

# Memo

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

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

**Date:** May 16, 2016

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

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Mayor McConnell and Assembly Members,

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

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

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

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

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

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

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

**GENERAL FUND - SUMMARY BY ORGANIZATION**

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

**GENERAL FUND - SUMMARY BY ORGANIZATION**

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

City of Sitka  
**GENERAL FUND**

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

**GENERAL FUND**

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

**GENERAL FUND**

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

## City of Sitka

**GENERAL FUND**

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



City of Sitka  
**GENERAL FUND**

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

**GENERAL FUND**

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

City of Sitka  
**GENERAL FUND**

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