

MEMORANDUM

**TO: HONORABLE MAYOR AND MEMBERS OF THE ASSEMBLY
CITY AND BOROUGH OF WRANGELL**

**FROM: TIMOTHY ROONEY
BOROUGH MANAGER**

**JEFF JABUSCH
FINANCE DIRECTOR**

SUBJECT: 2013-14 BUDGET

DATE: April 29, 2013

The following is a brief overview of the major points of emphasis in the proposed FY 2013-14 budget for the City and Borough of Wrangell:

GENERAL FUND:

- Property taxes are expected to increase as a result of re-evaluation in the amount of \$95,000
- Revenue Sharing from the State of Alaska witnessed a reduction of \$249,000 from the current year
- Federal Payment in Lieu of Taxes will see a reduction however the federal government has not determined the amount at the time of this memorandum. We have estimated a reduction of \$93,000.
- Rural Secure Schools funding has expired. It is expected that this will be renewed, but at a reduced amount – similar to other federal programs. We have estimated a total reduction of \$305,000. A further discussion of this item is recommended.
- A 37% increase in health insurance premiums amount to an annual increase of approximately \$360,000 to the City and Borough of Wrangell. Staff is working with our insurance specialist to look at possible options. We will change the requirement of what some employees pay for their share of health insurance which will reduce the City's cost by about \$144,000. This additional amount would be equivalent to a 10% cut in pay for someone making \$15 per hour and working 40 hours a week. Again, we are reviewing all options available to us before any final decision is made. Please note any change would not affect union employees because their current contract does not expire until June 30, 2014.
- By making cuts to capital requests from Department Directors and by having employees share some of the costs of the health insurance increase, we are able to bring a balanced budget forward. The present General Fund Budget would have a projected surplus of \$34,700. There are always things that come up during the year that seem to need to be addressed resulting in this amount being allocated at some point.

CONCERNS:

- Federal Funding – The money Wrangell received this year from Secure Schools was \$1,304,978. We have budgeted \$999,600 for next year. If the current program was not renewed, Wrangell would receive about \$50,000. If payment in lieu of taxes went to levels 5 years ago Wrangell would lose about \$200,000 over the current year. We can only wait and see what happens.
- Health Care Reform- We are meeting with our insurance specialist on May 6, 2013. There are additional costs with the health care reform including the requirement to provide some temporary part time employees with health care. There is also now a tax/fee required to be paid. We are trying to understand all of these additional costs and may have to come back to the Borough Assembly with amendments to this budget after adoption.
- Project Funding- The Economic Fund has been a resource for providing funding to match grants and do other city projects. This fund has gone from 37 million to about \$500,000. The ability for the city to have match money and fund projects through this source is coming to an end and there is not another long term sustainable alternative.
- Evergreen Avenue City Match- The money to pave Evergreen and provide a sidewalk is scheduled for construction in 2015. This will require a match by the city of approximately \$600,000. The sales tax street fund is not expected to have the total amount for this project at the time of construction, thus requiring the commitment of partial funding from the Economic Fund.

SPECIAL REVENUE FUNDS:

- Nolan Center - The endowment is listed at \$162,000 for the coming year. This is the last year it will be at this level and changes will need to be made in the operation of this facility as the endowment will likely reduce to \$100,000 in FY 2014-15.
- Sales Tax Fund – As you are aware, there will be a vote in October by the citizens of Wrangell to decide on whether the sales tax in the community should remain at 7% or be reduced to 5.5%. The attached budget was developed at a 7% sales tax rate. At the end of the General Fund section of the budget (Page 44 A) which indicates the cuts that would be made if the sales tax rate is reduced to 5.5%.
- Theater Fund- Doing fine and should be more cost effective when they go digital.
- Pool/Recreation Fund- Operationally doing fine. Some large capital costs are needed for repairs and upgrades in the future.
- Borough Fund- Although there is about \$314,000 remaining in this fund, we have some mapping we want to do and we do not know all the costs associated with the borough entitlement lands once received.
- Secure Schools- Uncertainty of the level of funding from the federal government both short term and long term
- Economic Recovery Fund- There is about enough money for one more project match such as Evergreen and all of this fund will be gone.
- Permanent Fund- The permanent fund is solid and continues to provide \$250,000 per year to the General Fund. We started the fund with \$5,000,000. It is expected that will have 6.3 million at the end of the 2014 Fiscal Year. This includes taking 250,000 out per year and on several occasions removed large sums to help build the Travel Lift and other Port improvements.

- Debt Service Fund- Simply used to keep track of General Obligation bond payments. All of these bonds are school bonds and the funds to pay these come from the State of Alaska and the City's General Fund.

ENTERPRISE FUNDS:

- Sewer Fund- Doing fine. The reserve is building some which will enable them to have money to match grants such as the grant we just received for the sewer pump stations.
- Sanitation Fund- This fund is struggling some. There are several things in the works that will make this more profitable. One is the reduction of disposal costs when the new contract is completed. The other is that if we can do more recycling with the current staff, we believe we can reduce the amount of garbage we pay to have shipped out. This is new to us and we will have to wait and see if recycling can be cost effective for us.
- Light Fund- The light fund is breaking even but is not gaining any reserves. Additional generation is needed in the near future and the current reserves are not enough to pay for this improvement and still have a safe amount of reserves for other emergencies. If we borrow the money, we may have to raise rates some to pay it off. This is also a topic for discussion.
- Water Fund- The water fund is doing well. Although we have many things that are needed such as major plant modifications, reservoir concerns and pipe replacements, the fund is finally gaining reserves which in the future will help us be able to match grants and begin to move forward on some smaller capital projects.
- Port Fund- The harbor, port/dock and haul out are all doing well.

WORK SHOP AND PUBLIC HEARING

- We have scheduled a work session to review and answer questions regarding the proposed FY 2013-14 budget for Tuesday, May 7, 2013 at 6:00 PM. If you have any budget questions in advance of that date, please do not hesitate to come by and visit with either Mr. Jabusch or me so that we may address them in advance of the work session.
- Currently, there is a public hearing scheduled for Tuesday, May 14, 2013 at 6:00 PM. This can be extended and scheduled for additional dates if needed.

**City and Borough of
Wrangell, Alaska**

2013-2014 Fiscal Year

Draft Budget

(Dated April 29th, 2013)

ACKNOWLEDGEMENTS

MAYOR

David Jack

ASSEMBLY MEMBERS

Maxi J. Wiederspohn
James A. Stough
Wilma Stokes

ASSEMBLY MEMBERS

Ernie Christian
Pamella McCloskey
Christie Jamieson

On behalf of

Tim Rooney, Borough Manager

This budget was prepared with the fine assistance of the City of Wrangell's dedicated and professional management team, including:

Jeff Jabusch, Finance Director
Doug McCloskey, Police Chief
Carl Johnson, Public Works Superintendent
Kim Covalt/Amber Al-Haddad, Parks and Recreational Director
Tim Bunes, Fire Chief
Kay Jabusch, Librarian
Megan Clark, Museum Director/Curator
Greg Meissner, Harbormaster
Clay Hammer, Electrical Superintendent
Kim Flores, Borough Clerk
Carol Rushmore, Economic Development Planner
Terri Henson, Civic Center Manager
Kris Reed, Theater Manager

2013-2014 Fiscal Year Budget
April 29th, 2013
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Budget Message

Summary of Funds

CITY AND BOROUGH OF WRANGELL
SUMMARY OF REVENUES, EXPENDITURES AND RESERVES
2013-2014 FISCAL YEAR

FUNDS	PAGE # FOR DETAIL	7/1/2013 EST. RESERVES	2013-2014 APPROVED REVENUES	2013-2014 TRANSFERS IN	2013-2014 APPROVED EXPEND.	2013-2014 TRANSFERS OUT	6/30/2014 EXPECTED RESERVES
GENERAL FUND	10	5,186,155	5,309,118	310,000	4,703,490	880,928	5,220,855
CAPITAL FUND	45	-	-	146,150	146,150		-
MISC. GRANTS FUND	47	9,748	18,050	12,200	30,750		9,248
NOLAN CENTER	49	54,868	239,760	170,000	425,990		38,638
<u>SALES TAX FUND</u>	56	-	-		-		-
STREETS		449,706	98,400		325,000		223,106
SCHOOLS, HEALTH, SAN.		456,281	674,800		650,000	29,000	452,081
THEATER FUND	58	46,785	87,700		85,770		48,715
POOL/RECREATION FUND	60	1,009,839	62,220	431,420	493,640		1,009,839
BOROUGH ORGANIZATIONAL FUND	66	314,536	2,000		-		316,536
TRANSIENT TAX FUND	67	96,517	42,500		115,065	8,000	15,952
SECURE SCHOOLS FUND	68	3,723,117	1,014,136		848,488	60,000	3,828,765
ECONOMIC RECOVERY FUND	69	501,590	2,300		10,000	-	493,890
PERMANENT FUND	70	6,284,918	311,440		-	250,000	6,346,358
DEBT SERVICE FUND	71		210,326	166,050	376,376		-
RESIDENTIAL CONST. FUND	75	-	60,000		10,000		50,000
INDUSTRIAL CONST. FUND	76	225,138	18,500		-		243,638
SEWER FUND	77	229,914	494,245		411,300		312,859
SANITATION FUND	83	(6,888)	534,560	14,188	541,860		-
LIGHT FUND	87	916,616	4,140,965		4,119,960		937,621
WATER FUND	95	241,549	689,330		611,167		319,712
PORT FUND	99	1,154,871	2,312,615		2,006,280	333,420	1,127,786
PORT SPECIAL RESERVE FUNDS	105	1,042,805	5,000	333,420	33,000		1,348,225
TOTALS		21,938,065	16,327,965	1,583,428	15,944,286	1,561,348	22,343,824

UNRESTRICTED RESERVES 5,723,993
RESTRICTED CHARTER, ORDINANCE, RESOLUTIONS OR VOTERS 16,619,831

THE RESTRICTED PORTION ARE RESTRICTIONS CAUSED BY CHARTER, ORDINANCES, RESOLUTIONS, BY THE VOTERS OR OTHER REQUIRED LAWS OF THE BOROUGH OR STATE.

NOTE:

TRANSFERS ARE MONIES THAT MOVED FROM ONE FUND TO ANOTHER. THEY ARE NOT AN EXPENSE FROM THE FUND THEY COME FROM, BUT IN THE FUND WHERE THE MONEY WILL ACTUALLY BE SPENT. IT IS NOT CONSIDERED A REVENUE FOR THE FUND RECEIVING THE TRANSFER. IT IS A REVENUE IN THE FUND THAT INITIALLY GENERATED THE REVENUE.

Graphs

GENERAL FUND

GENERAL FUND PURPOSE

The General Fund is established to account for the revenue and expenditures necessary to carry out basic governmental activities of the City and Borough of Wrangell such as fire and police protection, public works activities, recreation, planning & zoning, library, museum, education, administrative services, and other like activities. Appropriations are made from the General Fund annually.

Major funding of this fund comes from property taxes, sales taxes (68% of all sales taxes collected), state revenue sharing, federal payment in lieu of taxes, interest income, jail funding from state, permanent fund, court lease, and other miscellaneous revenues.

Alternate General Fund Budget Cuts (See Page 44A)

On October 1st, 2013 the voters will go to the polls to decide whether or not to approve an initiative to reduce the sales tax rate from 7% to 5.5%. If the initiative is approved, the sale tax change will be effective November 1, 2013. The alternate cuts on page 44 A are proposed to immediately go into effect so that we can immediately address the reduction in revenues with a reduction in costs and other actions to balance this revenue loss.

CITY AND BOROUGH OF WRANGELL
GENERAL FUND SUMMARY
FISCAL YEAR 2013-2014

PAGE 10

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
UNRESERVED FUNDS JULY 1	4,288,430	3,628,918	4,635,404	5,145,625
RESERVED BALANCE (CAMP./LIBR)	40,126	35,138	40,530	40,530
INTEREST CAMPBELL TRUST/LIBR				-
<u>GENERAL FUND REVENUES</u>				
GENERAL TAXES	3,136,245	3,103,344	3,177,353	3,239,800
LICENSE AND PERMITS	2,647	1,950	2,050	2,050
STATE AND FEDERAL	1,045,667	1,135,390	1,113,241	864,130
PAYMENT IN LIEU OF TAXES	402,856	341,000	370,000	277,000
CHARGES FOR SERVICES	704,275	681,036	702,234	702,838
FINES AND FORFEITURES	124,601	118,500	129,500	125,500
SALES AND LEASES	72,093	61,600	61,870	40,000
MISCELLANEOUS/INTEREST	35,776	30,150	118,750	57,800
TRANSFER FROM OTHER FUNDS	326,850	323,007	328,298	310,000
TOTAL REV. & TRANSFERS	5,851,010	5,795,977	6,003,296	5,619,118
TOTAL FUNDS AVAILABLE	10,179,566	9,460,033	10,679,230	10,805,273
<u>GENERAL FUND APPROPRIATIONS</u>				
FINANCE	397,081	434,330	390,690	440,080
ADMINISTRATION	380,766	444,300	501,550	465,020
CITY CLERK/COUNCIL	197,494	177,530	151,160	164,040
FIRE	316,009	328,410	336,863	352,680
POLICE	1,048,932	1,154,580	1,131,780	1,149,840
POLICE/CORRECTIONS	556,374	569,060	583,050	590,870
PUBLIC SAFETY BUILDING	222,768	219,140	210,810	226,940
GARAGE	-	2,810	-	15,160
PUBLIC WORKS	195,578	295,630	271,300	297,660
STREETS	464,971	473,550	477,500	479,330
LIBRARY	277,550	280,340	270,813	282,270
COMMUNITY PROMOTION	106,937	133,300	128,990	134,300
PLANNING AND ZONING	19,621	31,550	29,900	32,030
PARKS	66,499	81,900	80,400	61,270
CEMETERY	20,443	13,000	12,000	12,000
TRANSFERS TO OTHER FUNDS	1,232,610	893,608	916,269	880,928
TOTAL EXPEND. & TRANSFERS	5,503,633	5,533,038	5,493,075	5,584,418
JUNE 30TH FUND BALANCE	4,635,404	3,891,857	5,145,625	5,180,729
RESERVED BALANCE (CAMP./LIBR)	40,530	35,693	40,530	40,126
TOTAL EXP., TRANSF, & RESERVES	10,179,566	9,460,588	10,679,230	10,805,273

CITY AND BOROUGH OF WRANGELL
 GENERAL FUND REVENUES
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.00.00				
FUNDS AVAILABLE JULY 1ST	4,328,556	4,253,444	4,024,722	4,253,444
<u>GENERAL TAXES</u>				
4005 REAL PROPERTY TAXES	1,433,278	1,484,344	1,485,753	1,580,000
4015 SALES TAX REVENUE	1,675,301	1,598,000	1,666,600	1,638,800
4020 PROPERTY TAX P&I REVENUE	16,849	13,000	19,500	13,000
4025 SALES TAXES P&I REVENUE	10,818	8,000	5,500	8,000
	<u>3,136,245</u>	<u>3,103,344</u>	<u>3,177,353</u>	<u>3,239,800</u>
<u>LICENSES AND PERMITS</u>				
4705 BUILDING PERMIT REVENUE	795	600	600	600
4710 DANCE PERMIT REVENUE	5	-	-	-
4720 DOG LICENSES REVENUE	1,847	1,350	1,450	1,450
	<u>2,647</u>	<u>1,950</u>	<u>2,050</u>	<u>2,050</u>
<u>REVENUE FROM STATE & FED.</u>				
4105 REVENUE SHARING	797,033	845,372	846,656	597,210
4107 PERS REVENUE	212,225	252,218	222,820	228,420
4114 LIBRARY GRANT REVENUE	6,500	6,300	6,500	6,500
4117 LIQUOR LICENSES REVENUE	8,400	12,500	8,500	9,000
4141 EMPG POLICE GRANT	12,000	10,000	8,000	8,000
4165 POLICE GRANTS	-	-	-	-
4227 LEPC POLICE GRANT	9,509	9,000	9,009	9,000
4851 LIBRARY DVD/COMPUTER GRTS	-	-	11,756	6,000
	<u>1,045,667</u>	<u>1,135,390</u>	<u>1,113,241</u>	<u>864,130</u>
<u>PAYMENT IN LIEU OF TAXES</u>				
4050 IN LIEU OF TAXES REVENUE	402,856	341,000	370,000	277,000
	<u>402,856</u>	<u>341,000</u>	<u>370,000</u>	<u>277,000</u>
<u>CHARGES FOR SERVICES</u>				
4185 AIRPORT SECURITY	118,633	118,633	118,633	118,633
4305 JAIL RENTAL REVENUE	495,205	474,907	495,205	495,205
4320 COURT RENTAL REVENUE	67,397	67,396	67,396	68,000
4325 CEMETERY SERVICES REV.	6,045	4,000	4,500	4,500
4330 R/V REVENUES/PARK RESR.	4,327	2,500	2,500	2,500
4530 911 SURCHARGE	12,669	13,600	14,000	14,000
	<u>704,275</u>	<u>681,036</u>	<u>702,234</u>	<u>702,838</u>

	PAGE 12		PAGE 12	
<u>FINES AND FORFEITURES</u>				
4505 FINES & FORFEITURES REV.	13,781	13,000	14,000	14,000
4510 VEHICLE IMPOUNDMENT REV.	-	500	-	500
4515 POLICE SERVICES REVENUE	5,403	5,000	9,500	6,000
4517 DMV SERVICES	105,417	100,000	106,000	105,000
4520 ANIMAL IMPOUNDMENT REV.	-	-	-	-
	124,601	118,500	129,500	125,500
<u>SALES AND LEASES</u>				
4410 TIDELAND LEASE & APPLIC.	35,366	35,000	35,000	35,000
4412 APC RENTAL FROM PORT	32,400	21,600	10,800	-
4415 MATERIAL SALES REVENUE	116	2,500	13,570	2,500
4420 CEMETARY PLOT SALES	4,211	2,500	2,500	2,500
	72,093	61,600	61,870	40,000
<u>MICELLANEOUS REVENUES</u>				
4805 INTEREST INCOME	31,621	25,000	25,000	25,000
4808 PW LABOR & EQUIP. REV. RECOVERED LEGAL FEES	-	2,000	500	30,000
			90,000	
4823 MISC./PLANS REVENUE	1,655	1,000	250	250
4835 MISC LIBRARY REVENUES	2,251	2,000	2,500	2,300
4825 COPY MACHINE REVENUE	249	150	500	250
	35,776	30,150	118,750	57,800
TOTAL REVENUES	5,524,160	5,472,970	5,674,998	5,309,118
<u>TRANSFERS FROM OTHER FUNDS</u>				
4804 PERMANENT FUND	250,000	250,000	250,000	250,000
4905 TIMBER TAX FUND	76,850	73,007	78,298	60,000
4938 REVOLVING LOAN FUND CLOSE	-	-	-	-
TOTAL TRANSFERS	326,850	323,007	328,298	310,000
TOTAL REVENUES & TRANSFERS	5,851,010	5,795,977	6,003,296	5,619,118
TOTAL FUNDS AVAILABLE	10,179,566	10,049,421	10,028,018	9,872,562

H/JEFF/BUDGET/BUDGET 03/GENERAL FUND

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.01.00				
5001 WAGES & SALARIES	227,146	244,060	244,600	239,170
5005 OVERTIME	2,603	4,000	4,930	6,000
5201 EMPLOYER COSTS	156,863	162,130	161,720	168,980
5301 TRAINING & TRAVEL EXP.	-	6,500	-	10,000
5399 FINANCE CHARGE TO GRANTS	(2,298)	-	-	-
5501 AUDIT EXPENSE	22,501	23,000	23,000	23,000
5505 ASSESSOR EXPENSE	44,200	45,000	40,000	40,000
5520 COMPUTER CONSULTANTS	11,868	11,000	9,400	13,000
5601 TELEPHONE EXPENSE	3,512	3,550	3,550	4,000
5605 UTILITIES EXPENSE	12,398	12,800	12,500	13,000
5705 EQUIPMENT RENTAL	1,901	1,250	1,450	1,450
5801 POSTAGE EXPENSE	10,573	14,000	14,250	14,500
5805 CUSTODIAL SUPPLIES EXPENSE	1,461	2,000	2,000	2,000
5810 MATERIALS & SUPPLIES	10,694	17,000	19,000	17,500
5811 COLLECTION EXPENSE	2,843	1,500	750	1,500
5813 FORECLOSURE COSTS	333	-	(33,500)	-
5901 FACILITY REPAIR & MAINT.	5,902	4,000	3,500	4,000
5905 EQUIP. REPAIR & MAINT.	6,765	7,000	8,000	8,000
6110 CASH OVER & SHORT	77	-	-	-
6500 FIXED ASSETS	-	1,500	1,500	3,750
7105 CHARGES TO OTHER DEPTS.	(122,260)	(125,960)	(125,960)	(129,770)
TOTAL FINANCE	397,081	434,330	390,690	440,080

CHARGES TO OTHER DEPARTMENTS

PLANNING AND ZONING	15,700	15,700	16,180
THOMAS BAY POWER AUTHORITY	11,860	11,860	12,220
SEWER FUND	11,860	11,860	12,220
SANITATION FUND	4,210	4,210	4,340
LIGHT FUND	49,280	49,280	50,760
WATER FUND	15,700	15,700	16,180
PORT FUND	17,350	17,350	17,870
TOTALS	125,960	125,960	129,770

JUSTIFICATION AND EXPLANATION
FINANCE DEPARTMENT

ACCT

NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	FINANCE DIRECTOR	84,207
	BOOKKEEPER/DEPUTY CLERK	42,072
	UTILITY CLERK	33,555
	ACCOUNTING CLERK	40,946
	RELIEF HELP(APPROX. 1.5 WEEKS PER MONTH, NO BENEFITS)	13,000
	CUSTODIAN (15 HRS PER WEEK)	10,890
	VACATION AT 50% OF MAXIMUM	14,500
	TOTAL	239,170
5005	OVERTIME - 95% OF OVERTIME IS TO COVER P&Z, PORT, PARKS, AND OTHER MISC. MEETINGS.	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND SBS (7.58%)	18,479
	RETIREMENT WITH STATE OF AK (34%)	73,497
	GROUP HEALTH & LIFE INSURANCE	75,021
	WORKERS COMP INSURANCE	1,983
5301	TRAINING & TRAVEL EXPENSE: WE WILL NEED TO SEND OUR NEW BOOKKEEPER TO TO OUR ACCOUNTING SOFTWARE TRAINING AND TRAINING FOR MAPPING AND STATE PAYROLL CLASS. FINANCE DIRECTOR WILL ALSO DO PAYROLL & ACCT. SOFTWARE	
5501	AUDIT EXPENSE - GENERAL FUND SHARE OF AUDIT EXPENSE	
5505	ASSESSOR EXPENSE- COST TO HAVE ASSESSOR DO THE ANNUAL ASSESSMENT AND OTHER ASSESSING WORK	
5520	COMPUTER CONSULTANTS - INCLUDES ON GOING THINGS THAT WE NEED HELP WITH, INCLUDING ANNUAL NETWORK MAINT.	
5601	TELEPHONE EXPENSE- COST OF CITY HALL BASIC MONTHLY FEE, PLUS COST OF INTERNET CHARGE FOR FINANCE DEPT.	
5605	UTILITIES EXPENSE- WATER, SEWER, GARBAGE, & ELEC. FOR CITY HALL	
5705	EQUIPMENT RENTAL- RENTAL FOR POSTAGE METER	
5801	POSTAGE EXPENSE- INCLUDES COST OF MAILING LIGHT BILLS, PROP. TAX ASSESSMENTS & BILLS, SALES TAX FORMS, CORRESPONDENCE, AND OTHER MISC. MAIL FROM CITY HALL	
5805	CUSTODIAL SUPPLIES EXPENSE - JANITORIAL RELATED SUPPLIES	
5810	MATERIALS & SUPPLIES- COPIER & COMPUTER PAPER, COPIER & PRINTER CHEMICALS, RIBBONS, BOND PAPER, ENVELOPES, FORMS SUCH AS LIGHT BILLS, TAX FORMS, CHECKS, W-2'S, AND OTHER MISC. SUPPLIES	
5811	COLLECTION EXPENSE- THIS IS A NEW LINE ITEM WHICH WILL TRACK THE COST OF COURT COSTS, CERTIFIED MAILINGS, ETC. ASSOCIATED WITH COLLECTIONS	
5901	FACILITY REPAIR & MAINT.- LIGHTS, FURNACE, PLUMBING, AND OTHER REPAIRS & MAINTENANCE TO THE CITY HALL BUILDING	
5905	EQUIPMENT REPAIR & MAINTENANCE- REPAIR COMPUTERS, COPIER, PRINTERS, FAXES, TYPEWRITERS. INCLUDES SERVICE AGREEMENTS	
6500	FIXED ASSETS-1 NEW COMPUTER- REPLACE EXISTING	\$ 3,750
7110	CHARGES TO OTHER DEPARTMENTS- CHARGE TO OTHER DEPARTMENTS FOR FINANCE DEPARTMENT TIME. INCLUDES SERVICES SUCH AS MINUTES, CHECK WRITING, PURCHASE ORDER PROCESSING, PAYROLL, REPORTING, AUDITING WORK, AND A VARIETY OF MISC. ITEMS.	

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.03.00				
5001 WAGES & SALARIES	200,327	213,800	205,020	219,230
5201 EMPLOYER COSTS	69,449	74,200	71,230	80,820
5402 MEETING/TRAVEL-ADMIN	14,384	16,000	14,000	16,000
5403 ECON. DIR TRAVEL & TRAINING	1,613	8,500	5,000	7,000
5510 CITY ATTORNEY RETAINER	41,585	45,000	45,000	45,000
5515 NOEL REA CONTRACT LEGAL	7,810		90,000	
5540 CITY MRG HIRING/EVALUATION	750	-	-	-
5601 TELEPHONE COSTS	4,673	5,500	5,500	5,500
5810 MATERIALS AND SUPPLIES	858	2,500	2,000	2,500
5811 TOURISM PROGRAM	20,128	20,000	20,000	20,000
5920 GARAGE ALLOC. VEH. EXP.	3,780	3,800	3,800	3,970
6205 GENERAL INSURANCE	15,408	55,000	40,000	65,000
6450 FIXED ASSETS	-	-	-	-
TOTAL ADMINISTRATION	380,766	444,300	501,550	465,020

JUSTIFICATION AND EXPLANATION
ADMINISTRATION

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	BOROUGH MANAGER	116,155
	MANAGER RETIREMENT PAID DIRECTLY IN LIEU OF PERS	16,500
	ECONOMIC DEVELOPMENT PLANNER	78,818
	VACATION 50% OF MAXIMUM	7,750
	TOTAL	219,223
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND SBS (7.58%)	16,715
	RETIREMENT WITH STATE OF AK (34%)	27,053
	GROUP HEALTH & LIFE INSURANCE	35,826
	WORKERS COMP INSURANCE	1,226
5402	MEETINGS/TRAVEL-ADMINISTRATION- TRAVEL AND MEETINGS FOR BOROUGH MANAGER AND ECONOMIC DIRECTOR.	
5403	ECONOMIC DIRECTOR TRAVEL AND TRAINING- FOR TRAVEL AND MEETINGS TO REPRESENT CITY ON A VARIETY OF LEVELS.	
5510	CITY ATTORNEY RETAINER- COST OF ATTORNEY FOR ROUTINE ITEMS SUCH AS ORDINANCES, CONTRACTS, DEEDS, ETC.	
5540	MANAGER EVALUATION- INDEPENDENT MANAGER TO CONDUCT EVALUATION PROCESS	
5601	TELEPHONE EXPENSE- COST FOR ALL FAXES, LONG DISTANCE CALLS, INCLUDING INTERNET CHARGES FOR CITY HALL ADMIN.	
5810	MATERIALS & SUPPLIES- MISC OFFICE ITEMS FOR MANAGER, AND ECONOMIC DIRECTOR	
5811	TOURISM PROGRAM EXPENSE- TO BE USED TO BUILD A TOURISM PROGRAM	
5920	GARAGE ALLOCATION FOR VEHICLE- MAINT. FOR CITY MANAGER VEHICLE EXPENSE	
6205	GENERAL INSURANCE- GENERAL INSURANCE WHICH INCLUDES BONDS, LIABILITY PROPERTY, VEHICLES, AND OTHERS FOR GENERAL FUND	

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.04.00				
5001 WAGES & SALARIES	86,891	77,630	67,010	67,280
5005 OVERTIME	453	100	-	100
5201 EMPLOYER COSTS	54,639	53,080	36,830	50,240
5301 CLERK TRAVEL AND TRAINING	5,299	2,500	2,500	2,500
5405 ASSEMBLY MEETINGS & TRAVEL	11,199	13,000	13,000	13,000
5725 RECORDING FEES	1,675	1,000	1,000	1,000
5810 MATERIALS AND SUPPLIES	2,574	3,000	3,000	3,000
5820 ELECTION SUPPLIES	7,353	4,800	5,400	2,000
5830 RECORDS PRESERVATION				5,000
6005 PUBLICATIONS	11,498	10,000	10,000	10,000
6450 FIXED ASSETS	1,930	2,500	2,500	-
6460 PUBLIC COMMUNICATIONS	12,120	7,120	7,120	7,120
6500 REPUBLISHING WMC	1,863	2,800	2,800	2,800
TOTAL ADMINISTRATION	197,494	177,530	151,160	164,040

JUSTIFICATION AND EXPLANATION
BOROUGH CLERK/ASSEMBLY

ACCT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	BOROUGH CLERK	61,580
	VACATION 50% OF MAXIMUM	5,200
	ELECTION PEOPLE	500
	TOTAL	67,280
5005	OVERTIME - ALL OVERTIME IS FOR ELECTION WORKERS	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND SBS (7.58%)	5,111
	RETIREMENT WITH STATE OF AK (34%)	20,936
	GROUP HEALTH & LIFE INSURANCE	23,829
	WORKERS COMP INSURANCE	364
5301	CLERK TRAVEL AND TRAINING	
	TRAVEL FOR CLERK TO ATTEND ANNUAL CLERKS CONFERENCE AND OTHER TRAINING	
5405	ASSEMBLY MEETINGS & TRAVEL- TRAVEL EXPENSE FOR ASSEMBLY AND MAYOR TO ATTEND MEETINGS WITH FEDERAL, STATE, AND MUNICIPAL GROUPS TO REPRESENT THE CITY. ALSO INCLUDES VARIOUS LOBBYING EFFORTS.	
5725	RECORDING FEES- COST OF RECORDING DOCUMENTS WITH LOCAL RECORDING DISTRICT	
5810	MATERIALS & SUPPLIES- MISC OFFICE ITEMS FOR CLERK'S OFFICE	
5820	ELECTIONS SUPPLIES- COST OF MISC. SUPPLIES TO CONDUCT CITY ELECTIONS	
5830	RECORDS PRESERVATION	
6005	PUBLICATIONS- COST TO PUBLISH LEGAL NOTICES, ADVERTISEMENTS, ORDINANCES BIDS, AND OTHER REQUIRED MATERIALS INCLUDING ELECTION PUBLICATIONS	
6450	FIXED ASSETS: NEW COMPUTER	
6460	PUBLIC COMMUNICATIONS- KSTK- \$7,120	
6500	CODE BOOK CODIFICATION - THIS WILL BE AN ON GOING COST AS ORDINANCES ARE CHANGED AND THEY NEED TO BE CHANGED IN OUR CODE BOOK.	

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.05.00				
5001 WAGES & SALARIES EXP.	72,771	78,040	78,230	80,950
5005 OVERTIME	11,866	10,000	11,820	11,000
5010 CASUAL LABOR EXPENSE	3,340	3,000	1,600	5,000
5201 EMPLOYER PR COSTS	63,233	67,320	73,130	77,890
5301 TRAINING & TRAVEL EXP.	6,046	10,000	10,000	11,000
5601 TELEPHONE EXPENSE	6,171	6,500	6,500	6,500
5605 FIRE SUBSTATION EXPENSE	14,396	12,000	13,000	13,000
5650 HYDRANT RENTAL	33,363	35,370	35,370	37,500
5810 MATERIALS & SUPPLIES EXP.	7,597	7,500	7,500	7,500
5815 TURNOUT GEAR	8,068	7,000	7,000	7,000
5905 EQUIP REPAIR & MAINT.	7,433	10,500	10,500	10,500
5920 GARAGE ALLOC. VEHIC EXP	53,080	53,080	53,080	55,740
6015 FIRE PREVENTION & ED.	2,046	2,000	2,000	2,000
6210 VOLUNTEER ACCIDENT HOSP	11,575	11,600	12,633	12,600
6505 LEPC COSTS	9,523	9,000	9,000	9,000
6605 CONTRIB. FOR FIRE CALLS	5,500	5,500	5,500	5,500
TOTAL FIRE DEPARTMENT	316,009	328,410	336,863	352,680
LOCAL EMERGENCY PLANNING GRT	9509	9,000	-	-

JUSTIFICATION AND EXPLANATION
FIRE

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	PAID FIREMAN	45,286
	FIRE CHIEF (HALF TIME)	32,664
	VACATION 50% OF MAXIMUM	3,000
	TOTAL	80,950
5005	OVERTIME - TO PAY PAID FIREMAN FOR TIME SPENT ON AMBUL. CALLS, FIRE, AND TRAINING VOLUNTEERS.	
5010	CAUSUAL LABOR- VACATION RELIEF AND EXTRA PART TIME HELP	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	7,354
	RETIREMENT WITH STATE OF AK (34%)	30,241
	GROUP HEALTH & LIFE INSURANCE	33,259
	WORKERS COMP INSURANCE	7,036
5301	TRAINING AND TRAVEL EXPENSE- FIRE TRAINING FOR VOLUNTEERS & STAFF	
5601	TELEPHONE EXPENSE- COST OF FIRE PHONE SYSTEM FOR VOLUNTEERS AND FIREHALL	
5605	FIRE SUBSTATION EXPENSE- HEAT, LIGHTS, BUILDING MAINTENANCE	
5650	HYDRANT RENTAL- AMOUNT PAID TO WATER FUND FOR INSTALLATION, MAINTENANCE, AND USE OF HYDRANTS BY FIRE DEPARTMENT	
5810	MATERIALS AND SUPPLIES- INCLUDES OFFICE SUPPLIES, HAND TOOLS, CLEANING SUPPLIES, FIRE EXTINGUISHERS, AND OTHER MISC. ITEMS.	
5815	TURN OUT GEAR- TO PURCHASE FIREFIGHTER PROTECTIVE CLOTHING	
5905	EQUIPMENT REPAIR AND MAINTENANCE- REPAIR COST OF RADIOS, PUMPS, COPIERS, COMPUTERS, AND ANY OTHER EQUIPMENT AS NEEDED.	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- CHARGE FROM GARAGE TO FIRE DEPARTMENT FOR ALL GAS, OIL, PARTS, LABOR, TIRES, ETC. FOR MAINTENANCE OF ALL FIRE DEPARTMENT ROLLING STOCK.	
6015	FIRE PREVENTION AND EDUCATION- AMOUNT SPENT FOR FIRE WEEK AT THE SCHOOLS FOR FIRE SAFETY WEEK.	
6210	VOLUNTEER ACCIDENT & HOSPITALIZATION INSURANCE- COST FOR VOLUNTEER FIREMAN'S RETIREMENT	
6505	LEPC COSTS- FUNDED BY A GRANT FOR PERSON TO DO THESE DUTIES	
6605	CONTRIBUTION FOR FIRE CALLS- ANNUAL AMOUNT PAID TO THE VOLUNTEER FIREMAN IN LIEU OF A PER CALL CHARGE.	

CITY AND BOROUGH OF WRANGELL
 POLICE DEPARTMENT
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.07.00				
5001 WAGES & SALARIES EXP.	447,475	497,990	494,920	490,440
5005 OVERTIME	45,143	52,230	56,820	52,230
5201 EMPLOYER PR COSTS	372,906	390,980	392,770	383,180
5301 TRAINING & TRAVEL EXPENSE	6,454	14,000	7,000	14,000
5303 PROFESSION DUES	75	500	100	500
5601 TELEPHONE EXPENSE	11,226	13,000	13,000	13,000
5602 911 EXPENSES	1,266	5,500	2,500	5,500
5715 VEHICLE IMPOUND	1,815	500	-	500
5720 ANIMAL CONTROL	7,446	12,000	7,500	12,000
5810 MATERIALS AND SUPPLIES	12,530	12,000	11,000	12,000
5815 CRIMINAL HISTORY	360	750	500	750
5830 AMMUNITION/TRAINING	4,999	6,000	6,000	6,000
5860 UNIFORM ALLOWANCE	3,375	5,700	5,000	5,700
5905 EQUIP. REPAIR, MAINT, REPLAC	6,303	10,000	6,500	10,000
5920 GARAGE ALLOC VEHICLE EXP	50,430	50,430	50,430	52,950
5922 BOAT/OTHER TRANSPORTATION	5,589	10,000	4,500	10,000
6005 PUBLICATIONS EXPENSE	-	1,500	-	1,500
6100 SPECIAL INVESTIGATIONS	2,475	5,000	4,000	5,000
6500 FIXED ASSETS	-	-	-	6,000
7150 STATE PORTION OF DMV	68,356	66,000	68,740	68,090
7155 STATE PORTION OF CITATIONS	710	500	500	500
TOTAL EXPENDITURES	1,048,932	1,154,580	1,131,780	1,149,840
<u>POLICE GENERATED REVENUE:</u>				
EMERGENCY PLANNING GRANT	-	10,000	8,000	8,000
YOUTH COURT GRANT	-	10,000	15,000	10,000
FINES AND FORFEITURES	-	13,000	14,000	14,000
AIRPORT SECURITY FROM STATE	-	118,633	118,633	118,633
DMV REVENUES	-	95,000	106,000	105,000
911 REVENUES	-	12,500	14,000	14,000
VEHICLE IMPOUND	-	500	-	500
POLICE SERVICE REVENUE	-	5,000	9,500	6,000
TOTAL	-	264,633	285,133	276,133

JUSTIFICATION AND EXPLANATION
POLICE

ACCT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	POLICE CHIEF	83,397
	INVESTIGATOR LT.	65,911
	SERGEANT	68,839
	(3) PATROL OFFICERS	185,192
	SECRETARY/DISPATCER	44,796
	YOUTH COURT/POLICE GRYS/DMV PERSON (17,750 in Youth Crt)	17,568
	SHIFT DIFFERENTIAL PAY	2,737
	VACATION AT 50% OF MAXIMUM	22,000
	TOTAL	490,440
5005	OVERTIME - NORMAL OVERTIME FOR CALL OUTS AND SHIFTS WHEN SOMEONE IS ON VACATION OR SICK LEAVE. ALSO INCLUDES OVERTIME FOR THE AIRPORT CONTRACT WITH DOT/PF	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND MEDICARE (7.58%)	41,163
	RETIREMENT WITH STATE OF AK (34%)	177,026
	GROUP HEALTH & LIFE INSURANCE	148,099
	WORKERS COMP INSURANCE	16,892
5301	TRAINING AND TRAVEL EXPENSE- POLICE & OFFICE TRAINING COSTS	
5303	PROFESSIONAL DUES- PROFESSIONAL DUES FOR POLICE DEPT.	
5601	TELEPHONE EXPENSE- COST FOR MONTHLY PHONES PLUS LONG DISTANCE, INTERNET, AND E-MAIL CHARGES	
5602	911 EXPENSES- MONTHLY PHONE SYST. COST & OTHER 911 EXPENSES	
5715	VEHICLE IMPOUND EXPENSE- COST OF TOWING, STORAGE, COURT COSTS, ETC.	
5720	DOG IMPOUND EXPENSE- COST OF CARING FOR DOGS PICKED UP	
5810	MATERIALS AND SUPPLIES- COPY PAPER & CHEMICALS, RIBBONS, FILM, DRUG TESTING, AND OTHER MISC. ITEMS.	
5815	CRIMINAL HISTORY- THE POLICE DEPARTMENT CHARGES FOR CRIMINAL HISTORY CHECKS TO BE DONE. THE CITY SHOWS ALL THE REVENUE IN THE REVENUE SECTION OF THE GENERAL FUND AND 50% OF THAT IS LISTED AS THE EXPENSE UNDER THIS LINE ITEM	
5830	AMMUNITION/TRAINING- TO BE USED FOR OFFICER QUALIFICATIONS	
5860	UNIFORM ALLOWANCE- \$400 PER YEAR PER OFFICER PLUS CITY BUYING NEW SAFETY EQUIPMENT SUCH AS VESTS.	
5905	EQUIPMENT REPAIR & MAINTENANCE - REPAIR OF RADIOS, COPIERS, COMPUTERS, RECORDERS, AND ALL OTHER EQUIPMENT	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- CHARGE FROM GARAGE DEPT FOR COST OF MAINTAINING VEHICLES INCLUDING GAS, OIL, TIRES, PARTS, AND LABOR FOR ALL VEHICLES.	
5922	BOAT/TRANSPORTATION- THIS INCLUDES COST TO OPERATE BOAT AND COST TO HIRE AIR TRANSPORTATION FOR EMERGENCIES IN BOROUGH	
6005	PUBLICATIONS EXPENSE- COST OF ADVERTISING FOR POLICE OFFICERS AND ALL OTHER PUBLIC NOTICES RELATED TO POLICE DEPT.	
6100	SPECIAL INVESTIGATIONS- THIS LINE ITEM IS FOR THE PURPOSE OF HAVING FUNDS AVAILABLE TO THE DEPARTMENT WHEN SPECIAL INVETIGATIONS ARE NECESSARY	
6500	FIXED ASSETS- COMPUTER REPLACEMENT	
7150	STATE PORTION OF DRIVERS LICENSE- CITY IS PAID FOR DRIVERS LICENSE AND THAT IS RECORDED IN GENERAL FUND REVENUES. THE 50% WE HAVE TO PAY TO THE STATE IS RECORDED HERE AS AN EXPENSE.	
7155	STATE PORTION OF CITATIONS- SAME AS DRIVERS LICENSES.	

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.09.00				
5001 WAGES & SALARIES EXP.	250,285	276,770	277,030	283,080
5005 OVERTIME	42,550	27,200	35,000	27,200
5201 EMPLOYER PR COSTS	231,878	229,660	235,090	244,540
5301 TRAINING & TRAVEL EXPENSE	2,141	6,000	6,000	6,000
5601 TELEPHONE EXPENSE	1,500	1,500	1,500	1,500
5810 MATERIALS & SUPPLIES	3,621	5,000	4,500	5,000
5845 PRISONER MEALS	22,156	20,500	21,500	21,000
5920 GARAGE ALLOC VEHICLE EXP	2,430	2,430	2,430	2,550
6130 PRISONER COST/REIMBURSE.	(188)	-	-	-
TOTAL CORRECTION EXPENDITURES	556,374	569,060	583,050	590,870

CORRECTIONS GENERATED REVENUES:

STATE JAIL CONTRACT:	495,205	474,907	495,205	495,205
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JUSTIFICATION AND EXPLANATION
POLICE/CORRECTIONAL DEPARTMENT

ACCT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	POLICE OFFICER	57,525
	(4) CORRECTION OFFICERS	156,626
	CORRECTION SERGEANT	48,554
	SHIFT DIFFERENTIAL PAY	2,190
	OTHER HELP	6,185
	VACATION AT 50% OF MAXIMUM	12,000
	TOTAL	<u>283,080</u>
5005	OVERTIME - NORMAL OVERTIME FOR CALL OUTS AND SHIFTS WHEN SOMEONE IS ON VACATION OR SICK LEAVE	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND MEDICARE (7.58%)	23,537
	RETIREMENT WITH STATE OF AK (34%)	99,312
	GROUP HEALTH & LIFE INSURANCE	110,846
	WORKERS COMP INSURANCE	10,845
5301	TRAINING AND TRAVEL EXPENSE- REQUIRED TRAINING FOR CORRECTION OFFICERS FOR CERTIFICATION	
5601	TELEPHONE EXPENSE- CORRECTIONAL SHARE OF POLICE DEPT. PHONES	
5810	MATERIALS AND SUPPLIES EXPENSE- JAIL MATERIALS SUCH AS JAIL UNIFORMS BLANKETS, PILLOWS, MATTRESSES, DAY ROOM TV, ETC.	
5845	PRISONER MEALS- COST OF FOOD TO FEED PRISONERS	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- JAIL PORTION OF POLICE VEHICLES FROM GARAGE	

CITY AND BOROUGH OF WRANGELL
 PUBLIC SAFETY BUILDING
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.11.00				
5001 WAGES & SALARIES EXP.	20,450	17,950	18,170	18,990
5005 OVERTIME	-	-	-	-
5201 EMPLOYER PR COSTS	30,457	31,640	30,590	35,400
5601 TELEPHONE EXPENSE	464	550	550	550
5605 UTILITIES/HEAT EXPENSE	98,268	95,000	93,000	98,000
5610 HEATING OIL EXPENSE	4,752	-	-	-
5805 CUSTODIAL SUPPLIES EXP.	3,409	4,000	3,500	4,000
5901 FACILTIY REPAIR & MAINT.	64,968	70,000	65,000	70,000
TOTAL PUBLIC SAFETY BLDG. EXP	222,768	219,140	210,810	226,940

PUBLIC SAFETY BUILDING GENERATED REVENUE:

STATE COURT RENTAL	-	67,396	-	67,396
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JUSTIFICATION AND EXPLANATION
PUBLIC SAFETY BUILDING

ACCT

NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	JANITORIAL WAGES (25 HRS PER WEEK) /INCLUDES VACATION	18,990
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND MEDICARE (7.58%)	1,452
	RETIREMENT WITH STATE OF AK (34%)	6,455
	GROUP HEALTH & LIFE INSURANCE	26,356
	(ALSO WORKS AT CITY HALL, BUT ALL OF HEALTH INS. COST IS SHOWN IN PUBLIC SAFETY BUILDING)	
	(ALSO WORKS AT CITY HALL, BUT ALL OF HEALTH INS. COST IS SHOWN IN PUBLIC SAFETY BUILDING)	
	(ALL OF GROUP HEALTH IS CHARGE HERE, BUT ALSO APPLYS TO HOURS WORKED AT CITY HALL AS CUSTODIAN)	
	WORKERS COMP INSURANCE	1,137
5601	TELEPHONE EXPENSE- COST OF PHONE IN ELEVATOR	
5605	UTILITIES/HEAT EXPENSE- COST OF ELECTRICITY, WATER, SEWER, GARBAGE & HEAT FOR ENTIRE PUBLIC SAFETY BUILDING	
5805	CUSTODIAN SUPPLIES EXPENSE- AMOUNT FOR CLEANING SUPPLIES AND TO HAVE CARPETS PROFESSIONALLY CLEANED TWICE A YEAR	
5901	FACILITY REPAIR & MAINTENANCE- INCLUDES ALL MATERIALS AND LABOR FOR BUILDING REPAIRS, FURNACE WORK, AIR SYSTEM, AND ANY OTHER RELATED ITEMS THAT NEED TO BE FIXED OR REPLACED	

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.14.00				
5001 WAGES & SALARIES EXP.	136,787	145,250	145,870	147,940
5005 OVERTIME	961	500	2,130	500
5201 EMPLOYER PR COSTS	116,257	124,650	122,320	140,410
5301 TRAINING & TRAVEL EXP.	-	2,500	2,500	2,500
5605 UTILITIES EXPENSE	20,360	20,000	19,000	20,000
5610 HEATING OIL EXPENSE	11,949	20,000	15,000	20,000
5620 GAS & LUBE OIL EXPENSE	93,098	75,000	95,000	95,000
5810 MATERIALS & SUPPLIES	117,744	120,000	115,000	120,000
5825 FIXED ASSETS	3,592	-	-	-
TOTAL GARAGE EXPENDITURES	500,749	507,900	516,820	546,350
CHARGED TO OTHER DEPTS.	(500,749)	(505,090)	(505,090)	(531,190)
TOTAL GARAGE EXPENDITUES	-	2,810	11,730	15,160

GARAGE CHARGES TO OTHER DEPT.

SENIOR CITIZENS	2,700	2,700	2,840
ADMINISTRATION	3,780	3,780	3,970
FIRE DEPARTMENT	53,080	53,080	55,740
MUSEUM	1,380	1,380	1,450
PARKS & RECREATION	7,400	7,400	7,770
PORT	16,990	16,990	17,840
SEWER	25,680	25,680	26,960
POLICE	50,430	50,430	52,950
CORRECTIONS	2,430	2,430	2,550
STREETS	195,550	195,550	206,170
HOSPITAL	8,620	8,620	9,050
SANITATION	57,410	57,410	60,280
LIGHT & POWER DISTRIBUTION	41,860	41,860	43,950
WATER	37,780	37,780	39,670
TOTALS		505,090	505,090
			531,190

*added vehicles

JUSTIFICATION AND EXPLANATION
GARAGE DEPARTMENT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	CHIEF MECHANIC	62,065
	MECHANIC	51,485
	1/2 TIME MECHANIC	26,890
	VACATION AT 50% OF MAXIMUM	7,500
	TOTAL	<u>147,940</u>
5005	OVERTIME- NORMALLY USED FOR EMERGENCIES	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	11,257
	RETIREMENT WITH STATE OF AK (34%)	47,920
	GROUP HEALTH & LIFE INSURANCE	73,103
	WORKERS COMP INSURANCE	8,130
5301	TRAVEL AND TRAINING EXPENSE- VEHICLE MAINTENANCE TRAINING	
5605	UTILITY EXPENSE- COST OF WATER, SEWER, GARBAGE, AND ELECTRICITY FOR SHOP AND PUBLIC WORKS BUILDING	
5610	HEATING OIL EXPENSE- HEATING OIL AND DIESEL FOR EQUIPMENT	
5620	GAS AND LUBE OIL EXPENSE- INCLUDES GAS, OIL, AND GREASE FOR ALL CITY POWERED EQUIPMENT	
5810	MATERIALS AND SUPPLIES EXPENSE- INCLUDES SUCH THINGS AS FILTERS, TIRES, AND REPLACEMENT PARTS FOR ALL CITY ROLLING STOCK CHARGED TO OTHER DEPARTMENTS- AMOUNT ESTIMATED TO BE THE AVERAGE COST OF FUEL, MAINTENANCE, PARTS, LABOR AND AMOUNT TO OPERATE SHOP.	

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.16.00				
5001 WAGES & SALARIES EXP.	381,924	437,700	432,720	390,830
5005 OVERTIME	38,143	23,200	22,560	23,200
5010 CASUAL LABOR-SPEC PROJ	19,506	7,500	15,000	7,500
5201 EMPLOYER PR COSTS	253,358	265,730	267,020	284,630
5301 TRAINING & TRAVEL EXP.	5,009	10,000	7,500	10,000
5601 TELEPHONE EXPENSE	6,414	6,000	6,000	6,000
5810 MATERIALS & SUPPLIES	7,578	8,000	8,000	8,000
5830 ENGINEERING SUPPLIES	2,808	5,000	5,000	5,000
5901 FACILITY MAINT. & REPAIR	2,233	2,500	2,500	2,500
6500 ASSETS	1,373	-	-	-
PUBLIC WORKS EXPENDITURES	718,346	765,630	766,300	737,660
7105 CHARGES TO OTHER DEPTS.	(522,768)	(470,000)	(495,000)	(440,000)
TOTAL PUBLIC WORKS	195,578	295,630	271,300	297,660

JUSTIFICATION AND EXPLANATION
PUBLIC WORKS DEPARTMENT

ACCT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	PUBLIC WORKS SUPT./SPECIAL PROJECT ADMINISTRATOR	81,358
	PUBLIC WORKS FOREMAN	64,182
	APPRENTICE POSITION	42,510
	(2) SKILLED MAINTENANCE WORKERS	110,287
	MAINTENANCE TECHNICIAN (BUILDING MAINTENANCE)	50,493
	PROJECT PART TIME HELPER	17,000
	VACATION AT 50% OF MAXIMUM	25,000
	TOTAL	390,830
5005	OVERTIME- NORMALLY MOST OVERTIME IS USED FOR SNOW REMOVAL, BROKEN WATER LINES, AND OTHER SUCH UNCONTROLLED EVENTS.	
5010	CASUAL LABOR-SPECIAL PROJECTS- THESE WAGES ARE FOR PROJECTS WHERE EXTRA HELP IS REQUIRED. ALSO INCLUDES SOME EXTRA HELP FOR SNOW REMOVAL AND VACATION RELIEF.	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	31,413
	RETIREMENT WITH STATE OF AK (34%)	126,492
	GROUP HEALTH & LIFE INSURANCE	106,268
	WORKERS COMP INSURANCE	20,457
5301	TRAVEL AND TRAINING EXPENSE- MOSTLY USED TO TRAIN AND CERTIFY EMPLOYEES IN DEC, EPA, AND OSHA REQUIREMENTS	
5601	TELEPHONE EXPENSE- COST FOR PUBLIC WORKS PHONES, EMAIL, CELL PHONES, AND LONG DISTANCE CHARGES.	
5810	MATERIALS AND SUPPLIES EXPENSE- OFFICE SUPPLIES, SMALL TOOLS, INSPECTION MATERIALS AND SAFETY ITEMS FOR CREWS	
5830	ENGINEERING SUPPLIES- SMALL OFFICE EQUIPMENT, PROGRAMS, AND OTHER ITEMS USED FOR PROJECT INSPECTIONS SUCH AS FILM & DEVELOPING	
5901	FACILITY MAINTENANCE & REPAIR- BUILDING REPAIRS, INCLUDING FURNACE, LIGHTS, PLUMBING, AND OTHER BUILDING RELATED EXPENSES CHARGES TO OTHER DEPARTMENTS- THESE CHARGES ARE BASED ON ACTUAL TIME SPENT ON OTHER PROJECTS AND WORKING FOR OTHER DEPARTMENTS WITHIN THE CITY.	
7105	CHARGES TO OTHER DEPARTMENTS- THESE CHARGES ARE BASED ON ACTUAL TIMESHEET CHARGES SPENT WORKING ON PROJECTS AND FOR OTHER DEPARTMENTS.	

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.18.00				
5640 UTILITIES EXPENSE(STR LTS)	44,435	28,000	18,000	15,000
5645 UTILITY EXP. ROCK QUARRY	1,527	1,500	1,500	1,500
5705 EQUIPMENT RENTAL	-	1,000	-	1,000
5810 MATERIALS & SUPPLIES	6,088	6,000	7,000	6,000
5835 STREET LIGHTS FIXTURES	4,954	8,000	8,000	2,000
5850 CULVERT PURCHASE EXP.	2,268	2,000	2,000	2,000
5905 EQUIPMENT REPAIR& MAINT	192,639	195,550	195,500	205,330
5925 CRUSHING /MAINTENANCE	-	1,500	500	1,500
5930 STREET REPAIR & MAINT.	13,657	50,000	50,000	50,000
5935 SANDING & SNOW REMOVAL	23,958	30,000	20,000	30,000
7110 CHARGES FROM OTHER DEPT	175,445	150,000	175,000	165,000
TOTAL STREET DEPT. EXPEND.	464,971	473,550	477,500	479,330

JUSTIFICATION AND EXPLANATION
STREET DEPARTMENT

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ACCT

NO.	DESCRIPTION
5640	UTILITIES EXPENSE FOR STREET LIGHTS- COST OF ELECTRICITY FOR OPERATING STREET LIGHTS
5645	UTILITY EXPENSE FOR ROCK CRUSHER- COST OF ELECTRICITY FOR OPERATING ROCK CRUSHER
5705	EQUIPMENT RENTAL- RENT OF EQUIPMENT, NORMALLY DUMP TRUCKS FOR SNOW REMOVAL
5810	MATERIALS AND SUPPLIES- PURCHASE OF SIGNS, BARRICADES, COVERALLS, STREET SAFETY EQUIPMENT, PAINT, SMALL TOOLS, AND STEET SIGNS
5835	STREET LIGHT FIXTURES- COST OF BUYING NEW STREET LIGHT FIXTURES TO REPLACE EXISTING ONES NOT WORKING
5850	CULVERT PURCHASE EXPENSE- COST OF PURCHASING CULVERTS FOR DRAINAGE PROBLEMS AND FOR SALE TO THE PUBLIC
5905	EQUIPMENT REPAIR AND MAINTENANCE- CHARGE FOR THE GARAGE FOR TIRES, FUEL, PARTS, LABOR, ETC. FOR ALL VEHICLES INVOLVED IN STREET MAINTENANCE.
5925	CRUSHING/MAINTENANCE- COST OF LABOR, FUEL, AND PARTS TO OPERATE THE CRUSHER.
5930	STREET REPAIR AND MAINTENANCE- COST OF MATERIALS AND ADDITIONAL LABOR TO MAINTAIN STREETS
5935	SANDING AND SNOW REMOVAL EXPENSE- FOR PURCHASE FOR UREA ONLY NOT FOR LABOR. ALSO PURCHASE OF SAND
7110	CHARGES FROM OTHER DEPARTMENTS- PUBLIC WORKS LABOR CHARGED HERE BASED ON ACTUAL HOURS WORKED ON STREET RELATED ACTIVITIES

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.20.00				
5001 WAGES & SALARIES EXP.	135,142	121,740	121,180	129,770
5201 EMPLOYER PR COSTS	102,039	99,900	98,440	98,300
5301 TRAVEL & TRAINING EXPENSE	1,718	2,000	88	2,000
5399 LABOR TO AUTOMATION GRT.	(20,644)	-	-	-
5601 TELEPHONE EXPENSE	526	800	500	800
5605 UTILITIES EXPENSE	5,268	5,500	5,900	6,500
5610 HEATING OIL EXPENSE	7,515	7,300	905	-
5660 INTERNET ACCESS EXPENSE	40	600	400	1,200
5801 POSTAGE EXPENSE	1,737	2,700	2,100	2,700
5805 CUSTODIAL SUPPLIES EXPENSE	1,014	1,300	1,200	1,300
5810 MATERIALS & SUPPLIES EXP	6,520	5,200	5,100	5,200
5840 BOOKS/SUBS/DUES EXP.	19,661	20,000	19,500	20,000
5842 STATE OPERATING GRANT	6,500	6,300	6,500	6,500
5852 IMLS COMPUTER/DVD GRT	4,459	-	6,000	-
5901 BUILDING REPAIR & MAINT.	4,834	5,000	2,000	5,000
5905 EQUIPMENT REPAIR & MAINT.	1,220	2,000	1,000	2,000
6500 FIXED ASSETS	-	-	-	1,000
TOTAL LIBRARY EXPENDITURES	277,550	280,340	270,813	282,270

GRANTS:

STATE OPERATING GRANT	-	6,300	6,500	6,500
OTHER GRANTS	-	-	6,000	-
ERATE (govt subsidy for internet/commication)		3,250	3,250	3,250

JUSTIFICATION AND EXPLANATION
LIBRARY DEPARTMENT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	LIBRARIAN	62,817
	ASST. LIBRARIAN (30 HRS PER WEEK)	28,490
	ASST. LIBRARIAN (21 HRS PER WEEK)	18,173
	CUSTODIAN (7 HOURS PER WEEK)	10,290
	EXTRA HELP	5,000
	VACATION AT 50% OF MAXIMUM	5,000
	TOTAL	129,770
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA, SBS AND MEDICARE (7.58%)	9,468
	RETIREMENT WITH STATE OF AK (34%)	37,222
	GROUP HEALTH & LIFE INSURANCE	50,918
	WORKERS COMP INSURANCE	692
5301	TRAVEL AND TRAINING EXPENSE- AK LIBRARY CONFERENCE/DIRECTOR'S MTG	
5601	TELEPHONE EXPENSE- MONTHLY RATE, LONG DISTANCE, AND FAX CALLS. E-RATE PAYS 80%	
5605	UTILITIES EXPENSE- WATER, SEWER, GARBAGE, AND ELECTRICTY COSTS	
5610	HEATING OIL EXPENSE- COST TO HEAT BUILDING	
5660	INTERNET ACCESS EXPENSE- COST TO HAVE INTERNET ACCESS FOR STAFF AND PUBLIC. E-RATE PAYS 80%	
5801	POSTAGE EXPENSE- COST OF MAILING BORROWED MATERIALS FROM OTHER LIBRARIES, OVER DUES, ETC.	
5805	CUSTODIAL SUPPLIES EXPENSE- CLEANING SUPPLIES, RESTROOM PRODUCTS, AND JANITORIAL EQUIPMENT	
5810	MATERIALS AND SUPPLIES EXPENSE- OFFICE PRODUCTS SUCH AS COPY PAPER, COMPUTER PAPER, LETTER HEAD, RIBBONS, BOOK COVERS, REPAIR BOOK BINDINGS, ETC.	
5840	BOOKS/SUBSCRIPTIONS/DUES/MEDIA EXPENSE- PURCHASE BOOKS, SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES, AND DUES TO PROFESSIONAL ORGANIZATION. ALSO INCLUDES AUDIO BOOKS AND DVD'S.	
5842	STATE OPERATING GRANT- STATE GRANT FOR LIBRARY EXPENDITURES WHICH NORMALLY INCLUDES BOOKS, SUBSCRIPTIONS, AND EQUIPMENT	
5852	IMLS GRANT- INSTITUTE OF MUSEUMS & LIBRARIES- TO BUY COMPUTERS/FURNISHINGS	
5901	BUILDING REPAIR AND MAINTENANCE- LABOR & MATERIALS TO MAINTAIN BUILDING, FURNACE, LIGHTS, WINDOWS AND PAINTING.	
5905	EQUIPMENT REPAIR AND MAINTENANCE- REPAIR AND MAINTENANCE OF TYPEWRITERS, PRINTERS, COMPUTERS, FAX, COPIER, AND ALL OTHER LIBRARY EQUIPMENT.	
6500	FIXED ASSETS-	

CITY AND BOROUGH OF WRANGELL
 COMMUNITY PROMOTION
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.24.00				
5001 WAGES- SUMMER INTERN	1,969			
5201 EMPLOYER TAX EXPENSE	193			
5325 LOBBYING EXPENSE	-	5,000	-	5,000
5330 LOBBYIST EXPENSE	31,200	31,200	31,200	31,200
5625 CONTRIBUTION TO KSTK	8,000	9,200	9,200	9,200
5627 CONTRIBUTION TO HEALTH FAIR	3,000	3,000	3,000	3,000
5630 U.S. CUSTOMS UTILITIES EXP	1,573	1,400	1,400	1,400
5840 BOOKS/SUBSCRIPTIONS, DUES	6,145	6,500	6,500	6,500
6601 COMMUNITY PROMOTION EXP	11,008	28,000	28,000	28,000
6602 EMPLOYEE APPRECIATION	5,919	5,000	5,690	6,000
6615 SENIOR CITIZEN PROGRAM	8,929	15,000	15,000	15,000
6635 CONTRIBUTION TO CHAMBER	25,000	25,000	25,000	25,000
6640 CONTRIBUTION TO FIREWORKS	4,000	4,000	4,000	4,000
TOTAL COMMUNITY PROMOTION EXP	106,937	133,300	128,990	134,300

JUSTIFICATION AND EXPLANATION
COMMUNITY PROMOTION

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ACCT

NO.	DESCRIPTION
5325	LOBBYING EXPENSE- TO PROVIDE FUNDING TO HAVE CITY STAFF OR ASSEMBLY MEMBERS LOBBY VARIOUS EFFORTS
5330	LOBBYIST- WASHINGTON DC LOBBYIST HIRED TO LOBBY FOR WRANGELL AND FEDERAL ISSUES
5625	CONTRIBUTION TO KSTK- CASH CONTRIBUTION OF \$9200
5627	CONTRIBUTION TO HEALTH FAIR- CASH CONTRIBUTION OF \$3000
5840	BOOKS/SUBSCRIPTIONS, DUES- CITY DUES FOR SUCH THINGS AS S.E. CONFERENCE, ALASKA MUNICIPAL LEAGUE, STATE STATUTE SUBSCRIPTION, AND OTHER CITY WIDE SUBSCRIPTIONS, INCLUDING THE LAW DEPARTMENT
6601	COMMUNITY PROMOTION EXPENSE- THIS LINE ITEM IS USED FOR A VARIETY OF ITEMS THAT COME UP OVER THE COURSE OF THE YEAR FOR COMMUNITY PROMOTION.
6610	HOSPITAL CONTRIBUTION- THIS ITEM WILL NO LONGER BE BUDGET AND THE OFF SETTING REVENUE ALSO TO BE ELIMINATED.
6615	SENIOR CITIZEN PROGRAM- INKIND OF \$1,800 FOR FUEL, TIRES, AND OTHER SHOP EXPENSE TO MAINTAIN VAN. ALSO A CASH CONTRIBUTION OF \$11,000 TO HELP FUND MEALS AND OTHER ACTIVITIES AND EXPENSE OF RUNNING THE SENIOR CENTER.
6640	CONTRIBUTION TO FIREWORKS- AMOUNT CONTRIBUTED TO FIRE DEPARTMENT FOR ASSISTANCE IN PURCHASING FIREWORKS FOR THE 4TH OF JULY

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.26.00				
5301 TRAINING & TRAVEL EXP.	982	6,500	5,700	6,500
5810 MATERIALS & SUPPLIES EXP.	-	350	-	350
6005 PUBLICATIONS EXPENSE	200	1,000	500	1,000
6120 SURVEY COSTS	-	5,000	5,000	5,000
6130 MAPPING UPGRADE EXPENSE	3,199	3,000	3,000	3,000
7110 CHARGES FROM OTHER DEPTS.	15,240	15,700	15,700	16,180
TOTAL P&Z EXPENDITURES	19,621	31,550	29,900	32,030

JUSTIFICATION AND EXPLANATION
PLANNING AND ZONING DEPARTMENT

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ACCT

NO.	DESCRIPTION
5301	TRAINING & TRAVEL EXPENSE- PROFESSIONAL SEMINARS FOR PLANNER PLUS COMMISSION TO ATTEND TRAINING. ALSO MAPPING TRAINING
5810	MATERIALS AND SUPPLIES EXPENSE- INCLUDES SUBSCRIPTIONS TO P&Z PUBLICATIONS. MAINTENANCE OF P&Z MAPS, AND OTHER OFFICE MATERIALS
6005	PUBLICATIONS EXPENSE - COST OF REQUIRED NOTICES CONCERNING REQUIRED PUBLIC HEARINGS AND OTHER P&Z NOTICES.
6120	SURVEY/MAPPING- MISC. SURVEY WORK REQUIRED BY CITY AND TO PROVIDE FUNDING FOR CITY MAPPING AND UPDATE OF MAPPING
6130	MAPPING UPDATES- THIS LINE ITEM IS TO PAY TO HAVE ALL SUBDIVISIONS PUT INTO MAPPING SYSTEM AND TO INTEGRATE WITH PROPERTY TAXES. THIS IS TO PAY TO HAVE SOMEONE COME TO WRANGELL TO DO THIS SERVICE AND TO PROVIDE ON GOING TRAINING ON THE MAPPING PROGRAM FOR FINANCE, PLANNING AND ZONING, LIGHT DEPT. AND PUBLIC WORKS.
7110	CHARGES FROM OTHER DEPARTMENTS- CHARGES FROM FINANCE DEPARTMENT FOR DOING AGENDAS, NOTICES, MINUTES, ETC.

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.28.00				
5001 WAGES & SALARIES EXP.	16,552	22,000	22,000	22,000
5005 OVERTIME	893	2,000	2,000	2,000
5201 EMPLOYER PR COSTS	2,629	4,500	3,000	3,500
5605 UTILITIES EXPENSE	8,262	10,000	10,000	10,000
5810 MATERIALS AND SUPPLIES	8,937	10,000	10,000	10,000
5920 GARAGE CHARGES	7,400	7,400	7,400	7,770
6400 INDOOR SHOOTING RANGE	-	500	500	-
6500 FIXED ASSETS	8,747	19,500	19,500	-
7110 CHARGES FROM OTHER DEPT.	13,078	6,000	6,000	6,000
TOTAL PARKS EXPENDITURES	66,499	81,900	80,400	61,270

JUSTIFICATION AND EXPLANATION
PARKS DEPARTMENT

PAGE 40

ACCT NO.	DESCRIPTION	
5001	WAGES AND SALARIES- PARKS BUDGET INCLUDES PARKS ONLY, NOT CEMETERY	22,000
5005	OVERTIME EXPENSE- USED FOR OCCASIONAL OVERTIME TO GET SPECIAL PROJECTS COMPLETED	
5201	EMPLOYER PAYROLL COSTS- BENEFITS PROVIDED TO PART-TIME EMPLOYEES WHICH INCLUDE FICA, MEDICARE, WORKERS COMP., AND UNEMPLOYMENT	
5605	UTILITIES EXPENSE- COST OF ELECTRICITY, WATER AND SEWER AT PARKS	
5810	MATERIALS AND SUPPLIES EXPENSE- PURCHASE OF MOWER AND WEED EATERS, PARTS, FUEL, PAINT, TOOLS, SIGNS, RESTROOM SUPPLIES, AND OTHER MATERIALS TO KEEP THE PARKS AND RESTROOMS IN GOOD ORDER	
5920	GARAGE CHARGES- CHARGE FROM GARAGE FOR GAS, TIRES, PARTS, LABOR, ETC. TO MAINTAIN PARKS VEHICLES, INCLUDING LAWN MOWERS, WEEDEATERS, AND OTHER SUCH EQUIPMENT USED BY THE PARK DEPT.	
5945	R/V EXPENDITURES- COST TO COLLECT MONEY, PROVIDE PUBLISHED INFORMATION TO THE VISITORS, AND MAINTENANCE	
7110	CHARGES FROM OTHER DEPARTMENTS- THESE ARE CHARGES FROM THE PUBLIC WORKS DEPARTMENT FOR WORK ON THE PARKS.	

CITY AND BOROUGH OF WRANGELL
 CEMETERY DEPARTMENT
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.30.00				
5810 MATERIALS & SUPPLIES EXP.	2,634	2,000	1,000	2,000
7110 CHARGES FROM OTHER DEPT.	17,809	11,000	11,000	10,000
TOTAL CEMETERY EXPENDITURES	20,443	13,000	12,000	12,000

JUSTIFICATION AND EXPLANATION
CEMETERY DEPARTMENT

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ACCT

NO. DESCRIPTION

5810 MATERIALS AND SUPPLIES- CEMETERY PORTION OF SUPPLIES PURCHASED
BY PARKS AND USED FOR CEMETERY

7110 CHARGES FROM OTHER DEPARTMENTS- PUBLIC WORKS CHARGES FOR
BURIALS, AND OTHER MAINTENANCE BY PW ON THE CEMETERY

CITY AND BOROUGH OF WRANGELL
 TRANSFERS TO OTHER DEPARTMENTS
 FISCAL YEAR 2012-2013

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
01.34.00				
7001 SCHOOL/OPERATIONS	77,799	77,799	77,799	17,800
7016 DEBT SERVICE FUND	154,279	165,179	168,893	166,050
7018 CAPITAL FUND	481,890	109,500	127,587	146,150
7019 MISC. GRANTS FUND	6,671	11,500	12,940	12,200
7021 MUSEUM OPERATIONS FUND	105,841	109,230	109,230	111,520
7024 POOL/OPERATIONS	259,781	263,170	257,650	264,660
7034 TRANSFER TO SANITATION FD				14,188
7045 TRANSFER TO HOSPITAL CONST	8,015		-	-
7047 RECREATION FUND	132,962	146,630	147,570	137,760
7085 HEALTH SAVING ACCOUNT	(3,371)	600	600	600
7120 BC DEDUCTIBLE REIMBURSE	8,744	10,000	14,000	10,000
TOTAL TRANSFERS TO OTHER FDS	1,232,610	893,608	916,269	880,928

JUSTIFICATION AND EXPLANATION
 TRANSFERS TO OTHER DEPARTMENTS AND ENTITIES

ACCT

ACCT NO.	DESCRIPTION	
7001	SCHOOL/OPERATIONS- THIS IS THE PORTION OF THE CASH CONTRIBUTION THE CITY MAKES TO THE SCHOOL FROM THE GENERAL FUND. THE BALANCE OF FUNDING COMES FROM THE SECURE SCHOOLS MONEY AND THE SALES TAX FUND.	
	GENERAL FUND:	17,800
	SALES TAX FUND	650,000
	TIMBER TAX RECEIPTS FUND	848,488
	TOTAL	1,516,288
7016	TRANSFER TO THE DEBT SERVICE FUND FOR SCHOOL BOND- THIS IS THE AMOUNT FOR CITY'S SHARE OF 2000, 2002, 2005 AND 2010 SCHOOL BONDS.	
7018	TRANSFER TO CAPITAL FUND- THIS IS THE AMOUNT NOT PAID BY GRANT FUNDS NEEDED TO PROVIDE ENOUGH FUNDING TO FUND THE CAPITAL ITEMS IN THE BUDGET FOR THE GENERAL FUND AND OTHER GENERAL FUND SUPPORTED FUNDS	
7019	TRANSFER TO MISCELLANEOUS GRANTS FUND- PORTION NEEDED FROM GENERAL FUND TO PAY FOR THE PORTION NOT PAID BY GRANTS	
7021	MUSEUM OPERATIONS FUND- THE AMOUNT NEEDED TO FUND THE OPERATIONS OF THE MUSEUM AFTER MUSEUM REVENUES ARE APPLIED. THIS BUDGET IS BASED ON THE AMOUNT SET FORTH WHEN NOLAN CENTER OPENED OF \$90,000 PLUS THE ACTUALCOST OF LIVING INCREASE SINCE 2004 SET FORTH BY THE STATE OF ALASKA DEPT. OF LABOR.	
7024	POOL/OPERATIONS- AMOUNT NEEDED BY POOL TO OPERATE AFTER ALL OTHER REVENUES ARE APPLIED.	
7034	TRANSFER TO SANITATION FUND- TEMPORARY FUNDING TO REMOVE DEFICIT RESERVE	
7047	RECREATION FUND- AMOUNT NEEDED BY THE RECREATION FUND (COMMUNITY CENTER BUILDING) AFTER ALL OTHER REVENUES APPLIED.	
7085	HEALTH SAVINGS ACCOUNT- AMOUNT NEEDED TO FUND GENERAL FUND AND RELATED FUNDS INTO THE HEALTH SAVINGS ACCOUNT PROGRAM.	
7120	BLUE CROSS DEDUCTIBLE COST	

CITY AND BOROUGH OF WRANGELL

2013-2014 FISCAL YEAR ADDITIONAL REDUCTIONS IF 5.5% SALES TAX PROPOSAL PASSES

ASSUMPTIONS:

1. THE TOTAL SALES TAX LOSS IS ESTIMATED AT \$503,000 AT 5.5%
2. THE CUTS BELOW WILL ALLOW THE CITY TO MAINTAIN CURRENT RESERVE LEVELS AND OUR FINANCIAL STABILITY AND STANDING.
3. BECAUSE THIS IS A PERMANENT REDUCTION IN REVENUE, A PERMANENT LONG TERM REDUCTION PLAN THAT IS SUSTAINABLE IS OUR APPROACH.
4. NON-CITY FUNDED ITEMS AND OTHER NON-ESSENTIAL ITEMS WERE TARGETED AS THOSE ITEMS TO GO FIRST, FOLLOWED BY REDUCTION IN DEPARTMENT BUDGETS.
5. ELIMINATE TAX FREE DAYS SINCE ESSENTIALLY EVERY 4.5 TIMES TO THE STORE WOULD BE EQUIVALENT TO A TAX FREE DAY WHEN COMPARING TO TAXES AT 7%.
6. INCREASE THE MILL RATE TO PAY FOR THE 2010 SCHOOL PLAYGROUND BONDS. THIS IS APPROXIMATELY .25 OF A BILL (12.75 TO 13.0 MILL) AND WOULD RAISE THE \$27,000 FOR OUR SHARE OF THE ANNUAL BOND PAYMENT. WE HAVE BEEN ABLE TO ABSORB THIS PAYMENT INTO OUR CURRENT BUDGET IN THE PAST FEW YEARS.

7. REDUCTION LIST:

GENERAL FUND DEPARTMENT REDUCTIONS	97,490
GIVE SCHOOL MINIMUM REQUIRED FROM TAXES	196,947
LOBBYING EXPENSE	5,000
LOBBYIST	31,200
KSTK	9,200
HEALTH FAIR	3,000
US CUSTOMS	1,400
COMMUNITY PROMOTION	18,000
EMPLOYEE APPRECIATION	6,000
SENIOR CITIZEN PROGRAM	15,000
CHAMBER	25,000
FIREWORKS	4,000
ANIMAL CONTROL	12,000
TOTAL	424,237

8. REVENUE INCREASES LIST:

ELIMINATE TAX FREE DAYS (ESTIMATE)	30,000
INCREASE MILL RATE	27,000
TOTAL	57,000

IF THE 5.5% INITIATE PASSES, THESE WOULD GO INTO EFFECT ON NOVEMBER 1ST AS THAT IS WHEN THE 5.5% WOULD BE EFFECTIVE. ALL PAYMENTS ON THE ABOVE LIST THAT CAN BE HELD UNTIL THE ELECTION WOULD BE. OTHERS SUCH AS THE PROPERTY TAX INCREASE WOULD NOT GO INTO EFFECT UNTIL THE FOLLOWING YEAR SINCE TAX BILLS GO OUT JULY FIRST.

Capital Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
JULY 1ST BALANCE	3,237	-	-	-
<u>TRANSFERS AND REVENUES</u>				
18.00.00	-	-	-	-
LIBRARY AUTOMATION GRTS	125,959		2,500	-
4360 GREENHOUSE GRT W/HOSPITAL	478			
4370 FARMER'S MARKET GRT	2,438	10,000	-	-
4380 USFS GRT- NOLAN VW. SCOPES	21,582		-	-
4390 USFS PADDLE CRAFT GRT REV	512		16,493	
4395 USFS BIRDFEST GRT REV.	2,795			
4440 HUD GRANT FOR COMM. CTR AEA ELECT. GRANT REVENUE	24,044	400,000	400,000	-
			25,000	
4445 HUD SNO BUILDING GRANT	50,999	800,000	800,000	-
4450 DENALI GRANT REV- AICS	152,000			
4460 DCCED GUN RANGE GRT REV.			50,000	
4770 DCCED GRT -WRESTLING MATS	37,509	-	1,875	-
4901 TRANSFER FROM GEN. FUND	481,890	109,500	127,587	146,150
TOTAL REV., TRANSFERS, & BAL	903,442	1,319,500	1,423,455	146,150
<u>APPROPRIATIONS</u>				
18.01.00				
6260 LYNCH STREET PAVING			41,130	
6360 GREENHOUSE GRT. EXP.	478		350	-
6370 FARMER'S MARKET GRT EXP	2,438	10,000	-	-
6380 USFS -NOLAN VIEWING SCOPES	21,582		-	-
6390 USFS PADDLE CRAFT EXP	512		16,493	
6395 USFS BIRDFEST GRT EXP	2,795			
6850 DENALI GRT EXP- AICS	152,000			
6400 COURT RENOVATIONS EXP	2,520	-	-	-
6430 LIBRARY AUTOMATION	125,959		2,500	-
6440 HUD COMMUNITY CENTER	24,044	400,000	400,000	-
6445 HUD -SNO BUILDING	50,999	800,000	800,000	-
6460 GUN RANGE GRANT EXP.			50,000	
6465 PUBLIC WORKS CAPITAL	455,794	76,000	76,000	90,500
6500 PARKS FIXED ASSETS	7,281	-	-	17,000
6640 AEA ELECTRIC CAR GRT EXP			25,000	
6750 SCHOOL CAPITAL EXP.	2,924	-	3,237	-
6770 DCCED GRT-WRESTLING MATS	37,559	-	1,875	-
6780 LIBRARY ELECTRIC BOILER	417	-	14,500	-
6801 CITY HALL EQUIPMENT/BLDG	-	15,000	15,000	6,000
6803 FIRE DEPT. EQUIP./OTHER				16,650
6809 PUBLIC SAFETY BUILDING				16,000
6811 POLICE EQUIPMENT/OTHER	-	18,500	18,500	-
6815 DOG POUND	71	-	-	-
6825 GARAGE EQUIPMENT	2,290	-	-	-
6830 IMPOUND LOT DEVELOPMENT	13,779	-	-	-
TOTAL CAPITAL EXPENDITURES	903,442	1,319,500	1,423,455	146,150
FUND BALANCE/SCHOOL DEDICAT.	0	-	-	-
TOTAL FUND BALANCE & EXP.	903,442	1,319,500	1,423,455	146,150

JUSTIFICATION AND EXPLANATION
CAPITAL PROJECT FUND

ACCT

NO. DESCRIPTION

REVENUES:

4901 TRANSFER FROM GENERAL FUND- THE AMOUNT NEEDED TO BE TRANSFERRED
FROM THE GENERAL FUND TO PAY FOR THOSE ITEMS NOT PAID BY GRANTS

EXPENDITURES:

6465 PUBLIC WORKS EQUIPMENT-	-
REPLACEMENT V-PLOW FOR SAND TRUCK	10,000
REPLACEMENT OF FLAT BED TRUCK- TOTAL OF \$45,000- \$11,250	
FROM BOTH WATER AND SEWER	22,500
SHOP TRUCK	50,000
JACK HAMMER REPLACEMENT	3,000
EXCAVATOR BRUSH CUTTER	5,000
 6500 PARKS FIXED ASSETS	
POOL MECHANICAL REPAIRS	17,000
6801 CITY HALL EQUIPMENT/BUILDING- WINDOW REPLACEMENT	6,000
6806 FIRE DEPARTMENT EQUIPMENT	
HOSE REPLACEMENT	10,650
DIGITAL RECORDER	6,000
6809 PUBLIC SAFETY BUILDING- SIDING REPAIRS	16,000

Miscellaneous Grants
Fund

CITY AND BOROUGH OF WRANGELL
 MISCELLANEOUS GRANTS FUND
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
<u>TRANSFERS AND REVENUES</u>				
19.00.00				
<u>FUNDS AVAILABLE JULY 1</u>				
YOUTH COURT DONATIONS	9,000	9,148	9,148	9,748
<u>REVENUES:</u>				
4761 YOUTH COURT DONATIONS	318	1,000	1,100	1,000
4107 PERS REVENUE	1,874	1,000	2,020	2,050
4670 BIKE RODEO	-	-	-	-
4770 YOUTH COURT GRT. STATE	14,998	10,000	15,000	15,000
4901 TRANSFER FROM GEN. FUND	6,671	11,500	12,940	12,200
TOTAL REVENUES & TRANSFERS	23,861	23,500	31,060	30,250
TOTAL REVENUE, TRANSF, RESEV.	32,861	32,648	40,208	39,998

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
EXPENDITURES				
19.05.00				
5001 YOUTH COURT WAGES	16,306	16,600	17,550	17,750
5201 EMPLOYER COSTS	6,764	4,900	7,310	7,400
6670 BIKE RODEO	170		500	500
5810 MATERIALS & SUPPLIES	472		100	100
5301 TRAVEL AND TRAINING	-	4,500	5,000	5,000
TOTAL EXPENDITURES	23,713	26,000	30,460	30,750
<u>JUNE 30TH BALANCES:</u>				
YOUTH COURT - DONATIONS	9,148	6,648	9,748	9,248
TOTAL EXPEND. & RESERVES	32,861	32,648	40,208	39,998

SPECIAL REVENUE FUNDS

NOLAN CENTER OPERATING FUND

This fund accounts for the revenues and expenditures for the running of the Nolan Center.

SALES TAX FUND

This fund accounts for sales tax revenue, which is used to finance various street, school, sanitation, health, and general fund activities.

THEATER FUND

The theater is being separated from the Nolan Center Fund so it is easier to keep track of reserves and other activities.

SWIMMING POOL FUND

This fund accounts for the operations and maintenance of the swimming pool and other recreational activities. Funded by General Fund contributions, user fees, and interest income from a 1 million-dollar endowment.

BOROUGH TRANSITION FUND

This fund will account for the one time revenues received from the State of Alaska to transition into a borough and will also account for those expenditures that it takes to make that transition.

TRANSIENT TAX FUND

This fund accounts for transient occupancy tax revenue, which is used to develop and implement a visitor industry program.

SECURE SCHOOLS FUND

This fund is established to provide for the receipt and subsequent use of National Forest Receipt monies for roads and education.

ECONOMIC RECOVERY FUND

This fund accounts for the direct payments made to the City by the U.S. Department of Agriculture for the purpose of economic assistance. Included in the budget is a comprehensive accounting of all revenues and all expenditures since inception.

PERMANENT FUND

This fund was set up after a vote of the citizens that directed the city to put aside 5 million dollars of the Economic Recovery Fund for the purpose of establishing a trust to assist in funding the General Fund.

Nolan Center Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
OPERATING FUNDS AVAILABLE 7/1	37,269		54,768	54,868
REVENUES:				
PERS REVENUE FROM STATE	12,900	13,860	13,500	14,240
MUSEUM	93,225	93,500	84,970	91,500
CIVIC CENTER	28,254	26,500	17,500	19,500
TRANS FM TRANS. TAX/MUS. COSNT.	31,112	10,000	8,000	8,000
TRANSFER FROM GENERAL FUND	105,841	109,230	109,230	111,520
FRIENDS OF THE MUSEUM DONAT.	3,000	3,000	3,000	3,000
BARNES MEMORIAL FUND CONTRIB	1,768	2,000	-	-
NOLAN ENDOWMENT	162,000	162,000	162,000	162,000
TOTAL REVENUES	438,100	420,090	398,200	409,760
TOTAL REVENUES & TRANSFERS	475,369	420,090	398,200	464,628
EXPENDITURES:				
MUSEUM EXPENDITURES	183,054	178,010	169,380	180,790
CIVIC CENTER EXPENDITURES	112,450	122,140	116,890	129,510
BUILDING OPERATION COSTS	125,097	117,508	111,830	115,690
TOTAL EXPENDITURES	420,601	417,658	398,100	425,990
TOTAL FUNDS AVAILABLE 6/30	54,768		54,868	38,638
TOTAL EXPENDITURES & RESERVES	475,369	417,658	452,968	464,628

CLASSIFICATION	2011-2012	2012-2013	2012-2013	2013-2014
	ACTUAL	APPROVED BUDGET	REVISED ESTIMATE	APPROVED BUDGET
21.01.00				
4107 PERS STATE CONTRIBUTION	7,780	8,350	7,280	7,690
4310 MUSEUM ADMISSIONS	13,028	13,000	10,260	11,000
4312 MUSEUM GIFT SHOP	81,923	80,000	74,210	80,000
4314 MISC. REVENUES	(1,725)	500	500	500
4805 DONAT.- BARNES INT.	1,768	2,000	-	-
4450 NOLAN ENDOWMENT	112,000	22,770	22,770	22,770
4460 FRIENDS ANNUAL CONTRIB.	3,000	3,000	3,000	3,000
4550 RASMUSON PHOTO GRANT	-	-	-	-
4901 TRANSFER FROM GEN. FUND	-	109,230	109,230	111,520
7160 TRANSF FROM MUS. CONST	23,112	-	-	-
TOTAL REVENUES & TRANSFERS	240,885	238,850	227,250	236,480

APPROPRIATIONS

21.01.00

5001 WAGES AND SALARIES	53,880	58,500	58,390	60,540
5010 CASUAL LABOR	22,315	24,000	20,460	24,000
5201 EMPLOYER EXPENSES	35,737	36,160	36,420	41,850
5301 TRAVEL AND TRAINING EXP.	1,162	1,500	1,200	1,500
5601 TELEPHONE EXPENSE	1,230	500	500	500
5801 POSTAGE EXPENSE	74	200	200	200
5810 MATERIALS AND SUPPLIES EXP	3,807	3,500	3,100	3,500
5812 GIFT STORE INVENTORY	49,849	40,000	40,000	40,000
5816 PROGRAMMING	2,333	3,380	1,000	1,500
5840 BOOKS, SUBSRIPTIONS, DUES	465	700	1,300	500
5850 CREDIT CARD EXPENSE	1,615	2,500	2,000	2,000
5860 COLLECTION MANAGEMENT	-	3,370	3,000	2,000
5905 EQUIPMENT REPAIR & MAINT	463	1,000	310	1,000
6005 PUBLICATIONS EXPENSE	2,825	2,500	1,500	1,500
6205 INSURANCE ON LOANED ART.	-	200	-	200
6550 RASMUSON GRANT	7,300	-	-	-
7107 ALLOCATED BUILDING EXP.	62,548	58,754	55,915	56,845
TOTAL EXPENDITURES	245,603	236,764	225,295	237,635

*Note: Gift Store Inventory expense is inventoried and only actual amount of goods sold is expensed. Inventory as of June 30th is treated as an asset until goods are sold.

JUSTIFICATION AND EXPLANATION
MUSEUM DEPARTMENT

ACCT

NO. DESCRIPTION

21.01.00 REVENUES:

- 4310 ADMISSIONS- MUSEUM ADMISSION REVENUE
- 4312 GIFT SHOP- GIFT SHOP SALES
- 4314 MISC. REVENUES- VARIOUS ONE TIME REVENUES
- 4320 DONATIONS BARNES MEMORIAL- ANNUAL DONATION FROM BARNES TRUST
- 4330 ENDOWMENT PROCEEDS- LOCAL CONTRIBUTIONS FOR ENDOWMENT
- 4450 NOLAN ENDOWMENT- ANNUAL DISTRIBUTION OF NOLAN ENDOWMENT
- 4460 FRIENDS ANNUAL CONTRIBUTION- AMOUNT FRIENDS HAVE PLEDGED FOR MUS.
- 7901 TRANSFER FROM GENERAL FUND- AMOUNT PROMISED TO NOLAN CENTER

EXPENDITURES:

- | | |
|--|--------|
| 5001 WAGES & SALARIES - MUSEUM DIRECTOR (INCLUDES VACATION) | 60,540 |
| 5010 CASUAL LABOR- FOR VARIOUS PART TIME HELP | 24,000 |
| 5201 EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES: | |
| SBS AND MEDICARE (7.58%) | 6,427 |
| RETIREMENT WITH STATE OF AK (34%) | 19,562 |
| GROUP HEALTH & LIFE INSURANCE | 15,366 |
| WORKERS COMP INSURANCE | 495 |
| 5301 TRAVEL AND TRAINING- COST OF TRAVEL FOR REQUIRED MEETINGS | |
| 5801 POSTAGE EXPENSE- POSTAGE FOR MUSEUM MAILINGS | |
| 5810 MATERIALS AND SUPPLIES- MISCELLANEOUS ITEMS PURCHASED | |
| 5812 GIFT STORE INVENTORY- COST TO PURCHASE ITEM SOLD IN GIFT STORE | |
| 5816 PROGRAMMING- COST TO PROVIDE VARIOUS PROGRAMS FOR THE PUBLIC | |
| 5840 BOOKS SUBSCRIPTIONS, AND DUES- COST FOR VARIOUS PROFESSIONAL DUE
AND VARIOUS ITEMS RELATED TO THE MUSEUM. | |
| 5850 CREDIT CARD EXPENSE- PORTION BK TAKES FOR USING TAKING CREDIT CARDS | |
| 5905 EQUIPMENT REPAIR AND MAINTENANCE- COST TO MAINTAIN COMPUTERS, COPIERS
AND OTHER MISC. OFFICE EQUIPMENT | |
| 6005 PUBLICATIONS EXPENSE- COST TO ADVERTISE AND PROMOTE MUSEUM AND THE
VARIOUS EVENTS AT THE MUSEUM. | |
| 6205 INSURANCE ON LOANED ARTIFACTS- REQUIRED INSURANCE ON BORROWED ITEMS | |
| 6330 BARNES MEMORIAL EXPENSES- COST TO ACQUIRE ARTIFACTS AS REQUIRED
BY THE REQUIREMENTS OF THE TRUST. | |
| 7107 ALLOCATED BUILDING EXPENSE- AT THE MOMENT, ALL OF THE BUILDING COSTS
ARE RECORDED INTO ONE DEPARTMENT AND THEN DIVIDED BY 2 TO GET THE
COST FOR BOTH THE MUSEUM AND CIVIC CENTER. | |

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
<u>21.03.00</u>				
4107 PERS REVENUE	5,120	5,510	6,220	6,550
4300 CIVIC CENTER EQUIP. RENTALS	22,490	4,500	4,500	4,500
4320 CIVIC CENTER RENTAL FEES	5,764	22,000	13,000	15,000
4450 NOLAN ENDOWMENT	50,000	139,230	139,230	139,230
4470 TRANSF FROM TRANSIENT TAX	8,000	10,000	8,000	8,000
4550 RASMUSON GRT REV.	-	-	-	-
7160 TRANSF FROM MUS. CONST	-	-	-	-
7901 TRANSFER FROM GEN. FUND	105,841	-	-	-
TOTAL REVENUES & TRANSFERS	197,215	181,240	170,950	173,280

APPROPRIATIONS

21.03.00

5001 WAGES AND SALARIES	44,562	47,900	46,650	50,050
5005 OVERTIME	155	500	380	500
5010 CASUAL LABOR	7,565	8,000	5,890	8,000
5201 EMPLOYER EXPENSES	35,225	33,790	35,870	39,010
5301 TRAVEL AND TRAINING EXP.	3,557	6,350	4,500	6,350
5601 PHONE AND INTERNET	760	-	-	-
5801 POSTAGE EXPENSE	664	300	300	300
5810 MATERIALS AND SUPPLIES EXP	5,418	6,400	6,400	6,400
5840 BOOKS, SUBSCRIPTIONS, DUES	1,282	900	900	900
6005 PROMOTION/PUBLICATIONS	13,262	18,000	16,000	18,000
7107 ALLOCATED BUILDING EXP.	62,548	58,754	55,915	57,845
TOTAL EXPENDITURES	174,998	180,894	172,805	187,355

JUSTIFICATION AND EXPLANATION
CIVIC CENTER DEPARTMENT

ACCT

ACCT NO.	DESCRIPTION	
21.03.00	REVENUES:	
4300	EQUIPMENT RENTALS- REVENUES FOR VARIOUS EQUIP AVAILABLE TO RENT	
4320	RENTAL FEES - FEES FOR BUILDING RENTAL	
4450	NOLAN ENDOWMENT- ANNUAL DISTRIBUTION OF NOLAN ENDOWMENT	
4470	TRANS. FROM TRANSIENT TAX - CONTR. FOR TAKING OVER INQUIRY MAILINGS	
4330	ENDOWMENT PROCEEDS- LOCAL CONTRIBUTIONS FOR ENDOWMENT	
7160	CONTRIBUTION FROM GENERAL FUND- THE AMOUNT USED HERE IS THE ORIGINAL \$90,000 PLUS COST OF LIVING ALLOWANCES SINCE JULY 1, 2004 WHEN THE FACILITY OPENED. THIS INCREASE WOULD HAVE HAPPENED REGARDLESS OF WHERE THE FACILITY WAS LOCATED. THE COST OF LIVING WAS BASED ON THE STATE OF ALASKA'S DEPARTMENT OF LABOR.	
	EXPENDITURES:	
5001	WAGES & SALARIES - CIVIC CENTER DIRECT. (INCLUDING VACATION)	50,050
5005	OVERTIME- FOR OCCASIONAL OT NEEDED FOR LARGE EVENTS IN CC	
5010	CASUAL LABOR- FOR VARIOUS PART TIME HELP	8,000
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	4,405
	RETIREMENT WITH STATE OF AK (34%)	16,336
	GROUP HEALTH & LIFE INSURANCE	17,933
	WORKERS COMP INSURANCE	336
5301	TRAVEL AND TRAINING- COST OF TRAVEL FOR REQUIRED MEETINGS	
5801	POSTAGE EXPENSE- POSTAGE FOR MUSEUM MAILINGS	
5810	MATERIALS AND SUPPLIES- MISCELLANEOUS ITEMS PURCHASED	
5905	EQUIPMENT REPAIR AND MAINTENANCE- COST TO MAINTAIN COMPUTERS, COPIERS AND OTHER MISC. OFFICE EQUIPMENT	
6005	PUBLICATIONS EXPENSE- COST TO ADVERTISE AND PROMOTE MUSEUM AND THE VARIOUS EVENTS AT THE MUSEUM.	
7107	ALLOCATED BUILDING EXPENSE- AT THE MOMENT, ALL OF THE BUILDING COSTS ARE RECORDED INTO ONE DEPARTMENT AND THEN DIVIDED BY 2 TO GET THE COST FOR BOTH THE MUSEUM AND CIVIC CENTER.	

CITY AND BOROUGH OF WRANGELL
 NOLAN CENTER BUILDING EXPENSES
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
<u>21.05.00</u>				
<u>APPROPRIATIONS</u>				
5001 WAGES AND SALARIES	15,754	14,050	15,150	14,840
5005 OVERTIME	-	250	250	250
5201 EMPLOYER TAX EXPENSE	11,135	12,710	12,070	13,370
5601 PHONE/INTERNET EXPENSE	6,851	7,000	7,500	7,500
5605 UTILITIES EXPENSE	57,424	58,000	58,000	59,000
5610 HEATING OIL EXPENSE	8,396	-	-	-
5805 CUSTODIAL SUPPLIES EXP.	1,412	2,000	1,500	2,000
5901 FACILITY EXPENSE	26,732	20,000	20,000	20,000
5905 EQUIPMENT REPAIR & MAINT	103	1,000	1,000	1,000
6205 PROPERTY INSURANCE EXP.	3,213	10,000	3,500	5,000
7101 ALLOCATED TO MUSEUM 47%	(62,548)	(58,754)	(55,915)	(57,845)
7103 ALLOCATED TO CIVIC CTR 47%	(62,548)	(58,754)	(55,915)	(57,845)
7104 ALLOCATED TO THEATER 6%	(5,923)	(7,502)	(7,140)	(7,270)
TOTAL EXPENDITURES	0	-	-	-

H/JEFF/BUDGET/BUDGET03/NOLAN CENTER BUDGET

JUSTIFICATION AND EXPLANATION
NOLAN CENTER BUILDING EXPENSES

ACCT
NO.

DESCRIPTION

EXPENDITURES:

5001	WAGES & SALARIES - CUSTODIAN (20 HRS PER WEEK)	14,840
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	1,125
	RETIREMENT WITH STATE OF AK (34%)	5,045
	GROUP HEALTH & LIFE INSURANCE	6,312
	WORKERS COMP INSURANCE	888
5601	PHONE/INTERNET/LONG DISTANCE- FOR ALL PHONE SERVICES AND INTERNET AND CELL PHONE CHARGES FOR ENTIRE FACILITY	
5605	UTILITIES EXPENSE- WATER, GARBAGE, SEWER AND ELECTRICITY CHARGES	
5610	HEATING OIL EXPENSE- COST FOR FUEL OIL TO HEAT FACILITY	
5805	CUSTODIAL SUPPLIES EXPENSE- COST FOR ALL CUSTODIAL SUPPLIES INCLUDING REPLACEMENT OF RELATED EQUIPMENT	
5901	FACILITY EXPENSE- INCLUDES MAINTENANCE OF FACILITY, INCLUDING LABOR FROM PUBLIC WORKS FOR CARE OF THE FACILITY	
5905	EQUIPMENT REPAIR & MAINTENANCE- FOR REPAIR OF MAN LIFTS, PUMPS, FANS, AND OTHER EQUIPMENT NEEDED FOR OPERATION OF THE FACILITY	
6205	PROPERTY INSURANCE- THIS IS THE EXPENSE TO PROVIDE PROPERTY INSURANCE FOR THE NOLAN CENTER	
7101	ALLOCATED TO MUSEUM- 47% OF TOTAL FACILITY COSTS GOES TO THE MUSEUM	
7103	ALLOCATED TO CIVIC CTR- 47% OF TOTAL FACILITY COSTS GOES TO THE CIVIC CTR	
7104	ALLOCATED TO THEATER- 6% OF TOTAL FACILITY COSTS GOES TO THE THEATER	

Sales Tax Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
REVENUES				
FUNDS AVAILABLE JULY 1		-	-	-
STREETS	1,406,384	999,171	999,171	449,706
SCHOOLS, HEALTH, SANITATION	318,204	389,034	389,034	456,281
4015 SALES TAX REVENUE	2,463,677	2,350,000	2,450,882	2,410,000
4085 INTEREST EARNED	10,139	2,500	2,500	2,000
TOTAL REVENUES	2,473,816	2,352,500	2,453,382	2,412,000
TOTAL REVENUES & RESERVES	4,198,404	3,740,704	3,841,586	3,317,987
EXPENDITURES & TRANSFERS				
STREETS (4%)				
22.01.00				
5501 SALES TAX AUDITS	-	12,000	-	-
6500 PAVING (DOWNTOWN REVIT.)	187,198	500,000	650,000	250,000
6510 EVERGREEN PAVING MATCH				75,000
6920 STREET PAVING	328,701	-	-	-
	-	-	-	-
SCHOOLS, HEALTH, SAN. (28%)				
22.03.00				
	-	-	-	-
PUBLIC HEALTH	-	-	-	-
CREDIT CARD EXPENSE-UTILITIES	-	-	-	-
TRANSFER TO SCHOOL	590,000	590,000	590,000	650,000
TRANS. TO POOL/FOR SCHOOL	29,000	29,000	29,000	29,000
	-	-	-	-
GENERAL FUND TRANSFER (68%)				
TRANSFER TO GENERAL FUND	1,675,301	1,598,000	1,666,600	1,638,800
TOTAL EXPEND. & TRANSFERS	2,810,200	2,729,000	2,935,600	2,642,800
JUNE 30 RESERVE (STREETS)	999,171	583,671	449,706	223,106
JUNE 30 RESERVE (SCHOOLS,)	389,034	428,034	456,281	452,081
TOTAL EXPENDITURES & RESERVE	4,198,404	3,740,704	3,841,587	3,317,987

JUSTIFICATION AND EXPLANATION
SALES TAX FUND

ACCT

NO. DESCRIPTION

REVENUES

4015 SALES TAX REVENUE- TOTAL AMOUNT RECEIVED FOR SALES TAX, INCLUDING CITY COLLECTS ON UTILITIES AND OTHER ITEMS SOLD. WE ARE ESTIMATING THAT REVENUES WILL STAY AT THE 2012 FISCAL YEAR LEVEL DUE TO CONTINUED CONSTRUCTION OVER THE NEXT YEAR.

ESTIMATED REVENUE BREAKDOWN IS AS FOLLOWS:

STREETS (4% OF TOTAL)	96,400
HEALTH, EDUCATION, & SANITATION (28% OF TOTAL)	674,800
GENERAL FUND (68% OF TOTAL)	1,638,800
TOTAL	<u>2,350,000</u>

4085 INTEREST EARNED- THIS IS THE SALES TAX PORTION OF THE INTEREST EARNED FOR THE CITY. THE MONEY IS EARNED FROM THE CASH BALANCE THAT IS IN THE ACCOUNT ON AN AVERAGE MONTHLY BALANCE ALLOCATION. MOST OF THIS IS ATTRIBUTABLE TO THE RESERVE FOR THE STREETS PORTION ALTHOUGH FRONT STREET WILL USE UP MOST OF THAT RESERVE

EXPENDITURES

5501 SALES TAX AUDITS- THIS IS TO DO RANDOM SALES TAX AUDITS

6500 STREETS EXPENDITURES- THESE FUNDS ARE FOR THE CITY'S PORTION OF FRONT STREET.

6510 EVERGREEN PAVING AND SIDEWALK- THE CITY'S SHARE OF THIS FEDERAL FUND PROJECT BEING DONE BY ALASKA DOT/PF IS ESTIMATED TO BE IN THE \$600,000 RANGE. CONSTRUCTION PLANNED FOR 2015. THERE WILL NOT BE ENOUGH MONEY IN THE SALES TAX RESERVE TO DO THIS PROJECT AND THE BALANCE OF FUNDS WILL HAVE TO COME FROM OTHER SOURCES.

6920 STREET PAVING- UNTIL FRONT STREET IS COMPLETED, ALL FUNDS FROM THE SALES TAX FUND FOR STREETS ARE RESERVED FOR THIS PROJECT

6950 CREDIT CARD COST- PORTION OF CREDIT CARD COST ASSOCIATED TO SALES TAX ON UTILITY BILLS PAID WITH CREDIT CARDS.

7001 TRANSFER TO SCHOOL- AMOUNT OF CASH CONTRIBUTION TO SCHOOL FROM SALES TAX. SEE GENERAL FUND TRANSFERS FOR TOTAL BREAKDOWN.

7005 TRANSFER TO POOL/FOR SCHOOL- AMOUNT OF IN-KIND SERVICE TO SCHOOL IN THE FORM OF POOL USE WITH THE FUNDING PAID BY THE SALES TAX AND TRANSFERRED TO THE POOL OPERATIONS FUND

7007 TRANSFER TO THE GENERAL FUND- THE GENERAL FUND RECEIVES 68% OF ALL TAXES

Theater Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST	40,821	42,545	42,545	46,785
<u>23.00.00</u>				
4310 ADMISSIONS	52,346	47,000	54,060	54,000
4805 INTEREST	216	200	200	200
4320 CONCESSIONS REVENUE	36,429	33,000	33,730	33,500
TOTAL REVENUES & TRANSFERS	88,990	80,200	87,990	87,700
TOTAL REV., TRANSFERS, & RESERV.	129,811	122,745	130,535	134,485
<u>APPROPRIATIONS</u>				
<u>23.01.00</u>				
5001 WAGES AND SALARIES	22,752	20,000	20,000	19,000
5005 OVERTIME	-	50	-	50
5201 EMPLOYER TAX EXPENSE	1,894	1,700	1,800	1,750
5301 TRAVEL AND TRAINING EXP.	-	-	1,500	1,000
5601 THEATER TELEPHONE EXP.	497	600	560	600
5810 MATERIALS AND SUPPLIES EXP	803	800	300	600
5812 FILM EXPENSE	32,809	32,000	29,000	27,800
5820 CONCESSIONS EXPENSE	17,601	20,000	17,900	20,000
5901 THEATER SET UP COST	3,189	2,000	2,800	2,800
5905 EQUIPMENT REPAIR & MAINT	231	1,000	350	2,500
6005 ADVERTISING/PUBL. EXP.	1,568	1,900	2,400	2,400
6500 FIXED ASSET	-	-	-	-
7107 ALLOCATED BUILDING EXP.	5,923	7,502	7,140	7,270
TOTAL EXPENDITURES	87,267	87,552	83,750	85,770
JUNE 30TH RESERVE	42,545	35,193	46,785	48,715
TOTAL EXPENDITURES AND RESERV.	129,811	122,745	130,535	134,485

JUSTIFICATION AND EXPLANATION
THEATER DEPARTMENT

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ACCT

ACCT NO.	DESCRIPTION	
23.00.00	<u>REVENUES:</u>	
4310	ADMISSIONS - GROSS RECEIPTS FROM MOVIE ADMISSIONS	
4320	CONCESSIONS- GROSS REVENUE FROM CONCESSION SALES	
23.01.00	<u>EXPENDITURES:</u>	
5001	WAGES & SALARIES	20,000
5005	OVERTIME- FOR OCCASIONAL OT NEEDED FOR LARGE EVENTS IN CC	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	FICA AND MEDICARE (7.65%)	1,400
	WORKERS COMP INSURANCE & UNEMPLOYMENT	350
5301	TRAVEL AND TRAINING- VARIOUS TRAINING	
5601	THEATER TELEPHONE- PHONE COST	
5801	POSTAGE EXPENSE- MAILING COST OF FILM	
5810	MATERIALS AND SUPPLIES- MISCELLANEOUS ITEMS PURCHASED	
5812	FILM EXPENSE- PERCENT OF GROSS RECEIPTS TO FILM SUPPLIER	
	WE ARE GOING TO INSTALL A DIGITAL SYSTEM WHICH SHOULD REDUCE	
	SOME OF THE COST ASSOCIATED WITH FREIGHT, BUT GOING TO GET	
	HISTORY BEFORE WE ALTER THE BUDGET	
5820	CONCESSIONS- COST TO PURCHASE CONCESSIONS ITEMS	
5905	EQUIPMENT REPAIR/MAINT.- COST TO REPLACE AND REPAIR	
	EQUIPMENT	
6005	ADVERTISING- COST TO DO VARIOUS ADVERTISING	
7107	ALLOCATED BUILDING EXPENSE- THEATER'S SHARE OF BUILDING	
	EXPENSE WHICH INCLUDES HEAT, LIGHTS, JANITORIAL AND	
	GENERAL MAINTENANCE.	

Pool/Recreation Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
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SWIM POOL DEPARTMENT

FUNDS AVAILABLE JULY 1 1,009,839 1,009,839 1,009,839 1,009,839

24.01.00

4107 PERS REFUND	7,252	7,090	7,200	7,260
4330 POOL USER FEES	33,304	30,000	30,000	30,000
4340 RACQUET BALL FEES	204	200	100	200
4350 POOL RENTAL FEES	4,417	2,500	3,500	3,000
4360 FLIPPER FUND RAISER	5,623			
4400 VENDOR MACHINE REVENUE	-	200	-	-
4510 SAFETY GRANT REVENUE	1,954			
4520 RECREATION SCHOLARSHIP	-		-	-
4805 INTEREST INCOME	6,739	7,500	6,500	6,500
TOTAL REVENUES	59,492	47,490	47,300	46,960

TRANSFERS FROM OTHER FUNDS

4920 SALES TAX/SCHOOL FEE	29,000	29,000	29,000	29,000
4925 GENERAL FUND	259,781	263,170	257,650	264,660
TOTAL TRANSFERS	288,781	292,170	286,650	293,660

**TOTAL REVENUES, TRANSFERS,
 AND RESERVES 1,358,112 1,349,499 1,343,789 1,350,459**

ACTIVITIES DEPARTMENT

FUNDS AVAILABLE JULY 1 - - - -

24.03.00

4107 PERS REFUND	7,252	7,090	7,200	7,260
4300 USER FEES	7,060	6,500	9,000	7,000
4340 WOLFPACK WRESTLING	-	-	-	-
4350 RENTAL FEES	-	1,000	800	1,000
4370 OTHER MISC. REVENUES	1,360	1,400	-	-
TOTAL REVENUES	15,672	15,990	17,000	15,260

4925 GENERAL FUND TRANSFER 132,962 146,630 147,570 137,760

**TOTAL REVENUES, TRANSFERS,
 AND RESERVE 148,634 162,620 164,570 153,020**

JUSTIFICATION AND EXPLANATION
POOL/RECREATION FUND

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ACCT
NO.

DESCRIPTION

SWIMMING POOL REVENUES

24.01.00

- 4330 POOL USER FEES- FEES PAID TO USE THE POOL, THIS INCLUDES SWIM LESSONS
- 4340 RACQUET BALL FEES- REVENUES COLLECTED FOR RACQUET BALL COURT USAGE
- 4350 POOL RENTAL FEES- POOL RENTALS
- 4400 VENDOR MACHINE REVENUE- POOL'S SHARE OF REVENUE COLLECTED ON VENDOR MACHINES IN FACILITIES
- 4805 INTEREST INCOME- INCOME EARNED ON POOL RESERVES. THE VOTERS VOTED TO MAINTAIN A MILLION DOLLAR RESERVE OF WHICH INTEREST WOULD GO TOWARDS THE OPERATIONS AND MAINTENANCE OF THE POOL
- 4920 SALES TAX/SCHOOL FEE- AMOUNT FROM SALES TAX FUND FOR USE BY THE SCHOOL
- 4922 GENERAL FUND/EMPLOYEE BENEFITS- THIS IS THE COST OF A BUSINESS PASS FOR 75 EMPLOYEES. THIS INCLUDES THE CITY AND FIRE DEPT.
- 4925 GENERAL FUND- PORTION THE GENERAL FUND CONTRIBUTES THAT IS NOT COVERED BY OTHER REVENUES OF THE POOL.

RECREATION REVENUES

24.03.00

- 4300 USER FEES- FEES COLLECTED FOR PEOPLE USING THE COMMUNITY CENTER FACILITY AND ITS PROGRAMS
- 4350 RENTAL FEES- GYM RENTAL, KITCHEN RENTAL, AND ROOM RENTAL AT THE COMMUNITY CENTER
- 4925 GENERAL FUND TRANSFER- PORTION THE GENERAL FUND CONTRIBUTES THAT IS NOT COVERED BY OTHER REVNEUES OF THE COMMUNITY CENTER

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
24.01.00				
5001 WAGES AND SALARIES	63,141	59,120	62,530	56,460
5005 OVERTIME	277	1,000	700	1,000
5010 LIFEGUARDS	31,963	28,500	32,060	47,500
5201 EMPLOYER EXPENSES	70,667	51,840	51,530	42,360
5301 TRAVEL AND TRAINING EXP.	1,961	3,000	3,000	3,000
5335 HEALTH REPORTS EXP.	587	1,300	700	1,000
5601 TELEPHONE EXPENSE	2,725	2,800	2,800	2,800
5605 UTILITIES EXPENSE	41,513	45,000	45,000	45,000
5610 POOL HEATING EXPENSE	61,839	50,000	50,000	55,000
5810 MATERIALS AND SUPPLIES EXP	9,054	10,000	10,000	10,000
5865 CHEMICALS EXPENSE	5,199	8,500	8,710	9,000
5901 FACILITY REPAIR & MAINT.	25,657	30,000	30,000	30,000
6005 PUBLICATIONS EXPENSE	489	800	800	800
6205 GENERAL INSURANCE EXP	22,983	30,000	20,000	22,500
6205 RAC SAFETY GRT. EXP.	1,954			
6570 FLIPPER PURCHASE	6,949			
6570 POOL FUND RAISE EXPENSE	-	1,800	120	-
6550 ASSETS	1,315	16,000	16,000	14,200
TOTAL POOL EXPENDITURES	348,273	339,660	333,950	340,620
JUNE 30 RESERVE	1,009,839	1,009,839	1,009,839	1,009,839
TOTAL POOL EXPENDITURES & RESERVE	1,358,112	1,349,499	1,343,789	1,350,459

JUSTIFICATION AND EXPLANATION
SWIMMING POOL EXPENDITURES

ACCT NO.	DESCRIPTION	
5001	WAGES AND SALARIES:	
	PARKS AND RECREATION DIRECTOR	55,891
	CUSTODIAN/MAINTENANCE (25 HOURS PER WEEK)	24,877
	RECREATION COORDINATOR (30 HOURS PER WEEK)	28,652
	VACATION AT 50% OF MAXIMUM	3,500
	TOTAL PERMANENT EMPLOYEES WAGES	<u>112,920</u>
	1/2 TO POOL	<u>56,460</u>
	1/2 TO COMMUNITY CENTER/RECREATION	<u>56,460</u>
5005	OVERTIME- FOR OCCASIONAL TIMES WHEN SOMEONE HAS TO FILL IN ON AN EMERGENCY BASIS	
5010	LIFEGUARDS- WAGES FOR LIFEGUARDS (PART TIME EMPLOYEES)	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES: INCLUDES BOTH POOL AND COMM. CTR. DIVIDED APPROX. 50/50	
	SBS AND MEDICARE (7.58%)	13,090
	RETIREMENT WITH STATE OF AK (34%)	37,781
	GROUP HEALTH & LIFE INSURANCE	27,403
	WORKERS COMP INSURANCE	6,446
5220	UNEMPLOYMENT EXPENSE- CHARGED WHEN FORMER EMPLOYEES CLAIM UNEMPLOYMENT	
5301	TRAVEL AND TRAINING EXPENSE- DIRECTOR & STAFF TO TRAVEL TO GET APPROPRIATE TRAINING TO OPERATE POOL	
5335	HEALTH REPORTS- COST TO DEC FOR MONTHLY WATER REPORTS	
5601	TELEPHONE EXPENSE- MONTHLY, LONG DISTANCE, FAX, AND INTERNET	
5605	UTILITIES EXPENSE- CHARGE FOR WATER, SEWER, ELECTRICITY, AND GARBAGE	
5610	POOL HEATING EXPENSE- CHARGE FROM SCHOOL FOR POOL'S PORTION HEATING COSTS- MOSTLY ELECTRICAL BUT SOME HEATING OIL	
5810	MATERIALS AND SUPPLIES -CUSTODIAL, OFFICE SUPPLIES, POOL EQUIPMENT, FILTERS, FIRST AID, STAFF UNIFORMS, SAFETY ITEMS, ETC.	
5865	CHEMICALS EXPENSE- POOL CHEMICALS, SODA ASH, BAKING SODA, CALCIUM CHLORIDE	
5901	FACILITY REPAIR AND MAINTENANCE- REPAIR OF EQUIPMENT AND BUILDING	
6005	PUBLICATIONS EXPENSE- COST OF NEWSPAPER ADS, CABLE TV, NATIONAL AND STATE PUBLICATIONS	
6205	GENERAL INSURANCE EXPENSE- POOL'S PORTION OF PROPERTY INSURANCE CHARGED BY THE SCHOOL AS IT IS PART OF THERE BUILDING	
6550	FIXED ASSETS-	
	(2) TREADMILLS	5,000
	NAUTILUS EQUIPMENT FOR WEIGHT ROOM	4,000
	SURGE TANK COVER- PER ENERGY AUDIT	5,000
	(2) ELLIPTICAL EXERCISE MACHINES	2,000
6570	POOL FUND RAISER EXPENSE- BUDGETING \$1800 TO HELP BUY NEW INFLATIBLE FOR THE POOL. MOST OF THE MONEY WAS RAISED BY A FUND RAISER. THERE IS A PENDING GRANT THAT COULD PAY ALL OR SOME OF THIS AMOUNT.	

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
24.03.00				
5001 WAGES AND SALARIES	63,141	59,120	62,530	56,460
5005 OVERTIME	922	1,000	700	1,000
5010 CASUAL LABOR EXPENSE	9,796	10,000	7,600	10,000
5360 COMMUNITY CONTR. EXP.	1,286	1,000	-	-
5201 EMPLOYER EXPENSES	29,394	49,300	51,530	42,360
5601 TELEPHONE EXPENSE	911	1,600	1,600	1,600
5605 UTILITIES EXPENSE	16,353	15,000	15,000	16,000
5810 MATERIALS AND SUPPLIES EXP	9,459	9,000	9,000	9,000
5825 DEC HEALTH PERMIT	400	400	410	400
5901 FACILITY REPAIR & MAINT.	15,366	15,000	15,000	15,000
6005 PUBLICATIONS EXPENSE	1,607	1,200	1,200	1,200
TOTAL RECREATION EXPENDITURES	148,634	162,620	164,570	153,020

JUSTIFICATION AND EXPLANATION
COMMUNITY CENTER COSTS

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ACCT
NO.

DESCRIPTION

5001 WAGES AND SALARIES: SEE SWIMMING POOL SALARIES FOR BREAKDOWN
5005 OVERTIME- FOR OCCASIONAL TIMES WHEN SOMEONE HAS TO
FILL IN ON AN EMERGENCY BASIS
5010 CASUAL LABOR EXPENSE -WAGES FOR PART TIME HELP WORKING IN THE
COMMUNITY CENTER FOR VARIOUS ACTIVITIES
5201 EMPLOYER COSTS- BENEFITS FOR COMMUNITY CENTER PORTION OF
ACTIVITIES- TOTAL SHOWN UNDER POOL.
5601 TELEPHONE EXPENSE- TELEPHONES IN BUILDING
5605 UTILITIES EXPENSE- SEWER, WATER, ELECTRICITY, AND GARBAGE
5610 HEATING OIL EXPENSE- COST OF OIL FOR COMMUNITY CENTER
PARKS AND RECREATION PROJECTS, ETC.
5810 MATERIALS AND SUPPLIES- CLEANING SUPPLIES, FIRST AID, LIGHTS,
PROGRAM EQUIPMENT, SUMMER RECREATION SUPPLIES, ETC.
5825 DEC HEALTH PERMIT EXPENSE- COST FROM DEC FOR KITCHEN PERMIT
5901 FACILITY REPAIR AND MAINTENANCE- REPAIRS AND MAINTENANCE TO THE
COMMUNITY CENTER INCLUDING SUCH THINGS AS FURNACE REPAIR,
PAINTING, FIXTURE REPLACEMENT, SURFACING GYM FLOOR, ETC.
6005 PUBLICATIONS EXPENSE- COST OF ADS FOR RECREATION/COMMUNITY
CENTER ACTIVITIES

Borough Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST	317,248	314,536	314,536	314,536
<u>25.00.00</u>				
4400 ORGANIZATION FUNDING	-	-	-	-
4805 INTEREST INCOME	-	2,000	-	-
TOTAL REVENUES & TRANSFERS	-	2,000	-	-
TOTAL REV., TRANSFERS, & RESERV.	317,248	316,536	314,536	314,536
<u>APPROPRIATIONS</u>				
<u>25.01.00</u>				
5301 TRAVEL AND TRAINING EXP.	-	2,000	-	-
5520 COMPREHENSIVE PLAN/ZONING	-	5,000	-	-
5525 ATTORNEY EXPENSES	-	7,500	-	-
5540 WEB MANAGEMENT EXP	-	-	-	-
5550 LAND ENTITLEMENT COSTS	387	-	-	-
5810 MATERIALS & SUPPLIES	-	-	-	-
6005 ADVERTISING/PUBL. EXP.	2,326	-	-	-
TOTAL EXPENDITURES	2,712	14,500	-	-
JUNE 30TH RESERVE	314,536	302,036	314,536	314,536
TOTAL EXPENDITURES AND RESERV.	317,248	316,536	314,536	314,536

*NOTE:

THERE IS NO MONEY BUDGETED OUT OF THIS FUND IN 2013 AT THIS TIME, ALTHOUGH WE KNOW THERE ARE GOING TO BE SUBSTANTIAL COSTS ASSOCIATED WITH THE LAND ENTITLEMENT SUCH AS SURVEYING AND OTHER COSTS.

Secure Schools Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
FUNDS JULY 1ST	2,952,684	3,328,425	3,328,425	3,723,117
<u>REVENUES</u>				
<u>30.00.00</u>				
4155 FOREST RECEIPTS	1,203,988	1,143,000	1,226,680	939,636
4805 INTEREST INCOME	20,241	23,000	16,500	14,500
4156 FOREST RECEIPTS/ROADS	76,850	73,000	78,298	60,000
TOTAL REVENUES	1,301,080	1,239,000	1,321,478	1,014,136
TOTAL REVENUES & RESERVES	4,253,763	4,567,425	4,649,903	4,737,253
<u>APPROPRIATIONS</u>				
<u>30.01.00</u>				
7007 TRANSFER TO SCHOOL	848,488	848,488	848,488	848,488
7001 TRANSFER TO GENERAL FUND	76,850	73,000	78,298	60,000
TOTAL TRANSFERS	925,338	921,488	926,786	908,488
SCHOOL FUND RESERVE AT JUNE 30TH	3,328,425	3,645,937	3,723,117	3,828,765
TOTAL RESERVE & EXPENDITURES	4,253,763	4,567,425	4,649,903	4,737,253

H/JEFF/BUDGET/BUDGET03/NATIONAL FOREST

Economic Recovery Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
REVENUES				
FUNDS AVAILABLE JULY 1	881,929	713,590	713,590	501,590
36.00.00				
4805 INTEREST INCOME	5,424	5,000	3,000	2,300
TOTAL REVENUES & RESERVES	887,353	718,590	716,590	503,890
APPROPRIATIONS				
36.03.00				
5530 ECONOMIC COMMITTEE	21,390	-	-	10,000
6710 MILL DEPOSIT	-	50,000	-	-
LAND PURCHASE FOR WATER			45,000	
6730 WOOD STREET	-		170,000	
7045 TRANSFER TO HOSP CONST. FD	123,153		-	
7034 TRANS TO SANITATION FUND	29,221	-	-	-
TOTAL TRANSIENT TAX EXP	173,763	50,000	215,000	10,000
JUNE 30 RESERVE	713,590	668,590	501,590	493,890
TOTAL EXPENDITURES & RESERVE	887,353	718,590	716,590	503,890

Note: The Economic Recovery Funds originated from Federal Funding when the federal government canceled the long term timber contracts which put most of the mills out of business in Southeast Alaska. The City of Wrangell received approximately 37 million dollars to assist in rebuilding our economy. This is the balance remaining from those funds.

*NOTE: IF THE CITY GETS A DEC GRANT FOR THE SEWER PUMP STATION, IT WILL TAKE ABOUT \$250,000 TO MATCH THE GRANT OF WHICH THE SEWER DEPARTMENT DOES NOT HAVE AND WILL HAVE TO GET IT FROM THIS FUND OR THE GENERAL FUND SO THAT NEEDS TO BE THOUGHT OF DURING THE BUDGET.

Permanent Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
FUNDS AVAILABLE JULY 1	6,444,484	6,253,478	6,253,478	6,284,918
08.00.00				
4560 BELT FREEZER LEASE REV	-	-	-	-
4570 FILLET LINE LEASE REV	15,000	15,000	15,000	15,000
4580 COLD STORAGE LEASE	16,440	16,440	16,440	16,440
4805 INTEREST EARNED (SSB)	17,777	280,000	250,000	280,000
4810 TIDELAND SALES	9,777	-	-	-
TOTAL REVENUES	58,994	311,440	281,440	311,440
TOTAL FUNDS AVAILABLE	6,503,478	6,564,918	6,534,918	6,596,358
<u>APPROPRIATIONS</u>				
08.01.00				
MISC SEAFOODS INDUSTRY COSTS	-	-	-	-
INSURANCE-BELT FREEZE/COLD ST	-	-	-	-
7001 TRANSFER TO GENERAL FUND	250,000	250,000	250,000	250,000
TOTAL TRANSFERS & EXP.	250,000	250,000	250,000	250,000
JUNE 30 RESERVE	6,253,478	6,314,918	6,284,918	6,346,358
TOTAL TRANSFER & RESERVE	6,503,478	6,564,918	6,534,918	6,596,358

NOTE:
 TRAVEL LIFT BORROWED \$235,804 TO BE PAID BACK
 OVER 10 YEARS AT 0% INTEREST FROM REVENUES
 GENERATED AT THE TRAVEL LIFT.

JUNE 30, 2011 BALANCE DUE FROM PORT	164,566
2012 FISCAL YEAR PAYMENT	(23,580)
2013 FISCAL YEAR BUDGET	(23,580)
JUNE 30, 2013 BALANCE DUE FROM PORT	<u>117,406</u>

Debt Service Fund

<u>CLASSIFICATION</u>	<u>2011-2012</u> <u>ACTUAL</u>	<u>2012-2013</u> <u>APPROVED</u> <u>BUDGET</u>	<u>2012-2013</u> <u>REVISED</u> <u>ESTIMATE</u>	<u>2013-2014</u> <u>APPROVED</u> <u>BUDGET</u>
<u>REVENUES</u>				
<u>16.00.00</u>				
4150 STATE SCHOOL REIMBURSE.	211,192	205,821	205,821	210,326
4363 ISSUANCE OF BONDS-PAR	375,000			
4364 PREMIUM ON BOND ISSUANCE	35,066			
4805 INTEREST INCOME		-	-	-
TOTAL REVENUES	621,258	205,821	205,821	210,326
4901 TRANSFER/GENERAL FUND	154,279	165,179	168,893	166,050
TOTAL REVENUES & TRANSFERS	775,537	371,000	374,714	376,376

STATE REIMBURSEMENT CALCULATION

	<u>DEBT</u> <u>PAYMENT</u>	<u>REIMBURS</u> <u>RATE</u>	<u>STATE</u> <u>FUNDING</u> <u>LEVEL</u>	<u>REIMBURS</u> <u>AMOUNT</u>
2006 SCHOOL BONDS	250,800	0.7	0.99	173,804
2000 SCHOOL BONDS	46,200	0.7	0.99	32,017
TOTAL 2013 FY ESTIMATE				205,821
2006 SCHOOL BONDS	253,800	0.7	0.99	175,883
2000 SCHOOL BONDS	49,700	0.7	0.99	34,442
TOTAL 2014 FY ESTIMATE				210,326

THE DEBT SERVICE FUND IS THE FUND THAT IS USED TO PAY ALL GENERAL OBLIGATION BONDS. THE RESERVE SHOWN IS DESIGNATED FOR SCHOOL BONDS ONLY AND CAN'T BE USED FOR ANY OTHER PURPOSES.

H/JEFF/BUDGET/BUDGET FY09/DEBT FUND

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
16.01.00				
5510 BOND ATTORNEY FEES	4,744			
6345 2000 SCHOOL BONDS PRINC	40,000	40,000	40,000	45,000
6346 2000 SCHOOL BONDS INT.	9,097	6,200	6,200	4,700
6350 2002 SCHOOL BOND PRINC.	35,000	40,000	40,000	40,000
6351 2002 SCHOOL BOND INT	8,399	7,400	10,838	6,600
6353 2006 SCHOOL BOND PRINC.	170,000	175,000	175,000	185,000
6354 2006 SCHOOL BOND INT.	82,600	75,800	75,800	68,800
6357 2011 SCHOOL BOND PRINC.	20,000	20,000	20,000	20,000
6358 2011 SCHOOL BOND INT.	7,475	6,600	6,876	6,276
6362 REFUNDING ESCROW DEP.	398,223			
TOTAL EXPENDITURES	775,537	371,000	374,714	376,376
TOTAL EXP. & RESERVES	775,537	371,000	374,714	376,376

Capital Construction Fund

Residential Construction Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
REVENUES				
FUNDS AVAILABLE JULY 1	566,566	59,831	59,831	0
50.00.00				
4430 LOT SALES	4,103	-	-	60,000
4805 INTEREST INCOME	3,523	-	-	-
TOTAL REVENUES	7,626	-	-	60,000
TOTAL REVENUES & RESERVES	574,192	59,831	59,831	60,000
EXPENDITURES				
50.01.00				
5550 ENGINEERING & SURVEYING	-	-	-	10,000
6500 ETOLIN STREET AND UTILITIES	16,803		59,831	
7045 TRANSFER TO HOSP CONST.	497,558			
6005 PUBLICATIONS	-	-	-	-
TOTAL EXPENDITURES	514,361	-	59,831	10,000
JUNE 30 RESERVE	59,831	59,831	0	50,000
TOTAL EXPENDITURES & RESERVE	574,192	59,831	59,831	60,000

THE RESIDENTIAL CONSTRUCTION FUND WAS ESTABLISHED ON JANUARY 14, 1992 BY RESOLUTION 01-92-420. THE FUND WAS DESIGNED TO BE A REVOLVING FUND FOR THE DEVELOPMENT OF RESIDENTIAL LANDS. THE REVENUES DERIVED FROM THE SALE OF RESIDENTIAL LOTS IS TO BE PUT INTO THIS DEDICATED FUND FOR THE PURPOSE OF PROVIDING SEED MONEY FOR THE NEXT RESIDENTIAL DEVELOPMENT.

THE DEVELOPMENT OF ETOLIN STREET WILL EVENTUALLY OPEN UP CITY LOTS FOR SALE BUT IT MAY TAKE A COUPLE OF YEARS SO NOT SHOWING THE LOT SALE REVENUE UNTIL MORE IS KNOW.

Industrial
Construction Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
REVENUES				
FUNDS AVAILABLE JULY 1	147,128	174,438	174,438	225,138
52.00.00				
4430 LOT SALES	19,232	2,500	50,000	11,000
4805 INTEREST INCOME	8,505	850	7,000	7,500
TOTAL REVENUES	27,736	3,350	57,000	18,500
TOTAL REVENUES & RESERVES	174,865	177,788	231,438	243,638
EXPENDITURES				
52.01.00				
5550 ENGINEERING & SURVEYING		-	500	-
7110 PUBLIC WORKS ALLOC. LABOR	427		5,000	
6005 PUBLICATIONS	-	-	800	-
7154 TRANSFER TO COLD STOR.	-	-	-	-
TOTAL EXPENDITURES	427	-	6,300	-
JUNE 30 RESERVE	174,438	177,788	225,138	243,638
TOTAL EXPENDITURES & RESERVE	174,865	177,788	231,438	243,638

THE INDUSTRIAL CONSTRUCTION FUND WAS ESTABLISHED ON DECEMBER 10, 1991 BY RESOLUTION 12-91-418. THE FUND WAS DESIGNED TO BE A REVOLVING FUND FOR THE DEVELOPMENT OF INDUSTRIAL LANDS. THE REVENUES DERIVED FROM THE SALE OF INDUSTRIAL LOTS IS TO BE PUT INTO THIS DEDICATED FUND FOR THE PURPOSE OF PROVIDING SEED MONEY FOR THE NEXT INDUSTRIAL DEVELOPMENT.

ENTERPRISE FUNDS

Enterprise Funds are required to be run like a business with rates and fees to pay for the entire costs of operating each enterprise fund as required by our charter. Recently a rate study was conducted on the Sewer, Sanitation, Water and Electric Funds and rates were recommended by the rate consultant that would accomplish making each fund self sufficient. Although each of these fund are supposed to pay its own way, the borough looks at ways to supplement the cost of improvements through grants to keep rates as low as possible for our customers.

SEWER FUND

The Sewer Fund is set up as an Enterprise Fund. Its purpose is to account for all revenues, expenditures, assets, and liabilities associated with the operations of the sewer collection and treatment facilities. The revenues generated from user fees pays for the operations and maintenance of the facilities.

SANITATION FUND

The Sanitation Fund is set up as an Enterprise Fund. Its purpose is to account for all revenues, expenditures, assets, and liabilities associated with the collection and disposal of all refuse. The revenues generated from user fees for collections and landfill charges pay for the operations and maintenance of the facility and equipment.

LIGHT FUND

The Light Fund is set up as an enterprise fund. Its purpose is to account for revenues, expenditures, assets, and liabilities in the operation of the City's electric generation, distribution, and administration departments.

WATER FUND

The Water Fund is set up as and enterprise fund. Its purpose is to account for revenues, expenditures, assets, and liabilities in the operation of the City's water treatment plant and distribution system.

PORT FUND

The Port Fund is set up as an enterprise fund. Its purpose is to account for revenues, expenditures, assets, and liabilities in the operation of the City's port, harbors and travel lift.

Sewer Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
20.00.00				
FUNDS AVAILABLE JULY 1ST	96,002	107,014	107,014	229,914
4108 PERS CONTRIBUTION FROM ST	11,469	11,710	11,450	12,245
DCCED GRT REV. FT. STREET	505,453	-	-	-
ETOLIN STR- FROM RESID. FD	308,486			
4330 USER FEES	450,878	462,000	462,000	480,000
4350 EQUIPMENT RENTAL	3,028			
4333 CONNECTION FEES	-	500	250	500
4415 MATERIAL SALES REVENUE	1,849	500	500	500
4805 INTEREST INCOME	1,210	500	500	500
4808 LABOR CHARGES	5,563	1,000	500	500
2002 DEC LOAN RED. FUND	428,901	-	-	-
TOTAL REVENUES	<u>1,716,838</u>	<u>476,210</u>	<u>475,200</u>	<u>494,245</u>
TOTAL REVENUES, TRANSFERS AND RESERVES	<u>1,812,840</u>	<u>583,224</u>	<u>582,214</u>	<u>724,159</u>

JUSTIFICATION AND EXPLANATION
SEWER DEPARTMENT REVENUES

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ACCT

NO. DESCRIPTION

- 4330 USER FEES- THESE ARE REVENUES GENERATED FROM THE MONTHLY SEWER CHARGES. REVENUES REFLECT A 5% INCREASE JULY 1, 2011.
- 4333 CONNECTION FEES- CHARGE TO CUSTOMERS FOR NEW SEWER CONNECTIONS
- 4415 MATERIAL SALES REVENUE- FOR SALE OF SEWER MATERIALS OR WHEN NEW SEWER INSTALLATION.
- 4808 LABOR CHARGES- LABOR CHARGE BILLED WHEN NEW SEWER INSTALLATIONS DONE OR OTHER SEWER WORK CHARGED.

2002 DEC LOAN REDEMPTION FUND WAS ESTABLISHED SO THAT ALL OF THE SEWER PLANT DEC LOAN CAN BE PAID FROM THIS SOURCE. THE IDEA WAS THAT WE WOULD A HIGHER INTEREST RATE ON OUR INVESTMENT THEN THE 1.5% INTEREST RATE CHARGED ON THE LOAN. WITHIN THE LAST COUPLE OF YEARS, INTEREST RATES HAVE GONE DONE BELOW 1% AND THE DECISION WAS MADE TO CASH IN THE CD'S AND PAY THE LOAN OFF WHICH WAS DONE DURING THE 2012 FISCAL YEAR.

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
20.01.00				
5001 WAGES & SALARIES	91,374	97,120	98,870	101,550
5005 OVERTIME	6,306	6,000	4,140	6,000
5201 EMPLOYER COSTS	76,001	85,750	70,200	79,150
5301 TRAINING & TRAVEL EXP.	3,389	3,000	1,000	3,000
5601 TELEPHONE EXPENSE	2,891	3,300	3,000	3,000
5605 UTILITIES EXPENSE	60,139	61,000	61,500	61,000
5610 GENERATOR FUEL EXPENSE	278	500	300	500
5810 MATERIALS & SUPPLIES	15,332	9,000	11,000	10,000
5830 DEC PERMIT	1,680	2,000	1,680	2,000
5901 FACILITY REPAIR & MAINT	44,205	20,000	15,000	20,000
5905 SYSTEM REPAIRS & IMPROV	23,067	25,000	15,000	25,000
5920 GARAGE ALLOC & VEHIC. EXP	25,680	25,680	25,680	26,960
6802 FIXED ASSETS	1,229	-	-	37,250
FRONT STREET- GRT EXPEND.	505,453	-	-	-
ETOLIN STREET	308,486	-	-	-
6955 COMPLIANCE TESTING	2,451	4,000	5,500	5,000
7105 CHARGES TO OTHER DEPTS	-	(20,000)	(20,000)	(30,000)
7110 CHGS FROM OTHER DEPTS	33,433	25,000	25,000	25,000
TOTAL EXPENDITURES	1,201,392	347,350	317,870	375,410

JUSTIFICATION AND EXPLANATION
SEWER DEPARTMENT EXPENDITURES
COLLECTION AND TREATMENT

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	WASTEWATER DEPARTMENT LEADMAN	58,057
	WATER & WASTEWATER OPERATOR	39,493
	VACATION AT 50% OF MAXIMUM	4,000
	TOTAL	101,550
5005	OVERTIME EXPENSE - OVERTIME FOR CALL OUTS AND FOR WEEKEND CHECKS ON SYSTEM	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	8,197
	RETIREMENT WITH STATE OF AK (34.00%)	35,204
	GROUP HEALTH & LIFE INSURANCE/ HEALTH SVG. ACCT	31,030
	WORKERS COMP INSURANCE	4,719
5301	TRAVEL AND TRAINING EXPENSE- TRAINING TO KEEP PERSONNEL CERTIFICATIONS CURRENT	
5601	TELEPHONE EXPENSE- MONTHLY RATE, LONG DISTANCE, AND FAX CALLS. INCLUDES CELL PHONE COST	
5605	UTILITIES EXPENSE- WATER, GARBAGE, AND ELECTRICTY COSTS	
5610	HEATING OIL EXPENSE- COST TO HEAT BUILDING	
5810	MATERIALS AND SUPPLIES EXPENSE- OFFICE PRODUCTS, CLEANING SUPPLIES, LAB SUPPLIES, SMALL TOOLS, PARTS, ETC.	
5830	DEC PERMIT EXPENSE- DEC CHARGE FOR ANNUAL PERMIT AND INSPECTIONS	
5901	FACILITY REPAIR AND MAINTENANCE- COSTS OF MATERIALS & PARTS TO MAINTAIN TREATMENT PLANT AND PUMP STATIONS.	
5905	SYSTEM REPAIRS AND IMPROVEMENTS- COST OF MATERIALS & PARTS TO REPAIR AND IMPROVE SYSTEM WHICH INCLUDES SEWER PIPES, MAN HOLES, AND OTHER RELATED EXPENSES ON SYSTEM.	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- COST CHARGED BY THE GARAGE FOR FUEL, PARTS, AND REPAIRS TO ALL SEWER RELATED VEHICLES AND EQUIPMENT THAT WORKS ON THE SEWER SYSTEM	
6802	FIXED ASSETS- ELECTRIC TRASH PUMP- \$1,000	
	REPLACEMENT 4x4 PICKUP- \$25,000	
	FLAT BED TRUCK- \$11,250- 25% SEWER PORTION	
6955	COMPLIANCE TESTING- DEC REQUIRED	
7105	CHARGES TO OTHER DEPARTMENTS- AMOUNT CHARGED TO OTHER DEPARTMENTS WHICH IS MAINLY THE WATER TREATMENT PLANT. BASED ON ACTUAL TIMESHEETS FROM THE SEWER TREATMENT PLANT OPERATORS	
7120	CHARGE FROM WATER DEPARTMENT- LABOR CHARGED FROM WATER DEPT. FOR TIME WATER EMPLOYEE WORKS AT SEWER TREATMENT PLANT	
7110	CHARGES FROM OTHER DEPARTMENTS- THIS ACCOUNT IS FOR LABOR CHARGED BY PUBLIC WORKS DEPARTMENT WORKING FOR SEWER FUND. THIS WOULD INCLUDE TIME WORKED AT THE TREATMENT PLANT FOR TIME WORKED ON SEWER MAINS AND PUMP AND LIFT STATIONS.	

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
20.03.00				
5501 AUDIT EXPENSE	4,268	5,000	5,000	5,200
5812 CREDIT CARD EXPENSE	2,487	2,500	2,650	2,700
6205 INSURANCE EXPENSE	1,169	4,000	1,200	1,500
6310 1997 USDA INTEREST	10,177	10,013	10,026	9,804
6312 1997 USDA PRINCIPAL	4,056	4,257	4,244	4,466
6314 2002 DEC LOAN INTEREST	2,966	-	-	-
6316 2002 DEC LOAN PRINCIPAL	467,801	-	-	-
7106 CHGS FROM FINANCE DEPT	11,510	11,310	11,310	12,220
TOTAL EXPENDITURES-ADMIN.	504,434	37,080	34,430	35,890
TOTAL SEWER EXPENDITURES	1,705,826	384,430	352,300	411,300

SEWER FUND SUMMARY:

JULY 1 RESERVES	96,002	107,014	107,014	229,914
REVENUES	1,716,838	476,210	475,200	494,245
EXPENDITURES	1,705,826	384,430	352,300	411,300
JUNE 30 BALANCE	107,014	198,794	229,914	312,859

JUSTIFICATION AND EXPLANATION
SEWER DEPARTMENT EXPENDITURES
ADMINISTRATION

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ACCT
NO.

DESCRIPTION

5501	AUDIT EXPENSE- SEWER PORTION OF AUDIT EXPENSE
6205	INSURANCE EXPENSE- COST OF SEWER DEPARTMENT'S SHARE OF INSURANCE COSTS FOR SEWER DEPARTMENT
6310	1997 USDA LOAN INTEREST- INTEREST PORTION OF ANNUAL PAYMENT
6312	1997 USDA LOAN PRINCIPAL- PRINCIPAL PORTION OF ANNUAL PAYMENT
6701	BAD DEBT EXPENSE- PORTION OF BAD DEBTS EXPECTED TO BE WRITTEN OFF
7106	CHARGES FROM FINANCE DEPARTMENT- CHARGES FROM FINANCE DEPT. FOR ALL THE SERVICES PERFORMED ON BEHALF OF THE SEWER DEPT.

Sanitation Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
34.00.00				
FUNDS AVAILABLE JULY 1ST	18,545	10,827	10,827	(6,888)
4080 PERS REVENUE-STATE	10,366	10,500	-	-
4330 USER FEES	458,329	483,720	489,000	508,560
4340 LANDFILL CHARGES	27,112	29,120	20,000	25,000
4450 MITIGATION FOR DEC GRT MAT.	-	-	-	-
4510 DEC LANDFILL CLOSURE GRT	262,984	-	-	-
4705 RECYCLE REVENUE	-	1,000	500	1,000
4805 INTEREST INCOME	113	-	-	-
4901 TRANSF FROM GENERAL FUND				14,188
4936 TRANSFER FROM ERF	29,221	-	2,820	-
TOTAL REVENUES	788,124	524,340	512,320	548,748
TOTAL REVENUES, TRANSFERS AND RESERVES	806,669	535,167	523,147	541,860

NOTE: CITY RECEIVED \$254,000 FOR THE STATE AIRPORT MITIGATION THAT IS TO BE USED TO MATCH A \$571,000 DEC GRANT AND AN ADDITIONAL DEC STIMULUS GRANT FOR \$647,000 TO BE USED TO CLOSE THE LANDFILL THIS IS A PROJECT PAID 100% BY GRANT FUNDS AND IS NOT INCLUDED IN THIS OPERATING BUDGET UNTIL PROJECT IS COMPLETE.

JUSTIFICATION AND EXPLANATION
SANITATION FUND REVENUES

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ACCT

NO. DESCRIPTION

- 4330 COLLECTION CHARGES- REVENUES FOR PICK UP SERVICES- THIS INCLUDES AN INCREASE OF 4% IN FEES EFFECTIVE JULY 1, 2013.
- 4340 LANDFILL CHARGES- FEES CHARGED FOR LANDFILL USE
- 4350 COLLECTION STICKERS- STICKERS SOLD TO CUSTOMERS FOR THOSE ONE TIME EXTRA GARBAGE SET OUT FOR THE GARBAGEMAN
- 4901 TRANSFER FROM GENERAL FUND- THIS IS A ONE TIME TRANSFER TO ASSIST GETTING THE SANITATION FUND OUT OF A NEGATIVE RESERVE. IF RECYCLING AND OTHER MEASURES BEING TAKEN RESOLVE THE NEGATIVE RESERVE THIS TRANSFER WILL NOT BE NECESSARY.

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
<u>COLLECTION</u>				
34.01.00				
5001 WAGES & SALARIES	39,436	45,100	45,410	46,060
5005 OVERTIME	606	1,500	1,180	1,500
5201 EMPLOYER COSTS	33,611	38,240	40,485	42,780
5810 MATERIALS AND SUPPLIES	896	1,500	900	1,000
5812 CREDIT CARD EXPENSE	2,842	2,750	3,000	3,000
5855 PURCHASES EXP/DUMPSTER	-	3,000	3,000	3,000
5920 GARAGE ALLOC/VEHIC. EXP	28,705	28,705	28,705	30,140
6205 INSURANCE	292	1,100	1,000	1,000
6500 CAPITAL EXPENDITURES	-	15,000	15,000	2,500
6701 BAD DEBT EXPENSE	-	500	-	500
7105 CHARGES FROM FINANCE	4,080	4,210	4,210	4,340
7110 CHARGES FROM OTHER DEPTS	2,818	3,000	1,000	3,000
TOTAL COLLECTION	113,287	144,605	143,890	138,820
<u>LANDFILL</u>				
34.03.00				
5001 WAGES & SALARIES	41,078	45,780	45,480	46,930
5005 OVERTIME	8,149	2,500	1,540	1,500
5201 EMPLOYER COSTS	46,918	44,170	42,400	55,050
5501 AUDIT EXPENSE			2,500	2,600
5510 DEC INSPECTIONS EXPENSE	112	1,000	500	500
5601 TELEPHONE EXPENSE	543	500	1,300	1,520
5605 UTILITIES EXPENSE	7,407	7,000	7,900	8,000
5735 HOUSEHOLD HAZ. WASTE EXP	5,761	14,000	14,000	14,000
5810 MATERIALS AND SUPPLIES	3,644	2,500	3,500	2,500
5901 FACILITY REPAIR & MAINT.	2,290	3,000	3,000	3,000
5920 GARAGE ALLOC/VEHIC. EXP	28,705	28,705	28,705	30,140
5930 MONITORING & TESTING	3,939	4,200	3,200	4,000
5950 DISPOSAL COSTS	217,676	200,000	200,000	200,000
5955 RECYCLE COSTS	-	5,000	1,000	5,000
6205 INSURANCE COSTS	730	3,800	3,300	3,300
6500 LANDFILL FIXED ASSETS	292,205	-	2,820	-
7110 CHARGES FROM OTHER DEPTS	23,397	22,000	25,000	25,000
TOTAL LANDFILL	682,555	384,155	386,145	403,040
TOTAL SANITATION EXPENDITURES	795,843	528,760	530,035	541,860
JUNE 30 RESERVE	10,827	6,407	(6,888)	(0)
TOTAL RESERVE AND EXPENDITURES	806,669	535,167	523,147	541,860

JUSTIFICATION AND EXPLANATION
SANITATION FUND EXPENDITURES

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ACCT NO.	DESCRIPTION	
	<u>COLLECTION EXPENDITURES:</u>	
5001	WAGES & SALARIES: REFUSE COLLECTOR/INCLUDES VACATION AT 50%	46,060
5005	OVERTIME- FOR OCCASIONAL OVERTIME	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES: SBS AND MEDICARE (7.58%)	3,377
	RETIREMENT WITH STATE OF AK (34%)	15,150
	GROUP HEALTH & LIFE INSURANCE/HEALTH SVG. ACCOUNT	17,893
	WORKERS COMP INSURANCE	6,360
5810	MATERIALS AND SUPPLIES- MISCELLANEOUS ITEMS PURCHASED	
5855	PURCHASE DUMPSTERS- COST TO BUY REPLACEMENT DUMPTSTERS. SOME ARE RESOLD TO CUSTOMERS.	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- CHARGE FROM THE GARAGE DEPT. FOR FUEL, TIRES, PARTS, AND LABOR FOR GARBAGE TRUCKS	
6205	INSURANCE- LIABILITY AND AUTO FOR GARBAGE TRUCK	
6500	CAPITAL EXPENDITURES- DROP OFF STATIONS-	\$ 15,000
6701	BAD DEBT- COST OF WRITING OFF UNCOLLECTIBLE DEBT	
7105	CHARGES FROM FINANCE DEPARTMENT- COST TO SANITATION DEPARTMENT FOR ALL THAT IS DONE FOR SANITATION	
7110	CHARGES FROM OTHER DEPARTMENTS- THIS IS THE CHARGE FOR PUBLIC WORKS EMPLOYEESS WHEN IT IS NEEDED FOR EXTRA HELP, VACATION RELIEF, AND HOLIDAYS	
	<u>LANDFILL</u>	
5001	WAGES AND SALARIES: LANDFILL ATTENDENT INCLUDES VACATION AT 50% OF MAX.	46,930
5005	OVERTIME- FOR OCCASIONAL OVERTIME	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES: SBS AND MEDICARE (7.58%)	3,443
	RETIREMENT WITH STATE OF AK (34%)	15,145
	GROUP HEALTH & LIFE INSURANCE	29,983
	WORKERS COMP INSURANCE	6,479
5510	DEC INSPECTIONS EXPENSE- COST OF HAVING DEC DO PERIODIC INSPECTIONS OF THE LANDFILL	
5601	TELEPHONE EXPENSE- TELEPHONE AT THE LANDFILL OFFICE	
5605	UTILITY EXPENSE- ELECTRIC, SEWER, AND WATER CHARGES AT THE LANDFILL BUILDING	
5735	HOUSEHOLD HAZARDOUS WASTE EXPENSE- THIS IS FOR THE COST TO BRING IN THE PEOPLE THAT PUT ON THE HOUSEHOLD HAZARDOUS DISPOSAL PROGRAM FOR PEOPLE TO GET RID OF HOUSEHOLD ITEMS.	
5810	MATERIALS AND SUPPLIES- MISCELLANEOUS ITEMS PURCHASED	
5901	FACILITY REPAIR AND MAINTENANCE- VARIOUS COSTS FOR OPERATING THE LANDFILL AND BUILDING	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- GARAGE CHARGE FOR WORKING ON THE EQUIPMENT AT THE LAND FILL	
5930	MONITORING AND TESTING- REQUIRED BY DEC AT THE LANDFILL	
5950	DISPOSAL COSTS- COST TO SHIP GARBAGE	
5955	RECYCLE COSTS- COSTS TO SHIP RECYCLED ITEMS.	
6205	INSURANCE- PROPERTY, LIABILITY, AND OTHER RELATED INSURANCE FOR LANDFILL	
7110	CHARGES FROM OTHER DEPTS- CHARGE FROM PUBLIC WORKS FOR LANDFILL WORK	

Light Fund

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
70.00.00				
FUNDS AVAILABLE JULY 1ST	675,702	1,045,899	1,045,899	916,616
BOILER GRT REV- DISTRIBUT. FRONT STREET	39,798 11,265	-	-	-
4108 PERS REFUND	50,298	55,000	54,400	58,185
4350 EQUIPMENT RENTAL	1,148	500	1,255	1,000
4352 FUEL SURCHARGE	84,606	140,000	124,697	100,000
4355 RESIDENTIAL SALES	1,569,793	1,807,000	1,559,000	1,564,000
4357 SMALL COMMERCIAL SALES	1,220,856	1,430,700	1,213,000	1,216,000
4359 LARGE COMMERCIAL SALES	945,904	1,180,000	939,846	942,000
4361 SERVICE CHARGES	5,800	3,500	7,000	5,000
4365 POLE RENTAL	30,260	30,280	30,280	30,280
4370 LATE FEE REVENUE	26,646	20,000	23,000	20,000
4375 WRITE OFF'S COLLECTED	1,292	1,000	1,100	1,000
4380 ELECT. FEES & PERMITS	49,861	20,000	26,000	22,000
4415 MATERIAL SALES	85,227	30,000	30,000	30,000
4420 PMC REFUND	326,189	140,000	160,930	140,000
4440 LED STREET LIGHT GRT-AEA	85,770		33,721	
4550 ELEC. SYST STUDY- DCCED GRT	49,960		25,000	
4560 LED STR LIGHT GRT- WRG COOP	53,400		-	
4805 INTEREST INCOME	5,601	3,000	4,000	4,000
4808 LABOR CHARGED OUT	29,793	7,500	5,000	7,500
TOTAL REVENUES	4,673,467	4,868,480	4,238,229	4,140,965
TOTAL REVENUES, TRANSFERS AND RESERVES	5,349,169	5,914,379	5,284,127	5,057,581

JUSTIFICATION AND EXPLANATION
LIGHT FUND REVENUES

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ACCT NO.	DESCRIPTION
4108	PERS REFUND- WE ARE REQUIRED TO CLAIM AN EMPLOYER RATE OF 34% AND THEN THE STATE REIMBURSES US EQUAL TO 12% SHOWN AS REVENUE
4350	EQUIPMENT RENTAL- CHARGE FOR LINE TRUCKS WHEN OUTSIDE WORK IS DONE FOR OTHERS WHICH IS THEN CHARGED TO CUSTOMER
4352	FUEL SURCHARGE - THIS WILL BE THE AMOUNT BILLED IF ORDINANCE APPROVED OF FUEL COST WHEN KWH IS BEING PRODUCED BY DIESEL.
4355	RESIDENTIAL SALES- ESTIMATE IS LARGER BECAUSE OF THE NUMBER OF CUSTOMERS INSTALLING ELECTRIC HEAT.
4357	SMALL COMMERCIAL SALES- SALES TO SMALLER BUSINESSES AND HARBOR USERS.
4359	LARGE COMMERCIAL SALES- LARGE COMMERCIAL ESTIMATED TO BE ABOUT THE SAME BECAUSE IT INCLUDES THE TWO GROCERY STORES AND THE SEAFOOD PLANTS. ADDED ELECTRIC HEAT TO HIGH SCHOOL, PUB. SAFE. BLDG, NOLAN CTR
4361	SERVICE CHARGES- SERVICE CHARGE IS FOR CHARGES TO CUSTOMERS FOR DISCONNECT AND RECONNECT CHARGES
4365	POLE RENTAL REVENUE- REVENUE RECEIVED FROM AP&T AND CABLEVISION PROJECT INCREASE IN POLE RATE FROM \$14 TO \$20 EFFECTIVE JUNE 1, 2012.
4370	LATE FEE CHARGE- AMOUNT CHARGED TO CUSTOMERS WHO PAY AFTER THE 20TH OF THE MONTH.
4375	WRITE OFF'S COLLECTED- THESE ARE THE DEBT LATER COLLECT AFTER TURNING THEM OVER TO THE COLLECTION AGENCY.
4380	ELECTRIC FEES AND PERMITS- REVENUE GENERATED FROM ELECTRIC FEES AND PERMITS ISSUE BY THE ELECTRICAL DEPARTMENT
4415	MATERIALS SALES- SALE OF POLES, LINE, SURPLUS EQUIPMENT, ETC.
4420	PMC REFUND- SEAPA HAS ISSUED A REFUND EACH YEAR BUT NO WAY TO TELL HOW MUCH UNTIL IT HAPPENS- BUDGETED THE LOWEST AMOUNT RECEIVED IN LAST TWO YEARS.
4805	INTEREST INCOME- INTEREST EARNED ON RESERVES
4808	LABOR CHARGED OUT- INCOME FOR CHARGING OUT TIME BY LINE DEPT.

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
GENERATION				
70.01.00				
5001 WAGES & SALARIES	172,188	186,720	185,350	189,910
5005 OVERTIME	2,647	3,500	4,400	3,500
5010 CASUAL LABOR	-	3,000	3,000	3,000
5201 EMPLOYER EXPENSES	128,471	142,350	135,120	155,120
5301 TRAVEL & TRAINING EXPENSES	7,553	15,000	15,000	10,000
5550 SYSTEM STUDY GRANT EXP	49,960		25,000	
5601 TELEPHONE EXPENSES	5,716	5,500	5,500	5,500
5605 UTILITIES EXPENSES	1,807	2,000	1,900	2,000
5612 DIESEL FUEL EXPENSE/GEN.	112,079	170,000	103,000	150,000
5614 HEATING OIL				25,000
5620 GASOLINE & LUBE OIL EXPENSE	18,199	22,000	22,000	20,000
5810 MATERIALS AND SUPPLIES	7,126	10,000	10,000	10,000
5870 OSHA REQUIREMENTS	7,420	10,000	10,000	8,000
5875 GOVT FEES- DEC, EPA	1,342	1,500	1,270	1,500
5901 FACILITY REPAIR AND & MAINT	10,234	10,000	10,000	10,000
5905 EQUIPMENT REPAIR & MAINT	14,399	10,000	10,000	10,000
6501 TYEE HYDRO PURCHASES	2,556,399	2,974,000	2,540,000	2,545,000
6550 FIXED ASSETS	-	31,000	40,000	-
6505 PMC EXPENSE	150	2,000	150	-
TOTAL GENERATION EXPENSES	3,095,689	3,598,570	3,121,690	3,148,530

JUSTIFICATION AND EXPLANATION
LIGHT FUND EXPENDITURES
GENERATION

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	ELECTRICAL SUPERINTENDENT	79,665
	DIESEL MECHANIC	54,929
	VACATION AT 50% OF MAXIMUM	7,500
	EXTRA HELP	3,000
	SECRETARY/DISPATCH	44,816
	TOTAL	189,910
5005	OVERTIME- FOR OUTAGES AND WHEN TYEE IS DOWN FOR MAINTENANCE	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	14,706
	RETIREMENT WITH STATE OF AK (34%)	62,360
	GROUP HEALTH & LIFE INSURANCE/HEALTH SVG. ACCOUNT	69,476
	WORKERS COMP INSURANCE	8,578
5301	TRAVEL AND TRAINING EXPENSES- COST OF TRAINING & TRAVEL FOR GENERATION PERSONNEL	
5601	TELEPHONE EXPENSE- COST OF PHONES, LONG DISTANCE, AND INTERNET/EMAIL	
5605	UTILITIES EXPENSE- COST OF WATER, SEWER, AND GARBAGE	
5612	DIESEL FUEL EXPENSE- FUEL TO RUN GENERATORS DURING EMERGENCIES AND DURING THE MAINTENANCE SHUTDOWNS AT TYEE	
5620	GASOLINE & LUBE OIL EXPENSE- COST OF LUBE OIL FOR ENGINES	
5810	MATERIALS AND SUPPLIES- OFFICE SUPPLIES, SMALL TOOLS, CLEANING SUPPLIES, SAFETY EQUIPMENT, AND OTHER MISC. SMALL ITEMS.	
5868	OIL TEST & DISPOSAL INCLUDING ANTIFREEZE	
5870	OSHA REQUIREMENTS- COST OF MAINTAINING OSHA REQUIREMENTS AT THE GENERATION PLANT	
5875	GOVERNMENT FEES- COST OF FEES CHARGE BY EPA, DEC AND OTHER GOV'T. AGENCIES.	
5901	FACILITY REPAIR AND MAINTENANCE- COST TO REPAIR AND MAINTAIN BUILDING AND GENERATING UNITS	
5905	EQUIPMENT REPAIR AND MAINTENANCE- COST OF REPAIRS TO GENERATING UNITS, RADIOS, COMPUTERS, AND OTHER MISC. EQUIPMENT	
6501	TYEE HYDRO PURCHASES- COST OF PURCHASING POWER FROM THE TYEE HYDRO PROJECT. CURRENT RATE IS 6.8 CENTS PER KWH	
6550	CAPITAL- ALTHOUGH NOT ENOUGH MONEY TO INCLUDE IN THIS YEAR'S BUDGET, A GENERATOR AND RELATED POWER TOPICS SHOULD BE DISCUSSED.	

	2011-2012	2012-2013	2012-2013	2013-2014
CLASSIFICATION	ACTUAL	APPROVED BUDGET	REVISED ESTIMATE	APPROVED BUDGET
<u>DISTRIBUTION</u>				
70.03.00				
BOILER PROJECT	10,182		-	-
FRONT STREET ELECTRICAL	11,265		-	-
5001 WAGES & SALARIES	270,845	298,190	285,240	308,290
5005 OVERTIME	13,981	17,500	6,600	15,000
5201 EMPLOYER EXPENSES	195,501	228,970	202,670	237,580
5301 TRAVEL & TRAINING EXPENSES	8,200	10,000	10,000	10,000
5601 TELEPHONE EXPENSE	3,168	2,000	2,000	2,000
5605 UTILITIES EXPENSE	769	850	850	850
5810 MATERIALS AND SUPPLIES EXP	57,649	75,000	75,000	75,000
5870 METER PURCHASES	14,967	12,000	15,000	15,000
5872 TRANSFRM., POLES, HARDWR	75,974	100,000	50,000	50,000
5880 CONTRACT LABOR	14,091			
5905 EQUIPMENT REPAIR & MAINT.	2,967	2,500	2,500	2,500
5920 GARAGE ALLOC /VEHIC EXP.	41,860	42,000	41,860	43,950
6000 CAPITAL PURCHASES	69,785	34,800	243,500	32,000
6440 LED ST. LIGHT GRT EXP- AEA	170,004		33,721	
6500 SPUR ROAD PROJECT	9,720		100,000	-
7040 TRANSFER TO BOILER PROJ.	39,798		-	-
7110 CHARGES FROM OTHERS	2,779	3,500	3,500	3,500
TOTAL GENERATION EXPENSES	1,013,505	827,310	1,072,441	795,670

JUSTIFICATION AND EXPLANATION
LIGHT FUND EXPENDITURES
DISTRIBUTION

ACCT NO.	DESCRIPTION	
5001	WAGES & SALARIES:	
	ELECTRICAL LINE SUPERVISOR	78,907
	ELECTRICAL LINE WORKER (APPRENTIC)	55,038
	ELECTRICAL LINE WORKER (LINEMAN)	74,956
	(GROUNDMAN/METER READER)	40,877
	STANDBY TIME FOR LINEMAN	39,936
	VACATION AT 50% OF MAXIMUM	8,576
	TEMPORARY LABOR - BRUSH CLEARING	10,000
	TOTAL	308,290
5005	OVERTIME- FOR OUTAGES AND WHEN TYEE IS DOWN FOR MAINTENANCE	
5201	EMPLOYER COSTS- BENEFITS PROVIDED BY THE CITY TO EMPLOYEES:	
	SBS AND MEDICARE (7.58%)	24,518
	RETIREMENT WITH STATE OF AK (34%)	103,603
	GROUP HEALTH & LIFE INSURANCE/HEALTH SVG. ACCOUNT	90,996
	WORKERS COMP INSURANCE	18,463
5301	TRAVEL AND TRAINING EXPENSES- COST OF TRAINING & TRAVEL	
5601	TELEPHONE EXPENSE- MONTHLY, LONG DISTANCE, CELL PHONES, AND INTERNET COSTS	
5605	UTILITY EXPENSE- COST OF WATER, GARBAGE, SEWER	
5810	MATERIALS AND SUPPLIES- OFFICE SUPPLIES, SMALL TOOLS, SAFETY EQUIPMENT, OSHA REQUIRED ITEMS, AND OTHER MISC. ITEMS	
5868	TRANSFORMER TESTING AND DISPOSAL- COST TO TEST TRANSFORMER AND TO GET RID OF OLD TRANSFORMERS	
5870	METER PURCHASES- COST OF PURCHASING NEW METERS	
5872	TRANSFORMERS, POLES, AND HARDWARE EXPENSE- COST TO PURCHASE THESE ITEMS FOR USE IN THE LINE DEPARTMENT	
5905	EQUIPMENT REPAIR AND MAINTENANCE- REPAIR OF SAWS, RADIOS, COMPUTERS, AND OTHER LINE DEPT. EQUIPMENT	
5920	GARAGE ALLOCATION/VEHCILE EXPENSE- CHARGE FORM GARAGE FROM SHOP TO SERVICE ALL LIGHT FUND VEHICLES WHICH INCLUDES FUEL, OIL, TIRES, PARTS, AND LABOR	
6000	CAPITAL EXPENDITURES-	
	POWER LIFT DOORS FOR TRUCK BAYS	18,000
	HEAT PUMP FOR TRUCK BAYS	4,000
	CONCRETE FOR HIGH RANGER/DIGGER TRUCK BAY	10,000

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
ADMINISTRATION				
70.05.00				
5501 AUDIT EXPENSE	9,371	11,000	11,000	11,500
5812 CREDIT CARD EXPENSE	27,355	26,000	29,000	29,500
6141 METER INTEREST REFUND	2,438	1,200	2,300	2,000
6205 GENERAL INSURANCE EXP	6,427	15,000	16,800	17,000
6340 BOND REDEMPTION	26,705	-	-	-
6341 BOND INTEREST EXPENSE	207	-	-	-
6701 BAD DEBT EXPENSE	17,000	10,000	10,000	10,000
6705 THOMAS BAY EXPENSE	56,734	55,000	55,000	55,000
7110 CHARGE FROM OTHER DEPT	47,840	49,280	49,280	50,760
TOTAL ADMINISTRATION EXPENSES	194,076	167,480	173,380	175,760
TOTAL LIGHT FUND EXPENDITURES	4,303,270	4,593,360	4,367,511	4,119,960
JUNE 30 RESERVE	1,045,899	1,321,019	916,616	937,621
TOTAL EXPENDITURE & RESERVE	5,349,169	5,914,379	5,284,127	5,057,581

JUSTIFICATION AND EXPLANATION
LIGHT FUND EXPENDITURES
ADMINISTRATION

PAGE 94

ACCT NO.	DESCRIPTION
5501	AUDIT EXPENSE- PORTION OF AUDIT COST FOR OUTSIDE FIRM TO DO THE ANNUAL AUDIT AND FINANCIAL STATEMENTS
5530	ENGINEERING- TO UPDATE SYSTEM STUDY FOR NEW ADDITIONS SUCH AS HOSPITAL AND AICS AND ELECTRIC HEAT IN MUNICIPAL BUILDINGS
5812	CREDIT CARD COSTS- THIS IS THE LIGHT DEPARTMENTS SHARE OF THE CREDIT CARD COST WHEN CUSTOMERS PAY WITH A CREDIT CARD
6205	GENERAL INSURANCE EXPENSE- COST OF PROPERTY, VEHICLE, LIABILITY, AND OTHER MISC. INSURANCE.
6340	BOND REDEMPTION COSTS- AMOUNT OF BOND FOR PRINCIPAL. THIS BOND WAS PAID OFF IN THE 2012 BUDGET AND ELECTRIC FUND DOES NOT HAVE ANY OTHER DEBT.
6341	BOND INTEREST EXPENSE- INTEREST PORTION OF THE ABOVE BOND
6701	BAD DEBT EXPENSE- UNCOLLECTABLE UTILITY BILLS
6705	THOMAS BAY EXPENSE- EXPENSES INCURRED BY THOMAS BAY POWER AUTHORITY FOR ADMINISTRATIVE TYPE COSTS WHICH ARE THEN SPLIT BETWEEN WRANGELL AND PETERSBURG
7110	CHARGE FROM OTHER DEPARTMENTS- CHARGE FROM FINANCE DEPT FOR UTILITY BILLING, COLLECTIONS, PAYROLL, ACCOUNTS PAYABLE, AUDIT WORK, AND ALL OTHER RELATED WORK

Water Fund

CITY AND BOROUGH OF WRANGELL
 WATER FUND - REVENUES
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
72.00.00				
FUNDS AVAILABLE JULY 1ST	149,048	167,549	167,549	241,549
CASSIAR WATER	-	-	-	-
FRONT STREET WATER- GRT	1,125,041	-	-	-
ETOLIN STREET WATER	34,829	-	-	-
4107 PERS REFUND	6,292	7,870	7,100	7,863
4330 WATER SALES	492,624	519,000	517,000	546,000
4333 WATER CONNECTIONS	150	500	750	500
4415 MATERIAL SALES	10,545	5,000	6,000	6,000
4805 INTEREST INCOME	12,488	-	1,000	1,000
4808 LABOR	2,269	500	250	500
4845 HYDRANT RENTAL	33,363	35,030	35,360	37,480
4880 REDEMPTION FUND WTP DEC ATV FROM GENERAL FUND	- 1,674	89,987	89,987	89,987
TOTAL WATER REVENUES & TRANS	1,719,276	657,887	657,447	689,330
TOTAL REVENUES & RESERVE	1,868,324	825,436	824,996	930,879

JUSTIFICATION AND EXPLANATION
WATER FUND REVENUES

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ACCT

NO. DESCRIPTION

- 4330 WATER SALES- USER FEE REVENUES- INCLUDES 6% INCREASE FOR 2013 AND 3 MORE 6% INCREASES ANNUALLY AFTER THAT.
- 4333 WATER CONNECTIONS- AMOUNT CHARGED FOR NEW HOOKUPS
- 4415 MATERIAL SALES- REVENUE FOR SELLING WATER PIPE AND OTHER WATER PARTS TO THE PUBLIC.
- 4805 INTEREST INCOME- AMOUNT OF INTEREST EARNED ON RESERVES INCLUDING INTEREST EARNED ON REDEMPTION FUND FOR DEBT RETIREMENT.
- 4808 LABOR- COST CHARGED OUT WHEN PW DO HOOKUPS AND OTHER WORK PROBLEMS FOR CUSTOMERS.
- 4845 HYDRANT RENTAL- AMOUNT RECEIVED FROM FIRE DEPARTMENT
- 4880 REDEMPTION FUND WTP DEC- THERE HAS BEEN A AMOUNT PUT INTO A REDEMPTION FUND FOR THE PURPOSE OF PAYING BACK THE DEC LOAN SO THAT ALL OF THE DEBT PAYMENTS ARE MADE FROM THIS SOURCE OF FUNDS, NO COST TO THE RATE PAYER

CITY AND BOROUGH OF WRANGELL
 WATER FUND - DISTRIBUTION & ADMINISTRATION
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
<u>DISTRIBUTION</u>				
<u>72.01.00</u>				
5001 WAGES AND SALARIES	54,508	54,270	55,120	57,280
5005 OVERTIME	2,145	12,000	5,580	12,000
5201 EMPLOYER PR COSTS	46,738	54,100	50,480	60,330
5301 TRAVEL AND TRAINING	1,316	2,000	500	2,000
5530 ENGINEERING/DAM SURVEY				20,000
5601 TELEPHONE EXPENSE	3,895	3,400	3,800	3,900
5605 ELECTRICITY EXPENSE	69,838	82,000	70,000	80,000
5810 MATERIALS AND SUPPLIES	17,948	10,000	10,000	10,000
5815 CHEMICALS EXPENSE	23,403	24,000	24,000	24,000
5901 FACILITY REPAIR & MAINT.	45,674	17,000	22,000	50,000
5905 EQUIPMENT REPAIR & MAINT	4,947	-	6,000	5,000
5910 SYSTEM REPAIR & MAINT.	4,452	10,000	5,000	10,000
5920 GARAGE ALLOC VEHICL EXP	37,780	37,780	37,780	39,670
6500 FIXED ASSETS	8,674	76,000	76,000	11,250
FRONT ST. GRT EXPENDITURES	1,125,041	-	-	-
ETOLIN STREET	34,829		-	-
CASSIAR	302			
6955 COMPLIANCE TESTING	12,807	15,000	13,000	15,000
7110 CHARGES FROM OTHER DEPTS	84,995	80,000	75,000	80,000
TOTAL DISTRIBUTION	1,579,292	477,550	454,260	480,430
<u>ADMINISTRATION</u>				
<u>72.03.00</u>				
5501 AUDIT EXPENSE	2,088	2,700	2,700	2,800
5812 CREDIT CARD EXPENSE	2,842	2,750	3,000	3,100
6205 GENERAL INSURANCE EXP	1,782	6,500	4,250	4,400
6329 1999 DEC WTP LOAN INT.	7,759	11,285	11,285	10,105
6330 1999 DEC WTP LOAN PRINCIPAL	77,537	78,702	78,702	79,882
6341 1997 BOND INTEREST	10,176	10,013	10,015	9,802
6342 1997 BOND PRINCIPAL	4,058	4,257	4,255	4,468
7105 CHARGES FROM FINANCE	15,240	14,980	14,980	16,180
TOTAL ADMINISTRATION EXPENSES	121,483	131,187	129,187	130,737
TOTAL WATER EXPENDITURES	1,700,775	608,737	583,447	611,167
JUNE 30 RESERVE	167,549	216,699	241,549	319,712
TOTAL DISTRIBUTION, ADMIN., AND RESERVE	1,868,324	825,436	824,996	930,879

JUSTIFICATION AND EXPLANATION
WATER FUND EXPENDITURES

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ACCT NO.	DESCRIPTION	
	<u>DISTRIBUTION</u>	
5001	WATER TREATMENT PLANT OPERATOR INCLUDING VACATION	57,280
5005	OVERTIME-USED FOR NECESSARY AND EMERG. RESPONSES	
5201	EMPLOYER COSTS- FICA, PERS, INSURANCE/HSA, WORKER'S COMP	
5301	TRAVEL AND TRAINING- TRAINING FOR NEW PLANT AND TO KEEP UP CERTIF.	
5530	ENGINEERING-DAM SURVEY- STATE REQUIREMENT TO HAVE A DAM SURVEY	
5601	TELEPHONE EXPENSE- COST OF PHONES, INCLUDING CELL PHONE & INTERNET	
5605	ELECTRICITY EXPENSE- COST OF ELECTRICITY TO OPERATE NEW WATER TREATMENT PLANT AND OTHER RELATED PUMPS	
5810	MATERIALS AND SUPPLIES- MISC. PARTS, TOOLS, AND SUPPLIES FOR THE WATER DEPT.	
5815	CHEMICALS EXPENSE- CHEMICALS FOR WATER TREATMENT PLANT	
5901	FACILITY REPAIR AND MAINTENANCE- REPAIR & MAINT. TO TREATMENT PLANT INCLUDING SAND REPLACEMENT, PUMPS AND OTHER EQUIPMENT	
5905	EQUIPMENT REPAIR & MAINT.- EQUIPMENT REPAIRS, MAINT, AND REPLACEMENT	
5910	SYSTEM REPAIR & MAINTENANCE- REPAIRS & MAINT. FOR WATER DISTRIBUTION SYSTEM, INCLUDING MAINS AND SERVICES	
5920	GARAGE ALLOCATION/VEHICLE EXPENSE- CHARGE FROM GARAGE TO WATER DEPARTMENT FOR THEIR PORTION OF COSTS ASSOCIATED WITH VEHICLES AND EQUIPMENT IN SUPPORT OF THE WATER DEPARTMENT	
6500	FIXED ASSETS- FLAT BED TRUCK- PAYING 25% OF COST FROM WATER	
6955	COMPLIANCE TESTING- DEC TESTING REQUIREMENTS	
7110	CHARGES FROM OTHER DEPTS- CHARGE FROM PUBLIC WORKS TO WATER DEPARTMENT FOR MAN HOURS WORKED FOR WATER DEPT. BASED ON ACTUAL TIME. ALSO SEWER DEPT. TIME WORKED AT WATER PLANT BASED ON ACTUAL	
	<u>ADMINISTRATION</u>	
5501	AUDIT EXPENSE- WATER DEPARTMENTS SHARE OF AUDIT EXPENSE	
5670	WATER TOWER LAND LEASE- ANNUAL COST OF LEASE FROM STATE FOR NORTH END WATER TOWER. WATER TOWER PLANNED TO BE REMOVED AFTER 2007 FY.	
5812	CREDIT CARD EXPENSE- WATER DEPARTMENT SHARE OF CC COST	
6205	GENERAL INSURANCE EXPENSE- WATER DEPARTMENT'S SHARE OF INSURANCE FOR LIABILITY, PROPERTY, AND OTHER COSTS RELATED TO INSURANCE	
6329	DEC WATER TREATMENT PLANT LOAN INTEREST- INTEREST ON WATER TREATMENT PLANT LOAN WITH DEC.	
6330	DEC WATER TREATMENT PLANT LOAN PRINCIPAL- PRINCIPAL ON ABOVE REFERENCED LOAN.	
6341	RDA 1997 BOND INTEREST- WATER BOND INTEREST	
6342	RDA 1997 BOND PRINCIPAL- WATER BOND PRINCIPAL	
6701	BAD DEBT EXPENSE- COST OF WRITING OFF BAD DEBTS	
7105	CHARGES FROM FINANCE- CHARGE FROM FINANCE TO DO BILLINGS, COLLECTIONS, ACCOUNTING, AUDIT, GRANTS, BONDS, PAY BILLS, ETC.	

Port Fund

CITY AND BOROUGH OF WRANGELL
 PORT FUND SUMMARY
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST				
HARBOR	526,839	701,146	701,146	747,260
DOCKS/BARGE	342,410	348,765	348,765	347,722
BOAT HAUL OUT	21,502	49,962	49,962	59,889
HARBOR REPLACEMENT FUND	348,438	504,596	504,596	711,596
COMM. FISH. INFRASTR. FUND	-	120,484	120,484	331,209
TOTAL RESERVES JULY 1ST	1,239,189	1,724,952	1,724,952	2,197,675
REVENUES/TRANSFERS				
HARBOR	2,459,602	962,560	973,894	883,595
DOCK/BARGE	1,817,550	228,590	2,023,850	1,114,680
BOAT HAUL OUT	3,396,925	285,515	287,100	314,340
HARBOR REPLACEMENT FUND	156,158	210,380	207,000	207,000
COMM. FISH. INFRASTR. FUND	120,484	212,880	210,725	131,420
TOTAL REVENUES	7,950,719	1,899,925	3,702,569	2,651,035
TOTAL REVENUES & RESERVES	9,189,908	3,624,877	5,427,521	4,848,710
EXPENDITURES/TRANSFERS				
HARBOR	2,285,295	931,963	927,780	845,164
DOCKS/BARGE	1,811,196	226,950	2,024,893	1,208,119
BOAT HAUL OUT	3,368,466	273,038	277,173	253,417
HARBOR REPLACEMENT FUND	-	-	-	33,000
COMM. FISH. INFRASTR. FUND	-	-	-	-
TOTAL EXPENDITURES	7,464,957	1,431,951	3,229,846	2,339,700
RESERVES AT JUNE 30TH				
HARBOR	701,146	731,743	747,260	785,691
DOCK/BARGE	348,765	350,405	347,722	254,283
BOAT HAUL OUT	49,962	62,439	59,889	120,812
HARBOR REPLACEMENT FUND	504,596	714,976	711,596	885,596
COMM. FISH. INFRASTR. FUND	120,484	333,364	331,209	462,629
TOTAL RESERVES	1,724,952	2,192,926	2,197,675	2,509,010
TOTAL RESERVES & EXPEND.	9,189,908	3,624,877	5,427,521	4,848,710

NOTE: THE BUDGET IS ON A CASH BASIS SO ALL OF THE ABOVE SHOWS ALL CAPITAL EXPENDITURES EVEN WHEN DONE THROUGH A GRANT. THE DETAIL OF EACH OF THESE IS SHOWN IN THE FOLLOWING PAGES.

CITY AND BOROUGH OF WRANGELL
 PORT FUND - HARBOR DEPARTMENT
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST	526,839	701,146	701,146	747,260
74.01.00 (REVENUES)				
4107 PERS STATE RELIEF	18,043	20,060	20,060	20,020
HERITAGE HARBOR GRT REV.	1,645,756	-	-	-
4168 RAW FISH TAX	265,498	365,000	380,741	300,000
4170 FISHERIES BUS. & FISH RES. TX	20,671	25,000	23,048	20,000
4180 HOIST REVENUE	6,624	6,500	6,500	6,500
4357 ELECTRICTY COLLECTED/TRANS	12,566	11,000	11,000	11,000
4370 BOAT LAUNCH FEES	3,445	4,000	4,500	4,300
4372 GRID FEES/PRESSURE WASH	-	400	-	-
4375 STALL RENT	381,385	431,000	425,000	425,000
4380 TRANSIENT MOORAGE	86,522	85,000	85,000	85,000
4400 VENDING MACHINE REV.	86	100	75	75
4415 MATERIAL SALES	-	-	1,000	-
4475 COLLECTION RECOVERY	3,156	500	1,630	500
4505 FINES & FORFEITURES	9,187	7,000	10,000	7,000
4805 INTEREST INCOME	2,874	6,000	3,000	3,200
4808 LABOR CHARGES/REVENUE	3,790	1,000	2,340	1,000
TOTAL HARBOR REVENUES	2,459,602	962,560	973,894	883,595
TOTAL REVENUES & RESERVE	2,986,441	1,663,706	1,675,040	1,630,855
74.01.00 (EXPENDITURES)				
5001 WAGES & SALARIES	157,633	177,910	181,270	168,900
5005 OVERTIME	426	2,500	2,380	2,500
5201 EMPLOYER COSTS	133,088	128,270	127,400	134,080
5605 UTILITIES EXPENSE	105,702	110,000	108,000	110,000
5620 GASOLINE & LUBE OIL EXP	164	500	500	500
5810 MATERIALS & SUPPLIES	7,270	7,500	7,500	7,500
5860 UNIFORM ALLOWANCE	1,807	2,500	3,800	3,900
5901 FACILITY REPAIR & MAINT.	6,729	15,000	15,000	15,000
5905 EQUIPMENT REPAIR & MAINT	2,011	4,000	4,000	4,000
5907 HOIST EXPENDITURES	2,387	2,500	4,500	2,500
5911 FIRE EQUIPMENT	5,913	3,000	3,000	3,000
6205 INSURANCE EXPENSE	1,607	5,000	2,500	2,500
6701 BAD DEBT EXPENSE	442	1,000	-	-
6835 CAPITAL EXPENDITURES	-	-	-	-
HERITAGE HARBOR	1,645,756	-	-	-
7103 TRANS TO COMM. FISH INFRAS.	-	210,680	209,225	129,420
7105 TRANS, TO REPLACE. FUND	156,158	206,880	204,000	204,000
7110 PW/CONTRACTORS	3,523	1,000	300	1,000
7120 ALLOCATED ADMINISTRATION	54,681	53,723	54,405	56,364
TOTAL HARBOR EXPENDITUES	2,285,295	931,963	927,780	845,164
HARBOR RESERVE AT JUNE 30TH	701,146	731,743	747,260	785,691
TOTAL EXPENDITURES & RESERVE	2,986,441	1,663,706	1,675,040	1,630,855

JUSTIFICATION AND EXPLANATION
HARBOR

ACCT. NO.	DESCRIPTION	
<u>REVENUES</u>		
4168	RAW FISH TAX- RECEIVE FROM STATE EACH YEAR BASED ON A PORTION OF THE FISH PROCESSING IN WRANGELL	
4170	FISHERIES BUSINESS TAX REVENUE- SHARED TAXES FROM STATE BASED ON FISH PROCESSING FROM FLOATING PROCESSERS	
4180	HOIST REVENUE- HOIST USE IS NOW CHARGED TO THOSE USING IT.	
4357	ELECTRICITY COLLECTED/TRANSIENTS- AMOUNT PAID BY TRANSIENTS USING HARBOR OR HOT BERTH POWER	
4375	STALL RENT - REVENUE FOR BILLINGS OF STALL RENT- BASED ON \$25/FOOT	
4379	TRANSIENT MOORAGE- ALL TRANSIENT MOORAGE	
4400	VENDING MACHINE REVENUE- HARBOR SHARE OF VENDING MACHINE REVENUE LOCATED ON HARBOR PROPERTY	
4415	MATERIAL SALES- SALE OF OLD PILING, ETC.	
4475	COLLECTION RECOVERY- RECOVERY OF OLD ACCTS FROM COLLECTION AGENCY	
4505	FINES & FORFEITURES- THIS IS AMOUNT CHARGES ON DELINQUENT ACCOUNTS.	
4805	INTEREST INCOME- INTEREST INCOME EARNED ON RESERVE FUNDS	
4808	LABOR CHARGES/REVENUE-HARBOR STAFF CHARGES OUT TIME	
<u>EXPENDITURES</u>		
5001	WAGES & SALARIES:	
	HARBOR MASTER	69,866
	2 ASST. HARBORMASTERS	70,432
	MAINTENANCE PERSON	49,072
	VACATION AT 50% MAXIMUM	15,000
	HARBOR ADMINISTRATIVE ASSISTANT	36,920
		70% TO HARBOR 168,900
		30% TO DOCK/BARGE 72,390
5005	OVERTIME- FOR BARGE RAMP & DOCK LANDINGS OFF HRS.	
5201	EMPLOYER COSTS- 70% TO HARBOR, 30% TO DOCK	
	SBS AND MEDICARE (7.58%)	18,550
	RETIREMENT WITH STATE OF AK (34%)- 12% of this state pays	78,058
	GROUP HEALTH & LIFE INSURANCE	81,082
	WORKERS COMP INSURANCE	13,855
5605	UTILITIES EXPENSE- COST OF ELECTRICITY, GARBAGE, WATER, AND SEWER	
5620	GASOLINE AND LUBE OIL EXPENSE- BOAT GAS AND LUBE FOR EQUIPMENT INCLUDING PUMPS, GENERATOR, CRANES, AND OTHER EQUIPMENT	
5810	MATERIALS AND SUPPLIES- SMALL TOOLS, PARTS, ETC.	
5860	UNIFORM ALLOWANCE- PURCHASE OF FLOAT COATS, AND OTHER CLOTHING FOR SAFETY AND HARBOR PERSONNEL IDENTIFICATION	
5901	FACILITY REPAIR AND MAINTENANCE- INCLUDES LUMBER, PILING, WATER SYSTEM, PAINT, HIRED CONTRACTORS, AND ALL OTHER MATERIALS TO REPAIR AND MAINTAIN ALL PORTIONS OF THE HARBORS	
5905	EQUIPMENT REPAIR AND MAINTENANCE- REPAIR OF OUTBOARD MOTOR, SAWS, PUMPS, RADIOS, AND OTHER EQUIPMENT	
5907	HOIST EXPENSES- THIS INCLUDES ALL HOIST EXPENSES SUCH AS MAINTENANCE OF HOIST, SOFTWARE COSTS, INSPECTION COSTS AND OTHER NORMAL COSTS ASSOCIATED WITH THEIR SAFE OPERATION.	
5911	FIRE EQUIPMENT- THIS IS A NEW LINE ITEM FOR THE PURCHASE AND MAINTENANCE OF FIRE EQUIPMENT ON THE FLOATS	
6205	INSURANCE EXPENSE- THIS INCLUDES INSURANCE FOR THE HARBOR FOR VEHICLES, PROPERTY, LIABILITY, ETC.	
6701	BAD DEBT EXPENSE- COST OF WRITING OFF BAD DEBTS	
7103	COMMERCIAL FISHING INFRASTRUCTURE FUND- 1/3 OF BUDGET CAN COME FROM RAW FISH TAX, BALANCE GOES TO CFI-FUND.	
7105	FLOAT REPLACEMENT FUND- ANNUAL AMOUNT THAT GOES INTO FR-FUND BASED ON 12/25 OF STALL RENT.	
7110	PW/CONTRACTORS- WORK NEEDED TO BE DONE BY OTHERS	
7120	ALLOCATED ADMINISTRATION- ADMIN. COSTS ALLOCATED TO HARBOR-68%, DOCK- 27%, TRAVEL LIFT- 5% FOR ADMIN. FUNCTION THAT APPLY TO ALL.	

CITY AND BOROUGH OF WRANGELL
 SPECIAL RESERVE FUNDS
 FISCAL YEAR 2013-2014

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
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HARBOR REPLACEMENT FUND

FUNDS AVAILABLE JULY 1ST	348,438	504,596	504,596	711,596
<u>74.02 REVENUES</u>				
TRANSFER FROM HARBOR	156,158	206,880	204,000	204,000
4805 INTEREST INCOME	-	3,500	3,000	3,000
TOTAL HARBOR REVENUES	156,158	210,380	207,000	207,000
TOTAL REVENUES & RESERVE	504,596	714,976	711,596	918,596

74.02 EXPENDITURES

6500 FLOAT REPLACEMENT EXP.	0	0	0	33,000
TOTAL HARBOR EXPENDITURES	-	-	-	33,000
HARBOR RESERVE AT JUNE 30TH	504,596	714,976	711,596	885,596
TOTAL EXPENDITURES & RESERVE	504,596	714,976	711,596	918,596

COMMERCIAL FISHING INFRASTRUCTURE FUND

FUNDS AVAILABLE JULY 1ST	-	120,484	120,484	331,209
<u>74.06 REVENUES</u>				
TRANSFER FROM HARBOR	120,484	210,680	209,225	129,420
4805 INTEREST INCOME	-	2,200	1,500	2,000
TOTAL CFIF REVENUES	120,484	212,880	210,725	131,420
TOTAL REVENUES & RESERVE	120,484	333,364	331,209	462,629

74.06 EXPENDITURES

6500 INFRASTRUCTURE EXPENSE	0	0	0	0
TOTAL CFIF EXPENDITURES	-	-	-	-
CFIF RESERVE AT JUNE 30TH	120,484	333,364	331,209	462,629
TOTAL EXPENDITURES & RESERVE	120,484	333,364	331,209	462,629

JUSTIFICATION AND EXPLANATION
HARBOR REPLACEMENT FUND

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ACCT
NO. DESCRIPTION

HARBOR REPLACEMENT FUND

THE PORT COMMISSION INSTITUTED A PROGRAM TO INCREASE THE \$12.00 MOORAGE RATE TO \$25.00 OVER A 4 YEAR PERIOD. THE FUND IS TO BE USED TO REPLACE EXISTING HARBOR FLOAT SYSTEMS WHICH WOULD INCLUDE ALL PORTIONS OF MAINTAINING THE REPLACING THE CURRENT FLOAT SYSTEMS AND RELATED INFRASTRUCTURES. 13/25th OF STALL RENTS GOES TO SUPPORT HARBOR BUDGET. BALANCE GOES INTO FLOAT REPLACEMENT FUND

COMMERCIAL FISHING INFRASTRUTURE FUND

THE PORT COMMISSION HAS ADOPTED IN THEIR 2012-2013 FY BUDGET TO USE A PORTION OF THE RAW FISH TAX FOR IMPROVEMENTS AND REPLACEMENT OF ITEMS THAT ARE USED BY THE COMMERCIAL FISHING INDUSTRY. THE AMOUNT WILL BE DETERMINED BY MULTIPLYING THE HARBOR OPERATING EXPENDITURES BY 33 1/3% TO DETERMINE THE AMOUNT OF THE RAW FISH TAX THAT WILL BE USED TO PROVIDE FINANCIAL SUPPORT TO THE HARBOR DEPARTMENT. THE REMAINING AMOUNT WILL BE TRANSFERRED AND THE END OF EACH FISCAL YEAR TO AN ACCOUNT FOR THE ABOVE PURPOSE.

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST	342,410	348,765	348,765	347,722
74.03.00 (REVENUES)				
4107 PERS STATE RELIEF	7,736	8,590	8,590	8,580
4350 RENTAL FEE(VENDOR BLDG)	54	-	-	-
CITY DOCK RENOV. GRT	1,578,119	-	1,800,000	887,100
4360 ADVENTURE SERVICE FEE	1,495	-	-	-
4370 STORAGE REVENUE	78,064	93,000	104,000	95,000
4379 PORT TRANSIENT FEES	24,133	1,000	500	500
4380 WHARFAGE	76,657	70,000	51,500	52,000
4382 DOCKAGE REVENUE	42,049	50,000	53,200	52,000
4385 PORT DEVELOPMENT FUND	8,556	6,000	5,000	18,500
4805 INTEREST INCOME	586	-	1,000	1,000
4823 PLANS AND SPECS REVENUE	100	-	60	-
TOTAL PORT (DOCK) REVENUES	1,817,550	228,590	2,023,850	1,114,680
TOTAL REVENUES & RESERVE	2,159,960	577,355	2,372,615	1,462,402
74.03.00 (EXPENDITURES)				
5001 WAGES & SALARIES	66,916	76,250	77,690	72,390
5005 OVERTIME	4,365	2,000	1,120	2,000
5201 EMPLOYER COSTS	30,237	54,970	54,600	57,470
5605 UTILITIES EXPENSE	20,719	22,500	22,500	22,500
5810 MATERIALS AND SUPPLIES EXP	2,283	2,500	2,500	2,500
5901 FACILITY REPAIR & MAINT.	13,456	20,000	20,000	20,000
5905 EQUIPMENT REPAIR & MAINT	782	3,000	3,000	3,000
6205 DOCK & BARGE INSURANCE	4,090	12,000	10,000	11,000
6385 PORT DEV. FEE LOAN RETURN	4,278	3,000	2,500	9,250
CITY DOCK RENOVATIONS	1,578,119	-	1,800,000	887,100
6500 CAPITAL	49,466	-	-	100,000
7115 GENERAL FUND/STORAGE	16,200	10,800	10,800	-
7120 ALLOCATED ADMINISTRATION	20,285	19,930	20,183	20,909
TOTAL DOCK EXPENDITURES	1,811,196	226,950	2,024,893	1,208,119
DOCK RESERVE AS OF JUNE 30	348,765	350,405	347,722	254,283
TOTAL EXPENDITURES & RESERVE	2,159,960	577,355	2,372,615	1,462,402

LOAN FROM REVOLVING LOAN FUND FOR DOLPHIN

JULY 1, 2012 BALANCE	\$ 155,689
2013 FY ESTIMATE	(3,000)
EST. BALANCE AT JUNE 30, 2013	<u>\$ 152,689</u>

JUSTIFICATION AND EXPLANATION
DOCK/PORT

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ACCT NO.	DESCRIPTION
74.03.00	<u>REVENUES</u>
4350	RENTAL FEE (VENDOR BLDG)- REVENUE FROM VENDOR BUILDING AT CITY DOCK. MY PICK UP WITH ADDITIONAL TOUR BOAT LANDINGS
4360	ADVENTURE SERVICE FEE- FEE FOR USE OF DOCK FACILITIES TO CONDUCT CHARTER SERVICE BUSINESS
4370	STORAGE REVENUE- STORAGE AT MILL DOCK SITE AND BOYER SITE
4380	WHARFAGE- REVENUES GENERATED ON CHARGES FOR FREIGHT GOING ACROSS DOCK
4382	DOCKAGE- REVENUES GENERATED ON CHARGES FOR VESSELS DOCKING AT MILL DOCK, BARGE RAMP, OR CITY DOCK
4385	PORT DEVELOPMENT FUND- ADDITIONAL FEE CHARGED TO TOUR SHIPS
4805	INTEREST INCOME- INTEREST EARNED ON RESERVE FUNDS.
	<u>EXPENDITURES</u>
5001	WAGES AND SALARIES- SEE SALARIES UNDER HARBOR EXPENDITURES
5005	OVERTIME- BARGE LANDINGS, TOUR BOATS, LOG SHIPS, SNOW REMOVAL, ETC
5201	EMPLOYER COSTS- SEE EMPLOYER COSTS UNDER HARBOR
5605	UTILITIES EXPENSE- ELECTRICITY CHARGE FOR LIGHT, BARGE, ETC.
5810	MATERIALS AND SUPPLIES- SMALL TOOLS, PAINT, PARTS, LIGHTS, ETC.
5901	FACILITY REPAIR AND MAINTENANCE- REPAIRS AND MAINTENANCE INCLUDES MATERIALS TO KEEP BARGE, DOCKS, AND RELATED ITEMS REPAIRED
5905	EQUIPMENT REPAIR AND MAINTENANCE- COMPRESSOR, RAMP, WATER LINE AND LIGHTING
6205	DOCK AND BARGE RAMP INSURANCE- COST OF INSURANCE
6385	PORT DEVELOPMENT FEE LOAN RETURN- REPAY LOAN FOR PORT DOLPHIN
6500	CAPTIAL- WORK ON OLD MILL DOCK
6701	BAD DEBT EXPENSE- COST OF BAD DEBTS BEING WRITTEN OFF
7115	GENERAL FUND/STORAGE- WHEN THE CITY PURCHASED THE MILL PROPERTY IT WAS AGREED THAT TO HELP MAKE UP FOR LOST TAXES AND TIDELAND LEASE REVENUES THAT A PORTION OF THE INCOME WOULD GO TO THE GENERAL FUND. THE PORT COLLECTS ALL THE REVENUE AND TRANSFERS THIS PORTION TO THE GENERAL FUND. PORT COMMISSION RECOMMENDING THIS CHARGE BE ELIMINATED
7120	ALLOCATED ADMINISTRATION- 27% OF ADMINISTRATION COSTS SUCH AS PHONES, COMPUTERS, AND OTHER SUCH THINGS ARE DIVIDED BETWEEN THE TWO.

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
FUNDS AVAILABLE JULY 1ST	21,502	49,962	49,962	59,889
74.04.00 (REVENUES)				
4107 PERS STATE RELIEF	7,322	6,762	6,800	6,900
. MARINE CTR. GRT REV	3,114,608	-	-	-
4357 ELECTRICAL REVENUE	5,309	7,500	2,000	3,000
4410 LIFT FEES- ROUND TRIP	125,731	125,000	125,000	135,000
4420 ENVIRONMENTAL FEES	2,985	3,000	3,300	3,500
4430 HOIST	1,584			
4450 WORK AREA STORAGE	46,361	40,000	40,000	43,000
4460 LONG-TERM STORAGE	91,330	80,000	86,000	86,000
4470 YARD LEASES	-	23,253	24,000	36,940
4805 INTEREST INCOME	1,695			
TOTAL REVENUE	3,396,925	285,515	287,100	314,340
TOTAL REVENUE & RESERVES	3,418,427	335,477	337,062	374,229
74.04.00 (EXPENDITURES)				
5001 WAGES & SALARIES	74,377	70,510	78,190	75,610
5005 OVERTIME	2,638	4,000	2,020	4,000
5201 EMPLOYER COSTS	56,428	54,220	56,290	61,160
5605 UTILITIES EXPENSE	2,044	6,500	3,500	3,500
5610 FUEL OIL EXPENSE	9,315	6,000	6,000	6,000
5810 MATERIALS AND SUPPLIES EXP	11,967	10,000	10,000	10,000
5815 DERELICT DISPOSAL EXPEND.	1,810	3,000	-	3,000
5901 FACILITY REPAIR & MAINT.	2,615	6,000	6,000	6,000
5905 EQUIPMENT REPAIR & MAINT	21,040	5,000	4,000	5,000
6205 INSURANCE EXPENSE	12,575	12,500	15,700	17,000
MARINE CENTER	3,114,608			
6500 CAPTIAL	6,109	48,000	48,000	25,000
7120 ALLOCATED ADMINISTRATION	13,229	12,998	13,163	13,637
7008 PERMANENT LOAN REPAY	23,510	23,510	23,510	23,510
7115 GENERAL FUND/STORAGE	16,200	10,800	10,800	-
TOTAL MARINE CENTER EXPEND.	3,368,466	273,038	277,173	253,417
MARINE TRAVEL LIFT 6/30 RESERVE	49,962	62,439	59,889	120,812
TOTAL EXPENDITURES & RESERVE	3,418,427	335,477	337,062	374,229

NOTE

THE BOAT HAUL OUT BORROWED \$235,096 FROM THE PERMANENT FUND AND AGREED TO PAY BACK PRINCIPAL ONLY AT 10% PER YEAR FOR 10 YEARS WITH FIRST PAYMENT BEGINNING IN THE 2009 FISCAL YEAR.

LOAN STATUS

ORIGINAL LOAN AMOUNT	\$ 235,096
2009 THRU 2012 PAYMENTS	\$ (94,040)
2013 FISCAL YEAR PAYMENT	\$ (23,510)
LOAN BALANCE JUNE 30, 2013	\$ 117,546

JUSTIFICATION AND EXPLANATION
HAUL OUT

ACCT NO.	DESCRIPTION	
74.04.00	<u>REVENUES</u>	
4357	ELECTRICAL REVENUE- CHARGE TO BOATS FOR USING HARBOR PAID ELECTRICAL SERVICE	
4410	LIFT FEES-FEES FOR HAULING BOATS	
4420	ENVIRONMENTAL FEES- CHARGES TO BOATS FOR ENVIRONMENTAL ISSUES	
4450	WORK AREA STORAGE- FEES FOR AREA DESIGNATED AS WORK AREA	
4460	LONG-TERM STORAGE- REVENUE FOR STORING BOATS HAULED BY THE BOAT LIFT.	
4470	YARD LEASES- REVENUE FOR SPACE LEASE TO PRIVATE VENDORS	
	<u>EXPENDITURES</u>	
5001	WAGES AND SALARIES- THE SALARIES ARE ESTIMATED AT THIS BOAT YARD AND TRAVEL LIFT MANAGER	55,696
	VACATION/SICK LEAVE	4,000
	TEMPORARY EMPLOYEE (6 MONTHS PER YEAR)	15,914
	TOTAL	75,610
5005	OVERTIME- FOR TIMES WHEN IT IS NECESSARY TO COME IN AT OFF HOURS FOR EMERGENCIES OR FOR OTHER NON-SCHEDULED ACTIVITIES.	
5201	EMPLOYER COSTS- BENEFITS INCLUDE FICA/MEDICARE, RETIREMENT, INSURANCE, AND WORKER'S COMPENSATION.	
5610	FUEL OIL EXPENSE- FUEL FOR HAUL OUT MACHINE.	
5810	MATERIALS AND SUPPLIES- THE MAJOR EXPENSE ITEM IN THIS CATEGORY IS TO BUY THE INITIAL JACKS REQUIRED TO SHORE UP BOATS THAT ARE HAULED.	
5901	FACILITY REPAIR AND MAINTENANCE- THIS IS TO MAINTAIN THE DOCK PORTION OF THE HAUL OUT FACILITY.	
5905	EQUIPMENT REPAIR AND MAINTENANCE- THIS IS TO MAINTAIN THE HAUL OUT MACHINE AND ANY OTHER MISC. EQUIPMENT USED SUCH AS PRESSURE WASHERS.	
6005	PUBLICATION COSTS- COST OF NOTICES OR ADVERTISING.	
6205	INSURANCE EXPENSE-COST OF INSURANCE FOR LIABILITY AND PROPERTY INSURANCE TO OPERATE THE FACILITY.	
6500	CAPITAL- \$25,000 - BOAT STANDS BLOCKING	
7008	PERMANENT LOAN REPAY- THE PERMANENT FUND LOAN LOANED THE BOAT HAUL OUT \$235,096 TO BE PAID BACK OVER 10 YEARS AT 0% INTEREST.	
7115	GENERAL FUND/STORAGE- SEE EXPLANATION UNDER DOCK. PORT COMMISSION RECOMMENDING THIS CHARGE BE ELIMINATED.	
7120	ALLOCATED ADMINISTRATION- 5% OF ADMINISTRATIVE COSTS GO TO TRAVEL LIFT.	

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 APPROVED BUDGET	2012-2013 REVISED ESTIMATE	2013-2014 APPROVED BUDGET
74.05.00				
5201 HEALTH SAVINGS ACCOUNT	500	-	-	-
5301 TRAINING & TRAVEL EXPENSE	12,826	11,000	12,000	11,000
5501 AUDIT EXPENSE	4,752	6,000	6,000	6,200
5520 COMPUTER SYSTEM COSTS	2,400	2,400	2,400	2,400
5601 TELEPHONE EXPENSE	5,773	5,400	6,000	6,000
5610 HEATING OIL EXPENSE	866	1,600	1,000	1,100
5810 MATERIALS & SUPPLIES	5,779	5,500	5,500	5,500
5812 CREDIT CARD COSTS	8,465	8,800	9,500	9,500
5901 FACILITY REPAIR & MAINT.	4,331	3,000	3,000	3,000
5902 GARAGE ALLOC. VEHIC EXP	16,990	17,300	17,300	17,840
5905 EQUIPMENT REPAIR & MAINT	1,251	2,500	1,000	2,500
6005 PUBLICATION EXPENSE	7,202	6,000	6,000	6,000
6205 GENERAL INSURANCE EXP.	153	600	1,500	2,000
7106 CHARGES FROM FINANCE	16,840	16,550	16,550	17,870
TOTAL ADMINISTRATION EXPENSES	88,127	86,650	87,750	90,910
23% DOCK ALLOCATION	(20,285)	(19,930)	(20,183)	(20,909)
15% TRAVEL LIFT ALLOCATION	(13,229)	(12,998)	(13,163)	(13,637)
62% HARBOR ALLOCATION	(54,681)	(53,723)	(54,405)	(56,364)
TOTALS	(67)	-	-	-

JUSTIFICATION AND EXPLANATION
ADMINISTRATION EXPENDITURES

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ACCT

NO. DESCRIPTION

5301 TRAINING AND TRAVEL- HARBOR MASTER CONFERENCE AND MISC.
OTHER TRAINING FOR STAFF

5201 HEALTH SAVINGS ACCOUNT- TO SUPPLEMENT HEALTH CARE PLAN

5501 AUDIT EXPENSE- PORT FUND SHARE OF COST OF AUDIT AND
ANNUAL FINANCIAL STATEMENTS

5530 ATTORNEY EXPENSE- COST TO HIRE ATTORNEY FOR PORT FUND RELATED ISSUES

5601 TELEPHONE EXPENSE- COST OF MONTHLY TELEPHONES, LONG
DISTANCE, CELL PHONES, AND INTERNET

5610 HEATING OIL EXPENSE- HEATING OIL COST FOR NEW HARBOR
OFFICE

5810 MATERIALS AND SUPPLIES- COST OF ALL OFFICE MATERIALS,
BILLING FORMS, COPY PAPER, TONER, RIBBONS, ETC.

5901 FACILITY REPAIR AND MAINTENANCE- MAINTAINING BUILDING,
INCLUDING FURNACE, LIGHTS, ETC.

5902 GARAGE ALLOCATION/VEHICLE MAINTENANCE- AMOUNT GARAGE
CHARGES PORT FUND FOR MAINTENANCE ON ALL VEHICLES,
INCLUDING GAS, OIL, TIRES, PARTS, LABOR, AND ALL OTHER MISC.
REPAIRS TO VEHICLES.

5905 EQUIPMENT REPAIR AND MAINTENANCE- COMPUTERS, RADIOS,
COPIER, AND OTHER OFFICE EQUIPMENT.

6005 PUBLICATION EXPENSE- COST OF ADVERTISING PORT MEETINGS,
SPECIAL MEETINGS, AND OTHER NOTICES THAT NEED TO BE PUT
IN THE PAPER OR SCANNER TO NOTIFY THE PUBLIC

6205 INSURANCE EXPENSE- INSURANCE COSTS RELATED TO PORT FUND AS A WHOLE

7106 CHARGES FROM FINANCE DEPARTMENT- COST FROM THE FINANCE
DEPARTMENT FOR DOING PAYROLL & REPORTS, GENERAL
ACCOUNTING, PURCHASE ORDERS, PAY BILLS, MINUTES, AGENDA
TYPING & MAILING, AUDIT WORK, FILING AND STORAGE OF ALL
PORT AND HARBOR RECORDS.