

GG Budget Update No. 12



TRANSMITTAL MEMORANDUM

TO: The Honorable Mayor and City Council

FROM: Lacey G. Simpson, Acting City Manager

DATE: December 16, 2021

RE: **2022 General Government Operating and Capital Budget Update No. 12 – Revised Resolution No. 21-2828**

Financial Analyst Camille Nelson has prepared Revised Resolution No. 21-2828, which reflects all the changes made to the 2022 General Government Operating and Capital Budget through the budget deliberation session of December 13, 2021.

MEMORANDUM
CITY OF KETCHIKAN, ALASKA
Finance Department
Office of the Finance Director

Michelle L. Johansen, Finance Director
Camille Nelson, Financial Analyst
Phone: (907) 228-5621
Facsimile: (907) 228-5617

TO: Lacey G. Simpson, Acting City Manager/KPU General Manager

FROM: Camille Nelson, Financial Analyst

THRU: Michelle L. Johansen, Finance Director

DATE: December 15, 2021

**SUBJECT: 2022 General Government Operating and Capital Budget Update No. 12:
Revised Resolution No. 21-2828**

Resolution No. 21-2828 has been revised to reflect all amendments made by the City Council to the proposed 2022 General Government Operating and Capital Budget through December 13, 2021. A summary of General Government appropriations by fund is provided below:

<u>Fund</u>	<u>Expenditures</u>	<u>Appropriated Reserves</u>	<u>Total Appropriations</u>
General Fund	\$ 24,740,361	\$ 2,994,891	\$ 27,735,252
Hospital Sales Tax Fund	3,202,800	2,393,935	5,596,735
Public Works Sales Tax Fund	5,061,114	4,144,228	9,205,342
Transient Tax Fund	424,117	507,829	931,946
Marijuana Sales Tax	331,000	151,463	482,463
Solid Waste Services Fund	3,878,259	1,467,736	5,345,995
Small Boat Harbor Fund	1,733,291	598,375	2,331,666
Bayview Cemetery O & M Fund	5,000	46,705	51,705
Bayview Cemetery Development	2,500	35,474	37,974
Cemetery Endowment Fund	-	25,483	25,483
Shoreline Fund	6,374	87,670	94,044
Community Grant Fund	268,750	17,181	285,931
Economic and Parking Development Fund	-	316,060	316,060
CPV Fund	1,430,585	6,228,559	7,659,144
US Marshall Property Seizure Fund	-	119,462	119,462
Federal and State Grant Fund	570,352	-	570,352
GO Bond Debt Service Fund	3,623,114	-	3,623,114
Major Capital Improvements Fund	2,500,000	73,954	2,573,954
Harbor Construction Fund	218,746	728,323	947,069
Community Facilities Development Fund	6,000	2,633,010	2,639,010
Hospital Construction Fund	1,088,248	-	1,088,248
CPV Capital Improvement Fund	865,000	2,529	867,529
Wastewater Services Fund	7,658,948	3,624,546	11,283,494
Ketchikan Port Fund	7,856,144	7,425,259	15,281,403
Port Repair & Replacement Fund	117,000	5,824,274	5,941,274
Self-Insurance Fund	2,077,710	635,332	2,713,042
TOTAL	\$ 67,665,413	\$ 40,082,278	\$ 107,747,691

A copy of the revised resolution has been attached for your review. Any amendments, including carry overs, interdepartmental allocations and any other action approved by the City Council after December 13, 2021 may result in further revisions to Resolution No. 21-2828.

Lacey G. Simpson
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As has been past practice, staff will prepare another revised resolution, if required, and present it to Mayor Kiffer for review and signature.

CITY OF KETCHIKAN, ALASKA

RESOLUTION NO. 21-2828

**A RESOLUTION OF THE COUNCIL OF THE CITY OF KETCHIKAN,
ALASKA ADOPTING THE BUDGET FOR THE YEAR 2022 APPROPRIATING
FROM THE GENERAL GOVERNMENT FUNDS FOR THE FISCAL YEAR 2022;
AND ESTABLISHING AN EFFECTIVE DATE.**

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Ketchikan, Alaska as follows:

Section 1: That the budget for the year 2022, entitled CITY OF KETCHIKAN, ALASKA, 2022 GENERAL GOVERNMENT OPERATING AND CAPITAL BUDGET is hereby adopted.

Section 2: That the sum of \$27,735,252 as shown in the following items of appropriations is appropriated for the General Fund of the City of Ketchikan for the fiscal year beginning January 1, 2022:

<u>Item of Appropriation</u>	
Mayor and Council	\$ 237,220
City Clerk	373,972
City Attorney	312,113
City Manager	754,553
Finance	2,208,401
Information Technology	1,137,947
Fire	4,285,364
Police	6,148,858
Library	1,368,020
Museum	1,214,192
Civic Center	529,117
Public Health	14,325
Public Works - Engineering	2,146,871
Public Works - Streets	1,802,129
Public Works - Cemetery	88,940
Public Works - Garage	691,301
Public Works - Building Maintenance	576,905
Transfers	850,133
Appropriated Reserves	2,994,891
	<u>\$ 27,735,252</u>

Section 3: That the sum of \$5,596,735 as shown in the following items of appropriations is appropriated for the Hospital Sales Tax Fund of the City of Ketchikan for the fiscal year beginning January 1, 2022:

<u>Item of Appropriation</u>	
Public Health	\$ 217,130
Transfers	2,985,670
Appropriated Reserves	2,393,935
Total	<u>\$ 5,596,735</u>

Section 4: That the sum of \$9,205,342 as shown in the following items of appropriations is appropriated for the Public Works Sales Tax Fund of the City of Ketchikan for the fiscal year beginning January 1, 2022:

Item of Appropriation	
Finance	\$ 20,000
Fire	750,000
Police	66,000
Museum	200,000
Public Works - Engineering	70,000
Public Works - Streets	1,483,428
Public Works - Building Maintenance	130,000
Transfers	2,341,686
Appropriated Reserves	4,144,228
Total	<u>\$ 9,205,342</u>

Section 5: That the sum of \$18,252,225 as shown in the following items of appropriations is appropriated for other Special Revenue Funds of the City of Ketchikan for the fiscal year beginning January 1, 2022:

Fund	Item of Appropriation		
Transient Sales Tax Fund	Transfers	\$ 424,117	
	Appropriated Reserves	<u>507,829</u>	\$ 931,946
Marijuana Sales Tax Fund	Mayor and Council	131,000	
	Transfers	200,000	
	Appropriated Reserves	<u>151,463</u>	482,463
Solid Waste Services Fund	Public Works - Solid Waste	3,878,259	
	Appropriated Reserves	<u>1,467,736</u>	5,345,995
Boat Harbor Fund	Port & Harbors	1,733,291	
	Appropriated Reserves	<u>598,375</u>	2,331,666
Cemetery O & M Fund	Transfers	5,000	
	Appropriated Reserves	<u>46,705</u>	51,705
Cemetery Development Fund	Public Works - Cemetery	2,500	
	Appropriated Reserves	<u>35,474</u>	37,974
Cemetery Endowment Fund	Appropriated Reserves	<u>25,483</u>	25,483
Shoreline Fund	Transfers	6,374	
	Appropriated Reserves	<u>87,670</u>	94,044
Community Grant Fund	Mayor and Council	268,750	
	Appropriated Reserves	<u>17,181</u>	285,931
Economic Parking & Development Fund	Tourism & Economic Development	-	-
	Appropriated Reserves	<u>316,060</u>	316,060
Commercial Passenger Vessel Excise Tax Fund	Tourism & Economic Development	168,625	
	Transfers	1,261,960	
	Appropriated Reserves	<u>6,228,559</u>	7,659,144
US Marshall Fund	Appropriated Reserves	<u>119,462</u>	119,462
Federal and State Grant Fund	Fire	238,750	
	Police	<u>331,602</u>	570,352
Total			<u>\$ 18,252,225</u>

Section 6: That the sum of \$3,623,114 as shown in the following items of appropriated is appropriated for the General Obligation Bond Debt Service Fund of the City of Ketchikan for the fiscal year beginning January 1, 2022:

<u>Item of Appropriation</u>	
Debt Service	<u>\$ 3,623,114</u>

Section 7: That the sum of \$8,115,810 as shown in the following items of appropriations is appropriated for the Capital Project Funds of the City of Ketchikan for the fiscal year beginning January 1, 2022:

<u>Fund</u>	<u>Item of Appropriation</u>		
Harbor Construction Fund	Port & Harbors	\$ 218,746	
	Appropriated Reserves	<u>728,323</u>	\$ 947,069
Major Capital Improvement Fund	Public Works - Streets	2,500,000	
	Appropriated Reserves	<u>73,954</u>	2,573,954
Community Facilities Development Fund	Public Health	6,000	
	Appropriated Reserves	<u>2,633,010</u>	2,639,010
Hospital Construction Fund	Public Health	1,088,248	
	Appropriated Reserves	<u></u>	1,088,248
CPV Capital Improvement Fund	Tourism & Economic Development	865,000	
	Appropriated Reserves	<u>2,529</u>	<u>867,529</u>
Total			<u>\$ 8,115,810</u>

Section 8: That the sum of \$32,506,171 as shown in the following items of appropriations is appropriated for the General Government Enterprise Funds of the City of Ketchikan for the fiscal year beginning January 1, 2022:

<u>Fund</u>	<u>Item of Appropriation</u>		
Wastewater Fund	Public Works - Wastewater	\$ 7,658,948	
	Appropriated Reserves	<u>3,624,546</u>	\$ 11,283,494
Ketchikan Port Fund	Port & Harbors	7,856,144	
	Appropriated Reserves	<u>7,425,259</u>	15,281,403
Port Repair & Replacement Fund	Port & Harbors	117,000	
	Appropriated Reserves	<u>5,824,274</u>	5,941,274
Total			<u>\$ 32,506,171</u>

Section 9: That the sum of \$2,713,042 as shown in the following items of appropriations is appropriated for the Self Insurance Internal Service Fund of the City of Ketchikan for the fiscal year beginning January 1, 2022:

<u>Item of Appropriation</u>	
Risk Management	\$ 2,077,710
Appropriated Reserves	<u>635,332</u>
Total	<u>\$ 2,713,042</u>

Section 10: This resolution shall be effective upon its passage and approval.

PASSED AND APPROVED this 16th day of December, 2021.

Dave Kiffer, Mayor

ATTEST:

Kim Stanker, City Clerk