	(883,000)	(883,000)	(643,250)
Ending Working Capital Designated for Capital Expenditures	**-**	**-**	**-**	**-**
Beginning Undesignated Working Capital	**2,999,979**	**3,489,644**	**3,489,644**	**3,943,314**
Increases/(Decreases)	489,665	453,670	453,670	427,130
Ending Undesignated Working Capital	**3,489,644**	**3,943,314**	**3,943,314**	**4,370,444**

BUILDING MAINTENANCE FUND

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

BUILDING MAINTENANCE FUND - SUMMARY BY EXPENDITURE TYPE

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 13,626.74	$ 6,982.12	$ 10,282.20	$ 7,000.00	$ 8,529.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ 498,008.78	$ 417,254.98	$ 460,565.64	$ 639,920.00	$ 472,950.00
Other Operating Revenue	$ -	$ -	$ -	$ 30,000.00	$ 30,000.00
Uses of Property & Investments	$ 44,789.56	$ 36,015.01	$ 30,917.94	$ 30,000.00	$ 30,000.00
Interfund Billings	$ -	$ 30,000.00	$ -	$ 37,500.00	$ -
Miscellaneous Revenue	$ 2,121.44	$ (2,121.44)	$ -	$ -	$ -
Cash Basis Receipts	$ 40,224.92	$ 35,969.46	$ 39,703.39	$ 107,132.00	$ 49,200.00
Revenue Totals	**$ 598,771.44**	**$ 524,100.13**	**$ 541,469.17**	**$ 851,552.00**	**$ 590,679.00**
Expenditures					
Salaries and Wages	$ 165,088.01	$ 189,022.98	$ 202,776.68	$ 230,187.60	$ 236,554.80
Fringe Benefits	$ 157,227.32	$ 228,516.04	$ 181,354.17	$ 187,032.43	$ 158,978.28
Operating Expenses	$ 383,109.76	$ 236,191.86	$ 318,834.86	$ 408,092.00	$ 394,836.00
Amortization & Depreciation	$ 880.29	$ 880.20	$ 880.16		$ 880.00
Cash Basis Expenditures	$ -	$ -	$ 60,000.00	$ 30,200.00	$ -
Expenditure Totals	**$ 706,305.38**	**$ 654,611.08**	**$ 763,845.87**	**$ 855,512.03**	**$ 791,249.08**
Fund Total: Building Maintenance Fund	**$ (107,533.94)**	**$ (130,510.95)**	**$ (222,376.70)**	**$ (3,960.03)**	**$ (200,570.08)**

City and Borough of Sitka, AK

BUILDING MAINTENANCE FUND - SUMMARY BY DEPARTMENT

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 13,626.74	$ 6,982.12	$ 10,282.20	$ 7,000.00	$ 8,529.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ 498,008.78	$ 417,254.98	$ 460,565.64	$ 639,920.00	$ 472,950.00
Other Operating Revenue	$ -	$ -	$ -	$ 30,000.00	$ 30,000.00
Uses of Property & Investments	$ 44,789.56	$ 36,015.01	$ 30,917.94	$ 30,000.00	$ 30,000.00
Interfund Billings	$ -	$ 30,000.00	$ -	$ 37,500.00	$ -
Miscellaneous Revenue	$ 2,121.44	$ (2,121.44)	$ -	$ -	$ -
Cash Basis Receipts	$ 40,224.92	$ 35,969.46	$ 39,703.39	$ 107,132.00	$ 49,200.00
Revenue Totals	**$ 598,771.44**	**$ 524,100.13**	**$ 541,469.17**	**$ 851,552.00**	**$ 590,679.00**
Expenditures					
Administration	$ 115,805.95	$ 148,023.86	$ 173,585.69	$ 254,735.05	$ 256,998.35
Operations	$ 589,619.14	$ 505,707.02	$ 529,380.02	$ 570,576.98	$ 533,370.73
Debt Payments	$ -	$ -	$ -	$ -	$ -
Depreciation/Amortization	$ 880.29	$ 880.20	$ 880.16		$ 880.00
Fixed Asset Acquisition	$ -	$ -	$ -	$ -	$ -
Transfers to Capital Projects and Other Funds	$ -	$ -	$ 60,000.00	$ 30,200.00	$ -
Other	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 706,305.38**	**$ 654,611.08**	**$ 763,845.87**	**$ 855,512.03**	**$ 791,249.08**
Fund Total: Building Maintenance Fund	**$ (107,533.94)**	**$ (130,510.95)**	**$ (222,376.70)**	**$ (3,960.03)**	**$ (200,570.08)**

Building Maintenance Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**320 - Building Maintenance Fund**					
Salaries and Wages						
5110.001	Regular Salaries/Wages	141,666.30	169,028.13	184,354.26	216,153.60	222,520.80
5110.002	Holidays	6,253.68	5,432.60	6,446.40	.00	.00
5110.003	Sick Leave	6,747.36	5,762.00	5,178.31	.00	.00
5110.004	Overtime	10,420.67	8,800.25	6,797.71	7,500.00	7,500.00
5110.010	Temp Wages	.00	.00	.00	6,534.00	6,534.00
	Salaries and Wages Totals	$165,088.01	$189,022.98	$202,776.68	$230,187.60	$236,554.80
Fringe Benefits						
5120.001	Annual Leave	13,645.87	15,447.50	16,150.44	7,825.00	8,059.00
5120.002	SBS	11,324.93	12,619.52	12,905.44	14,590.45	14,994.68
5120.003	Medicare	2,678.77	2,985.06	3,052.68	3,451.17	3,546.90
5120.004	PERS	69,808.13	126,949.77	43,583.33	61,203.48	59,134.58
5120.005	Health Insurance	49,134.72	59,040.54	95,158.62	100,816.56	61,797.12
5120.006	Life Insurance	25.74	27.38	36.20	36.36	36.36
5120.007	Workmen's Compensation	10,609.16	9,596.27	10,097.46	11,109.41	11,409.64
5120.008	Unemployment	.00	1,850.00	370.00	.00	.00
	Fringe Benefits Totals	$157,227.32	$228,516.04	$181,354.17	$199,032.43	$158,978.28
Operating Expenses						
5201.000	Training and Travel	2,458.09	1,725.40	3,336.82	4,100.00	4,100.00
5202.000	Uniforms	239.89	212.88	.00	400.00	400.00
5204.000	Telephone	270.00	280.00	480.00	1,764.00	1,384.00
5204.001	Cell Phone Stipend	300.00	550.00	600.00	900.00	900.00
5205.000	Insurance	742.21	773.36	.00	.00	.00
5206.000	Supplies	3,108.41	27,207.86	27,875.87	32,030.00	52,030.00
5207.000	Repairs & Maintenance	35,566.74	10,012.59	8,225.53	23,030.00	23,030.00
5208.000	Bldg Repair & Maint	63,041.14	408.21	.00	.00	.00
5211.000	Data Processing Fees	11,136.00	11,943.00	12,756.00	13,285.00	13,391.00
5211.001	Information Technology Special Projects	.00	.00	.00	1,559.00	.00
5212.000	Contracted/Purchased Serv	139,615.82	171,186.49	135,616.16	230,324.00	195,830.00
5214.000	Interdepartment Services	92,831.86	132.63	104,774.04	68,543.00	74,819.00
5221.000	Transportation/Vehicles	29,332.60	8,238.56	19,301.03	23,643.00	20,838.00
5223.000	Tools & Small Equipment	1,382.93	1,511.13	4,900.27	5,064.00	4,664.00
5226.000	Advertising	403.15	1,365.15	108.80	.00	.00
5227.002	Rent-Equipment	1,502.49	185.00	566.75	2,500.00	2,500.00

Building Maintenance Fund

Budget Year 2020

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Fund	**320 - Building Maintenance Fund**					
	Operating Expenses					
5290.000	Other Expenses	1,178.43	459.60	293.59	950.00	950.00
	Operating Expenses Totals	$383,109.76	$236,191.86	$318,834.86	$408,092.00	$394,836.00
	Amortization & Depreciation					
6206.000	Depreciation-Machinery	880.29	880.20	880.16	.00	880.00
	Amortization & Depreciation Totals	$880.29	$880.20	$880.16	$0.00	$880.00
	Cash Basis Expenditures					
7200.000	Interfund Transfers Out	.00	.00	60,000.00	30,200.00	.00
	Cash Basis Expenditures Totals	$0.00	$0.00	$60,000.00	$30,200.00	$0.00
	Fund **320 - Building Maintenance Fund** Totals	$706,305.38	$654,611.08	$763,845.87	$867,512.03	$791,249.08
	Net Grand Totals	$706,305.38	$654,611.08	$763,845.87	$867,512.03	$791,249.08

City and Borough of Sitka
Building Maintenance Fund

Pro Forma Financial Projection

FY2018, FY2019 (Original), FY2019 (Projected), and FY2020 Proposed

Operations	FY2018	FY2019 Original	FY2019 Projected	FY2020 Proposed
Revenues	470,850	688,920	352,300	560,680
Costs of Operations	(530,260)	(838,190)	(196,670)	(534,250)
Gross Margin	**(59,410)**	**(149,270)**	**155,630**	**26,430**
Administrative Expenses	(168,490)	(259,040)	(238,100)	(257,000)
Interest Expense	-	-	-	-
Other Income/(Expenses)	6,220	144,430	144,430	30,000
Net Operating Income	**(221,680)**	**(263,880)**	**61,960**	**(200,570)**
Depreciation	880	880	880	880
Debt Principal Repayment	-	-	-	-
Operating Cash Flow	**(220,800)**	**(263,000)**	**62,840**	**(199,690)**
Capital Expenditures				
Grant Revenue	-	-	-	-
Loan Proceeds	-	-	-	-
Designated Working Capital	-	-	-	-
Total Capital expenditure Funding	-	-	-	-
Capital Expenditures	**-**	**-**	**-**	**-**
Working Capital				
Beginning Total Working Capital	**1,662,704**	**1,493,004**	**1,493,004**	**1,555,844**
Operating Cash Flow	(169,700)	(263,000)	62,840	(199,690)
Capital Expenditures and Other Balance Sheet Changes	-	-	-	-
Ending Working Total Working Capital	**1,493,004**	**1,230,004**	**1,555,844**	**1,356,154**
Beginning Working Capital Designated for Capital Expenditures	**-**	**-**	**-**	**-**
New Designations Of Working Capital For Capital Expenditures	-	-	-	-
Expenditures of Designated Working Capital For Capital Expenditures	-	-	-	-
Ending Working Capital Designated for Capital Expenditures	**-**	**-**	**-**	**-**
Beginning Undesignated Working Capital	**1,662,704**	**1,493,004**	**1,493,004**	**1,555,844**
Increases/(Decreases)	(169,700)	(263,000)	62,840	(199,690)
Ending Undesignated Working Capital	**1,493,004**	**1,230,004**	**1,555,844**	**1,356,154**

Special Revenue Funds

DRAFT
FISCAL YEAR 2020

OPERATING BUDGET

City and Borough of Sitka, AK

PET ADOPTION - SUMMARY BY EXPENDITURE TYPE

Fund 113

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 761.24	$ 943.64	$ 924.61	$ 400.00	$ 900.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ 45,000.00	$ -	$ 5,269.06	$ -	$ -
Revenue Totals	**$ 45,761.24**	**$ 943.64**	**$ 6,193.67**	**$ 400.00**	**$ 900.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ -	$ -	$ -	$ 1,000.00	$ 900.00
Cash Basis Expenditures	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ -**	**$ -**	**$ -**	**$ 1,000.00**	**$ 900.00**
Fund Total: Pet Adoption Fund	**$ 45,761.24**	**$ 943.64**	**$ 6,193.67**	**$ (600.00)**	**$ -**

City and Borough of Sitka, AK

SITKA FORFEITURE FUND - SUMMARY BY EXPENDITURE TYPE

Fund 151

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ -	$ -	$ -	$ -	$ -
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 4,003.00	$ -	$ -	$ 2,000.00	$ 1,000.00
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 4,003.00**	**$ -**	**$ -**	**$ 2,000.00**	**$ 1,000.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 4,283.81	$ -	$ -	$ 2,000.00	$ 900.00
Cash Basis Expenditures	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 4,283.81**	**$ -**	**$ -**	**$ 2,000.00**	**$ 900.00**
Fund Total: Sitka Forfeiture Fund	**$ (280.81)**	**$ -**	**$ -**	**$ -**	**$ 100.00**

City and Borough of Sitka, AK

JUSTICE ASSISTANCE GRANT FUND - SUMMARY BY EXPENDITURE TYPE

Fund 152

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ 1,142.60	$ 3,382.00	$ 6,000.00	$ 4,188.00
Federal Revenue	$ 117,895.24	$ 41,674.13	$ 105,630.52	$ 130,000.00	$ 125,000.00
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ -	$ -	$ -	$ -	$ -
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 13,307.60	$ 2,575.86	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 131,202.84**	**$ 45,392.59**	**$ 109,012.52**	**$ 136,000.00**	**$ 129,188.00**
Expenditures					
Salaries and Wages	$ -	$ 20,743.80	$ 57,656.71	$ 64,685.40	$ 63,119.98
Fringe Benefits	$ -	$ 23,890.11	$ 46,872.25	$ 63,641.18	$ 54,978.66
Operating Expenses	$ 117,895.24	$ -	$ -	$ -	$ -
Cash Basis Expenditures	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 117,895.24**	**$ 44,633.91**	**$ 104,528.96**	**$ 128,326.58**	**$ 118,098.64**
Fund Total: NARCO Task Force Grant Fund	**$ 13,307.60**	**$ 758.68**	**$ 4,483.56**	**$ 7,673.42**	**$ 11,089.36**

City and Borough of Sitka, AK

STATE FORFEITURE FUND - SUMMARY BY EXPENDITURE TYPE

Fund 153

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ 5,000.00	$ 5,000.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ (175.81)	$ (116.00)	$ (107.00)	$ -	$ -
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 9,063.93	$ 5,804.27	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 8,888.12**	**$ 5,688.27**	**$ (107.00)**	**$ 5,000.00**	**$ 5,000.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 22,466.32	$ 3,557.29	$ -	$ 5,000.00	$ 5,000.00
Cash Basis Expenditures	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 22,466.32**	**$ 3,557.29**	**$ -**	**$ 5,000.00**	**$ 5,000.00**
Fund Total: State Forfeiture Fund	**$ (13,578.20)**	**$ 2,130.98**	**$ (107.00)**	**$ -**	**$ -**

City and Borough of Sitka, AK

HOMELAND SECURITY GRANT FUND - SUMMARY BY EXPENDITURE TYPE

Fund 159

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ 100,000.00	$ -
Federal Revenue	$ 163,798.53	$ 91,967.64	$ 3,362.22	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ -	$ -	$ -	$ -	$ -
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 163,798.53**	**$ 91,967.64**	**$ 3,362.22**	**$ 100,000.00**	**$ -**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 164,180.59	$ 91,986.85	$ 3,362.22	$ 100,000.00	$ -
Cash Basis Expenditures	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 164,180.59**	**$ 91,986.85**	**$ 3,362.22**	**$ 100,000.00**	**$ -**
Fund Total: Homeland Security Grant Fund	**$ (382.06)**	**$ (19.21)**	**$ -**	**$ -**	**$ -**

City and Borough of Sitka, AK

LIBRARY BUILDING FUND - SUMMARY BY EXPENDITURE TYPE

Fund 165

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ (3,421.46)	$ (363.43)	$ 60.08	$ 400.00	$ 372.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 50.00	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ (3,371.46)**	**$ (363.43)**	**$ 60.08**	**$ 400.00**	**$ 372.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ -	$ -	$ -	$ -	$ 1,000.00
Cash Basis Expenditures	$ 530,244.00	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 530,244.00**	**$ -**	**$ -**	**$ -**	**$ 1,000.00**
Fund Total: Library Building Fund	**$ (533,615.46)**	**$ (363.43)**	**$ 60.08**	**$ 400.00**	**$ (628.00)**

City and Borough of Sitka, AK

SOUTHEAST ALASKA ECONOMIC DEVELOPMENT FUND - SUMMARY BY EXPENDITURE TYPE

Fund 171

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 93,307.44	$ 92,486.30	$ 90,639.21	$ 107,132.00	$ 103,700.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 93,307.44**	**$ 92,486.30**	**$ 90,639.21**	**$ 107,132.00**	**$ 103,700.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 5,000.00	$ 637,507.98	$ -	$ -	$ -
Cash Basis Expenditures	$ 40,224.92	$ 205,969.46	$ 39,703.39	$ 578,210.00	$ 93,100.00
Expenditure Totals	**$ 45,224.92**	**$ 843,477.44**	**$ 39,703.39**	**$ 578,210.00**	**$ 93,100.00**
Fund Total: SEDA Fund	**$ 48,082.52**	**$ (750,991.14)**	**$ 50,935.82**	**$ (471,078.00)**	**$ 10,600.00**

City and Borough of Sitka, AK

GPIP CONTINGENCY FUND - SUMMARY BY EXPENDITURE TYPE

Fund 173

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 21,241.37	$ 16,205.18	$ 11,574.30	$ 17,000.00	$ 13,200.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ 28,923.96	$ -	$ -
Revenue Totals	**$ 21,241.37**	**$ 16,205.18**	**$ 40,498.26**	**$ 17,000.00**	**$ 13,200.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 3,401.00	$ 2,194.13	$ -	$ 3,000.00	$ -
Cash Basis Expenditures	$ 21,241.37	$ 266,205.18	$ 11,574.30	$ -	$ 13,200.00
Expenditure Totals	**$ 24,642.37**	**$ 268,399.31**	**$ 11,574.30**	**$ 3,000.00**	**$ 13,200.00**
Fund Total: GPIP Contingency Fund	**$ (3,401.00)**	**$ (252,194.13)**	**$ 28,923.96**	**$ 14,000.00**	**$ -**

City and Borough of Sitka, AK

SITKA COMMUNITY HOSPITAL DEDICATED FUND - SUMMARY BY EXPENDITURE TYPE

Fund 190

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
Tobacco Tax	$ 490,352.57	$ 879,156.92	$ 850,876.74	$ 830,000.00	$ 831,500.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ 720.00	$ 710.00	$ 1,010.00	$ 1,500.00	$ -
Uses of Property & Investments	$ -	$ -	$ -	$ -	$ 140,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 491,072.57**	**$ 879,866.92**	**$ 851,886.74**	**$ 831,500.00**	**$ 971,500.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 490,376.81	$ 795,792.18	$ 855,679.57	$ 831,500.00	$ 890,500.00
Cash Basis Expenditures	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 490,376.81**	**$ 795,792.18**	**$ 855,679.57**	**$ 831,500.00**	**$ 890,500.00**
Fund Total: Tobacco Excise Tax Fund	**$ 695.76**	**$ 84,074.74**	**$ (3,792.83)**	**$ -**	**$ 81,000.00**

City and Borough of Sitka, AK

STUDENT ACTIVITIES TRAVEL FUND - SUMMARY BY EXPENDITURE TYPE

Fund 191

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
Licenses & Permits	$ -	$ 2,500.00	$ 2,200.00	$ 2,500.00	$ 2,500.00
Uses of Property & Investments	$ -	$ 30.28	$ 54.41	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ -**	**$ 2,530.28**	**$ 2,254.41**	**$ 2,500.00**	**$ 2,500.00**
Expenditures					
Operating Expenses	$ -	$ -	$ -	$ 2,500.00	$ 2,500.00
Cash Basis Expenditures	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ -**	**$ -**	**$ -**	**$ 2,500.00**	**$ 2,500.00**
Fund Total: Visitor Enhancement Fund	**$ -**	**$ 2,530.28**	**$ 2,254.41**	**$ -**	**$ -**

City and Borough of Sitka, AK

FISHERIES ENHANCEMENT FUND - SUMMARY BY EXPENDITURE TYPE

Fund 192

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 393.13	$ 204.27	$ (28.40)	$ -	$ -
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ 37,989.00	$ 36,945.00	$ 42,021.00	$ 45,000.00	$ 36,000.00
Revenue Totals	**$ 38,382.13**	**$ 37,149.27**	**$ 41,992.60**	**$ 45,000.00**	**$ 36,000.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 77,665.00	$ 38,000.00	$ 42,000.00	$ 45,000.00	$ 36,000.00
Cash Basis Expenditures	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 77,665.00**	**$ 38,000.00**	**$ 42,000.00**	**$ 45,000.00**	**$ 36,000.00**
Fund Total: Fisheries Enhancement Fund	**$ (39,282.87)**	**$ (850.73)**	**$ (7.40)**	**$ -**	**$ -**

City and Borough of Sitka, AK

UTILITY SUBSIDIZATION FUND - SUMMARY BY EXPENDITURE TYPE

Fund 193

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ -	$ -	$ 1,725.23	$ -	$ -
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ 400,000.00	$ -	$ -
Revenue Totals	**$ -**	**$ -**	**$ 401,725.23**	**$ -**	**$ -**
Expenditures					
Operating Expenses	$ -	$ -	$ -	$ 200,000.00	$ -
Cash Basis Expenditures	$ -	$ -	$ -	$ 243,800.00	$ 161,543.00
Expenditure Totals	**$ -**	**$ -**	**$ -**	**$ 443,800.00**	**$ 161,543.00**
Fund Total: Bulk Water Fund	**$ -**	**$ -**	**$ 401,725.23**	**$ (443,800.00)**	**$ (161,543.00)**

City and Borough of Sitka, AK

COMMERCIAL PASSENGER VESSEL EXCISE TAX FUND - SUMMARY BY EXPENDITURE TYPE

Fund 194

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ 218,350.00	$ 309,510.00	$ 405,115.00	$ 375,000.00	$ 445,000.00
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 9,697.25	$ 8,051.12	$ 9,185.31	$ 5,500.00	$ 12,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 228,047.25**	**$ 317,561.12**	**$ 414,300.31**	**$ 380,500.00**	**$ 457,000.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 51,189.67	$ 89,935.79	$ 201,950.00	$ 151,200.00	$ 151,200.00
Cash Basis Expenditures	$ 18,048.00	$ 294,486.00	$ 15,170.00	$ 323,060.00	$ -
Expenditure Totals	**$ 69,237.67**	**$ 384,421.79**	**$ 217,120.00**	**$ 474,260.00**	**$ 151,200.00**
Fund Total: CPET Fund	**$ 158,809.58**	**$ (66,860.67)**	**$ 197,180.31**	**$ (93,760.00)**	**$ 305,800.00**

City and Borough of Sitka, AK

VISITOR ENHANCEMENT FUND - SUMMARY BY EXPENDITURE TYPE

Fund 195

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
Bed Tax	$ 472,900.12	$ 503,438.91	$ 543,697.39	$ 577,000.00	$ 535,000.00
Uses of Property & Investments	$ 1,186.00	$ (1,098.00)	$ (2,822.00)	$ -	$ -
Miscellaneous Revenue	$ 47,329.04	$ 13.65	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 521,415.16**	**$ 502,354.56**	**$ 540,875.39**	**$ 577,000.00**	**$ 535,000.00**
Expenditures					
Operating Expenses	$ 327,591.52	$ 392,139.03	$ 440,529.44	$ 481,000.00	$ 545,200.00
Cash Basis Expenditures	$ -	$ -	$ 50,000.00	$ 200,000.00	$ 80,000.00
Expenditure Totals	**$ 327,591.52**	**$ 392,139.03**	**$ 490,529.44**	**$ 681,000.00**	**$ 625,200.00**
Fund Total: Visitor Enhancement Fund	**$ 193,823.64**	**$ 110,215.53**	**$ 50,345.95**	**$ (104,000.00)**	**$ (90,200.00)**

City and Borough of Sitka, AK

REVOLVING FUND - SUMMARY BY EXPENDITURE TYPE

Fund 410

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 29,516.15	$ 24,064.12	$ 22,983.90	$ -	$ 23,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 93.63	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ 5,837.62	$ 2,076.03	$ 5,862.55	$ -	$ -
Revenue Totals	**$ 35,447.40**	**$ 26,140.15**	**$ 28,846.45**	**$ -**	**$ 23,000.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 440.52	$ 410.15	$ 505.04	$ 500.00	$ 500.00
Cash Basis Expenditures	$ 27,866.30	$ 22,762.49	$ 21,840.96	$ 23,000.00	$ 23,000.00
Expenditure Totals	**$ 28,306.82**	**$ 23,172.64**	**$ 22,346.00**	**$ 23,500.00**	**$ 23,500.00**
Fund Total: Revolving Fund	**$ 7,140.58**	**$ 2,967.51**	**$ 6,500.45**	**$ (23,500.00)**	**$ (500.00)**

City and Borough of Sitka, AK

GUARANTEE FUND - SUMMARY BY EXPENDITURE TYPE

Fund 420

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 6,948.47	$ 5,658.47	$ 5,408.67	$ 5,500.00	$ 5,500.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 6,948.47**	**$ 5,658.47**	**$ 5,408.67**	**$ 5,500.00**	**$ 5,500.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ -	$ -	$ -	$ -	$ -
Cash Basis Expenditures	$ 6,948.47	$ 5,658.47	$ 5,408.67	$ 8,000.00	$ 5,500.00
Expenditure Totals	**$ 6,948.47**	**$ 5,658.47**	**$ 5,408.67**	**$ 8,000.00**	**$ 5,500.00**
Fund Total: Guarantee Fund	**$ -**	**$ -**	**$ -**	**$ (2,500.00)**	**$ -**

City and Borough of Sitka, AK

CEMETERY FUND - SUMMARY BY EXPENDITURE TYPE

Fund 430

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 2,547.34	$ 2,078.48	$ 1,979.45	$ 2,000.00	$ 2,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 2,547.34**	**$ 2,078.48**	**$ 1,979.45**	**$ 2,000.00**	**$ 2,000.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ 2,284.19	$ 2,547.34	$ 2,078.48	$ 2,000.00	$ 2,000.00
Cash Basis Expenditures	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ 2,284.19**	**$ 2,547.34**	**$ 2,078.48**	**$ 2,000.00**	**$ 2,000.00**
Fund Total: Cemetery Fund	**$ 263.15**	**$ (468.86)**	**$ (99.03)**	**$ -**	**$ -**

City and Borough of Sitka, AK

ROWE TRUST FUND - SUMMARY BY EXPENDITURE TYPE

Fund 440

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ -	$ -	$ -	$ -	$ -
Services	$ -	$ -	$ -	$ -	$ -
Other Operating Revenue	$ -	$ -	$ -	$ -	$ -
Uses of Property & Investments	$ 5,040.25	$ 4,200.70	$ 4,096.58	$ 4,100.00	$ 4,500.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 5,040.25**	**$ 4,200.70**	**$ 4,096.58**	**$ 4,100.00**	**$ 4,500.00**
Expenditures					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ -	$ -	$ -	$ 4,100.00	$ 4,500.00
Cash Basis Expenditures	$ -	$ -	$ -	$ -	$ -
Expenditure Totals	**$ -**	**$ -**	**$ -**	**$ 4,100.00**	**$ 4,500.00**
Fund Total: Rowe Trust Fund	**$ 5,040.25**	**$ 4,200.70**	**$ 4,096.58**	**$ -**	**$ -**

City and Borough of Sitka, AK

LIBRARY ENDOWMENT FUND - SUMMARY BY EXPENDITURE TYPE

Fund 500

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$0.00	$0.00	$0.00	$0.00	$0.00
Federal Revenue	$0.00	$0.00	$0.00	$0.00	$0.00
Services	$0.00	$0.00	$0.00	$0.00	$0.00
Other Operating Revenue	$0.00	$0.00	$0.00	$0.00	$0.00
Uses of Property & Investments	$5,636.00	$4,779.63	$4,720.21	$5,000.00	$5,200.00
Interfund Billings	$0.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous Revenue	$4,000.00	$3,000.00	$2,050.70	$2,500.00	$0.00
Cash Basis Receipts	$0.00	$0.00	$0.00	$0.00	$0.00
Revenue Totals	**$9,636.00**	**$7,779.63**	**$6,770.91**	**$7,500.00**	**$5,200.00**
Expenditures					
Operating Expenses	$0.00	$0.00	$0.00	$5,000.00	$5,000.00
Cash Basis Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00
Expenditure Totals	**$0.00**	**$0.00**	**$0.00**	$5,000.00	$5,000.00
Fund Total: Library Endowment Fund	**$9,636.00**	**$7,779.63**	**$6,770.91**	**$2,500.00**	**$200.00**

City and Borough of Sitka, AK

BULK WATER FUND - SUMMARY BY EXPENDITURE TYPE

Fund 540

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
Other Operating Revenue	$ 1,015,000.00	$ -	$ 5,400.00	$ -	$ -
Uses of Property & Investments	$ 28,313.88	$ (5,053.66)	$ 4,187.02	$ 20,000.00	$ 18,000.00
Interfund Billings	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Cash Basis Receipts	$ -	$ -	$ -	$ -	$ -
Revenue Totals	**$ 1,043,313.88**	**$ (5,053.66)**	**$ 9,587.02**	**$ 20,000.00**	**$ 18,000.00**
Expenditures					
Operating Expenses	$ -	$ -	$ -	$ -	$ -
Cash Basis Expenditures	$ 60,316.00	$ 125,000.00	$ 106,300.00	$ 100,000.00	$ 30,000.00
Expenditure Totals	**$ 60,316.00**	**$ 125,000.00**	**$ 106,300.00**	**$ 100,000.00**	**$ 30,000.00**
Fund Total: Bulk Water Fund	**$ 982,997.88**	**$ (130,053.66)**	**$ (96,712.98)**	**$ (80,000.00)**	**$ (12,000.00)**

City and Borough of Sitka, AK

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

Fund 651

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	$2,484,239.00	$1,953,494.00	$2,473,846.00	$2,610,375.00	$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	$22,313.09	$15,304.77	$13,219.30	$20,200.00	$10,000.00
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	$1,068,086.39	$2,887,487.56	$1,316,563.25	$1,482,933.00	$1,661,222.00
Revenue Totals	**$3,574,638.48**	**$4,856,286.33**	**$3,803,628.55**	**$4,113,508.00**	**$1,671,222.00**
Expenditures					
Salaries and Wages	$0.00	$0.00	$0.00	$0.00	$0.00
Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00
Operating Expenses	$1,111,374.33	$957,774.32	$871,758.76	$840,350.00	$641,115.00
Other Financing Sources	$0.00	$0.00	$0.00	$0.00	$0.00
Other Financing Uses	$0.00	$1,671,647.11	$0.00	$0.00	$0.00
Cash Basis Expenditures	$2,555,000.00	$2,695,000.00	$2,780,000.00	$2,880,000.00	$2,155,000.00
Expenditure Totals	**$3,666,374.33**	**$5,324,421.43**	**$3,651,758.76**	**$3,720,350.00**	**$2,796,115.00**
Fund Total: Seasonal Sales Tax Fund	**-$91,735.85**	**-$468,135.10**	**$151,869.79**	**$393,158.00**	**-$1,124,893.00**

City and Borough of Sitka, AK

PERMANENT FUND - SUMMARY BY EXPENDITURE TYPE

Fund 400

	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Amended Budget	2020 Budget
Revenue					
State Revenue	-	-	-	-	-
Federal Revenue	-	-	-	-	-
Services	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-
Uses of Property & Investments	3,126,649	530,179	550,766	581,000	550,000
Interfund Billings	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Cash Basis Receipts	-	-	57,329	118,925	180,941
Revenue Totals	**3,126,649**	**530,179**	**608,095**	**699,925**	**730,941**
Expenditures					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	45,726	49,213	49,788	50,400	-
Cash Basis Expenditures	1,195,852	1,298,821	1,375,900	1,427,097	1,447,500
Expenditure Totals	**1,241,578**	**1,348,034**	**1,425,688**	**1,477,497**	**1,447,500**
Fund Total: Permanent Fund	**1,885,071**	**(817,855)**	**(817,593)**	**(777,572)**	**(716,559)**

City and Borough of Sitka
FY20 Consolidated Operating Budget

Summary of Significant Accounting and Budget Policies

Significant Accounting Polices

Accounting for the financial activities of the City and Borough of Sitka is performed in accordance with Governmental Accounting and Financial Reporting Standards, as promulgated by the Governmental Accounting Standards Board (GASB), and applicable Federal and State of Alaska guidelines.

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

Depreciation - Depreciation is recorded on the straight line basis for all fixed assets and useful lives used to calculate depreciation expense conform, as much as possible, to industry standards.

Inventories - Inventories of maintenance supplies and materials are accounted for under the periodic method on a first in - first out (FIFO) basis. Inventories of maintenance supplies and materials re expensed when consumed.

Bad Debt Expense - Bad debt expense is accounted for under the direct write off method.

Investments in Debt Securities - All investments in debt securities are considered to be held until maturity and are carried at historical cost. Investments are marked to market on a monthly basis separate from the accounting system and market value is reported to management monthly. Premiums and discounts on the purchase of debt securities are amortized on the effective interest methods.

Compensated Employee Absences - Compensated employee absences (annual leave) is expensed as accrued.

Grants - Grants from Federal Government Agencies are accounted for as revenue to the appropriate fund (normally a Capital Project Fund).

Capital Project Funds - All capital construction projects in excess of $50,000 are normally accounted for in separate Capital Project Funds. Due to increased control initiated in FY97 some projects less than $50,000 will be accounted for in Capital Projects Funds. For proprietary funds, capital construction is accounted for in separate capital project funds for internal management purposes only; and the end of the fiscal year, all proprietary fund capital projects are closed back to the parent fund through adjusting journal entries. Uncompleted projects are shown as construction in progress and grant revenue for capital construction is accounted for as grant revenue.

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

City and Borough of Sitka
FY20 Consolidated Operating Budget

Summary of Significant Accounting And Budgeting Policies (cont.)

Significant Budgeting Polices

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 30th). 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 19-18S	Version:	1	Name:	
Type:	Ordinance			Status:	AGENDA READY
File created:	5/8/2019			In control:	City and Borough Assembly
On agenda:	5/14/2019			Final action:	5/14/2019
Title:	Adopting the budget and capital improvement plan for the Electric Fund for the fiscal year July 1, 2019 through June 30, 2020 (substitute ordinance 1st reading)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Ord 2019-18S.pdf Memo 2019-18S.pdf Ord 2019-18S.pdf				

Date	Ver.	Action By	Action	Result
5/14/2019	1	City and Borough Assembly		
5/14/2019	1	City and Borough Assembly		

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POSSIBLE MOTION

I MOVE TO approve ordinance 2019-18S on first reading. *(substitute ordinance)*

City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members
Keith Brady, Municipal Administrator

From: Melissa Haley, Controller

Date: **May 22, 2019**

Subject: **FY2020 Budget Adoption Ordinances**

The FY2020 budget process began in November of 2018 with staff being directed to budget to keep services at current levels. The first work session took place on January 10, 2019. Since then the assembly has met an additional 6 times and has spent at least 18 hours on FY2020 budget meetings and work sessions. The ordinances presented reflect the final version of the Administrator's budget, which has been amended both through direction given to the administrator via motions made and passed by the assembly, and through corrections made that have resulted from new information. A document is attached that details every change from the time the budgets were originally presented to the assembly. In the past, the budget ordinances consisted of only the appropriations. As the appropriations, approval to apply for loans or grants and rate increases (when applicable), are all interrelated, all are now being presented together.

Ordinance 2019-17
Includes FY2020 appropriations for General Fund, Internal Service Funds, and Special Revenue funds and related capital improvement plan (General Fund only). The only contingent appropriation included in this ordinance is related to grant funding for a storm sewer. The assembly has previously approved a resolution to seek this funding (in the amount of $55,000). There are no rate increases or loans for any of the funds included in this ordinance.

Ordinance 2019-18
Includes FY2020 appropriations and related capital improvement plan for the Electric Fund. There is no rate increase being proposed for FY2020, nor are there any new loans or grants that appropriations are contingent on.

Ordinance 2019-19
This ordinance includes Water Fund FY2020 appropriations and related capital improvement plan as well as approval to apply for loan funding in FY2020 in the amount of $1,275,000 for the water system underneath of a portion of Lincoln Street that needs to be replaced.

Ordinance 2019-20
This ordinance includes FY2020 appropriations and related capital improvement plan as well as the 6.5% rate increase that the FY2020 Wastewater Fund budget is based on. Please note that the assembly has already given approval (via resolution) to seek DEC loan funding in the amount of $5,079,500 for the Wastewater Treatment Plant rehabilitation project.

Ordinance 2019-21
This ordinance includes FY2020 appropriations and related capital improvement plan as well as the 6.5% (collection) / 2.5% drop off rate increase that the Solid Waste Fund budget is based on. There are no new loans or grants that appropriations are contingent on.

Ordinance 2019-22 / Resolution 2019-13
This ordinance covers only the FY2020 appropriations and related capital improvement plan. By code, the rates for harbor moorage are adopted by resolution, thus the proposed 3% rate increase (that has been approved by the Port and Harbor Commission) is being presented separately. Also, it should be noted that there is $17,203 ,000 in contingent grants included in the FY2020 budget. The assembly has already authorized the CBS to apply for $1,703,000 (for projects at Thomsen and Eliason Harbors). The remaining $16,000,000 is proposed grant funding for the seaplane base project. This will come before the assembly separately due to timing upcoming grant applications.

Ordinance 2019-23
The final ordinance includes FY2020 appropriations and related capital improvement plans for the remaining enterprise funds that have no user fees (Airport Terminal Fund, the Marine Service Center Fund, and the GP Industrial Park Fund).

FISCAL 2020 BUDGET CHANGES

General Fund					
Beginning Beginning Revenue	$	29,979,628.00			
Beginning Expense	$	29,979,172.73			
			$	**57,000.00**	**Assembly approval of PAC MOA (4/25)**
			$	**15,000.73**	**Assembly direction to increase library hours (4/23)**
			$	**546,224.00**	**Assembly motion to increase local funding to SSD (5/2)**
			$	(80,000.00)	**Transfer in from VEF for HCH visitor support**
			$	(598,578.00)	Health insurance savings
			$	(7,956.82)	Personnel/Benefit Adjustment
			$	(48,000.00)	Transfers out for Fish Box Tax Adjustment
			$	(32,127.00)	Reduction in Travel & Training (5/14)
			$	25,000.00	Add in funds for the Ride
Ending (defict)/surplus	**$**	**123,892.36**			
Electric Fund					
Beginning Revenue	$	18,201,278.00			
Beginning Expense	$	27,620,304.29			Including depreciation
			$	(30,320.00)	IT fee adjustment
			$	(136,651.12)	Health insurance savings
			$	(5,250.00)	Reduction in Travel & Training (5/14)
			$	(80,000.00)	Reduction per 5/14 motion (fuel)
Ending (defict)/surplus	**$**	**(9,166,805.17)**			
Water					
Beginning Revenue	$	3,021,185.00			
Beginning Expense	$	3,796,624.55			Including depreciation
			$	(6,759.00)	IT fee adjustment
			$	(20,224.56)	Health insurance savings
			$	(1,050.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(747,405.99)**			
Wastewater					
Beginning Revenue	$	3,769,356.00			
Beginning Expense	$	4,481,137.90			Including depreciation
			$	(14,695.00)	IT fee adjustment
			$	(33,048.00)	Health insurance savings
Ending (defict)/surplus	**$**	**(664,038.90)**			
Solid Waste					
Beginning Revenue	$	4,825,309.00			
Beginning Expense	$	5,116,252.48			Including depreciation
			$	(253.00)	IT fee adjustment
			$	(16,449.36)	Health insurance savings
Ending (defict)/surplus	**$**	**(274,241.12)**			
Harbor					
Beginning Revenue	$	4,384,870.00			
			$	(2.00)	Clean up on rounding entries
			$	(69,000.00)	Fish box tax revenue adjustment
Beginning Expense	$	6,544,176.95			Including depreciation
			$	(93,196.08)	Health insurance savings
			$	75,000.00	Condition assessment Crescent High-load
			$	(10,540.00)	IT fee adjustment
Ending (defict)/surplus	**$**	**(2,199,572.87)**			
Marine Service Center					
Beginning Revenue	$	166,200.00			
Beginning Expense	$	258,022.00			Including depreciation
			$	70,000.00	Added to the MSC Roof Condenser Replacement
			$	80,000.00	Add in MSC Bulkhead Condition Assessment
Ending (defict)/surplus	**$**	**(241,822.00)**			
IT Fund					
Beginning Revenue	$	1,552,395.00			
Beginning Expense	$	1,592,038.63			Including depreciation
			$	(1,500.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(38,143.63)**			
Visitor Enhancement Fund					
Beginning Revenue	$	535,000.00			
Beginning Expense	$	445,000.00			Increase appropriation based on Assembly decision
			$	180,200.00	on FY20 funding for marketing/visitor services
Ending (defict)/surplus	**$**	**(90,200.00)**			(includes $80K transfer in to General Fund)

Sponsor: Administrator

C I T Y A N D B O R O U G H O F S I T K A

ORDINANCE NO. 2019-18S

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE ELECTRIC FUND FOR THE FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

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 2020.

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, 2019 and ending June 30, 2020 and related capital improvement plan (included in the FY2020 Administrator's Budget) are hereby adopted:

	REVENUE	**EXPENDITURE BUDGET**		
ELECTRIC FUND	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Electric Fund	$ 18,201,278	$ 25,913,083	$ 1,455,000	$ 27,368,083
Electric Capital Project Fund	$ 1,455,000	$ -0-	$ 1,455,000	$ 1,455,000

EXPLANATION

Details of individual budgets and capital improvement plans are contained in the FY2020 Administrator's Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program.

5. EFFECTIVE DATE. This ordinance shall become effective on July 1, 2019.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 28th day of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST:

_____
Sara Peterson, MMC
Municipal Clerk

1st reading 5/14/19
1st reading substitute 5/28/19
2nd and final reading 6/11/19
Sponsor: Administrator

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	ORD 19-19S	Version:	1	Name:	
Type:	Ordinance			Status:	AGENDA READY
File created:	5/8/2019			In control:	City and Borough Assembly
On agenda:	5/14/2019			Final action:	5/14/2019
Title:	Adopting the budget and capital improvement plan for the Water Fund for the fiscal year July 1, 2019 through June 30, 2020 (substitute ordinance 1st reading)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Ord 2019-19S.pdf Memo 2019-19S.pdf Ord 2019-19S.pdf				

Date	Ver.	Action By	Action	Result

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POSSIBLE MOTION

I MOVE TO approve ordinance 2019-19S on first reading. *(substitute ordinance)*

City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members
Keith Brady, Municipal Administrator

From: Melissa Haley, Controller

Date: **May 22, 2019**

Subject: **FY2020 Budget Adoption Ordinances**

The FY2020 budget process began in November of 2018 with staff being directed to budget to keep services at current levels. The first work session took place on January 10, 2019. Since then the assembly has met an additional 6 times and has spent at least 18 hours on FY2020 budget meetings and work sessions. The ordinances presented reflect the final version of the Administrator's budget, which has been amended both through direction given to the administrator via motions made and passed by the assembly, and through corrections made that have resulted from new information. A document is attached that details every change from the time the budgets were originally presented to the assembly. In the past, the budget ordinances consisted of only the appropriations. As the appropriations, approval to apply for loans or grants and rate increases (when applicable), are all interrelated, all are now being presented together.

Ordinance 2019-17
Includes FY2020 appropriations for General Fund, Internal Service Funds, and Special Revenue funds and related capital improvement plan (General Fund only). The only contingent appropriation included in this ordinance is related to grant funding for a storm sewer. The assembly has previously approved a resolution to seek this funding (in the amount of $55,000). There are no rate increases or loans for any of the funds included in this ordinance.

Ordinance 2019-18
Includes FY2020 appropriations and related capital improvement plan for the Electric Fund. There is no rate increase being proposed for FY2020, nor are there any new loans or grants that appropriations are contingent on.

Ordinance 2019-19
This ordinance includes Water Fund FY2020 appropriations and related capital improvement plan as well as approval to apply for loan funding in FY2020 in the amount of $1,275,000 for the water system underneath of a portion of Lincoln Street that needs to be replaced.

Ordinance 2019-20
This ordinance includes FY2020 appropriations and related capital improvement plan as well as the 6.5% rate increase that the FY2020 Wastewater Fund budget is based on. Please note that the assembly has already given approval (via resolution) to seek DEC loan funding in the amount of $5,079,500 for the Wastewater Treatment Plant rehabilitation project.

Ordinance 2019-21
This ordinance includes FY2020 appropriations and related capital improvement plan as well as the 6.5% (collection) / 2.5% drop off rate increase that the Solid Waste Fund budget is based on. There are no new loans or grants that appropriations are contingent on.

Ordinance 2019-22 / Resolution 2019-13
This ordinance covers only the FY2020 appropriations and related capital improvement plan. By code, the rates for harbor moorage are adopted by resolution, thus the proposed 3% rate increase (that has been approved by the Port and Harbor Commission) is being presented separately. Also, it should be noted that there is $17,203 ,000 in contingent grants included in the FY2020 budget. The assembly has already authorized the CBS to apply for $1,703,000 (for projects at Thomsen and Eliason Harbors). The remaining $16,000,000 is proposed grant funding for the seaplane base project. This will come before the assembly separately due to timing upcoming grant applications.

Ordinance 2019-23
The final ordinance includes FY2020 appropriations and related capital improvement plans for the remaining enterprise funds that have no user fees (Airport Terminal Fund, the Marine Service Center Fund, and the GP Industrial Park Fund).

FISCAL 2020 BUDGET CHANGES

General Fund					
Beginning Beginning Revenue	$	29,979,628.00			
Beginning Expense	$	29,979,172.73			
			$	**57,000.00**	**Assembly approval of PAC MOA (4/25)**
			$	**15,000.73**	**Assembly direction to increase library hours (4/23)**
			$	**546,224.00**	**Assembly motion to increase local funding to SSD (5/2)**
			$	(80,000.00)	**Transfer in from VEF for HCH visitor support**
			$	(598,578.00)	Health insurance savings
			$	(7,956.82)	Personnel/Benefit Adjustment
			$	(48,000.00)	Transfers out for Fish Box Tax Adjustment
			$	(32,127.00)	Reduction in Travel & Training (5/14)
			$	25,000.00	Add in funds for the Ride
Ending (defict)/surplus	**$**	**123,892.36**			
Electric Fund					
Beginning Revenue	$	18,201,278.00			
Beginning Expense	$	27,620,304.29			Including depreciation
			$	(30,320.00)	IT fee adjustment
			$	(136,651.12)	Health insurance savings
			$	(5,250.00)	Reduction in Travel & Training (5/14)
			$	(80,000.00)	Reduction per 5/14 motion (fuel)
Ending (defict)/surplus	**$**	**(9,166,805.17)**			
Water					
Beginning Revenue	$	3,021,185.00			
Beginning Expense	$	3,796,624.55			Including depreciation
			$	(6,759.00)	IT fee adjustment
			$	(20,224.56)	Health insurance savings
			$	(1,050.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(747,405.99)**			
Wastewater					
Beginning Revenue	$	3,769,356.00			
Beginning Expense	$	4,481,137.90			Including depreciation
			$	(14,695.00)	IT fee adjustment
			$	(33,048.00)	Health insurance savings
Ending (defict)/surplus	**$**	**(664,038.90)**			
Solid Waste					
Beginning Revenue	$	4,825,309.00			
Beginning Expense	$	5,116,252.48			Including depreciation
			$	(253.00)	IT fee adjustment
			$	(16,449.36)	Health insurance savings
Ending (defict)/surplus	**$**	**(274,241.12)**			
Harbor					
Beginning Revenue	$	4,384,870.00			
			$	(2.00)	Clean up on rounding entries
			$	(69,000.00)	Fish box tax revenue adjustment
Beginning Expense	$	6,544,176.95			Including depreciation
			$	(93,196.08)	Health insurance savings
			$	75,000.00	Condition assessment Crescent High-load
			$	(10,540.00)	IT fee adjustment
Ending (defict)/surplus	**$**	**(2,199,572.87)**			
Marine Service Center					
Beginning Revenue	$	166,200.00			
Beginning Expense	$	258,022.00			Including depreciation
			$	70,000.00	Added to the MSC Roof Condenser Replacement
			$	80,000.00	Add in MSC Bulkhead Condition Assessment
Ending (defict)/surplus	**$**	**(241,822.00)**			
IT Fund					
Beginning Revenue	$	1,552,395.00			
Beginning Expense	$	1,592,038.63			Including depreciation
			$	(1,500.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(38,143.63)**			
Visitor Enhancement Fund					
Beginning Revenue	$	535,000.00			
Beginning Expense	$	445,000.00			Increase appropriation based on Assembly decision
			$	180,200.00	on FY20 funding for marketing/visitor services
Ending (defict)/surplus	**$**	**(90,200.00)**			(includes $80K transfer in to General Fund)

Sponsor: Administrator

C I T Y A N D B O R O U G H O F S I T K A

ORDINANCE NO. 2019-19S

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE WATER FUND FOR THE FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

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 2020.

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, 2019 and ending June 30, 2020, authorization to apply for and execute the loan listed below, and the capital improvement plan (included in the Administrator's FY2020 Budget) are hereby adopted:

	REVENUE	**EXPENDITURE BUDGET**		
WATER FUND	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Water Fund	$ 3,021,185	$ 3,511,591	$ 257,000	$ 3,768,591
Water Capital Project Fund	$ 257,000	$ -0-	$ 257,000	$ 257,000
Water Fund Contingent on State/Federal Funding	$ -0-	$ -0-	$ 1,275,000	$ 1,275,000
Authorization to apply for ADEC loan to fund Water Fund capital projects in the amount of	$1,275,000			

EXPLANATION

Details of individual budgets and capital improvement plan are contained in the FY2020 Administrator's Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program.

5. EFFECTIVE DATE. This ordinance shall become effective on July 1, 2019.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 28th day of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST:

_____
Sara Peterson, MMC
Municipal Clerk

1st reading 5/14/19
1st reading substitute 5/28/19
2nd and final reading 6/11/19

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	ORD 19-20S	Version:	1	Name:	
Type:	Ordinance			Status:	AGENDA READY
File created:	5/8/2019			In control:	City and Borough Assembly
On agenda:	5/14/2019			Final action:	
Title:	Adopting the budget and capital improvement plan for the Wastewater Fund for the fiscal year July 1, 2019 through June 30, 2020 and amending Title 15 "Public Utilities" of the Sitka General Code to increase Section 15.04.320 "Rates and Fees" (substitute ordinance 1st reading)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Ord 2019-20S.pdf Memo 2019-20S.pdf Ord 2019-20S.pdf				

Date	Ver.	Action By	Action	Result

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POSSIBLE MOTION

I MOVE TO approve ordinance 2019-20S on first reading. *(substitute ordinance)*

City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members
Keith Brady, Municipal Administrator

From: Melissa Haley, Controller

Date: **May 22, 2019**

Subject: **FY2020 Budget Adoption Ordinances**

The FY2020 budget process began in November of 2018 with staff being directed to budget to keep services at current levels. The first work session took place on January 10, 2019. Since then the assembly has met an additional 6 times and has spent at least 18 hours on FY2020 budget meetings and work sessions. The ordinances presented reflect the final version of the Administrator's budget, which has been amended both through direction given to the administrator via motions made and passed by the assembly, and through corrections made that have resulted from new information. A document is attached that details every change from the time the budgets were originally presented to the assembly. In the past, the budget ordinances consisted of only the appropriations. As the appropriations, approval to apply for loans or grants and rate increases (when applicable), are all interrelated, all are now being presented together.

Ordinance 2019-17
Includes FY2020 appropriations for General Fund, Internal Service Funds, and Special Revenue funds and related capital improvement plan (General Fund only). The only contingent appropriation included in this ordinance is related to grant funding for a storm sewer. The assembly has previously approved a resolution to seek this funding (in the amount of $55,000). There are no rate increases or loans for any of the funds included in this ordinance.

Ordinance 2019-18
Includes FY2020 appropriations and related capital improvement plan for the Electric Fund. There is no rate increase being proposed for FY2020, nor are there any new loans or grants that appropriations are contingent on.

Ordinance 2019-19
This ordinance includes Water Fund FY2020 appropriations and related capital improvement plan as well as approval to apply for loan funding in FY2020 in the amount of $1,275,000 for the water system underneath of a portion of Lincoln Street that needs to be replaced.

Ordinance 2019-20
This ordinance includes FY2020 appropriations and related capital improvement plan as well as the 6.5% rate increase that the FY2020 Wastewater Fund budget is based on. Please note that the assembly has already given approval (via resolution) to seek DEC loan funding in the amount of $5,079,500 for the Wastewater Treatment Plant rehabilitation project.

Ordinance 2019-21
This ordinance includes FY2020 appropriations and related capital improvement plan as well as the 6.5% (collection) / 2.5% drop off rate increase that the Solid Waste Fund budget is based on. There are no new loans or grants that appropriations are contingent on.

Ordinance 2019-22 / Resolution 2019-13
This ordinance covers only the FY2020 appropriations and related capital improvement plan. By code, the rates for harbor moorage are adopted by resolution, thus the proposed 3% rate increase (that has been approved by the Port and Harbor Commission) is being presented separately. Also, it should be noted that there is $17,203 ,000 in contingent grants included in the FY2020 budget. The assembly has already authorized the CBS to apply for $1,703,000 (for projects at Thomsen and Eliason Harbors). The remaining $16,000,000 is proposed grant funding for the seaplane base project. This will come before the assembly separately due to timing upcoming grant applications.

Ordinance 2019-23
The final ordinance includes FY2020 appropriations and related capital improvement plans for the remaining enterprise funds that have no user fees (Airport Terminal Fund, the Marine Service Center Fund, and the GP Industrial Park Fund).

FISCAL 2020 BUDGET CHANGES

General Fund					
Beginning Beginning Revenue	$	29,979,628.00			
Beginning Expense	$	29,979,172.73			
			$	**57,000.00**	**Assembly approval of PAC MOA (4/25)**
			$	**15,000.73**	**Assembly direction to increase library hours (4/23)**
			$	**546,224.00**	**Assembly motion to increase local funding to SSD (5/2)**
			$	(80,000.00)	**Transfer in from VEF for HCH visitor support**
			$	(598,578.00)	Health insurance savings
			$	(7,956.82)	Personnel/Benefit Adjustment
			$	(48,000.00)	Transfers out for Fish Box Tax Adjustment
			$	(32,127.00)	Reduction in Travel & Training (5/14)
			$	25,000.00	Add in funds for the Ride
Ending (defict)/surplus	**$**	**123,892.36**			
Electric Fund					
Beginning Revenue	$	18,201,278.00			
Beginning Expense	$	27,620,304.29			Including depreciation
			$	(30,320.00)	IT fee adjustment
			$	(136,651.12)	Health insurance savings
			$	(5,250.00)	Reduction in Travel & Training (5/14)
			$	(80,000.00)	Reduction per 5/14 motion (fuel)
Ending (defict)/surplus	**$**	**(9,166,805.17)**			
Water					
Beginning Revenue	$	3,021,185.00			
Beginning Expense	$	3,796,624.55			Including depreciation
			$	(6,759.00)	IT fee adjustment
			$	(20,224.56)	Health insurance savings
			$	(1,050.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(747,405.99)**			
Wastewater					
Beginning Revenue	$	3,769,356.00			
Beginning Expense	$	4,481,137.90			Including depreciation
			$	(14,695.00)	IT fee adjustment
			$	(33,048.00)	Health insurance savings
Ending (defict)/surplus	**$**	**(664,038.90)**			
Solid Waste					
Beginning Revenue	$	4,825,309.00			
Beginning Expense	$	5,116,252.48			Including depreciation
			$	(253.00)	IT fee adjustment
			$	(16,449.36)	Health insurance savings
Ending (defict)/surplus	**$**	**(274,241.12)**			
Harbor					
Beginning Revenue	$	4,384,870.00			
			$	(2.00)	Clean up on rounding entries
			$	(69,000.00)	Fish box tax revenue adjustment
Beginning Expense	$	6,544,176.95			Including depreciation
			$	(93,196.08)	Health insurance savings
			$	75,000.00	Condition assessment Crescent High-load
			$	(10,540.00)	IT fee adjustment
Ending (defict)/surplus	**$**	**(2,199,572.87)**			
Marine Service Center					
Beginning Revenue	$	166,200.00			
Beginning Expense	$	258,022.00			Including depreciation
			$	70,000.00	Added to the MSC Roof Condenser Replacement
			$	80,000.00	Add in MSC Bulkhead Condition Assessment
Ending (defict)/surplus	**$**	**(241,822.00)**			
IT Fund					
Beginning Revenue	$	1,552,395.00			
Beginning Expense	$	1,592,038.63			Including depreciation
			$	(1,500.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(38,143.63)**			
Visitor Enhancement Fund					
Beginning Revenue	$	535,000.00			
Beginning Expense	$	445,000.00			Increase appropriation based on Assembly decision
			$	180,200.00	on FY20 funding for marketing/visitor services
Ending (defict)/surplus	**$**	**(90,200.00)**			(includes $80K transfer in to General Fund)

Sponsor: Administrator

C I T Y A N D B O R O U G H O F S I T K A

ORDINANCE NO. 2019-20S

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE WASTEWATER FUND FOR THE FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020 AND AMENDING TITLE 15 "PUBLIC UTILITIES" OF THE SITKA GENERAL CODE TO INCREASE SECTION 15.04.320 "RATES AND FEES"

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

1. CLASSIFICATION. The budget portion of this ordinance is not of a permanent nature and is not intended to be a part of the Sitka General Code of the City and Borough of Sitka, Alaska; however, the portion of this ordinance that amends the Sitka General Code, section 15.04.320, by increasing wastewater rates and fees is of a permanent nature and is intended to become a part of the Sitka General Code.

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

3. PURPOSE. The purpose of this ordinance is to set forth budgetary requirements for the operation of the various divisions, departments and organizations of the City and Borough of Sitka for Fiscal Year 2020 and to amend Section 15.04.320 of the Sitka General Code to increase wastewater treatment rates and fees.

4. ENACTMENT. NOW THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka, Alaska, that the following expenditure budget (see below) for the fiscal period beginning July 1, 2019 and ending June 30, 2020 and related capital improvement plan (included in the FY2020 Administrator's Budget) are hereby adopted and the Sitka General Code Section 15.04.320 is amended as follows:

	REVENUE	**EXPENDITURE BUDGET**		
WASTEWATER FUND	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Wastewater Fund	$ 3,769,356	$ 4,153,395	$ 280,000	$ 4,433,395
Wastewater Capital Project Fund	$ 270,000	$ -0-	$ 270,000	$ 270,000
Wastewater Capital Contingent on State/Federal Funding	$ -0-	$ -0-	$ 5,079,500	$ 5,079,500

EXPLANATION

Details of individual budgets and capital improvement plan are contained in the FY2020 Administrator's Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program.

CHAPTER 15.04
SEWER SYSTEM

15.04.320 Rates and fees.

A. Base rate: ~~fifty-nine dollars and nine cents~~ sixty two dollars and ninety three 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 ~~nineteen~~ forty cents per one thousand metered gallons.

* * *

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

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

* * *

5. EFFECTIVE DATE. This ordinance shall become effective on July 1, 2019.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 28th day of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST:

_____
Sara Peterson, MMC
Municipal Clerk

1st reading 5/14/19
1st reading substitute 5/28/19
2nd and final reading 6/11/19

Sponsor: Administrator

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	ORD 19-21S	Version:	1	Name:	
Type:	Ordinance			Status:	AGENDA READY
File created:	5/8/2019			In control:	City and Borough Assembly
On agenda:	5/14/2019			Final action:	
Title:	Adopting the budget and capital improvement plan for the Solid Waste Fund for the fiscal year July 1, 2019 through June 30, 2020 and amending Title 15 "Public Utilities" of the Sitka General Code to increase solid waste disposal rates in Section 15.06.020 "Solid Waste Disposal Policy and Rates," Section 15.06.035 "Rates for Treatment and Collection," and Section 15.06.045 "Transfer Station Drop-Off Charges and Special Refuse Collection Charges" (substitute ordinance 1st reading)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Ord 2019-21S.pdf Memo 2019-21S.pdf Ord 2019-21S.pdf				

Date	Ver.	Action By	Action	Result

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POSSIBLE MOTION

I MOVE TO approve ordinance 2019-21S on first reading. *(substitute ordinance)*

City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members
Keith Brady, Municipal Administrator

From: Melissa Haley, Controller

Date: **May 22, 2019**

Subject: **FY2020 Budget Adoption Ordinances**

The FY2020 budget process began in November of 2018 with staff being directed to budget to keep services at current levels. The first work session took place on January 10, 2019. Since then the assembly has met an additional 6 times and has spent at least 18 hours on FY2020 budget meetings and work sessions. The ordinances presented reflect the final version of the Administrator's budget, which has been amended both through direction given to the administrator via motions made and passed by the assembly, and through corrections made that have resulted from new information. A document is attached that details every change from the time the budgets were originally presented to the assembly. In the past, the budget ordinances consisted of only the appropriations. As the appropriations, approval to apply for loans or grants and rate increases (when applicable), are all interrelated, all are now being presented together.

Ordinance 2019-17
Includes FY2020 appropriations for General Fund, Internal Service Funds, and Special Revenue funds and related capital improvement plan (General Fund only). The only contingent appropriation included in this ordinance is related to grant funding for a storm sewer. The assembly has previously approved a resolution to seek this funding (in the amount of $55,000). There are no rate increases or loans for any of the funds included in this ordinance.

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Includes FY2020 appropriations and related capital improvement plan for the Electric Fund. There is no rate increase being proposed for FY2020, nor are there any new loans or grants that appropriations are contingent on.

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This ordinance includes Water Fund FY2020 appropriations and related capital improvement plan as well as approval to apply for loan funding in FY2020 in the amount of $1,275,000 for the water system underneath of a portion of Lincoln Street that needs to be replaced.

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This ordinance includes FY2020 appropriations and related capital improvement plan as well as the 6.5% rate increase that the FY2020 Wastewater Fund budget is based on. Please note that the assembly has already given approval (via resolution) to seek DEC loan funding in the amount of $5,079,500 for the Wastewater Treatment Plant rehabilitation project.

Ordinance 2019-21
This ordinance includes FY2020 appropriations and related capital improvement plan as well as the 6.5% (collection) / 2.5% drop off rate increase that the Solid Waste Fund budget is based on. There are no new loans or grants that appropriations are contingent on.

Ordinance 2019-22 / Resolution 2019-13
This ordinance covers only the FY2020 appropriations and related capital improvement plan. By code, the rates for harbor moorage are adopted by resolution, thus the proposed 3% rate increase (that has been approved by the Port and Harbor Commission) is being presented separately. Also, it should be noted that there is $17,203 ,000 in contingent grants included in the FY2020 budget. The assembly has already authorized the CBS to apply for $1,703,000 (for projects at Thomsen and Eliason Harbors). The remaining $16,000,000 is proposed grant funding for the seaplane base project. This will come before the assembly separately due to timing upcoming grant applications.

Ordinance 2019-23
The final ordinance includes FY2020 appropriations and related capital improvement plans for the remaining enterprise funds that have no user fees (Airport Terminal Fund, the Marine Service Center Fund, and the GP Industrial Park Fund).

FISCAL 2020 BUDGET CHANGES

General Fund					
Beginning Beginning Revenue	$	29,979,628.00			
Beginning Expense	$	29,979,172.73			
			$	**57,000.00**	**Assembly approval of PAC MOA (4/25)**
			$	**15,000.73**	**Assembly direction to increase library hours (4/23)**
			$	**546,224.00**	**Assembly motion to increase local funding to SSD (5/2)**
			$	(80,000.00)	**Transfer in from VEF for HCH visitor support**
			$	(598,578.00)	Health insurance savings
			$	(7,956.82)	Personnel/Benefit Adjustment
			$	(48,000.00)	Transfers out for Fish Box Tax Adjustment
			$	(32,127.00)	Reduction in Travel & Training (5/14)
			$	25,000.00	Add in funds for the Ride
Ending (defict)/surplus	**$**	**123,892.36**			
Electric Fund					
Beginning Revenue	$	18,201,278.00			
Beginning Expense	$	27,620,304.29			Including depreciation
			$	(30,320.00)	IT fee adjustment
			$	(136,651.12)	Health insurance savings
			$	(5,250.00)	Reduction in Travel & Training (5/14)
			$	(80,000.00)	Reduction per 5/14 motion (fuel)
Ending (defict)/surplus	**$**	**(9,166,805.17)**			
Water					
Beginning Revenue	$	3,021,185.00			
Beginning Expense	$	3,796,624.55			Including depreciation
			$	(6,759.00)	IT fee adjustment
			$	(20,224.56)	Health insurance savings
			$	(1,050.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(747,405.99)**			
Wastewater					
Beginning Revenue	$	3,769,356.00			
Beginning Expense	$	4,481,137.90			Including depreciation
			$	(14,695.00)	IT fee adjustment
			$	(33,048.00)	Health insurance savings
Ending (defict)/surplus	**$**	**(664,038.90)**			
Solid Waste					
Beginning Revenue	$	4,825,309.00			
Beginning Expense	$	5,116,252.48			Including depreciation
			$	(253.00)	IT fee adjustment
			$	(16,449.36)	Health insurance savings
Ending (defict)/surplus	**$**	**(274,241.12)**			
Harbor					
Beginning Revenue	$	4,384,870.00			
			$	(2.00)	Clean up on rounding entries
			$	(69,000.00)	Fish box tax revenue adjustment
Beginning Expense	$	6,544,176.95			Including depreciation
			$	(93,196.08)	Health insurance savings
			$	75,000.00	Condition assessment Crescent High-load
			$	(10,540.00)	IT fee adjustment
Ending (defict)/surplus	**$**	**(2,199,572.87)**			
Marine Service Center					
Beginning Revenue	$	166,200.00			
Beginning Expense	$	258,022.00			Including depreciation
			$	70,000.00	Added to the MSC Roof Condenser Replacement
			$	80,000.00	Add in MSC Bulkhead Condition Assessment
Ending (defict)/surplus	**$**	**(241,822.00)**			
IT Fund					
Beginning Revenue	$	1,552,395.00			
Beginning Expense	$	1,592,038.63			Including depreciation
			$	(1,500.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(38,143.63)**			
Visitor Enhancement Fund					
Beginning Revenue	$	535,000.00			
Beginning Expense	$	445,000.00			Increase appropriation based on Assembly decision
			$	180,200.00	on FY20 funding for marketing/visitor services
Ending (defict)/surplus	**$**	**(90,200.00)**			(includes $80K transfer in to General Fund)

Sponsor: Administrator

C I T Y A N D B O R O U G H O F S I T K A

ORDINANCE NO. 2019-21S

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE SOLID WASTE FUND FOR THE FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020 AND AMENDING TITLE 15 "PUBLIC UTILITIES" OF THE SITKA GENERAL CODE TO INCREASE SOLID WASTE DISPOSAL RATES IN SECTION 15.06.020 "SOLID WASTE DISPOSAL POLICY AND RATES," SECTION 15.06.035 "RATES FOR TREATMENT AND COLLECTION," AND SECTION 15.06.045 "TRANSFER STATION DROP-OFF CHARGES AND SPECIAL REFUSE COLLECTION CHARGES"

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

1. CLASSIFICATION. The budget portion of this ordinance is not of a permanent nature and is not intended to be a part of the Sitka General Code of the City and Borough of Sitka, Alaska; however, the portion of this ordinance that amends the Sitka General Code, Sections 15.06.020 and 15.06.035, by increasing solid waste disposal rates is of a permanent nature and is intended to become a part of the Sitka General Code.

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

3. PURPOSE. The purpose of this ordinance is to set forth budgetary requirements for the operation of the various divisions, departments and organizations of the City and Borough of Sitka for Fiscal Year 2020 and to amend Section 15.06.020,15.06.035, and 15.06.045 of the Sitka General Code to increase rates for solid waste disposal and collection.

4. ENACTMENT. NOW THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka, Alaska, that the following expenditure budget (see below) for the fiscal period beginning July 1, 2019 and ending June 30, 2020 and related capital improvement plan (included in the FY2020 Administrator's Budget) are hereby adopted and the Sitka General Code Sections 15.06.020, 15.06.035, and 15.06.045 are amended as follows:

	REVENUE	**EXPENDITURE BUDGET**		
SOLID WASTE FUND	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Solid Waste Fund	$ 4,825,309	$ 5,076,550	$ 23,000	$ 5,099,550
Solid Waste Capital Project Fund	$ 23,000	$ -0-	$ 23,000	$ 23,000

EXPLANATION

Details of individual budgets and capital improvement plans are contained in the FY2020 Administrator's Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program.

CHAPTER 15.06
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 ~~four~~ 4.1 cents per pound.

2. Trucks larger than three-quarter ton, larger vehicles, heavy equipment, and old trailers shall be billed at a rate of ~~seven~~ 7.2 cents per pound

3. Mixed scrap metals including steel shall be billed at a rate of ~~ten~~ 10.25 cents per pound.

* * *

5. Freezers, refrigerators, and air conditioning units shall be billed a rate of ~~twenty-two~~ twenty two dollars and fifty five cents each.

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

7. Tires off of large trucks and heavy equipment may be delivered to the transfer station or GPIP scrap yard and shall be billed at a rate of ~~twenty-eight~~ twenty eight dollars and seventy cents each.

* * *

10. Concrete and asphalt disposal shall be billed at a rate of thirteen dollars and thirty three cents per cubic yard.

* * *

12. Asbestos disposal shall be billed at a rate of ~~fifty-nine~~ sixty dollars and forty eight 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 - $~~32.96~~ $35.10 per month
96-gallon container -$~~55.37~~ $58.97 per month
300-gallon container – $~~224.13~~ $238.70 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 the list maintained by the Finance Director - $~~50.10~~ $53.36 per month

For those customers living within the harbor system - $~~50.10~~ $53.36 per month

For those customers living on an island other than Baranof or connected by bridge to Baranof who do not receive any service from the refuse collection contractor - $~~25.05~~ $26.68 per month

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 ~~thirteen~~ 13.3 cents per pound

* * *

5. EFFECTIVE DATE. This ordinance shall become effective on July 1, 2019.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 28th day

of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST:

_____
Sara Peterson, MMC
Municipal Clerk

1st reading 5/14/19
1st reading substitute 5/28/19
2nd and final reading 6/11/19

Sponsor: Administrator

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	ORD 19-22S	Version:	1	Name:	
Type:	Ordinance			Status:	AGENDA READY
File created:	5/8/2019			In control:	City and Borough Assembly
On agenda:	5/14/2019			Final action:	
Title:	Adopting the budget and capital improvement plan for the Harbor Fund for the fiscal year July 1, 2019 through June 30, 2020 (substitute ordinance 1st reading)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Ord 2019-22S.pdf Memo 2019-22S.pdf Ord 2019-22S.pdf				

Date	Ver.	Action By	Action	Result

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POSSIBLE MOTION

I MOVE TO approve ordinance 2019-22S on first reading. *(substitute ordinance)*

City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members
Keith Brady, Municipal Administrator

From: Melissa Haley, Controller

Date: **May 22, 2019**

Subject: **FY2020 Budget Adoption Ordinances**

The FY2020 budget process began in November of 2018 with staff being directed to budget to keep services at current levels. The first work session took place on January 10, 2019. Since then the assembly has met an additional 6 times and has spent at least 18 hours on FY2020 budget meetings and work sessions. The ordinances presented reflect the final version of the Administrator's budget, which has been amended both through direction given to the administrator via motions made and passed by the assembly, and through corrections made that have resulted from new information. A document is attached that details every change from the time the budgets were originally presented to the assembly. In the past, the budget ordinances consisted of only the appropriations. As the appropriations, approval to apply for loans or grants and rate increases (when applicable), are all interrelated, all are now being presented together.

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Beginning Revenue	$	3,021,185.00			
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Ending (defict)/surplus	**$**	**(2,199,572.87)**			
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Beginning Revenue	$	1,552,395.00			
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Ending (defict)/surplus	**$**	**(38,143.63)**			
Visitor Enhancement Fund					
Beginning Revenue	$	535,000.00			
Beginning Expense	$	445,000.00			Increase appropriation based on Assembly decision
			$	180,200.00	on FY20 funding for marketing/visitor services
Ending (defict)/surplus	**$**	**(90,200.00)**			(includes $80K transfer in to General Fund)

Sponsor: Administrator

C I T Y A N D B O R O U G H O F S I T K A

ORDINANCE NO. 2019-22S

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE HARBOR FUND FOR THE FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

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 2020.

4. ENACTMENT. NOW THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka, Alaska that the following expenditure budget (see below) for the fiscal period beginning July 1, 2019 and ending June 30, 2020 and related capital improvement plan (included in the FY2020 Administrator's Budget) are hereby adopted:

	REVENUE	**EXPENDITURE BUDGET**		
HARBOR FUND	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Harbor Fund	$ 4,315,868	$ 4,527,669	$ 1,987,772	$ 6,515,441
Harbor Capital Project Fund	$ 1,977,772	$ -0-	$ 1,977,772	$ 1,977,772
Harbor Capital Contingent on State/Federal Funding	$ -0-	$ -0-	$ 17,703,000	$ 17,703,000

EXPLANATION

Details of individual budgets and capital improvement plans are contained in the FY2020 Administrator's Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program.

5. EFFECTIVE DATE. This ordinance shall become effective on July 1, 2019.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 28th day of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST:

_____
Sara Peterson, MMC
Municipal Clerk

1st reading 5/14/19
1st reading substitute 5/28/19
2nd and final reading 6/11/19

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	ORD 19-23S	Version:	1	Name:	
Type:	Ordinance			Status:	AGENDA READY
File created:	5/8/2019			In control:	City and Borough Assembly
On agenda:	5/14/2019			Final action:	
Title:	Adopting budgets and capital improvement plans for the Airport Terminal Fund, the Marine Service Center Fund, and the Gary Paxton Industrial Park Fund for the fiscal year July 1, 2019 through June 30, 2020 (substitute ordinance 1st reading)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Ord 2019-23S.pdf Memo 2019-23S.pdf Ord 2019-23S.pdf				

Date	Ver.	Action By	Action	Result

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POSSIBLE MOTION

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City and Borough of Sitka

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To: Mayor Paxton and Assembly Members
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From: Melissa Haley, Controller

Date: **May 22, 2019**

Subject: **FY2020 Budget Adoption Ordinances**

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			$	(1,050.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(747,405.99)**			
Wastewater					
Beginning Revenue	$	3,769,356.00			
Beginning Expense	$	4,481,137.90			Including depreciation
			$	(14,695.00)	IT fee adjustment
			$	(33,048.00)	Health insurance savings
Ending (defict)/surplus	**$**	**(664,038.90)**			
Solid Waste					
Beginning Revenue	$	4,825,309.00			
Beginning Expense	$	5,116,252.48			Including depreciation
			$	(253.00)	IT fee adjustment
			$	(16,449.36)	Health insurance savings
Ending (defict)/surplus	**$**	**(274,241.12)**			
Harbor					
Beginning Revenue	$	4,384,870.00			
			$	(2.00)	Clean up on rounding entries
			$	(69,000.00)	Fish box tax revenue adjustment
Beginning Expense	$	6,544,176.95			Including depreciation
			$	(93,196.08)	Health insurance savings
			$	75,000.00	Condition assessment Crescent High-load
			$	(10,540.00)	IT fee adjustment
Ending (defict)/surplus	**$**	**(2,199,572.87)**			
Marine Service Center					
Beginning Revenue	$	166,200.00			
Beginning Expense	$	258,022.00			Including depreciation
			$	70,000.00	Added to the MSC Roof Condenser Replacement
			$	80,000.00	Add in MSC Bulkhead Condition Assessment
Ending (defict)/surplus	**$**	**(241,822.00)**			
IT Fund					
Beginning Revenue	$	1,552,395.00			
Beginning Expense	$	1,592,038.63			Including depreciation
			$	(1,500.00)	Reduction in Travel & Training (5/14)
Ending (defict)/surplus	**$**	**(38,143.63)**			
Visitor Enhancement Fund					
Beginning Revenue	$	535,000.00			
Beginning Expense	$	445,000.00			Increase appropriation based on Assembly decision
			$	180,200.00	on FY20 funding for marketing/visitor services
Ending (defict)/surplus	**$**	**(90,200.00)**			(includes $80K transfer in to General Fund)

Sponsor: Administrator

C I T Y A N D B O R O U G H O F S I T K A

ORDINANCE NO. 2019-23S

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA ADOPTING BUDGETS AND CAPTITAL IMPROVEMENT PLANS FOR THE AIRPORT TERMINAL FUND, THE MARINE SERVICE CENTER FUND, AND THE GARY PAXTON INDUSTRIAL PARK FUND FOR THE FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

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 2020.

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, 2019 and ending June 30, 2020 and related capital improvement plans (included in FY2020 Administrator's Budget) are hereby adopted:

	REVENUE	**EXPENDITURE BUDGET**		
	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Airport Terminal Fund	$ 879,991	$ 911,518	$ 120,000	$ 1,031,518
Airport Terminal Capital	$ 120,000	$ -0-	$ 120,000	$ 120,000
Airport Terminal Capital Contingent on State/Federal Funding	$ -0-	$ -0-	$10,000,000	$ 10,000,000
Marine Service Center Fund	$ 166,200	$ 198,022	$ 210,000	$ 408,022
Marine Service Center Capital Project Fund	$ 210,000		$ 210,000	$ 210,000
Gary Paxton Industrial Park Fund	$ 234,450	$ 600,721	$ -0-	$ 600,721

EXPLANATION

Details of individual budgets and capital improvement plans are contained in FY2020 Administrator's Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program.

5. EFFECTIVE DATE. This ordinance shall become effective on July 1, 2019.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 28th day of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST:

_____
Sara Peterson, MMC
Municipal Clerk

1st reading 5/14/19
1st reading substitute 5/28/19
2nd and final reading 6/11/19

Sponsor: Administrator

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	ORD 19-24	Version:	1	Name:	
Type:	Ordinance			Status:	AGENDA READY
File created:	5/22/2019			In control:	City and Borough Assembly
On agenda:	5/28/2019			Final action:	
Title:	Amending Sitka Home Rule Charter Article XI "Finance," Section 11.16 "Sitka Permanent Fund," Subsection (B) "Flow of money into the Sitka Permanent Fund," by changing the flow of net proceeds from the sale of any municipal real property solely to the Sitka Permanent Fund to an equal division between the Sitka Permanent Fund and Governmental Capital Project Fund; and, submitting the question of such an amendment to the qualified voters at a Regular Election on October 1, 2019				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Ord 2019-24.pdf Memo Ord 2019-24.pdf Ord 2019-24.pdf				

Date	Ver.	Action By	Action	Result

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POSSIBLE MOTION

I MOVE TO approve ordinance 2019-24 on first reading.

City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members
Keith Brady, Municipal Administrator

From: Mosher/Nelson

Date: 5/23/2019

Subject: Ordinance 2019-24 ballot prop

Background: The current assembly has made it one of their priorities to attempt to limit the cost of city government on the residents of Sitka. We are bringing this ordinance forward with the simple idea that some of the proceeds from the sale of city land should go towards funding future capital projects. Currently by charter all proceeds go to the permanent fund. We would like to split it 50/50, so that half goes to the permanent fund, and half goes to the sinking fund for capital projects. The more we can put into the sinking fund by means other than raising taxes & fees, the better. This has to go to the voters in October's election, so we are asking the assembly to approve this ordinance.

Recommendation: We recommend approval of this ordinance.

Sponsors: Mosher/ Nelson

CITY AND BOROUGH OF SITKA
ORDINANCE NO. 2019-24

BALLOT PROPOSITION OCTOBER 2019

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA PROPOSING TO AMEND SITKA HOME RULE CHARTER ARTICLE XI "FINANCE," SECTION 11.16 "SITKA PERMANENT FUND," SUBSECTION (B) "FLOW OF MONEY INTO THE SITKA PERMANENT FUND," BY CHANGING THE FLOW OF NET PROCEEDS FROM THE SALE OF ANY MUNICIPAL REAL PROPERTY SOLELY TO THE SITKA PERMANANENT FUND TO AN EQUAL DIVISION BETWEEN THE SITKA PERMANENT FUND AND GOVERNMENTAL CAPITAL PROJECT FUND; AND, SUBMITTING THE QUESTION OF SUCH AN AMENDMENT TO THE QUALIFIED VOTERS AT A REGULAR ELECTION ON OCTOBER 1, 2019

1. CLASSIFICATION. All sections of this ordinance, except section 5 regarding the ballot proposition, are of a permanent nature, with section 4 intended to become a part of the Home Rule Charter of the City and Borough of Sitka ("Charter"), if approved by the qualified voters at the October 1, 2019, regular election.

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 purpose of this ordinance is to amend the Charter such that the net proceeds from the sale of any municipal real property is divided equally between the Sitka Permanent Fund and the Governmental Capital Project fund, which will increase the funds available for municipal capital projects. Currently, the funds flow solely to the Sitka Permanent Fund. If this amendment to the Charter is ratified by a majority of the voters, the funds from the sale of municipal real property will be equally divided between and deposited in the Sitka Permanent Fund and the governmental capital project fund.

4. ENACTMENT. NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that Article XI, entitled "Finance," Section 11.16, entitled "Sitka Permanent Fund," subsection (b), entitled "Flow of Money into the Sitka Permanent Fund," of the Charter, is amended to read as follows (new language underlined; deleted language stricken):

HOME RULE CHARTER
ARTICLE XI
FINANCE

* * *

Section 11.16 Sitka Permanent Fund

*** * ***

(b) **Flow of Money into the Sitka Permanent Fund.** The net proceeds from the sale of any municipal real property shall be equally divided between and deposited into the Sitka Permanent Fund and governmental capital project fund. If the property was an active lease immediately prior to its sale by the City and Borough, for the next three years immediately after the sale the proceeds of the sale shall not be used in the distribution calculation described in subsection (c) of this section. For those properties described in the previous sentence, the value used for the distribution calculation shall for those first three years immediately after the sale be the amount of the lease payment that the sold property generated during the last year that the City and Borough owned the property.

* * *

5. BALLOT PROPOSTION. The following question shall be placed before the voters at the regular election to be held on October 1, 2019:

Proposition No. ____

Shall the Home Rule Charter of the City and Borough of Sitka be amended by changing the flow of net proceeds from the sale of any municipal real property solely to the Sitka Permanent Fund to an equal division between the Sitka Permanent Fund and the governmental capital project fund?

☐ YES ☐ NO

Informational: Currently, by Charter, all net proceeds from the sale of any municipal real property are deposited solely into the Sitka Permanent Fund. An affirmative vote on this ballot proposition would amend the Charter such that those proceeds would be divided equally between the Sitka Permanent Fund and the governmental capital project fund, thereby increasing funds available for municipal capital projects in Sitka.

6. EFFECTIVE DATE. This ordinance shall become effective on the day after the date of its passage.

The amendment to the Charter set forth in Section 4 hereof shall only become effective if the ballot proposition set forth in Section 5 hereof is approved by a majority of the qualified voters at the regular election held on October 1, 2019. Subject to the foregoing, the effective date of this amendment shall be January 1, 2020.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this ____ day of _____, 2019.

_____
Gary L. Paxton, Mayor

ATTEST:

_____
Sara Peterson, MMC
Municipal Clerk

1st reading 5/28/19
2nd and final reading 6/11/19

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	RES 19-14	Version:	1	Name:	
Type:	Resolution			Status:	AGENDA READY
File created:	5/22/2019			In control:	City and Borough Assembly
On agenda:	5/28/2019			Final action:	
Title:	Amending the Participation Agreement with the Public Employees Retirement System of Alaska by Sitka Community Hospital being removed from participation in the Public Employees Retirement System				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Res 2019-14.pdf Memo.pdf Res 2019-14.pdf PERS Agreement.pdf Termination Study PERS SCH 2017.pdf Termination Study PERS SCH 2019.pdf				

Date	Ver.	Action By	Action	Result

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POSSIBLE MOTION

I MOVE TO approve Resolution 2019-14 on first and final reading and authorize the Municipal Administrator to sign Participation Agreement Amendment No.1.

City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members

From: Keith Brady, Municipal Administrator

Date: May 24, 2019

Subject: Resolutions 2019 -14 and 2019 -15

Summary

The State of Alaska Division of Retirement and Benefits (Division) has a participation agreement with the cities and boroughs that participate in PERS and SBS. A requirement of the participation agreement to terminating positions is to request it through a resolution. Both resolutions deal with the termination of positions, one resolution is for PERS and the other for SBS. A PERS termination study was completed in 2017 and 2019, the amount to terminate the positions and fulfill CBS's obligation to pay is $813,166.

Before the start of each fiscal year the Division will provide CBS, the ongoing past service cost payment due each pay period.

Fiscal Note

$813,166

Details

Below is the process for CBS to pay termination and post-closing costs for PERS.

1. A termination study is requested by the employer through the actuary.
2. Once the termination study is completed, the Division of Retirement and Benefits (Division) Counselor will work with SCH/CBS to amend the participation agreement to terminate.
3. After the amendment to terminate participation is received and signed by the PERS administrator, the affected defined benefit employees would be contacted and notified in writing of their rights and provided 60 days to decide whether to refund their contributions or accept the vested benefit. Termination costs for employees who elect a refund are voided.
4. The Division Counselor will notify and provide to the Division Active Payroll Unit and Accounting Section of the completed amendments to the participation agreement.
5. The Division Active Payroll Unit will send SCH/CBS a terminating liability letter to clarify the costs associated with the termination of participation.
6. The Division's Active Payroll Unit will work with SCH/CBS to collect necessary

salary information of each employee to calculate the past service cost based on the current past service cost rate.

7. SCH/CBS will need to pay any one-time termination liability associated with the termination study in a lump sum or set up a mutually agreed upon payment plan with the Division.
8. CBS will need to set up payroll reporting to pay ongoing past service cost for all positions terminated from the plan until the plan no longer has an unfunded liability.
9. Before the start of the fiscal year the Division will provide CBS, the past service cost rates used to calculate the ongoing past service cost payment due each pay period.

Recommendation

Approve Resolutions 2019 -14 and 2019 -15.

Sponsor: Administrator

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2019 - 14

A RESOLUTION OF THE CITY AND BOROUGH OF SITKA AMENDING THE PARTICIPATION AGREEMENT WITH THE PUBLIC EMPLOYEES RETIREMENT SYSTEM OF ALASKA BY SITKA COMMUNITY HOSPITAL BEING REMOVED FROM PARTICIPATION IN THE PUBLIC EMPLOYEES RETIREMENT SYSTEM

WHEREAS, the Sitka Community Hospital, a political subdivision of the State of Alaska, entered into a participation agreement with the Public Employees Retirement System on October 1, 1976; and

WHEREAS, the Sitka Community Hospital has had their employees participate in the Public Employees Retirement System through the Sitka Community Hospital payroll system; and

WHEREAS, the employees will no longer participate in the Public Employees Retirement System.

NOW, THEREFORE, BE IT RESOLVED by the Assembly of the City and Borough of Sitka, Alaska that:

All permanent full-time employees (those whose positions normally require 30 or more hours of work each week) and all permanent part-time employees (those whose positions normally require 15 or more but less than 30 hours of work each week) will be removed from participation in the Public Employees Retirement System on June 30, 2019.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska, on this 28th day of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST

_____
Sara Peterson, MMC
Municipal Clerk

1st and final reading 5/28/19

Sponsor: Administrator

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Division of Retirement and Benefits
PO Box 110203 Juneau, AK 99811-0203
Phone: (907) 465-4460
Fax: (907) 465-3086

PARTICIPATION AGREEMENT AMENDMENT NO. ___1____

The Public Employees' Retirement System (PERS) Participation Agreement entered into between the State of Alaska (hereafter referred to as the State) and the Sitka Community Hospital on October 1, 1976, and approved by the State on (October 19, 1976) is amended effective June 30, 2019, by changing subparagraph 2 on page 2 to read as follows:

> (2) The Political Subdivision agrees that: All permanent full-time employees (those whose positions normally require 30 or more hours of work each week) And all permanent part-time employees (those whose positions normally require 15 or more but less than 30 hours of work each week) will be removed from participation in the PERS on the effective date of this amendment.

_____
Authorized Representative Signature

_____
Authorized Representative Name (please type/print)

_____
Authorized Representative's Title

Approved:

_____
Administrator

_____
Date

CONDUENT

State of Alaska

Termination Study for Sitka Community Hospital

July 2017

CONDUENT

2900 S. Diablo Way, Suite 161
Tempe, AZ 85282

July 11, 2017

VIA EMAIL

Mr. Rob Allen
CEO
Sitka Community Hospital
209 Moller Avenue
Sitka, AK 99835

Re: Sitka Community Hospital Termination Study

Dear Mr. Allen:

At your request, we have performed a termination study for Sitka Community Hospital (SCH) assuming termination from the State of Alaska Public Employees' Retirement System Defined Benefit (PERS DB) and Defined Contribution Retirement (PERS DCR) plans as of February 1, 2018.

We have estimated that terminating Sitka Community Hospital's participation in PERS DB and PERS DCR as of February 1, 2018 increases pension liabilities by $0 and increases healthcare liabilities by $645,548. Therefore, the one-time payment as of February 1, 2018 due to PERS for the total cost of termination is $645,548. This amount excludes SCH's future annual payments toward the PERS DB unfunded past service liability as explained below.

In addition to the one-time payment shown above, Alaska Statutes (AS) Section 39.35.625(a) requires SCH to contribute to the system, each payroll period until the past service liability of PERS DB is extinguished (which is currently projected to be Fiscal Year 2040), an amount calculated by applying the current past service contribution rate adopted by the Alaska Retirement Management Board (ARMB) to the greater of total base salaries paid:

1) During the payroll period to employees in positions for which coverage has been terminated;
2) At the time of termination to employees in positions for which coverage has been terminated; or
3) During the payroll period for the fiscal year ending June 30, 2008 to employees in positions for which coverage has been terminated.

This rate is 15.28% of pay for Fiscal Year 2018 (as adopted by the ARMB in September 2016). This rate is recalculated each year as part of the annual actuarial valuation of PERS DB. Based on SCH's current estimated salaries shown in Section 2, SCH's current annual payment for the PERS DB unfunded liability is approximately $1.6 million (approximately $0.7 million for Fiscal Year 2018 based on a termination date of February 1, 2018).

Termination liabilities were calculated based upon the member data, assumptions, methods, and plan provisions summarized in this report.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this valuation.

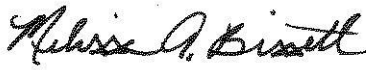
This report was prepared under my supervision and in accordance with all applicable Actuarial Standards of Practice. I am a Member of the American Academy of Actuaries and the Society of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained in this report.

If you have any questions, please feel free to call me at (602) 659-6924.

Sincerely,

David J. Kershner, FSA, EA, MAAA, FCA
Principal

The undersigned actuary is responsible for all assumptions related to the average annual per capita health claims cost and the health care cost trend rates, and hereby affirms her qualification to render opinions in such matters, in accordance with the Qualification Standards of the American Academy of Actuaries.



Melissa A. Bissett, FSA, MAAA
Senior Consultant, Health & Productivity

cc: Ms. Kathy Lea, State of Alaska
Mr. Kevin Worley, State of Alaska

CONDUENT

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CONDUENT

Section 1:
Development of Termination Liability at February 1, 2018

	Total Liability	Liability Allocated to Sitka Community Hospital*
(1) Pension Cost of Termination		
(a) Accrued Pension Liability Prior to Termination		
PERS DB		
Tier 1	$ 1,496,805	$ 1,492,272
Tier 2	4,421,481	4,017,887
Tier 3	4,268,098	4,198,616
Total PERS DB	10,186,384	9,708,775
PERS DCR	11,542	10,999
Grand Total	$ 10,197,926	$ 9,719,774
(b) Pension Termination Liability		
PERS DB		
Tier 1	$ 1,765,776	$ 1,760,413
Tier 2	4,513,164	4,141,758
Tier 3	3,306,160	3,245,978
Total PERS DB	9,585,100	9,148,149
PERS DCR	0	0
Grand Total	$ 9,585,100	$ 9,148,149
(c) Pension Cost of Termination (b-a, not less than $0)	**$ 0**	**$ 0**
(2) Healthcare Cost of Termination		
(a) Accrued Healthcare Liability Prior to Termination		
PERS DB		
Tier 1	$ 569,417	$ 567,604
Tier 2	1,608,035	1,464,781
Tier 3	2,775,422	2,732,259
Total PERS DB	4,952,874	4,764,644
PERS DCR	815,275	789,760
Grand Total	$ 5,768,149	$ 5,554,404
(b) Healthcare Termination Liability		
PERS DB		
Tier 1	$ 791,531	$ 788,916
Tier 2	2,312,425	2,102,095
Tier 3	3,209,459	3,156,871
Total PERS DB	6,313,415	6,047,882
PERS DCR	153,695	152,070
Grand Total	$ 6,467,110	$ 6,199,952
(c) Healthcare Cost of Termination (b-a, not less than $0)	**$ 698,961**	**$ 645,548**
(3) Total Cost of Termination (1(c)+2(c))	**$ 698,961**	**$ 645,548**

*The liability allocated to Sitka Community Hospital is each member's liability multiplied by the ratio of the member's Sitka Community Hospital service to their total service in PERS.

CONDUENT

Section 2:
Member Information

The following member information was used to determine the termination liability for Sitka Community Hospital.

Number of Members		153
Average Age as of February 1, 2018		46.91
Average Service with Sitka Community Hospital as of February 1, 2018		7.05
Total Average Benefit Service as of February 1, 2018		7.26
Average Annual Compensation as of February 1, 2018	$	68,570

Section 3:
Summary of Plan Provisions of the Alaska Public Employees' Retirement System DB and DCR Plans

The plan provisions used for this study are the same as those shown in the June 30, 2016 valuation reports for the State of Alaska Public Employees' Retirement System (PERS DB) and Defined Contribution Retirement (PERS DCR) plans.

Section 4:
Actuarial Basis

The actuarial assumptions and methods used for this study are the same as those described in the June 30, 2016 valuation reports for the State of Alaska Public Employees' Retirement System (PERS DB) and Defined Contribution Retirement (PERS DCR) plans, except as noted below:

- Each member's compensation and service was taken from the June 30, 2016 valuation data and rolled forward to the termination date using valuation actuarial assumptions. This data was compared to the data received from the Department of Administration for consistency.

State of Alaska

Termination Study for Sitka Community Hospital

April 2019

BUCK

BUCK

April 22, 2019

VIA EMAIL

Mr. Rob Allen
CEO
Sitka Community Hospital

Re: Sitka Community Hospital Termination Study

Dear Mr. Allen:

At your request, we have performed a termination study for Sitka Community Hospital (SCH) assuming termination from the State of Alaska Public Employees' Retirement System Defined Benefit (PERS DB) and Defined Contribution Retirement (PERS DCR) plans as of June 30, 2019.

We have estimated that terminating SCH's participation in PERS DB and PERS DCR as of June 30, 2019 increases pension liabilities by $0 and increases healthcare liabilities by $813,166. **Therefore, the total cost for termination is $813,166.**

In addition, Alaska Statutes (AS) Section 39.35.625(a) requires SCH to contribute to the system, each payroll period until the past service liability of PERS DB is extinguished, an amount calculated by applying the current past service contribution rate adopted by the Alaska Retirement Management Board (ARMB) to the greater of total base salaries paid:

1) During the payroll period to employees in positions for which coverage has been terminated;
2) At the time of termination to employees in positions for which coverage has been terminated; or
3) During the payroll period for the fiscal year ending June 30, 2008 to employees in positions for which coverage has been terminated.

The PERS DB past service contribution rate is 17.44% of pay for Fiscal Year 2020 (as adopted by the ARMB in September 2018). This rate is recalculated each year as part of the annual actuarial valuation of PERS DB.

Termination liabilities were calculated based upon the member data, assumptions, methods, and plan provisions summarized in this report.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this valuation.

This report was prepared under my supervision and in accordance with all applicable Actuarial Standards of Practice. I am a Member of the American Academy of Actuaries and the Society of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained in this report.

If you have any questions, please feel free to call me at (602) 803-6174.

Sincerely,

David J. Kershner, FSA, EA, MAAA, FCA

Principal

The undersigned actuary is responsible for all assumptions related to the average annual per capita health claims cost and the health care cost trend rates, and hereby affirms his qualification to render opinions in such matters, in accordance with the Qualification Standards of the American Academy of Actuaries.

Scott Young, FSA, EA, MAAA

Director

cc: Mr. Roberto Aceveda, State of Alaska

Ms. Kathy Lea, State of Alaska

Mr. Kevin Worley, State of Alaska

Section 1: Development of Termination Liability at June 30, 2019

	Total Liability	Liability Allocated to SCH*
(1) Pension Cost of Termination		
(a) Accrued Pension Liability Prior to Termination		
PERS DB		
Tier 1	$ 363,447	$ 363,447
Tier 2	2,697,055	1,882,135
Tier 3	4,568,776	4,222,753
Total PERS DB	7,629,278	6,468,335
PERS DCR	8,365	8,850
Grand Total	$ 7,637,643	$ 6,477,185
(b) Pension Termination Liability		
PERS DB		
Tier 1	$ 453,923	$ 453,923
Tier 2	2,988,294	1,995,070
Tier 3	4,089,606	3,784,874
Total PERS DB	7,531,823	6,233,867
PERS DCR	0	0
Grand Total	$ 7,531,823	$ 6,233,867
(c) Pension Cost of Termination (b-a, not less than $0)	**$ 0**	**$ 0**
(2) Healthcare Cost of Termination		
(a) Accrued Healthcare Liability Prior to Termination		
PERS DB		
Tier 1	$ 173,497	$ 173,497
Tier 2	1,081,276	894,702
Tier 3	3,003,764	2,658,996
Total PERS DB	4,258,537	3,727,195
PERS DCR	893,412	870,322
Grand Total	$ 5,151,949	$ 4,597,517
(b) Healthcare Termination Liability		
PERS DB		
Tier 1	$ 284,750	$ 284,750
Tier 2	1,555,959	1,287,995
Tier 3	4,196,447	3,664,725
Total PERS DB	6,037,156	5,237,470
PERS DCR	173,213	173,213
Grand Total	$ 6,210,369	$ 5,410,683
(c) Healthcare Cost of Termination (b-a, not less than $0)	**$ 1,058,420**	**$ 813,166**
(3) Total Cost of Termination (1(c)+2(c))	**$ 1,058,420**	**$ 813,166**

*The liability allocated to Sitka Community Hospital is each member's liability multiplied by the ratio of the member's Sitka Community Hospital service to their total service in PERS.

Section 2: Member Information

The following member information was used to determine the termination liability for Sitka Community Hospital*:

Number of Members		124
Average Age as of June 30, 2019		47.77
Average Service with Sitka Community Hospital as of June 30, 2019		7.09
Total Average Benefit Service as of June 30, 2019		7.79
Average Annual Compensation as of June 30, 2019	$	77,060

*Does not include any members with status changes after June 30, 2018 or any members hired after June 30, 2018.

Section 3: Summary of Plan Provisions of the Alaska Public Employees' Retirement System DB and DCR Plans

The plan provisions used for this study are the same as those shown in the June 30, 2017 valuation reports for the State of Alaska Public Employees' Retirement System (PERS DB) and Defined Contribution Retirement (PERS DCR) plans. These are the same plan provisions as those used in the June 30, 2018 actuarial valuations of PERS DB and PERS DC.

Section 4: Actuarial Basis

The actuarial assumptions and methods used for this study are the same as those described in the June 30, 2017 valuation reports for the State of Alaska Public Employees' Retirement System (PERS DB) and Defined Contribution Retirement (PERS DCR) plans, except as noted below:

- We reflected the new assumptions and methods effective for the June 30, 2018 valuations that were adopted by the ARMB in January 2019.
- The data used for this study was taken from the June 30, 2018 valuation data and rolled forward to the termination date using actuarial valuation assumptions. This data was compared to the data received from the Department of Administration for consistency.

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CITY AND BOROUGH OF SITKA

Legislation Details

File #:	RES 19-15	Version:	1	Name:	
Type:	Resolution			Status:	AGENDA READY
File created:	5/22/2019			In control:	City and Borough Assembly
On agenda:	5/28/2019			Final action:	
Title:	Amending the Participation Agreement with the Alaska Supplemental Benefits System of Alaska by Sitka Community Hospital being removed from participation in the Supplemental Benefits System				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion Res 2019-15.pdf Memo.pdf Res 2019-15.pdf SBS Agreement.pdf				

Date	Ver.	Action By	Action	Result

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POSSIBLE MOTION

I MOVE TO approve Resolution 2019-15 on first and final reading and authorize the Municipal Administrator to sign Participation Agreement Amendment No.1.

Sponsor: Administrator

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2019 - 15

A RESOLUTION OF THE CITY AND BOROUGH OF SITKA AMENDING THE PARTICIPATION AGREEMENT WITH THE ALASKA SUPPLEMENTAL BENEFITS SYSTEM OF ALASKA BY SITKA COMMUNITY HOSPITAL BEING REMOVED FROM PARTICIPATION IN THE SUPPLEMENTAL BENEFITS SYSTEM

WHEREAS, the Sitka Community Hospital, a political subdivision of the State of Alaska, entered into a participation agreement with the Supplemental Benefits System on February 1, 1983; and

WHEREAS, the Sitka Community Hospital has had their employees participate in the Supplemental Benefits System through the Sitka Community Hospital payroll system; and

WHEREAS, the employees will no longer participate in the Supplemental Benefits System.

NOW, THEREFORE, BE IT RESOLVED by the Assembly of the City and Borough of Sitka, Alaska that:

The Supplemental Benefits System Participation Agreement entered into between the State of Alaska (hereafter referred to as the State) and the Sitka Community Hospital on February 1, 1983, and approved by the State on January 31, 1983 is amended effective June 30, 2019 by terminating the Sitka Community Hospital from participation in the Supplemental Benefits System.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska, on this 28th day of May, 2019.

_____
Gary L. Paxton, Mayor

ATTEST

_____
Sara Peterson, MMC
Municipal Clerk

1st and final reading 5/28/19

Sponsor: Administrator

SUPPLEMENTAL BENEFITS SYSTEM

Division of Retirement and Benefits
PO Box 110203 Juneau, AK 99811-0203
Phone: (907) 465-4460
Fax: (907) 465-3086

PARTICIPATION AGREEMENT AMENDMENT NO. ___1___

The Supplemental Benefits System Participation Agreement entered into between the State of Alaska (hereafter referred to as the State) and the Sitka Community Hospital on February 1, 1983, and approved by the State on January 31, 1983 is amended effective June 30, 2019, by terminating the Sitka Community Hospital from participation in the Supplemental Benefits System.

_____
Authorized Representative Signature

_____
Authorized Representative Name (please type/print)

_____
Authorized Representative's Title

Approved:

_____
Administrator

_____
Date

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	19-115	Version:	1	Name:	
Type:	Item			Status:	AGENDA READY
File created:	5/22/2019			In control:	City and Borough Assembly
On agenda:	5/28/2019			Final action:	
Title:	Approve an early termination of a lease agreement between the City and Borough of Sitka and Northline Seafoods, LLC for a portion of Block 4, Lot 9A, Gary Paxton Industrial Park				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Motion lease termination.pdf Memo lease termination.pdf Lease Agreement Northline Seafoods Block 4 Lot 9A.pdf				

Date	Ver.	Action By	Action	Result

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POSSIBLE MOTION

I MOVE TO approve early termination of a lease agreement between Northline Seafoods, LLC and the City and Borough of Sitka for a portion of Block 4, Lot 9A of the Gary Paxton Industrial Park and authorize the Municipal Administrator to execute this document.

329 Harbor Drive, Suite 212
Sitka, AK 99835
Phone: 907-747-2660

Tuesday, May 21, 2019

MEMORANDUM

To: Gary Paxton Industrial Park (GPIP) Board of Directors

From: Garry White, Director

Subject: Northline Seafoods LLC Lease 9a Termination Request

Introduction

The GPIP Board of Directors met on May 20, 2019 and recommended that the Assembly allow for early termination of Northline Seafoods LLC (Northline)'s lease of a 43,637 SF portion of Lot 9A.

The GPIP Board is recommending early lease termination due to the cooperative and mutual beneficial relationship between the Northline and the GPIP/CBS for the lease of Lot 9a. Northline has constructed and is providing the CBS with the start of its future access ramp to haul vessels at the GPIP. Northline has also allow the CBS and general public access to the ramp and surrounding waterfront during its lease term.

The attached lease was executed on August 1st, 2017 and has a term of 24 months. Early termination of the lease will reduce lease revenue by $5,236.44 total for the 23rd and 24th months (June and July 2019) of the lease terms.

Background

G. Pat Glaab, principal of Northline, is a commercial fisherman who is also involved in the seafood processing industry. Mr. Glaab has been involved in numerous seafood processing plant design and construction projects.

In addition to the Lot 9a lease. Northline is currently leasing the following properties at the GPIP:

- Lot 8 Lease – 29,421 SF of raw land:
    a. Month to month term,
    b. Rent is $1,147/month.

- A 20,000 SF portion of tidelands directly in front of Lot 2
    a. At a rate of $1,800 per year;
    b. Terms concurrent with the lease of Lot 8;

- Guaranteed access to the waterfront and tidelands via the access and utility easement located between Lots 2 and 4;
    a. Payment of an annual $3,000 user fee

- Lot 4 Lease - 26,031 SF waterfront parcel containing a 6,900 SF building located near the northern portion of the waterfront.
    a. 60-month term; starting 08/01/2017
    b. Rent is $4,155/month
    c. $10,000 employee lease credit for each employee making over $36,000 annually at the GPIP site;
        i. Lease credits not to exceed $20,000 annually;
        ii. Lease credits expire after 3 years

Lot 9a Lease

Northline is leasing a 43,637 SF portion of lot 9a.

Northline modified the waterfront to allow its barge to be hauled out of the water to conduct marine repair on lot 9a. Northline did this at its own expense.

Terms of the lease are the following:

- Term of 24 month, starting 08/01/2017
- The CBS was allowed to access the property to stage and conduct shoreline stabilization in the 30' access and utility easement between Lot 4 and the tidelands.
- Due to CBS use of the lease property and the startup nature of the use of lot 4, a ramped up rental schedule was established.
    - Months 0-12 = $0/month — $0 total
    - Months 12-15 $0.01/SF = $436.37/month — $1,309.11 total
    - Months 15-18 $0.02/SF = $872.74/month — $2,618.22 total
    - Months 18-21 $0.03/SF = $1,309.11 — $3,927.33 total
    - Months 21-24 $0.06/SF = $2,618.22 — $7,854.66 total
- Northline was responsible for rock on the lot currently and will return property in a flat and level condition.

Action

- Assembly approval of the GPIP Board's recommendation for early termination of the Lot 9a lease.

LEASE AGREEMENT

BETWEEN

THE
CITY AND BOROUGH OF SITKA

AND

NORTHLINE SEAFOODS, LLC
PORTION OF
BLOCK 4, LOT 9A, GPIP

LEASE AGREEMENT BETWEEN
CITY AND BOROUGH OF SITKA AND
NORTHLINE SEAFOODS LLC.

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LEASE AGREEMENT BETWEEN CITY AND BOROUGH OF SITKA AND NORTHLINE SEAFOODS LLC.

PREAMBLE

This Lease Agreement ("Lease Agreement") between City and Borough of Sitka and Northline Seafoods LLC is effective upon execution of the Lease Agreement by both Parties, City and Borough of Sitka, 100 Lincoln Street, Sitka, Alaska 99835 ("Sitka" "or "Lessor") and Northline Seafoods LLC, 4690 Sawmill Creek Road, Sitka, Alaska 99835 ("Lessee"). This Lease Agreement consists of the Special Provisions, the General Provisions, and the attached Exhibits A and B. Exhibit A is a pictorial representation of the area leased, consisting of a 43,637 SF portion of Lot 9A, of the Gary Paxton Industrial Park ("GPIP"). Exhibit B is the "Management Requirements at GPIP, Sitka, Alaska," which summarizes the Prospective Purchasers Agreement, the Management Plan and the Conveyance Agreement regarding GPIP. This Lease Agreement was recommended for approval by the GPIP Board of Directors on June 8, 2017, and approved by the Assembly on July 11, 2017.

SPECIAL PROVISIONS

ARTICLE I: LEASE, TERM OF LEASE, AND TERMINATION OF LEASE

Section 1.1 Conveyance of Estate in Lease

Lessor, for and in consideration of the covenants and agreements made by Lessee, does lease to Lessee, and Lessee leases from Lessor, the "Subject Property" or "Premises" as shown on Exhibit A. The "Subject Property" is a 43,637 SF portion of Block 4, Lot 9A, of the GPIP. The "Term" is for 24 months, effective July 15, 2017, or such modified date as the parties may agree in writing.

Section 1.2 Reserved

Section 1.3 Disposition of Improvements and Lessee's Personal Property Following Term of Lease Agreement.

Lessee shall remove from the Subject Property any personal property or Improvements constructed, installed, or deposited on the Subject Property at the termination of this Lease Agreement, or any extension, unless Lessee makes a separate written agreement with Sitka to do otherwise. Any Improvements or personal property not removed after thirty (30) days have passed after termination of this Lease Agreement shall be deemed abandoned and at Lessor's option shall become the property of Lessor, and Lessee shall repay to Sitka any costs of removing such improvements or personal property from the Subject Property if Sitka does not exercise such option. Subject to Sitka's obligations under Subsection 3.1(a) below, Lessee agrees to leave Subject Property in a neat and clean condition at the end of the Term of the Lease Agreement.

Section 1.4 Covenants to Perform.

This Lease Agreement is made upon the above and the following terms and conditions, each of which the Party bound by such covenants and conditions agrees to perform, irrespective of whether the particular provision is in the form of a covenant, an agreement, a condition, a direction, or otherwise, and each Party agrees to provide the other Party with documents or further assurances as may be required to carry out the expressed intentions.

ARTICLE II: RENT AND OTHER OBLIGATIONS OF LESSEE

Section 2.1 Calculation and Method of Payment of Rent.

Notwithstanding any other provision of this Lease Agreement, on the Term start date set out in Article I, Lessee shall pay the full month rent payment owed under this Lease Agreement, which shall be prorated if the date this Lease is executed is not the first day of the month. Subject to the provision in the previous sentence, Lessee shall pay the lease payments in advance for the Term of the Lease Agreement without the necessity of any billing by Lessor. Lessee will lease the Subject Property as shown in Exhibit A at a rate outlined in the table below. City and Borough of Sitka sales tax is to be paid in addition to the stated Rent.

43,637 SF portion of Lot 9A				
Month	Rate/Sq. Ft./Mo	Space	Total/Month	Total
1st through 12th	$0.00	43,637 sq. ft.	$0.00	$0.00
13th – 15th	$0.01	43,637 sq. ft.	$436.73	$1,309.11
16th – 18th	$0.02	43,637 sq. ft	$872.74	$2,618.22
19th - 21st	$0.03	43,637 sq. ft.	$1,309.11	$3,927.33
21st – 24th	$0.06	43,637 sq. ft.	$2,618.22	$7,854.66

Section 2.2 Property Tax Responsibility.

Beginning on the Term start date, Lessee will be responsible to pay any property taxes to City and Borough of Sitka for its possessory interest in the building, land, and equipment to the extent taxable as determined by the Assessor, which is assessed as of January 1 of each calendar year.

ARTICLE III: RESTRICTIONS UPON USE OF SUBJECT PROPERTY

Section 3.1 Lessee's Obligations as to Improvements, Construction, Maintenance, Repair and Safety.

(a) Except as provided in this Lease Agreement, Lessee acknowledges the leasehold is in an "as is" condition. At the sole cost and expense of Lessee and in compliance with all legal requirements, Lessee may modify the waterfront topography of the Subject Property to accommodate the haul out the Lessee barge. Otherwise, Lessee shall not make any alterations, additions, or improvements to the Subject Property unless it first receives Lessor's written consent.

Lessor reserves the right to expand or modify the Subject Property. In that event, Lessor and Lessee will work together to complete such expansion or modification in a manner that minimizes

disruption to Lessee's use of the Subject Property. Some anticipated disruptions could be operational disturbances from noise, dust and other construction activities.

(b) Lessee acknowledges that Lessor has made no representation or warranty with respect to Lessee's ability to obtain any permit, license, or approval.

(c) Lessee shall also use the Subject Property and any Improvements placed thereon only for lawful uses.

(d) Lessee shall confine its operation on the Subject Property.

(e) Lessee shall not permit the accumulation of waste or refuse matter on the Subject Property, and Lessee shall not obstruct or permit the obstruction of the streets, sidewalks, access ways, or alleys adjoining the Subject Property except as may be permitted by Lessor or other municipal authorities having jurisdiction. Lessee shall do all things necessary during the Term of this Lease Agreement to remove any dangerous condition from time to time existing on the Subject Property as the result of the use by Lessee.

(f) Lessee may erect outdoor signage, at its expense, with the written permission of the City and Borough of Sitka Building Official, the Planning Director, and the Public Works Director. The style, size and physical placement location of the sign will be approved on a case-by-case basis.

Section 3.2 Rights of Access to Property.

(a) Lessor reserves for itself and any public utility company the right to access the Subject Property at all reasonable times in a reasonable manner for the purposes of opening, inspecting, repairing, replacing, reconstructing, maintaining, or servicing the public utilities, if any, located on the Subject Property, as well as for the purposes of constructing or installing new public utilities. Lessor also reserves for itself and the Alaska Department of Environmental Conservation the right to access the Subject Property at all reasonable times in a reasonable manner for the purposes of regulation and enforcement of this Lease Agreement. Sitka also reserves for itself the right to access the Subject Property at all reasonable times in a reasonable manner for the purposes of (1) inspection of all work being performed in connection with the construction of Improvements; (2) showing Subject Property for exhibiting Subject Property in connection with renting or leasing Subject Property in a matter that will not unreasonably interfere with Lessee's business; and (3) placing "For Sale" or "For Rent" signs on Subject Property. Lessee shall not charge for any of the access allowed in the situations described in this subsection.

(b) Lessee shall not construct any permanent Improvements over or within the boundary lines of any easement for public utilities without receiving the written prior consent of Lessor and any applicable utility company.

(c) Lessee acknowledges that the Subject Property is or shall be subject to agreements for ingress and egress, utilities, parking, and maintenance of common areas as described on attached Exhibit A. Lessee agrees that it shall comply with the terms of such cooperative agreements, in accordance

with the terms of such agreements, those portions of such maintenance expenses that are attributable to the Subject Property, as more fully set forth therein.

Section 3.3 Additional Conditions of Leasing.

Lessee recognizes and shall cause all beneficiaries of Lessee and all permitted successors in interest in or to any part of the Subject Property to recognize that:

(a) Lessee will cooperate with the City and Borough of Sitka Public Works Department and will notify this Department of any maintenance deficiencies or of any equipment failures that require maintenance or repair. Lessee will be provided a 24 hour telephone number to notify Lessor of any event that requires immediate response by Lessor.

(b) Lease payments will be made in monthly installments in advance in cash or by check, bank draft or money order made available to the City and Borough of Sitka. Installments to be delivered or mailed to 100 Lincoln Street, Sitka, Alaska 99835, by or on the first day of each calendar month.

(c) Lease payments shall become delinquent if not paid within ten (10) days after the due date. Delinquent payments are subject to a late charge of $25 and interest accrued from the due date at 12% per annum.

(d) The charges and fees paid by Lessee to Lessor must be separated according to the City and Borough of Sitka accounting standards.

(e) Lessor will invoice if lease payments are delinquent. Lessor may also invoice if Lessee fails to make lease payment within 30 days of due date. Lessor at its option can terminate the Lease Agreement for Lessee's failure to make payment.

(f) Lessee covenants and agrees that, as it relates to use of the Premises, it will not, on the grounds of race, color or national origin, discriminate or permit discrimination against any person or group of persons in any manner prohibited by Federal or State laws or regulations promulgated thereunder, and Lessee further grants the Lessor the right to take such action to enforce such covenant as it deems necessary or as it is directed pursuant to any Federal or State law or regulation.

(g) Lessor may sell the Subject Property in the future and all agreements regarding the Subject Property, including this Lease Agreement, between Lessor and Lessee shall be completely transferable to the new owner. A transfer of the Subject Property to any such entity shall not create any restrictions upon use of the Subject Property in addition to those set forth in this Lease Agreement.

(h) Lessor may, upon at least 10 days prior notice to Lessee, temporarily suspend the supply, if provided on the Subject Property, of water, wastewater service, electric power to perform routine maintenance and, in all events, subject to unavoidable delays. Such interruptions shall be of as

short duration as necessary to perform such maintenance, and Lessor shall not be responsible for any such costs or expenses as a result of suspending such utilities.

(i) Lessee will pay any applicable City and Borough of Sitka Fire Marshal fees and other building permit fees and property taxes and assessments when due.

(j) Lessee is responsible for taking any measures that Lessee deems necessary to provide security for its property. Sitka is not responsible for theft or vandalism.

(k) City and Borough of Sitka sales tax will apply to lease payments. Sales taxes will also apply to any utility services and will be calculated into each monthly billing from the City and Borough of Sitka. Sales tax rates, limits, exemptions, and exclusions are subject to change by the Assembly of the City and Borough of Sitka.

(l) In accord with commercially reasonable standards and the Rules set forth in Exhibit B, Lessee shall not store hazardous or explosive materials on the Subject Property or on any property of GPIP.

(m) Lessee will grant access to Lessor on the Subject Property to stage and conduct shoreline stabilization in the 30' access and utility easement between Lot 4 and the tidelands.

(n) Lessee will be responsible for removing the stored rock and materials currently on the Subject Property and will return the Subject Property to a reasonably flat and level condition by the end of the Term of this Lease or within thirty (30) days of earlier termination.

Section 3.4 Control of Rodents and Other Creatures on Subject Property.

Lessee shall take reasonable affirmative measures to ensure that its operations do not attract to the Subject Property or any portion of the GPIP property any of the following creatures: rodents, vermin, insects, eagles, crows, ravens, seagulls, or bears.

ARTICLE IV: POSSESSION AND CONSTRUCTION OF IMPROVEMENTS.

Section 4.1 Lessee's Construction Obligations.

At the sole cost and expense of Lessee and pursuant to building permits and in compliance with all legal requirements, Lessee shall purchase, construct and/or develop the appropriate improvements, personal property, fixtures or buildings, including but not limited to any structures referred to in Section 1.1 of this Lease Agreement, and other items on Subject Property in a first class manner, of good quality and all work shall be performed diligently. The items to be purchased, constructed and/or developed shall be those reasonably necessary to conduct Lessee's intended business operations on Subject Property.

(a) In addition to Section 3.1(b) of this Lease Agreement, Lessor, in its proprietary capacity only, agrees to cooperate reasonably with Lessee in its efforts to secure the requisite

permits, licenses and approvals to allow the purchase, construction, and/or development of any project by Lessee. Notwithstanding the foregoing, Lessee acknowledges that Lessor has made no representation or warranty with respect to Lessee's ability to obtain any permit, license or approval (including a building permit) or to meet any other requirements for development of any project. Nothing in this Lease Agreement is intended or shall be construed to require that Lessor exercise its discretionary authority under its regulatory ordinances to further any project nor binds the Lessor to do so. The Lessor will process applications for permits, licenses and approvals as if such application were made without any Lessor participation in such project and shall act in good faith with respect thereto.

(b) Approval by Lessor of any item shall not constitute a representation or warranty by Lessor that such item complies with any legal requirements and Lessor assumes no liability. Lessor has no obligation or duty to design, supervise the design, construct or supervise the construction of the improvements. Lessor's approval of the construction plans, as provided below, is for the sole purpose of protecting its rights as the owner of the land on which the leasehold sits and shall not constitute any representation or warranty, express or implied, as to the adequacy of the design, or any obligation on Lessor to insure that work or materials are in compliance with the construction plans or any building requirements imposed by a governmental agency. Lessor is under no obligation or duty, and disclaims any responsibility, to pay for the cost of construction of the improvements or any other items, the cost of which shall at all times remain the sole liability of Lessee.

(c) For all acts other than the acts of Lessor, its officers, agents, and employees, unless Lessee violates the prospective Purchaser Agreement, Management Agreement and related documents or otherwise exacerbates or aggravates existing conditions, Lessee covenants to indemnify, defend and hold harmless Lessor and its agents and employees from and against all claims and demands whatsoever for loss or damage including property damage, personal injury and wrongful death arising out of construction of the improvements, any development or repairs made at any time on the Subject Property, the performance of this Lease Agreement by Lessee, its agents, employees, contractors, subcontractors or invitees, any incident, fire or other casualty in respect of the Subject Property, any failure by Lessee to keep the Subject Property, or any improvements on it, in a safe condition, and all other activities occurring on or at the Subject Property.

ARTICLE V: UTILITY SERVICES & RATES

Section 5.1 Provision of Utility Services

Lessee shall pay the cost for use of any utility services on the Subject Property, with monthly payments due upon billing by the City and Borough of Sitka.

Section 5.2 Reserved.

Section 5.3 Lessor Not Limited Liability and Non-Liability.

Lessor shall not be liable for any failure of utility services, or for any injury or damages to person or property caused by or resulting from any natural disaster, natural condition, earthquake, hurricane, tornado, flood, wind or similar storms or disturbances, or water, rain, or snows which may leak or flow from the street, sewer, or from any part of Subject Property, or leakage of sewer, or plumbing works therein, or from any other place. Lessor shall not be held responsible or liable for any claim or action due to or arising from any suspension of operation, breakage, unavoidable accident or injury of any kind occurring to, or caused by the sewer mains through any force majeure.

Section 5.4. Requirement Regarding Potable Water Services.

All potable water services will be metered and protected by approved backflow prevention in accordance with the Sitka General Code at Section 15.05.400.

ARTICLE VI: LIABILITY AND INDEMNIFICATION

Section 6.1 Liability of Lessee and Indemnification of Lessor.

Lessee agrees to indemnify, defend, and hold harmless Lessor against and from any and all claims by or on behalf of any person, firm, or corporation arising, other than due to acts or omissions of Lessor or pre-existing conditions, from the conduct or management of or from any work or thing whatsoever done in or about the Subject Property and structures and Improvements, including liability arising from products produced on the property. Lessee also agrees to indemnify, defend, and hold Lessor harmless against and from any and all claims and damages arising, other than due to acts or omissions of Lessor, during the Term of this Lease Agreement from: (a) any condition of the Subject Property or Improvements placed on it by lessee; (b) any breach or default on the part of Lessee regarding any act or duty to be performed by Lessee pursuant to the terms of this Lease Agreement; (c) any act or negligence of Lessee or any of its agents, contractors, servants, employees or licensees; and (d) any accident, injury, death or damage caused to any person occurring during the Term of this Lease Agreement in or on the Subject Property. Lessee agrees to indemnify, defend, and hold harmless Lessor from and against all costs, counsel and legal fees, expenses, and liabilities incurred, other than due to acts or omissions of Lessor, in any claim or action or proceeding brought asserting claims of or asserting damages for any alleged act, negligence, omission, conduct, management, work, thing, breach, default, accident, injury, or damage described in the previous two sentences. The above agreements of indemnity are in addition to and not by way of limitation of any other covenants in this Lease Agreement to indemnify Lessor. The agreements of indemnity by Lessee do not apply to any claims of damage arising out of the failure of Lessor to perform acts or render services in its municipal capacity.

Section 6.2 Liability of Lessor and Indemnification of Lessee.

Except to the extent of liabilities arising from Lessee's acts or omissions, Lessor indemnifies, defends, and holds Lessee harmless for liabilities to the extent that they were incurred by reason of conditions existing on the site as of the date of execution of this Lease Agreement or by reasons of Lessor's acts or omissions. Lessor also agrees to indemnify, defend, and hold Lessee harmless against and from any and all claims and damages arising, other than due to acts or omissions of Lessee, during the Term of this Lease Agreement from (a) any condition of the Subject Property or Improvements placed on it by Lessor; (b) any breach or default on the part of the Lessor regarding any act or duty to be performed by Lessor pursuant to the terms of the Lease Agreement; (c) any act of negligence of Lessor or any of its agents, contractors, servants, employees, or licensees; and (d) any accident, injury, death, or damage caused to any person occurring during the Term of this Lease Agreement in or on the Subject Property. Lessor agrees to indemnify, defend, and hold harmless Lessee from and against all costs, counsel and legal fees, expenses, and liabilities incurred, other than due to acts or omissions of Lessee, in any claim or action or proceeding brought asserting claims of or asserting damages for any alleged act, negligence, omission, conduct, management, work, thing, breach, default, accident, injury, or damage described in the previous two sentences. The above agreements of indemnity are in addition to and not by way of limitation of any other covenants in this Lease Agreement to indemnify Lessee.

Section 6.3 Reimbursement of Costs of Obtaining Possession.

Each Party agrees to pay and to indemnify the other Party prevailing in any dispute under this Lease Agreement for all costs and charges, including but not limited to, full reasonable attorney and legal fees lawfully incurred in enforcing any provision of this Lease Agreement including obtaining possession of the Subject Property and establishing the Lessor's title free and clear of this Lease Agreement upon expiration or earlier termination of this Lease Agreement.

GENERAL PROVISIONS

ARTICLE VII: DEFINITIONS
Section 7.1 Defined Terms.

For the purposes of this Lease Agreement, the following words shall have the meanings attributed to them in this Section:

(a) "Event of Default" means the occurrence of any action specified in Section 15.1.

(b) "Imposition" means all of the taxes, assessments, utility rates or charges, levies and other governmental charges, levied or assessed against the Subject Property, any part thereof, any right or interest therein or any rent and income received therefrom as well as sales taxes on rent.

(c) "Improvements" or "improvements" means all improvements of any nature now or hereafter located upon the Land, as well as all apparatus and equipment necessary for the complete and comfortable use, occupancy, enjoyment and operation of the Subject Property, including any construction fencing or signage, excepting only in each case articles of personal property appurtenances and fixtures (including trade fixtures) owned by Lessee, Sublessees, or others, which can be removed without defacing or materially injuring the Improvements remaining on the Subject Property, from the Subject Property with the portion of the Subject Property from which such items are removed being returned to a condition at least as good as that existing on the date of this Lease Agreement. "Improvements" also includes fill, grading, asphalt, and other non-building land improvements.

(d) "Personal Property" means tangible personal property owned or leased and used by the Lessee or any sublessee of the Lessee, in connection with and located upon the Subject Property.

(e) "Premises" means the "Subject Property."

(f) "Rent" means the lease rate, which is the amount Lessee periodically owes and is obligated to pay Lessor as lease payments under this Lease Agreement for the use of the demise.

(g) "Subject Property" is the area leased as shown on Exhibit A or elsewhere in the document.

(h) "Sublessee" and "Sublease" -- any reference to "Sublessee" shall mean any subtenant, concessionaire, licensee, or occupant of space in or on the Subject Property holding by or through the Lessee; the term "Sublease" shall mean any lease, license, concession or other agreement for the use and occupancy of any part of the Subject Property made by any Person holding by or through the Lessee.

(i) "Term" means the period of time Lessee rents or leases the Subject Property from Lessor.

ARTICLE VIII: INSURANCE

Section 8.1 Insurance.

Lessee shall maintain property damage and comprehensive general liability insurance in the amount of One Million dollars ($1,000,000), on the Subject Property including Improvements. Lessor shall be named as an additional insured.

Section 8.2 Notification of Claim, Loss, or Adjustment.

Lessee shall advise Lessor of any claim, loss, adjustment, or negotiations and settlements involving any loss under all policies of the character described in Section 8.1.

Section 8.3 Waiver of Subrogation.

The Party insured (or so required) releases the other Party from any liability the other Party may have on account of the loss, cost, damage or expense to the extent of any amount recoverable by reason of insurance whenever: (i) any loss, cost, damage or expense resulting from fire, explosion or any other casualty or occurrence is incurred by either of the Parties to this Lease Agreement, or anyone claiming under it in connection with the Subject Property or Improvements; and (ii) the Party is then covered in whole or in part by insurance with respect to loss, cost, damage or expense or is required under this Lease Agreement to be so insured.

In such coverage the Parties hold on or waives any right of subrogation which might otherwise exist in or accrue to any person on account of it, provided that the release of liability and waiver of the right of subrogation shall not be operative in any case where the effect is to invalidate the insurance coverage or increase its cost. In the case of increased cost, the other Party shall have the right, within thirty (30) days following written notice, to pay the increased cost keeping the release and waiver in full force and effect.

ARTICLE IX: RESTRICTIONS REGARDING ASSIGNMENT, SUBLEASES, AND TRANSFERS OF SUBJECT PROPERTY

Section 9.1 Lessee Without Power to Assign Lease or Transfer or Encumber Subject Property.

Lessee has no power under this Lease Agreement to assign the Lease Agreement or transfer the Subject Property, except with the approval of the GPIP Board of Directors and the Sitka Assembly, which approval shall not be unreasonably withheld. Lessee has no power to encumber Subject Property or pledge its interest in Subject Property as collateral for a loan, mortgage, debt or liability.

Section 9.2 Limitations on Subleases.

Lessee shall not sublease the Subject Property or any portion of it except with the approval of the GPIP Board of Directors and the Sitka Assembly, which approval shall not be unreasonably withheld. All subleases entered into demising all or any part of the Improvements or the Subject Property shall be expressly subject and subordinate to this Lease Agreement, including Exhibits A and B. Lessor's consent to a sublease of the Subject Property shall not release Lessee from its obligations under the Lease Agreement. Lessor's consent to a sublease shall not be deemed to give any consent to any subsequent subletting.

ARTICLE X: USE AND PROTECTION OF THE SUBJECT PROPERTY

Section 10.1 Property As Is - Repairs.

Lessee acknowledges that it has examined the Subject Property and the present improvements including any public improvements presently located there and knows the condition of them and accepts them in their present condition and without any representations or warranties of any kind or nature whatsoever by Lessor as to their condition or as to the use or occupancy which may be made of them. Lessee assumes the sole responsibility for the condition of the Improvements located on the Subject Property. The foregoing shall not be deemed to relieve Lessor of its general municipal obligations, or of its obligations under Section 3.1.

Notwithstanding the foregoing, the Parties acknowledge that the Subject Property is currently covered with rock placed on the Subject Property during the recent Blue Lake hydroelectric project, which Lessor shall cause to be removed prior to the commencement of this Lease Agreement.

Section 10.2 Compliance with Laws.

Lessee shall throughout the Term of this Lease Agreement and any extension, at Lessee's sole expense, promptly comply with all the laws and ordinances and the orders, rules, regulations, and requirements of all federal, state, and municipal governments and appropriate departments, commissions, boards, and officers (whether or not the same require structural repairs or alterations) and all other legal requirements that may be applicable to the use of the Subject Property. Nothing in the foregoing sentence shall be deemed to relieve Lessor of its general obligations in its municipal capacity.

Section 10.3 Notification of City and Borough of Sitka's Public Works Director of Discovery of Contamination.

Lessee shall promptly notify the Public Works Director of the City and Borough of Sitka within 24 hours if any contaminated soils or other media that require special handling are encountered on the Subject Property.

Lessee shall be responsible for all clean-up costs associated with contamination of soils, of the Subject Property, adjoining property, and/or buildings, caused by or attributed to Lessee though its operations on the Subject Property. In the event of Lessee's failure to clean-up to applicable regulatory standards or to the satisfaction of the Public Works Director, Lessor may perform clean-up or contract for clean-up and all charges for such work shall be paid by Lessee.

Section 10.4 Permits and Approvals for Activities.

Lessee shall be responsible for obtaining all necessary permits and approvals for its activities unless otherwise specifically allowed by Lessor. Contemporaneously with making any application for permits to any public entity other than the City and Borough of Sitka, Lessee shall provide

copies of all permit applications and associated plans and specifications to the Director of Public Works of the City and Borough of Sitka to facilitate review by departments of the City and Borough of Sitka. The City and Borough of Sitka is not obligated to comment on the permit applications and plans, and the result of any review by the City and Borough of Sitka does not affect Lessee's obligation to comply with any applicable laws.

ARTICLE XI: LESSOR'S RIGHT TO PERFORM LESSEE'S COVENANTS; REIMBURSEMENT OF LESSOR FOR AMOUNTS SO EXPENDED

Section 11.1 Performance of Lessee's Covenants To Pay Money.

Lessee covenants that if it shall at any time default or shall fail to make any other payment (other than rent) due and the failure shall continue for ten (10) days after written notice to Lessee, then Lessor may, but shall not be obligated so to do, and without further notice to or demand upon the Lessee and without releasing Lessee from any obligations of Lessee under this Lease Agreement, make any other payment in a manner and extent that Lessor may deem desirable.

Section 11.2 Lessor's Right To Cure Lessee's Default.

If there is a default involving the failure of Lessee to keep the Subject Property in good condition in accordance with the provisions of this Lease Agreement, to make any necessary renewals or replacements or to remove any dangerous condition in accordance with the requirements of this Lease Agreement or to take any other action required by the terms of this Lease Agreement, then Lessor shall have the right, but shall not be required, to make good any default of Lessee. Lessor shall not in any event be liable for inconvenience, annoyance, disturbance, loss of business, or other damage of or to Lessee by reason of bringing materials, supplies and equipment on the Subject Property during the course of the work required to be done to make good such default, and the obligations of Lessee under this Lease Agreement shall remain unaffected by such work, provided that Lessor uses reasonable care under the circumstances prevailing to avoid unnecessary inconvenience, annoyance, disturbance, loss of business, or other damage to Lessee.

Section 11.3 Reimbursement of Lessor and Lessee.

All sums advanced by Lessor pursuant to this Article and all necessary and incidental costs, expenses and attorney fees in connection with the performance of any acts, together with interest at the highest rate of interest allowed by law from the date of the making of advancements, shall be promptly payable by Lessee, in the respective amounts so advanced, to Lessor. This reimbursement shall be made on demand, or, at the option of Lessor, may be added to any rent then due or becoming due under this Lease Agreement and Lessee covenants to pay the sum or sums with interest, and Lessor shall have (in addition to any other right or remedy) the same rights and remedies in the event of the nonpayment by Lessee as in the case of default by Lessee in the payment of any installment of rent. Conversely, Lessee shall be entitled to receive from Lessor prompt payment or reimbursement on any sums due and owing from Lessor to Lessee, together with interest at the highest rate allowed by law. However, nothing contained in this Lease

Agreement shall entitle Lessee to withhold any rent due to Lessor or to offset or credit any sums against rent, except with respect to unpaid rental due from Lessor to Lessee under any sublease of building space to Lessor.

Article XII: Damage Or Destruction

Section 12.1 Repair and Replacement of Structures and Improvements Following Damage.

(a) If the Premises, other than those improvements made by Lessee, shall be destroyed or so injured by any cause as to be unfit, in whole or in part, for occupancy and such destruction or injury could reasonably be repaired within ninety (90) days from the date of such damage or destruction, then Lessee shall not be entitled to surrender possession of the Premises, nor shall Lessee's liability to pay rent under this Lease Agreement cease, without the mutual consent of the Parties; in case of any such destruction or injury, Lessor shall repair the same with all reasonable speed and shall complete such repairs within ninety (90) days from the date of such damage or destruction. If during such period Lessee shall be unable to use all or any portion of the Premises, a proportionate allowance shall be made to Lessee from the Rent corresponding to the time during which and to the portion of the Premises of which Lessee shall be so deprived of the use.

(b) If such destruction or injury cannot reasonably be repaired within ninety (90) days from the date of such damage or destruction, Lessor shall notify Lessee within fifteen (15) days after the determination that restoration cannot be made in 90 days. If Lessor elects not to repair or rebuild, this Lease Agreement shall be terminated. If Lessor elects to repair or rebuild, Lessor shall specify the time within which such repairs or reconstruction will be complete, and Lessee shall have the option, to be exercised within thirty (30) days after the receipt of such notice, to elect either to terminate this Lease Agreement and further liability hereunder, or to extend the Term of this Lease Agreement by a period of time equivalent to the time from the happening of such destruction or injury until the Premises are restored to their former condition. In the event Lessee elects to extend the Term of this Lease Agreement, Lessor shall restore the Premises to their former condition within the time specified in the notice, and Lessee shall not be liable to pay Rent for the period from the time of such destruction or injury until the Premises are so restored to their former condition.

(c) The timeframes in this article may be modified by mutual agreement of the Parties.

ARTICLE XIII: MECHANIC'S LIENS

Section 13.1 Discharge of Mechanics' Liens.

Lessee shall neither suffer nor permit any mechanics' liens to be filed against the title to the Subject Property, nor against Lessee's interest in the property, nor against the Improvements by reason of work, labor, services or materials supplied or claimed to have been supplied to Lessee or anyone having a right to possession of the Subject Property or Improvements as a result of an agreement

with or the assent of Lessee. If any mechanics' lien shall be filed against the Subject Property, including the Improvements, Lessee shall cause it to be discharged of record within thirty (30) days after the date that Lessee has knowledge of its filing.

ARTICLE XIV: LIEN FOR RENT AND OTHER CHARGES

Section 14.1 Lien for Rent.

The whole amount of the Rent and each and every installment, and the amount of all taxes, assessments, water rates, insurance premiums and other charges and impositions paid by Lessor under the provisions of this Lease Agreement, and all costs, attorney's fees and other expenses which may be incurred by Lessor in enforcing the provisions of this Lease Agreement or on account of any delinquency of Lessee in carrying out any of the provisions of this Lease Agreement, shall be and they are declared to constitute a valid and prior lien upon Lessee and Lessee's Improvements to the Subject Property, and upon Lessee's leasehold estate, and may be enforced by equitable remedies including the appointment of a receiver.

ARTICLE XV: DEFAULT PROVISIONS

Section 15.1 Events of Default.

Each of the following events is defined as an "Event of Default":

(a) The failure of the Lessee to pay any installment of Rent, or any other payments or deposits of money, or furnish receipts for deposits as required, when due and the continuance of the failure for a period of ten (10) days after notice in writing from Lessor to Lessee.

(b) The failure of Lessee to perform any of the other covenants, conditions and agreements of this Lease Agreement including payment of taxes on the part of Lessee to be performed, and the continuance of the failure for a period of thirty (30) days after notice in writing (which notice shall specify the respects in which Lessor contends that Lessee has failed to perform any of the covenants, conditions and agreements) from Lessor to Lessee unless, with respect to any default which cannot be cured within thirty (30) days, Lessee, or any person holding by, through or under Lessee, in good faith, promptly after receipt of written notice, shall have commenced and shall continue diligently and reasonably to prosecute all action necessary to cure the default within an additional sixty (60) days.

(c) The filing of an application by Lessee (the term, for this purpose, to include any approved transferee other than a sublessee of Lessee's interest in this Lease Agreement): (i) for a consent to the appointment of a receiver, trustee or liquidator of itself or all its assets; (ii) of a voluntary petition in bankruptcy or the filing of a pleading in any court of record admitting in writing of its inability to pay its debts as they come due; (iii) of a general assignment for the benefit of creditors;

(iv) of an answer admitting the material allegations of, or its consenting to, or defaulting in answering, a petition filed against it in any bankruptcy proceeding.

(d) The entry of an order, judgment or decree by any court of competent jurisdiction, adjudicating Lessee a bankrupt, or appointing a receiver, trustee or liquidator of it or of its assets, and this order, judgment or decree continuing unstayed and in effect for any period of sixty (60) consecutive days, or if this Lease Agreement is taken under a writ of execution.

Section 15.2 Assumption or Assignment of Lease to Bankruptcy Trustee.

In the event that this Lease Agreement is assumed by or assigned to a trustee pursuant to the provisions of the bankruptcy reform Act of 1978 (referred to as "Bankruptcy Code") (11 U.S.C. § 101 *et seq.*), the trustee shall cure any default under this Lease Agreement and shall provide adequate assurances of future performance of this Lease Agreement as are required by the Bankruptcy Code (including but not limited to, the requirement of Code § 365(b)(1)) (referred to as "Adequate Assurances"), and if the trustee does not cure such defaults and provide such adequate assurances under the Bankruptcy Code within the applicable time periods provided by the Bankruptcy Code, then this Lease Agreement shall be deemed rejected automatically and Lessor shall have the right immediately to possession of the Subject Property immediately and shall be entitled to all remedies provided by the Bankruptcy Code for damages for breach or termination of this Lease Agreement.

Section 15.3 Remedies in Event of Default.

Lessor may treat any one or more of the Events of Default as a breach of this Lease Agreement and at its option, by serving written notice on Lessee and each Secured Party and Leasehold Mortgagee of whom Lessor has notice (such notice not to be effective unless served on each such person) of the Event of Default of which Lessor shall have received notice in writing, Lessor shall have, in addition to other remedies provided by law, one or more of the following remedies:

(a) Lessor may terminate this Lease Agreement and the Term created, in which event Lessor may repossess the entire Subject Property and Improvements, and be entitled to recover as damages a sum of money equal to the value, as of the date of termination of this Lease Agreement, of the Rent provided to be paid by Lessee for the balance of the stated term of this Lease Agreement less the fair rental value as of the date of termination of this Lease Agreement of the fee interest in the Subject Property and Improvements for the period, and any other sum of money and damages due under the terms of this Lease Agreement to Lessor and Lessee. Any personal property not removed after such termination shall be addressed as provided for in Section 1.4 above.

(b) Lessor may terminate Lessee's right of possession and may repossess the entire Subject Property and Improvements by forcible entry and detainer suit or otherwise, without demand or notice of any kind to Lessee (except as above expressly provided for) and without terminating this Lease Agreement, in which event Lessor may, but shall be under no obligation to do so, relet all or any part of the Subject Property for rent and upon terms as shall be satisfactory in the judgment

reasonably exercised by Lessor (including the right to relet the Subject Property for a term greater or lesser than that remaining under the stated Term of this Lease Agreement and the right to relet the Subject Property as a part of a larger area and the right to change the use made of the Subject Property). For the purpose of reletting, Lessor may make any repairs, changes, alterations or additions in or to the Subject Property and Improvements that may be reasonably necessary or convenient in Lessor's judgment reasonably exercised; and if Lessor shall be unable, after a reasonable effort to do so, to relet the Subject Property, or if the Subject Property is relet and a sufficient sum shall not be realized from reletting after paying all of the costs and expenses of repairs, change, alterations and additions and the expense of reletting and the collection of the Rent accruing from it, to satisfy the rent above provided to be paid, then Lessee shall pay to Lessor as damages a sum equal to the amount of the Rent reserved in this Lease Agreement for the period or periods as and when payable pursuant to this Lease Agreement, or, if the Subject Property or any part of it has been relet, Lessee shall satisfy and pay any deficiency upon demand from time to time; and Lessee acknowledges that Lessor may file suit to recover any sums falling due under the terms of this Section from time to time and that any suit or recovery of any portion due Lessee shall be no defense to any subsequent action brought for any amount not reduced to judgment in favor of Lessor. Any personal property not removed after such termination shall be addressed as provided for in Section 1.4 above.

(c) In the event of any breach or threatened breach by Lessee of any of the terms, covenants, agreements, provisions or conditions in this Lease Agreement, Lessor shall have the right to invoke any right and remedy allowed at law or in equity or by statute or otherwise as through reentry, summary proceedings, and other remedies were not provided for in this Lease Agreement.

(d) Upon the termination of this Lease Agreement and the Term created, or upon the termination of Lessee's right of possession, whether by lapse of time or at the option of Lessor, Lessee will at once surrender possession of the Subject Property and dispose of personal property and Improvements as described in Section 1.4. If possession is not immediately surrendered, Lessor may reenter the Subject Property and Improvements and repossess itself of it as of its former estate and remove all persons and their personal property, if such can be done without using force. Lessor may at its option seek expedited consideration to obtain possession if Lessor determines that the Lease Agreement has terminated as described in the first sentence of this paragraph, and Lessee agrees not to oppose such expedited consideration.

(e) In the event that Lessee shall fail to make any payment required to be made provided for in this Lease Agreement or defaults in the performance of any other covenant or agreement which Lessee is required to perform under this Lease Agreement during the period when work provided for in this Lease Agreement shall be in process or shall be required by the terms of this Lease Agreement to commence, Lessor may treat the default as a breach of this Lease Agreement and, in addition to the rights and remedies provided in this Article, but subject to the requirements of service of notice pursuant to this Lease Agreement, Lessor shall have the right to carry out or complete the work on behalf of Lessee without terminating this Lease Agreement.

Section 15.4 Waivers and Surrenders To Be In Writing.

No covenant or condition of this Lease Agreement shall be deemed to have been waived by Lessor unless the waiver be in writing, signed by Lessor or Lessor's agent duly authorized in writing and shall apply only with respect to the particular act or matter to which the consent is given and shall not relieve Lessee from the obligation, wherever required under this Lease Agreement, to obtain the consent of Lessor to any other act or matter.

ARTICLE XVI: LESSOR'S TITLE AND LIEN

Section 16.1 Lessor's Title and Lien Paramount.

Lessor has title to the Land, and Lessor's lien for Rent and other charges shall be paramount to all other liens.

Section 16.2 Lessee Not To Encumber Lessor's Interest.

Lessee shall have no right or power to and shall not in any way encumber the title of Lessor in and to the Subject Property. The fee-simple estate of Lessor in the Subject Property shall not be in any way subject to any claim by way of lien or otherwise, whether claimed by operation of law or by virtue of any express or implied lease or contract or other instrument made by Lessee, and any claim to the lien or otherwise upon the Subject Property arising from any act or omission of Lessee shall accrue only against the leasehold estate of Lessee in the Subject Property and Lessee's interest in the Improvements, and shall in all respects be subject to the paramount rights of Lessor in the Subject Property.

ARTICLE XVII: REMEDIES CUMULATIVE

Section 17.1 Remedies Cumulative.

No remedy conferred upon or reserved to Lessor shall be considered exclusive of any other remedy, but shall be cumulative and shall be in addition to every other remedy given under this Lease Agreement or existing at law or in equity or by statute. Every power and remedy given by this Lease Agreement to Lessor may be exercised from time to time and as often as occasion may arise or as may be deemed expedient by Lessor. No delay or omission of Lessor to exercise any right or power arising from any default shall impair any right or power, nor shall it be construed to be a waiver of any default or any acquiescence in it.

Section 17.2 Waiver of Remedies Not To Be Inferred.

No waiver of any breach of any of the covenants or conditions of this Lease Agreement shall be construed to be a waiver of any other breach or to be a waiver of, acquiescence in, or consent to any further or succeeding breach of it or similar covenant or condition.

Section 17.3 Right to Terminate Not Waived.

Neither the rights given to receive, sue for or distrain from any rent, moneys or other payments, or to enforce any of the terms of this Lease Agreement, or to prevent the breach or nonobservance of it, nor the exercise of any right or of any other right or remedy shall in any way impair or toll the right or power of Lessor to declare ended the Term granted and to terminate this Lease Agreement because of any event of default.

ARTICLE XVIII: SURRENDER AND HOLDING OVER

Section 18.1 Surrender at End of Term.

Lessee shall peaceably and quietly leave, surrender and deliver the entire Subject Property to Lessor at the termination of the Lease Agreement, subject to the provisions of Section 1.4, in good repair, order, and condition, environmentally clean and free of contaminants, reasonable use, wear and tear excepted, free and clear of any and all mortgages, liens, encumbrances, and claims. At the time of the surrender, Lessee shall also surrender any and all security deposits and rent advances of Sublessees to the extent of any amounts owing from Lessee to Lessor. If the Subject Property is not so surrendered, Lessee shall repay Lessor for all expenses which Lessor shall incur by reason of it, and in addition, Lessee shall indemnify, defend and hold harmless Lessor from and against all claims made by any succeeding Lessee against Lessor, founded upon delay occasioned by the failure of Lessee to surrender the Subject Property.

Section 18.2 Rights Upon Holding Over.

At the termination of this Lease Agreement, by lapse of time or otherwise, Lessee shall yield up immediately possession of the Land to Lessor and, failing to do so, agrees, at the option of Lessor, to pay to Lessor for the whole time such possession is withheld, a sum per day equal to one hundred and fifty percent (150%) times 1/30th of the aggregate of the Rent paid or payable to Lessor during the last month of the Term of the Lease Agreement the day before the termination of the Lease Agreement. The provisions of this Article shall not be held to be a waiver by Lessor of any right or reentry as set forth in this Lease Agreement, nor shall the receipt of a sum, or any other act in apparent affirmance of the tenancy, operate as a waiver of the right to terminate this Lease Agreement and the Term granted for the period still unexpired for any breach of Lessee under this Lease Agreement.

ARTICLE XIX: MODIFICATION

Section 19.1 Modification.

None of the covenants, terms or conditions of this Lease Agreement to be kept and performed by either Party to this Lease Agreement shall in any manner be waived, modified, changed or abandoned except by a written instrument duly signed, acknowledged, and delivered by both Lessor and Lessee.

ARTICLE XX: INVALIDITY OF PARTICULAR PROVISIONS

Section 20.1 Invalidity of Provisions.

If any provision of this Lease Agreement or the application of it to any person or circumstances shall to any extent be invalid or unenforceable, the remainder of this Lease Agreement, or the application of such provision to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected, and each provision of this Lease Agreement shall be valid and be enforced to the fullest extent permitted by law.

ARTICLE XXI: APPLICABLE LAW AND VENUE

Section 21.1 Applicable Law.

This Lease Agreement shall be construed and enforced in accordance with the laws of the State of Alaska. The forum and venue for any action seeking to interpret, construe, or enforce this Lease Agreement shall be only in the Superior Court for the State of Alaska, First Judicial District, at Sitka, Alaska.

ARTICLE XXII: NOTICES

Section 22.1 Manner of Mailing Notices.

In every case where under any of the provisions of this Lease Agreement or otherwise it shall or may become necessary or desirable to make or give any declaration or notice of any kind to Lessor or Lessee, it shall be sufficient if a copy of any declaration or notice is sent by United States Post Office registered or certified mail, postage prepaid, return receipt requested, addressed: If to Lessor at: Municipal Administrator, City and Borough of Sitka, of 100 Lincoln Street, Sitka, Alaska 99835, with a copy to: Municipal Clerk at address listed above; and if to Lessee, at: the address set out in the Preamble. Each Party from time to time may change its address for purposes of receiving declarations or notices by giving notice of the changed address, to become effective seven (7) days following the giving of notice.

Section 22.2 Notice to Leasehold Mortgagee and Secured Parties.

Lessor shall provide each Leasehold Mortgagee and Secured Party, who has so requested, copies of all notices from Lessor to Lessee relating to existing or potential default under, or other noncompliance with the terms of this Lease Agreement. All notices, demands or requests which may be required to be given by Lessor or Lessee to any Leasehold Mortgagee and Secured Parties shall be sent in writing, by United States Post Office registered or certified mail or express mail, postage prepaid, return receipt requested, addressed to the Leasehold Mortgagee at a place as the Leasehold Mortgagee may from time to time designate in a written notice to Lessor and Lessee. Copies of all notices shall simultaneously be sent to the other of Lessor or Lessee, as the case may be.

Section 22.3 Sufficiency of Service.

Service of any demand or notice as in this Article provided shall be sufficient for all purposes.

Section 22.4 When Notice Deemed Given or Received.

Whenever a notice is required by this Lease Agreement to be given by any Party to the other Party or by any Party to a Leasehold Mortgagee, the notice shall be considered as having been given when a registered or certified notice is placed in the United States Post Office mail as provided by this Article and shall be deemed received on the third business day thereafter and for all purposes under this Lease Agreement of starting any time period after notice, the time period shall be conclusively deemed to have commenced three business days after the giving of notice and whether or not it is provided that a time period commences after notice is given or after notice is received.

ARTICLE XXIII: MISCELLANEOUS PROVISIONS

Section 23.1 Captions.

The captions of this Lease Agreement and the index preceding it are for convenience and reference only and in no way define, limit or describe the scope or intent of this Lease Agreement, nor in any way affect this Lease Agreement.

Section 23.2 Conditions and Covenants.

All the provisions of this Lease Agreement shall be deemed and construed to be "conditions" as well as "covenants," as though the words specifically expressing or importing covenants and conditions were used in each separate provision.

Section 23.3 Entire Agreement.

This Lease Agreement, together with the Tidelands Lease Agreement between the same Parties, contains the entire agreement between the Parties and shall not be modified in any manner except by an instrument in writing executed by the Parties or their respective successors or assigns in interest.

Section 23.4 Time of Essence as to Covenants of Lease Agreement.

Time is of the essence as to the covenants in this Lease Agreement.

ARTICLE XXIV: COVENANTS TO BIND AND BENEFIT RESPECTIVE PARTIES AND TO RUN WITH THE SUBJECT PROPERTY

Section 24.1 Covenants to Run with the Subject Property.

All covenants, agreements, conditions and undertakings in this Lease Agreement shall extend and inure to the benefit of and be binding upon the successors and assigns of each of the Parties, the same as if they were in every case named and expressed, and they shall be construed as covenants running with the Subject Property. Wherever in this Lease Agreement reference is made to any of the Parties, it shall be held to include and apply to, wherever applicable, also the officers, directors, successors and assigns of each Party, the same as if in each and every case so expressed.

Section 24.2 Interest in Deposits Automatically Transferred.

The sale, conveyance or assignment of the interest of Lessee (pursuant to the terms of this Lease Agreement) or of Lessor in and to this Lease Agreement shall act automatically as a transfer to the assignee of Lessor or of Lessee, as the case may be, of its respective interest in any funds on deposit with and held by any Construction Lender and Lessor, and every subsequent sale, conveyance or assignment by any assignee of Lessor or of Lessee also shall act automatically as a transfer of their respective rights to the deposits with such Construction Lender and Lessor to the subsequent assignee.

ARTICLE XXV: ADDITIONAL GENERAL PROVISIONS

Section 25.1 Absence of Personal Liability.

No member, official, or employee of Lessor shall be personally liable to Lessee, its successors and assigns, or anyone claiming by, through or under Lessee or any successor in interest to the Subject Property, in the event of any default or breach by Lessor or for any amount which may become due to Lessee, its successors and assigns, or any successor in interest to the Subject Property, or on any obligation under the terms of this Lease Agreement.

No member, official, or employee of Lessee shall be personally liable to Lessor, its successors and assigns, or anyone claiming by, through, or under Lessor or any successor in interest to the Subject Property, except as stated herein, in the event of any default or breach by Lessee or for any amount which become due to Lessor, its successors and assigns, or any successor in interest to the Subject Property, or on any obligation under the terms of this Lease Agreement.

Section 25.2 Lease Agreement Only Effective As Against Lessor Upon Approval.

This Lease Agreement is effective as against Lessor only upon the approval of this Lease Agreement by the GPIP Board of Directors, in accordance with the Sitka General Code at Chapter 2.38, and the Sitka Assembly and signed by the Municipal Administrator.

Section 25.3 Binding Effects and Attorney's Fees.

This Lease Agreement shall be binding up and inure to the benefit of the respective successors and assigns of the Parties. In the event of litigation over this Lease Agreement, the Parties agree that the prevailing Party shall receive full reasonable attorneys' fees.

Section 25.4 Duplicate Originals.

This Lease Agreement may be executed in any number of copies, each of which shall constitute an original of this Lease Agreement. The warranties, representations, agreements and undertakings shall not be deemed to have been made for the benefit of any person or entity, other than the Parties.

Section 25.5 Declaration of Termination.

With respect to Lessor's rights to obtain possession of the Subject Property or to revest title in itself with respect to the leasehold estate of the Lessee in the Subject Property, Lessor shall have the right to institute such actions or proceedings as it may deem desirable to effectuate its rights including, without limitation, the right to execute and record or file with the Recorder of Sitka Recording District, a written declaration of the termination of all rights and title of Lessee in the Subject Property, and the revesting of any title in Lessor as specifically provided in this Lease Agreement.

Section 25.6 Authority

Lessor and Lessee represent to each other that each has, and has exercised, the required corporate power and authority and has complied with all applicable legal requirements necessary to adopt, execute and deliver this Lease Agreement and perform its obligations. Both Parties also represent that this Lease Agreement has been duly executed and delivered by each and constitutes a valid and binding obligation of each enforceable in accordance with its terms, conditions, and provisions.

NORTHLINE SEAFOODS LLC

Gene Glaab, Member

CITY AND BOROUGH OF SITKA, ALASKA

Phillip Messina, Interim Municipal Administrator

STATE OF ALASKA)
) **ss.**
FIRST JUDICIAL DISTRICT)

On this 28th day of July, 2017, Gene Glaab, whose identity is personally known to me or proved to me on the basis of satisfactory evidence, signs this Lease Agreement on behalf of Northline Seafoods LLC., and affirms by signing this document to be authorized to sign on behalf of Norhtline Seafoods LLC., and does so freely and voluntarily.

STATE OF ALASKA
NOTARY PUBLIC
RENEE D. WHEAT
My Commission Expires 5-15-19

Renee D. Wheat
Notary Public in and for the State of Alaska
My commission expires: 5-15-19

STATE OF ALASKA)
) **ss.**
FIRST JUDICIAL DISTRICT)

On this 1st day of August, 2017, Phillip Messina, INTERIM MUNICIPAL ADMINISTRATOR of the City and Borough of Sitka, Alaska, a municipal corporation organized under the laws of the State of Alaska, signs this Lease Agreement on its behalf, and affirms by signing this document to be authorized to sign on its behalf, and does so freely and voluntarily.

STATE OF ALASKA
NOTARY PUBLIC
RENEE D. WHEAT
My Commission Expires 5-15-19

Renee D. Wheat
Notary Public in and for the State of Alaska
My commission expires: 5-15-19

Exhibit A

REVISED Memorandum of Understanding
Between the State of Alaska and the City and Borough of Sitka
Management Plan for Sawmill Cove Industrial Park
(Former APC Mill Site)
May 28, 2014

This revised Memorandum of Understanding (MOU) "Management Plan" is made between the State of Alaska (State) and the City and Borough of Sitka (CBS) to set forth measures for implementing recorded institutional controls and other long-term responsibilities for management of the former Alaska Pulp Corporation property located at what is now known as the Sawmill Cove Industrial Park. This revised MOU supersedes the April 28, 1999 MOU signed by Commissioner Michele Brown and Sitka Mayor Stan Filler.

This Management Plan describes how CBS and the State will work together to implement the recorded institutional controls and site management activities for the uplands area and navigation and dredging.

Introduction

From approximately 1995-1999, the State required intensive studies of the environmental conditions of the property and the larger areas affected by the operation of the former APC pulp mill (the Upland and Bay Operable Unit study areas) in consultation with the Sitka Tribe of Alaska, other agencies, and the public. This revised Management Plan specifies the remaining work to be done under a 1999 prospective purchaser agreement between the State and CBS for the former APC pulp mill property. The PPA limits CBS liability for existing contamination associated with the property in exchange for this work.

Uplands – Land Use, Future Construction Activities, and Management of Contaminated Soils or Other Contaminated Media

Restrictive Covenants – Two of the four restrictive covenants recorded by APC in 1997 were rescinded in 2005 to allow for unrestricted land use at the former developed mill site (AK Tidelands Patent No. 20 and U.S. Survey No. 2797). Two covenants remain in effect. Restrictive Covenant Sitka Plat 81-40 comprises 12.522 acres at Herring Cove. Restrictive Covenant U.S Patent No. 1213671 comprises 143.87 acres adjacent to the former developed mill site. The remaining two restrictive covenants are effective until July 11, 2097, or until dioxins and furans are shown not to be present in concentrations exceeding site-specific, risk-based residential cleanup levels. The restrictive covenants disallow human habitation, schooling of children, hospital care, child care or any purpose necessitating around-the-clock residency by humans. Of its own accord or if requested by CBS, DEC will review information showing that these restrictions may be modified or lifted.

Reporting – If contaminated soils or other media that require special handling are encountered during construction activities, CBS or its tenants or contractors working on the Sawmill Cove Industrial Park property will promptly notify DEC's Contaminated Sites Program, Juneau office, and the CBS Public Works Director. These obligations exist in addition to any other notifications required by law. The Public Works Director or designee, who may be a qualified contractor, shall serve as the project manager for managing the material or taking any remedial actions.

Exhibit B

REVISED Memorandum of Understanding
Between the State of Alaska and the City and Borough of Sitka
Management Plan for Sawmill Cove Industrial Park
(Former APC Mill Site)
May 28, 2014

Site Management – The Public Works Director or designee will require the testing and proper treatment or disposal in accordance with applicable law and DEC regulations and guidance on the management of contaminated soils or other contaminated media. The Public Works Director or designee will promptly report the actions to be taken to DEC as required by applicable law.

DEC Approvals – DEC will process any approvals necessary for addressing existing contamination as part of the implementation of the amended Record of Decision and its institutional controls under applicable regulations and not as enforcement actions.

Sawmill Cove – Future Construction Activities and Vessel Management

Definitions:

1. Area of Concern - The Area of Concern (AOC) is an area in west Sawmill Cove approximately 100 acres in size. The boundary of the AOC begins approximately 2000 lineal feet southwest of outfall 001, extends 500 feet offshore along a southeast line, and follows a rough arc through western Sawmill Cove back to the shoreline approximately 1200 lineal feet north of outfall 001

2. No Disturbance Zone - - A No Disturbance Zone (NDZ) has been established within the AOC The purposes of the NDZ are to minimize re-suspension of pulp residue and to ensure that no activity occurs that may compromise the ability of the area to achieve the natural recovery ecological management goals within the stated time frame. The NDZ is an area of tidal and submerged lands and overlying seas within the Area of Concern where toxicity is greatest and pulp residue thickest. The area encompasses approximately 6 acres of tidal and submerged lands extending to the southwest immediately offshore of outfall 001. The area is bounded by a perimeter that begins at a shoreward point 50' from the south end of the former pulp dock; extends approximately 425' into Sawmill Cove along a southeast line to the intersection of the – 100 foot contour; turns southwest for approximately 375' to the intersection of the – 120 foot contour; and turns due west for approximately 375' to a point shoreward.

3. Navigational Corridor – The Navigational Corridor is an area of tidal and submerged lands and overlying seas in the AOC bounded by a perimeter that begins at a shoreward point fifty feet (50') from the south end of the former pulp dock; parallels the end of the dock out to the minus sixty foot (--60') contour interval; follows the minus sixty foot (–60') contour to the north end of the Area of Concern boundary, and swings shoreward along the AOC boundary line.

Navigational Dredging - Navigational dredging on the west side of Sawmill Cove in the AOC should be limited to the Navigational Corridor unless extenuating circumstances prevail. Navigational dredging within the AOC does not include blasting of the outcrop of native rocky material in front of the former pulp dock that follows the depth contours to the southeast.

REVISED Memorandum of Understanding
Between the State of Alaska and the City and Borough of Sitka
Management Plan for Sawmill Cove Industrial Park
(Former APC Mill Site)
May 28, 2014

Dredging actions that occur outside of the Navigation Corridor should be limited in scope and ancillary to in-water construction.

Dock Use and Future Expansion – Existing docks can be used as-is without any further regulatory action, subject only to berthing and dock expansion alternatives identified in the *Decision Framework for Managing Navigation in Sawmill Cove* (Exhibit 7, 1999 MOU). These alternatives are consistent with the remedy (natural recovery) and may be implemented through the normal permit process. Other berthing options are not necessarily precluded, but if proposed, they would have to be evaluated in the future for consistency with the remedy.

In-Water Construction - In-water construction in the AOC is allowed with appropriate precautions and best management practices, incorporated through the permitting process, to minimize disturbance or re-suspension of sediments. In-water construction in the AOC may include pilings, dolphins, docks, bulkheads, moorage and navigation aids, and other structures

Vessel Management – Vessels are permitted to drop anchor in the AOC, excluding the NDZ and a 100' corridor designed to protect the wastewater discharge pipe that extends beyond the AOC. New single point mooring systems and navigation aids may be established, as needed. The NDZ boundaries and the pipeline corridor are depicted on the CBS Geographic Information System, viewable on-line at http://www.cityofsitka.com/government/departments/planning/index.html, and on NOAA charts.

Approaching or departing vessels may traverse the NDZ as long as precautionary measures are taken to minimize disturbance of bottom sediments. To the extent that it is safe and practicable, the following standard operating procedures should be followed by personnel maneuvering approaching or departing vessels in the vicinity of the No Disturbance Zone:

- Approach the dock at as high an angle as possible.
- Minimize the use of the main propulsion system, thrusters, and tugs when over or near the NDZ or buffer zone.
- Use as low a "bell" (such as "dead slow" or the slowest revolutions per minute ordered) when berthing.

Dredging, expansion of moorage, and in-water construction are prohibited in the NDZ, except that CBS may repair, maintain, or remove existing facilities using best management practices to minimize disturbances with approval by DEC prior to the work.

The Sawmill Cove Industrial Park manager will provide each landowner and tenant with a signed copy of the revised Management Plan. The plan must be filed with the Sitka Recorder's Office for each affected parcel. DEC's Institutional Controls Unit, at DEC.ICUNIT@alaska.gov must be notified of each filing and furnished with a copy of the Notice of Restricted Area in Sawmill Cove.

CITY AND BOROUGH OF SITKA

Legislation Details

File #:	19-116	Version:	1	Name:	
Type:	Item			Status:	AGENDA READY
File created:	5/22/2019			In control:	City and Borough Assembly
On agenda:	5/28/2019			Final action:	
Title:	Discussion / Direction for the June 6 Alaska Municipal League work group meeting regarding online sales tax in Anchorage of what points to negotiate				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Memo AML.pdf Info from AML.pdf SGC 4.09.420.pdf				

Date	Ver.	Action By	Action	Result

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City and Borough of Sitka
Finance Department

Memo

Through: Keith Brady, Administrator

To: Assembly of the City and Borough of Sitka

From: Jay Sweeney, Chief Financial and Administrative Officer

Date: May 24, 2019

Re: Points The AML Sales Tax Ad Hoc Working Group Will Discuss on June 6

Mayor Paxton and Assembly Members,

An agenda item has been scheduled by Assembly Member Nelson for the May 28th Assembly Meeting to discuss the Municipality's position regarding the collection of sales tax on internet sales.

On the attached document, I have highlighted 6 probable areas of discussion that may occur at the June 6 meeting. Of the 6, the one that definitely will be discussed are common definitions.

Sara Peterson

From: Alaska Municipal League <nils@akml.org>
Sent: Monday, April 29, 2019 10:32 AM
To: Sara Peterson
Subject: Online Sales Tax Discussion

Online Sales Tax Negotiation - Governance and Definitions

AML has confirmed June 6 in Anchorage for our negotiation of sales tax definitions, and governance of a statewide, single level online sales tax authority. Here is a very draft agenda, which I hope gives us enough time to work through these issues.

We have indicated in the attached who should plan to attend. This includes the manager, finance officer or sales tax administrator, or your attorney, but ultimately it will be someone with enough technical knowledge to navigate the issues, with enough authority to at least indicate some level of comfort with the outcome. We want to get to consensus, but commitment isn't necessary and will be reserved for your individual council or assembly.

We understand that not everyone will be able to travel in for this. Rest assured, we still want to hear from you. Let us know if you can attend, and if not please do feel free to call me and we can discuss our planning to date. Once the session is over, we'll also follow up with all communities. We'll have drafts for your review ahead of time.

We'll have one seat reserved for each municipality, with a speaking representative at the table. Your delegation can be larger than this, and included in seating near the representative. I believe that some communities may have proxy voting, depending on the role of the borough and/or attorney.

I will chair the negotiation, though really that feels more formal than it has to be. I'm hoping for collaboration and will lean on each of you to help us get to success.

The meeting will take place at the Hotel Captain Cook, and we have a small room block reserved for the evening of June 5 so that we can begin early the next morning. Feel free to take advantage of other options, too.

- Coffee, snacks and lunch will be provided on the 6th
- A $100 lodging/travel stipend per community will be provided for those who request it – please notify Shawn Myers

Let me know if you have questions! We've provided an FAQ about online sales tax, below.

Nils Andreassen
nils@akml.org or 907-586-1325

RSVP

Frequently Asked Questions

Meeting Space: Hotel Captain Cook – Fore Deck

Hotel Reservation information:
Room Rate: $199.00 plus taxes
Cut-off date for room block is May 8th
Reservations can be made by calling 1-907-876-6000 or 1-800-843-1950 or online at Hotel Captain Cook-AMLJUNE
Group Code: AMLJUNE

AML | One Sealaska Plaza, Suite 200, Juneau, AK 99801

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Negotiating Local Inter-Governmental Agreement on Online Sales Tax

June 6, 2019

Invited to attend are 1-2 representatives from each municipality with taxing authority. These should be finance officers, managers and/or attorneys able to make decisions consistent with their individual interests. That doesn't mean that your participation preempts your mayor, council or assembly from approving the decision, but it is critical that we have people at the table who can negotiate in good faith.

Wednesday, June 5

6pm	Sponsor Dinner and Update

Thursday, June 6

8:30am	Introductions	
9am	Online Sales Tax Update – Goals and Research to Date	Nils Andreassen
9:30am	Streamlining Definitions – Review of Draft	Larry Persily
10am	Break	
10:15am	Definitions – negotiation	Nils Andreassen
12pm	Lunch – working, depending on progress	
1pm	Definitions – negotiation	
2:30pm	Break	
3pm	Governance – discussion of draft	Nils Andreassen
4:30pm	Adjourn	

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

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

What were the issues in the court case?

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

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

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

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

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

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

Does the court decision apply to municipalities?

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

What are the challenges for Alaska municipalities?

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

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

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

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

What is the Alaska Municipal League doing to help?

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

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

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

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

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

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

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

What is the Streamlined Sales Tax Project?

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

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

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

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

Can complexity lead to legal objections?

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

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

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

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

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

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

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

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

How can online merchants determine which municipality gets the taxes?

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

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

Can online vendors handle additional, specific sales taxes?

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

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

Taxation limits

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

Point of taxation

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

Definitions

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

Collection thresholds

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

Examples of taxable decision items

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

Administrative issues

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

4.09.420 Definitions. Revised 6/18 Revised 10/18

In this chapter:

A. "Consideration" means a valuable inducement and includes, without limitation, money, property, and services;

B. "Engaging in business" means carrying on or causing to be carried on any activity with the purpose of direct or indirect benefit;

C. "Lease," "leasing," or "rental," regardless of whether a transaction is characterized as a lease or rental under generally accepted accounting principles, 26 U.S.C. (Internal Revenue Code), AS 45.01 through 45.08, 45.12, 45.14, and 45.29 (Uniform Commercial Code), or other provisions of federal, state, or local law:

1. Means a transfer of possession or control of tangible personal property of a fixed or indeterminate term for consideration; a lease or rental may include future options to purchase or extend;

2. Does not include:

a. A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments;

b. A transfer of possession or control of property under an agreement that requires the transfer of title upon completion of required payments if payment of an option price does not exceed the greater of one hundred dollars or one percent of the total required payments; or

c. Providing tangible personal property along with an operator for a fixed or indeterminate period of time; a condition of this exclusion is that the operator is necessary for the equipment to perform as designed; for the purpose of this subsection, an operator must do more than maintain, inspect, or set up the tangible personal property;

3. Includes agreements covering motor vehicles and trailers if the amount of consideration may be increased or decreased by reference to the amount realized upon sale or disposition of the property as defined in 26 U.S.C. 7701(h)(1);

D. “Maintaining an office or other place of business” means:

1. A person’s having or maintaining in the city and borough of Sitka, directly or by an affiliate, an office, distribution house, sales house, warehouse, or place of business; or

2. An agent’s operating within the city and borough of Sitka under the authority of the person or its affiliate, whether the place of business or agent is located in the city and borough of Sitka permanently or temporarily or whether the person or affiliate is authorized to do business in the city and borough of Sitka;

E. “Manufacturing” means combining or processing components or materials, including the processing of ores in a mill, smelter, refinery, or reduction facility, to increase the value of the components or materials for sale in the ordinary course of business; “manufacturing” does not include construction;

F. “Person” means an individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate, or other entity, including a gas, water, or electric utility owned or operated by a borough, municipality, or other political subdivision of the state;

G. “Purchase price” means “sales price” and applies to the measure subject to sales tax;

H. Residential Rent. Rent paid for residential housing for thirty or more consecutive days or an entire calendar month by a person or persons for a room, set of rooms, structure, or suite is exempt from sales taxes. This exemption does not apply to any transaction taxable under Chapter 4.24 regarding the hotel, motel, and bed and breakfast transient room tax;

I. “Sale,” “selling,” or “purchasing” means the transfer of property for consideration or the performance of a service for consideration;

J. “Sales price”:

1. Means the total amount of consideration, including cash, credit, property, and services, for which personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

a. The seller’s cost of the property sold;

b. 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;

c. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;

d. Delivery charges;

e. Installation charges;

f. The value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product or piece of merchandise;

g. Credit for a trade-in, as determined by state law;

2. Does not include:

a. Discounts, including cash, term, or coupons that are not reimbursed by a third party that are allowed by a seller and taken by a purchaser on a sale;

b. Interest, financing, and carrying charges from credit extended on the sale of personal property or services if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;

K. "Sales tax" means the applicable tax imposed by Section 4.09.010;

L. "Service" means an activity that is engaged in for another person for consideration and that is distinguished from the sale or lease of property; in determining what a service is, the intended use, principal objective, or ultimate objective of the contracting parties is irrelevant; "service" includes:

1. Activities performed by a person for its members or shareholders;

2. Construction activities and all tangible personal property that will become an ingredient or component part of a construction project; and

3. Labor; professional services; transportation; telephone or other communications service; entertainment, including cable, subscription, or pay television or other telecommunications service; the supplying of food, lodging, or other accommodations in hotels, restaurants, or elsewhere; admission to exhibitions; the use of a computer, computer time, a computer system, a computer program, a computer network, or any part of a computer system or network; and the supplying of equipment for use;

4. Travel and adventure services means tours and charters on land and water, guide services, admissions, lectures, transportation services (excluding air transportation), and the rental of lodging, aircraft, vehicles, watercraft, and equipment, including fishing, boating, camping and other tour or adventure related goods. Travel and adventure services also include sales of goods incidental or related to such services;

M. "Tangible personal property" means personal property that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; "tangible personal property" includes electricity, water, gas, steam, and prewritten computer software;

N. "Tax" means the tax levied by Section 4.09.010.

(Ord. 18-35 § 4 (part), 2018: Ord. 18-14 § 4 (part), 2018: Ord. 12-46A § 4 (part), 2013; Ord. 07-12 § 4 (part), 2007; Ord. 03-1758 § 4(B), 2004.)