

City of Coffman Cove
Non-Code Ordinance 15-03

AN ORDINANCE FOR THE CITY OF COFFMAN COVE PROVIDING FOR THE
ESTABLISHMENT AND ADOPTION OF THE BUDGET FOR FISCAL YEAR 2016

Section 1. Classification

This is a Non-Code Ordinance

Section 2. General Provision

The attached document is the authorized budget of revenues and expenditures for the period July 1, 2015 through June 30, 2016 and is made a matter of public record.

Section 3. Effective Date

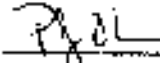
This Ordinance becomes effective upon its adoption by the City Council.

First Reading: May 28th, 2015

Second Reading: June 18th, 2015

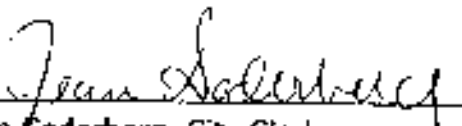
Public Hearing: June 18th, 2015

Adopted by a duly constituted quorum of the City Council of Coffman Cove, Alaska, this 18th day of June, 2015.



Perry Olson, Mayor

ATTEST:



Jean Soderberg, City Clerk

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Fiscal Year 16 Budget - Summary by Fund

GENERAL FUND

| | |
|--------------------------|---------------------|
| Administration | \$ 70,126.00 |
| Business Training Center | \$ 311.50 |
| Clinic | - |
| Council | - |
| EMS | - |
| Ferry Terminal | \$ 4,995.00 |
| Fire Department | - |
| Garbage Deficit | - |
| Library | - |
| Maintenance | - |
| Parks & Rec | - |
| Post office | - |
| Public Safety | - |
| Special Events | - |
| Tourism Coordinator | \$ 90.00 |
| Water and Sewer Deficit | - |
| NET INCOME | -\$29,872.90 |

ENTERPRISE FUNDS

| | |
|---------------|-------------|
| Gaming | \$ 60.00 |
| Garbage | - |
| Water & Sewer | - |
| Harbor | \$ 8,034.00 |

CAPITAL PROJECT FUNDS

| | |
|--------------------------|------|
| RUS - Power Line Grant | - |
| Drive-down Ramp | \$ - |
| Trail Building Equipment | - |

SPECIAL REVENUE FUNDS

| | |
|------------------|---|
| Streets & Roads | - |
| Fish Enhancement | - |

Notes:

General Fund Net Income (-\$29,872.90): It is estimated that we will go into FY16 with a General Fund cash balance of \$120,000 which would be used to cover the projected deficit.

Gaming (\$60.00): Profit will be retained in our Gaming Account (Current balance: \$8,677)

Garbage (-\$8,961): Deficit paid by the General Fund. See above.

Water/ Sewer (-\$10,445.00): Deficit paid by the General Fund. See above.

Harbor (\$8,034.00): Profit will be transferred to Harbor Savings which has a current balance of \$74,210

Streets & Roads (-\$44,134.00): Will be pulled from Timber Receipts Savings, current balance \$157,387

Fish Enhancement (-\$15,958.00): Will be pulled from Fish Savings, current balance \$94,000

Administration

(01 General)

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|--------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4300 Payment in Lieu of Taxes | 37,354.70 | 41,828.76 | 41,827.00 | 37,650.00 |
| 4208 Community Revenue Sharing | 104,611.00 | 103,956.00 | 103,956.00 | 99,613.00 |
| 4401 - Other Revenues | | 3,100.00 | 3,100.00 | 3,100.00 |
| 4129 - Admin | 1,425.00 | -288.00 | 1,000.00 | 1,000.00 |
| 4141 - Land Leases | 1,758.00 | 4,030.00 | 1,500.00 | 1,500.00 |
| 4143 - Equipment Rentals | 7,452.00 | 7,835.00 | 3,000.00 | 3,000.00 |
| 4270 Shared Fisheries Bus. Tax | 7,644.00 | 10,331.00 | | 10,331.00 |
| 4140 Equipment Lease | | 2,502.00 | | 2,502.00 |
| 4150 Misc. Sales | | 600.00 | | 600.00 |
| 4160 Refunds | 6,177.00 | | | |
| 4180 Land Sales | 56,479.00 | | | |
| 4170 - Interest Income | 6,920.00 | 2,000.00 | 5,000.00 | 2,000.00 |
| Total Income | <u>229,850.70</u> | <u>175,892.76</u> | <u>159,383.00</u> | <u>161,206.00</u> |
| Expense | | | | |
| 6015 - Salaries/Wages | 37,401.00 | 32,700.00 | 48,000.00 | 45,000.00 |
| 6016 - Holiday/Bonus pay | 395.00 | 867.00 | 750.00 | 750.00 |
| 6018 - Sick pay | 0.00 | 0.00 | 500.00 | 500.00 |
| 6019 - Vacation Pay | 1,009.00 | 1,218.00 | 1,200.00 | 1,300.00 |
| 6020 - Payroll Taxes | 4,038.00 | 3,250.00 | 4,800.00 | 4,500.00 |
| 6060 - Workers Compensation | 235.00 | 350.00 | 500.00 | 500.00 |
| 6100 - Per Diem | 2,080.00 | 1,500.00 | 2,500.00 | 1,500.00 |
| 6165 - Travel Expense | 2,868.00 | 3,000.00 | 5,500.00 | 3,000.00 |
| 6110 - Training/Workshop/conf. fees | 2,306.00 | 600.00 | 1,800.00 | 600.00 |
| 6111 - Vehicle & Equipment Fee | 681.00 | 150.00 | 800.00 | 400.00 |
| 6200 - Consulting Fees | 417.00 | 1,293.00 | 1,600.00 | 1,600.00 |
| 6210 - Audit | 376.00 | 41,037.00 | 40,000.00 | - |
| 6215 - Legal & Lobbyist | 14,782.00 | 5,055.00 | 20,000.00 | 10,000.00 |
| 6218 - Bookkeeping | 217.00 | 800.00 | 800.00 | 800.00 |
| 6220 - Property/Land Survey | | 0.00 | 2,000.00 | - |
| 6260 - Contract Services | | 550.00 | 900.00 | - |
| 6312 - Computers/Printers | 1,085.00 | 4,085.00 | 7,000.00 | 2,000.00 |
| 6315 - Maintenance Vehicles & Equip. | | 0.00 | 1,250.00 | - |
| 6321 - Maintenance Facilities | 818.00 | 255.00 | 1,600.00 | 1,600.00 |
| 6410 - Freight & Postage | 626.00 | 800.00 | 800.00 | 800.00 |
| 6415 - Office & Clerical Supplies | 2,835.00 | 2,600.00 | 2,800.00 | 2,800.00 |
| 6420 - Electricity | 16.00 | 500.00 | 800.00 | 1,600.00 |
| 6423 - Telephone | 3,357.00 | 3,500.00 | 3,500.00 | 3,500.00 |
| 6424 - Internet Access/ Web Hosting | 1,760.00 | 2,100.00 | 1,500.00 | 2,800.00 |
| 6430 - Heating Oil & Firewood | 1,000.00 | 250.00 | 2,000.00 | 1,500.00 |
| 6600 - General Liability | 1,023.00 | 410.00 | 734.00 | 410.00 |
| 6501 - Facility Insurance | 532.00 | 556.00 | 560.00 | 560.00 |
| 6502 - Vehicle & Equipment Insurance | | 579.00 | 580.00 | - |
| 6503 - Crime Insurance | 400.00 | 400.00 | 400.00 | 400.00 |
| 7010 - Licenses/Fees/ Subscriptions | 2,677.00 | 983.00 | 1,900.00 | 1,000.00 |
| 7011 - Catering/ Meetings | 367.00 | 400.00 | 800.00 | 500.00 |
| 7013 - Advertising and Publications | 1,513.00 | 987.00 | 639.00 | 1,000.00 |

| | | | | |
|-------------------|----------------------------|-------------------|-------------------|------------------|
| | 7050 Bad Debt | 441.00 | | |
| | 7026 - Bank Service Charge | 248.00 | 517.00 | 400.00 |
| | Total Expense | 85,284.00 | 111,755.00 | 91,170.00 |
| Net Income | | 144,566.70 | 64,137.76 | 70,126.00 |

Notes:

- **FY 16 Interest Income/ \$2,000** - I am still researching the reason this has decreased so much.
- **FY 16 Misc. Sales Income/ \$600** - From the sale of City-owned rock.
- **FY 16 Admin/ -\$268** - This number appears as a negative number because the income was decreased by \$650 in the form of a check written to SUSD for gym key fees collected the previous fiscal year. It is common that these types of transactions are reported as an income decrease rather than an expense.
- **FY 14 Reimburse/ \$6,177** - The City estimates payroll for the upcoming fiscal year and prepays the insurance company for workers comp insurance. At the end of the year, the City either received a reimbursement for overpayment or an invoice depending on accuracy of the estimated payroll. In FY 14, we received a reimbursement of \$6,177. In FY 15, we considered prepaid W/C an asset so you will no longer see reimbursements show as revenue on a financial statement.
- **FY 16 Other Revenue/ \$3,100** - When we sold the commercial smoker, Council dedicated the proceeds to Fish Enhancement, however, we retained \$3,100 in administration to reimburse the Department for the expenses (payroll, advertising, etc.) related to administering the sale.
- **FY 16 Equipment Lease/ \$2,602** - Annual hosting fee paid by the Marine Exchange to the City. Their equipment is stored at City Hall and they share our internet.
- **FY 14 Interest Income/ \$6820** - A portion of this income is from the interest on a note that the City carried for the sale of Lot 28.
- **FY 16 Land Leases/ \$4030** - Revenue from Jeff Dean's construction equipment stored on City property makes up a significant portion.
- **FY 14 Training & Workshop Fees/ \$2,306** - Administrative Assistant's Course & Certified Municipal Clerk's Institute.
- **FY 16 Consulting Fees** - Assistance with grant preparation and drafting capital project requests.
- **FY 16 Audit/ \$41,037** - In addition to the Mechum's \$40,000 fee for auditing 2 fiscal years, there were expenses related to Staff's time preparing the adjusted trial balance and Alaska Business Partner's time preparing documents.
- **FY 14 Legal & Lobbying/ \$14,782** - Some cost for Juneau advocating, environmental assessment for the downtown lots we sold, land sale document preparation/ closing and attorney fees for the AP&T rate increase petition to intervene.
- **FY 16 Computers & Printers/ \$4,086** - New hard drive for one of the office computers and the purchase of a new Administrator's laptop.
- **FY 14 Maintenance Facilities/ \$816** - In addition to the usual maintenance, we had to replace the control panel on the boiler.
- **Electricity** - In FY 14, we had a credit with the power company. That credit ran out partway through FY 15.
- **FY 15 Internet Access** - We signed up for a new internet service through AP&T. The cost is more but it is compensated for by the hosting fees provided by Marine Exchange of Alaska.
- **Firewood** - I do not foresee needing to purchase firewood in FY16. However, I left a cushion in there in case we come across a good deal.
- **General Liability Insurance** - The expense under administration has decreased from last fiscal year because we spread it through the departments based on payroll amounts.
- **FY 16 Vehicle/ Equipment Insurance** - City bus.
- **FY 15 Licenses, Fees & Subscriptions** - We sponsored SE Conference, paid membership dues to POWCAC, Conference of Mayors, AIA, and paid the annual fees for our cloud-based file storage in addition to our usual memberships.
- **FY 15 Bad Debt Expense/ \$441** - We wrote off uncollectibles by resolution of the Council.
- **FY 16 Bank Service Charges/ \$617** - We had an issue with a service that someone at the City signed up for in 2010. We were obligated to pay some of the fees before discontinuing the service.
- **Employee Certifications and Training** - There is no mandatory training or certification requirements for employees within the Administration Department in FY 16.

Clinic
(01 General)

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|-------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | 7,000.00 | | 7,000.00 |
| Total Income | 0.00 | 7,000.00 | 0.00 | 7,000.00 |
| Expense | | | | |
| 6015 - Salaries/ Wages | 426.00 | 2,030.00 | 800.00 | 1,000.00 |
| 6020 - Payroll Taxes | 44.00 | 140.00 | 80.00 | 100.00 |
| 6060 - Workers Compensation | 5.00 | 20.00 | 20.00 | 20.00 |
| 6321 - Maintenance Facilities | 110.00 | 700.00 | 800.00 | 800.00 |
| 6420 - Electricity | 1,914.00 | 1,250.00 | 1,800.00 | 2,100.00 |
| 6423 - Telephone | 850.00 | 500.00 | 640.00 | 840.00 |
| 6441 - Operating Expenses | 1,571.00 | 0.00 | 200.00 | 200.00 |
| 6500 - General Liability | 200.00 | 460.00 | 460.00 | 460.00 |
| 6501 - Facility Insurance | 1,993.00 | 2,000.00 | 2,000.00 | 3,027.00 |
| Total Expense | 7,113.00 | 7,100.00 | 6,800.00 | 8,547.00 |
| Net Income | -7,113.00 | -100.00 | -6,800.00 | -1,547.00 |

Notes:

- FY 15 Income/ \$7,000 - We should receive our first payment from AICS in June, 2015.
- FY 15 Salaries Expense/ \$1400 - The siding needs attention. We will get a cost of sealer on when weather allows.
- FY 15 Maintenance Facilities/ \$700 - Stain for the siding makes up most of the maintenance expense.
- FY 14 Electricity Expense/ \$1,914 - Since FY14, our electric rate decreased by approximately 30% because we qualified for the Community Facility PCE credit.
- FY 14 Operating Expenses/ \$1,571 - These were all freight charges that were billed to the City after September 30th, 2013 which made them ineligible for reimbursement by the granting agency.

**Council
(01 General)**

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|-------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| Total Income | 0.00 | 0.00 | 0.00 | 0.00 |
| Expense | | | | |
| 6010 - Stipend | 3,525.00 | 2,400.00 | 2,400.00 | 2,400.00 |
| 6020 - Payroll Taxes | 372.00 | 240.00 | 240.00 | 240.00 |
| 6050 - Workers Compensation | 40.00 | 20.00 | 20.00 | 20.00 |
| 6100 - Per Diem | 195.00 | 0.00 | 1,000.00 | 1,000.00 |
| 6105 - Travel Expense | 2,854.00 | 0.00 | 4,000.00 | 4,000.00 |
| 6110 - Training/workshop/conf. fees | 0.00 | 50.00 | 500.00 | 500.00 |
| 7011 - Catering/ Meetings | 0.00 | 100.00 | 150.00 | 150.00 |
| Total Expense | <u>6,986.00</u> | <u>2,810.00</u> | <u>8,310.00</u> | <u>8,310.00</u> |
| Net Income | <u>-6,986.00</u> | <u>-2,810.00</u> | <u>-8,310.00</u> | <u>-8,310.00</u> |

Notes

- FY 14 Travel Expense of \$2,854 - The Mayor traveled to Jamaica during legislative session.
- FY 14 Stipend of \$3,525 - Part of FY13's council stipends were paid in FY14. We have a system now to make sure they are paid the fiscal year in which the expense was incurred.

**E M S
(01 General)**

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|--------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4001 - Other Revenues | 500.00 | 0.00 | 0.00 | 0.00 |
| 4170 - Interest Income | | 0.62 | 0.00 | 0.00 |
| Total Income | <u>500.00</u> | <u>0.62</u> | <u>0.00</u> | <u>0.00</u> |
| Expense | | | | |
| 6015 - Salaries/ Wages | 440.00 | 340.00 | 500.00 | 500.00 |
| 6020 - Payroll Taxes | 40.00 | 34.00 | 50.00 | 50.00 |
| 6050 - Workers Compensation | 546.00 | 550.00 | 550.00 | 550.00 |
| 6105 - Travel Expense | 912.00 | 100.00 | 2,000.00 | 1,000.00 |
| 6110 - Training/workshop/conf. fees | 520.00 | 122.00 | 500.00 | 500.00 |
| 6111 - Vehicle & Equipment Fuel | | 300.00 | 500.00 | 500.00 |
| 6315 - Maintenance Vehicles & Equip. | 458.00 | -895.00 | 1,500.00 | 1,500.00 |
| 6420 - Electricity | 243.00 | 250.00 | 300.00 | 0.00 |
| 6423 - Telephone | 0.00 | 500.00 | 500.00 | 300.00 |
| 8441 - Operating Expenses | 430.00 | 765.00 | 800.00 | 800.00 |
| 6501 - Facility Insurance | | 1,027.00 | 1,027.00 | 0.00 |
| 6502 - Vehicle & Equipment Insurance | 819.00 | 819.00 | 819.00 | 819.00 |
| 7010 - Licenses/Fees/ Subscriptions | | 0.00 | 200.00 | 200.00 |
| Total Expense | <u>4,408.00</u> | <u>3,912.00</u> | <u>9,246.00</u> | <u>6,719.00</u> |
| Net Income | <u>-3,908.00</u> | <u>-3,911.38</u> | <u>-9,246.00</u> | <u>-6,719.00</u> |

Notes:

- **FY 15 Maintenance Vehicles & Equipment/ -\$895** - This is a negative number because the expense account was decreased by \$1,217 for a reimbursement received from BoundTree Medical. It is common to reduce the expense account rather than record reimbursements as income.
- **Electricity Expense** - Expenses for the red storage building are now charged to the Administration Department. 20% of the electricity expenses at the Clinic are charged to the EMS Department.
- **FY 15 Telephone Expense/ \$500** - It was decided to keep 2 phone lines at the Clinic, charge one to EMS and one to the Clinic. I am going to look into getting rid of one phone line since the operating grant for the EMS satellite phone will be over next fiscal year. We will be responsible for paying the Globalstar service plan fee of \$300/ year.
- **FY 15 Operating Expenses/ \$765** - We purchased storage containers for organizing EMS supplies on the shelves at the Clinic. There was a \$235 expense for heating fuel at the red storage building before the EMS moved their gear to the Clinic and other misc. medical supplies.
- **FY 15 Facility Insurance/ \$1,027** - 30% of the Clinic facility insurance is charged to the EMS department.

Fire Department

(01 General)

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|--------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4206 - Volunteer Fire Assist Grant | 8,649.00 | 9,595.00 | 9,595.00 | 9,595.00 |
| 4001 - Other Revenues | | 175.00 | 0.00 | 0.00 |
| 4101 - Firework Sales | 4,640.00 | 6,467.60 | 6,467.60 | 6,467.60 |
| Total Income | <u>13,289.00</u> | <u>16,237.60</u> | <u>16,062.60</u> | <u>16,062.60</u> |
| Expense | | | | |
| 5050 - Fireworks-To Sell | 3,500.00 | 3,500.00 | 3,000.00 | 4,500.00 |
| 6015 - Salaries/ Wages | 757.00 | 37.00 | 1,500.00 | 1,500.00 |
| 6020 - Payroll Taxes | 83.00 | 3.77 | 150.00 | 150.00 |
| 6050 - Workers Compensation | 1,045.00 | 1,045.00 | 1,200.00 | 1,200.00 |
| 6105 - Travel Expense | 533.00 | 0.00 | 450.00 | 450.00 |
| 6111 - Vehicle & Equipment Fuel | 66.50 | 0.00 | 400.00 | 400.00 |
| 6200 - Consulting Fees | 360.00 | 0.00 | 400.00 | 0.00 |
| 6310 - Equipment/ Material Purchase | 9,405.00 | 11,386.00 | 11,895.00 | 11,895.00 |
| 6315 - Maintenance Vehicles & Equip. | 2,223.50 | 0.00 | 2,000.00 | 2,000.00 |
| 6321 - Maintenance Facilities | 2,718.00 | 0.00 | 2,000.00 | 2,000.00 |
| 6400 - Parts and Tools | | 216.00 | 500.00 | 500.00 |
| 6415 - Office & Clerical Supplies | 142.00 | 0.00 | 200.00 | 200.00 |
| 6420 - Electricity | 333.00 | 450.00 | 350.00 | 350.00 |
| 6423 - Telephone | 468.00 | 550.00 | 500.00 | 500.00 |
| 6430 - Heating Oil & Firewood | 1,972.00 | 1,700.00 | 1,800.00 | 1,800.00 |
| 7010 - Licenses/Fees/Subscriptions | | 95.00 | | |
| 6502 - Vehicle & Equipment Insurance | 558.00 | 558.00 | 558.00 | 558.00 |
| Total Expense | <u>24,164.00</u> | <u>19,540.77</u> | <u>26,903.00</u> | <u>28,003.00</u> |
| Net Income | <u>-10,875.00</u> | <u>-3,303.17</u> | <u>-10,840.40</u> | <u>-11,940.40</u> |

Notes:

- Volunteer Fire Assistance Grant - We have been approved the last two years for the VFA grant through the Division of Forestry. In FY14, we purchased new SCBA's and in FY15, we purchased turn-out gear
- FY 15 Other Revenues/ \$175 - Chumtex is a product designed to put out wood stove/ chimney fires. We've been purchasing them and re-selling to the public.

**Ferry Terminal
(01 General)**

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> |
|-------------------------------------|--------------------|-----------------------|---------------------|
| Income | | | |
| 4001 - Other Revenues | 0.00 | 0.00 | 0.00 |
| 4113 - Harbor/Dock Charges | 0.00 | 0.00 | 0.00 |
| 4152 - Building Rentals | 75.00 | 150.00 | 0.00 |
| Total Income | <u>75.00</u> | <u>150.00</u> | <u>0.00</u> |
| Expense | | | |
| 6015 - Salaries/Wages | 252.00 | 1,500.00 | 1,500.00 |
| 6020 - Payroll Taxes | 26.00 | 150.00 | 150.00 |
| 6050 - Workers Compensation | 12.00 | 105.00 | 0.00 |
| 6321 - Maintenance Facilities | 80.00 | 500.00 | 1,000.00 |
| 6420 - Electricity | 815.00 | 745.00 | 1,100.00 |
| 6423 - Telephones | 350.00 | 147.00 | 300.00 |
| 6424 - Internet Access/ Web Hosting | | 90.00 | 90.00 |
| 6430 - Heating Oil & Firewood | 1,476.00 | 1,800.00 | 1,500.00 |
| 6500 - Liability Insurance | | | |
| 6501 - Facility Insurance | 1,028.00 | 1,190.00 | 1,190.00 |
| Total Expense | <u>4,039.00</u> | <u>6,227.00</u> | <u>6,630.00</u> |
| Net Income | <u>-3,964.00</u> | <u>-6,077.00</u> | <u>-8,830.00</u> |

Notes:

- FY 16 Other Revenues/ \$2,000 - We have yet to negotiate an MOA with AMHS so this is a placeholder a
- FY 16 Harbor & Dock Charges/ \$5,000 - We have yet to negotiate an agreement with the Northend Port for moorage of the Rainforest Islander so this is a placeholder at this point.
- FY 15 Building Rentals/ \$7,700 - We have an agreement in place with the North End for the lease of the
- FY 16 Salary Expense/ \$1,500 - Prep and part of the lower green part of the building accounts for most
- FY 16 Maintenance Facilities/ \$500 - I expect to spend this on part and stain before the end of the fiscal
- Generally, I estimated the cost of every facility-related expense to increase in FY16 because the building w be occupied.

Library
(01 General)

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|---------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4401 - Interlibrary Cooperation Grant | | 1,500.00 | 1,500.00 | |
| 4202 - Library Operating Grant | 6,600.00 | 6,650.00 | 6,600.00 | 6,600.00 |
| 4001 - Other Revenues | 9,965.00 | 0.00 | 0.00 | 0.00 |
| 4142 - Building Rentals | 1,200.00 | 1,200.00 | 800.00 | |
| 4160 - Donations | 2,830.00 | 1,740.00 | 1,700.00 | 2,200.00 |
| 4400 - Reuben E. Crosssett Grant | | 9,950.00 | 9,950.00 | |
| Total Income | <u>20,595.00</u> | <u>22,540.00</u> | <u>22,050.00</u> | <u>8,800.00</u> |
| Expense | | | | |
| 6015 - Salaries/ Wages | 7,877.00 | 9,400.00 | 9,000.00 | 1,500.00 |
| 6020 - Payroll Taxes | 837.00 | 940.00 | 900.00 | 150.00 |
| 8050 - Workers Compensation | 1.00 | 60.00 | 60.00 | 115.00 |
| 6312 - Computers/Printers | 2,685.00 | 1,520.00 | 1,800.00 | 300.00 |
| 6321 - Maintenance Facilities | 809.00 | 200.00 | 1,000.00 | 500.00 |
| 6403 - Books | 2,845.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 8410 - Freight & Postage | 12.00 | 75.00 | 30.00 | |
| 6416 - Office & Clerical Supplies | 186.00 | 200.00 | 200.00 | 200.00 |
| 6420 - Electricity | | -147.00 | 1,100.00 | 1,100.00 |
| 6423 - Telephone | 450.00 | 450.00 | 500.00 | 500.00 |
| 6424 - Internet Access/ Web Hosting | 1,100.00 | 1,750.00 | 2,400.00 | 2,400.00 |
| 6426 - Water/ Sewer Expense | 960.00 | 960.00 | 960.00 | 960.00 |
| 6430 - Heating Oil & Firewood | 2,665.00 | 1,500.00 | 2,000.00 | 2,000.00 |
| 6441 - Operating Expenses | | 250.00 | 250.00 | 150.00 |
| 6501 - Facility Insurance | 693.00 | 792.00 | 792.00 | 792.00 |
| 7004 - Childrens Programs | 843.00 | 1,150.00 | 1,150.00 | 200.00 |
| 7010 - Licenses/Fees/ Subscriptions | 770.00 | 480.00 | 1,000.00 | 700.00 |
| Total Expense | <u>22,733.00</u> | <u>22,580.00</u> | <u>26,142.00</u> | <u>14,567.00</u> |
| Net Income | <u>-2,138.00</u> | <u>-40.00</u> | <u>-4,092.00</u> | <u>-5,767.00</u> |

Notes:

- FY 15 Interlibrary Cooperation Grant (ILCG) \$1,500 - This grant was used to purchase computers.
- FY 14 Other Revenues/ \$9,965 - We received a Library Internet Technology Aide grant which was spent under salaries. The grant program was discontinued and the library director replaced it in FY15 with the Robert E. Crosssett grant which paid \$8,800 of FY15's salary expense and \$1,160 of the childrens program expense in FY 15.
- Donations - Patrons donate regularly and the volunteers sell books during local events such as 4th of July.
- FY 14 Salary Expense/ \$7,877 - Part of the expense was for maintenance staff and part paid for the IT Technical Aide funded by the State of Alaska.
- FY 15 Salary Expense/ \$9,000 - \$8,800 went to the Reach for the Stars Employee funded by the Robert E. Crosssett Grant and the remaining \$1,200 was used for facility maintenance.
- FY 15 Computers & Printers/ \$1,520 - This was used to purchase the equipment funded by the ILC Grant
- Electricity - In FY 14, we were approved for the community facility PCE credit. Since we applied for the credit a year or more beforehand, the State credited the City for charges during the time they were sitting on our application and we ended up with a substantial credit. We spent fiscal year 14 using up the credit and part of fiscal year 15. The school district sent us \$700 to help with the electricity while their housing project was underway and they were

using some power from the library. We have a negative amount in the FY 15 expense account because we have not fully used the \$700 from SISE.

- * It is estimated that income will be equal to expenses in FY15. This is due to the hard work on 27 dedicated library volunteers.

Maintenance/Shop

(01 General)

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|--------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| Total Income | 0.00 | 0.00 | 0.00 | 0.00 |
| Expense | | | | |
| 6015 - Salaries/ Wages | 13,657.00 | 6,000.00 | 15,000.00 | 8,000.00 |
| 6016 - Holiday/Bonus pay | 382.00 | 453.00 | 600.00 | 500.00 |
| 6018 - Vacation Pay | 1,420.00 | 1,054.50 | 800.00 | 1,500.00 |
| 6020 - Payroll Taxes | 1,639.00 | 700.00 | 1,500.00 | 800.00 |
| 6060 - Workers Compensation | 1,010.00 | 370.00 | 1,100.00 | 610.00 |
| 6111 - Vehicle & Equipment Fuel | 2,529.00 | 1,000.00 | 4,000.00 | 1,500.00 |
| 6310 - Equipment/ Material Purchase | 0.00 | 200.00 | 1,000.00 | 1,000.00 |
| 6315 - Maintenance Vehicles & Equip. | 887.00 | 600.00 | 3,000.00 | 3,000.00 |
| 6321 - Maintenance Facilities | 100.00 | 400.00 | 1,000.00 | 1,000.00 |
| 6400 - Parts and Tools | 633.00 | 315.00 | 1,000.00 | 1,000.00 |
| 6410 - Freight & Postage | 16.00 | 0.00 | 500.00 | 0.00 |
| 6420 - Electricity | 980.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 6423 - Telephone | 400.00 | 450.00 | 380.00 | 450.00 |
| 6430 - Heating Oil & Firewood | 1,458.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 6500 - General liability | 500.00 | 500.00 | 500.00 | 500.00 |
| 6501 - Facility Insurance | 0.00 | 665.00 | 1,000.00 | 665.00 |
| 6502 - Vehicle & Equipment Insurance | 279.00 | 279.00 | 279.00 | 279.00 |
| Total Expense | <u>25,890.00</u> | <u>14,486.50</u> | <u>34,139.00</u> | <u>23,304.00</u> |
| Net Income | <u>-25,890.00</u> | <u>-14,486.50</u> | <u>-34,139.00</u> | <u>-23,304.00</u> |

Notes:

- FY 15 Salary Expense of \$5,000 - We have been charging the maintenance staff's time to the department in which they are performing maintenance. There isn't a whole lot left once you do that.
- FY 15 Facility Insurance of \$665 - Per Council request, we now insure the City shop.

Post Office
(01 General)

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|-------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4100 - Post Office Contract | 16,800.00 | 16,800.00 | 16,800.00 | 16,800.00 |
| Total Income | <u>16,800.00</u> | <u>16,800.00</u> | <u>16,800.00</u> | <u>16,800.00</u> |
| Expense | | | | |
| 6015 - Salaries/ Wages | 15,700.00 | 15,700.00 | 17,000.00 | 17,000.00 |
| 6430 Heating Oil & Firewood | 1,316.00 | 580.00 | | 1,300.00 |
| 6016 - Holiday/Bonus pay | 478.00 | 438.00 | 550.00 | 550.00 |
| 6019 - Vacation Pay | 320.00 | 350.00 | 640.00 | 640.00 |
| 6020 - Payroll Taxes | 1,620.00 | 1,500.00 | 1,700.00 | 1,700.00 |
| 6050 - Workers Compensation | 108.00 | 101.00 | 100.00 | 100.00 |
| 6310 - Equipment/ Material Purchase | 488.00 | 500.00 | 800.00 | 800.00 |
| 6321 - Maintenance Facilities | 436.50 | 400.00 | 750.00 | 750.00 |
| 6420 - Electricity | 652.00 | 600.00 | 800.00 | 800.00 |
| 6423 - Telephone | 412.00 | 480.00 | 570.00 | 570.00 |
| 6426 - Water/ Sewer Expense | 480.00 | 480.00 | 1,200.00 | 960.00 |
| 6500 - General liability | 500.00 | 500.00 | 500.00 | 500.00 |
| Total Expense | <u>22,510.50</u> | <u>21,627.00</u> | <u>24,610.00</u> | <u>25,670.00</u> |
| Net Income | <u>-5,710.50</u> | <u>-4,827.00</u> | <u>-7,810.00</u> | <u>-8,870.00</u> |

Notes:

The Post Office Department remains unchanged from year to year. The following purchases and maintenance items may need taken care of in FY 16:

1. We need to assess whether or not a significant amount of water is still coming in under the front door.
2. The all-in-one office machine is getting old and may need replaced.
3. The postal clerk recommends getting a light for the flag pole.
4. One of the windows is compromised. I am searching for warranty info (if there is any).

Parks & Recreation

(01 General)

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|--------------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Income | | | | |
| 4001 - Other Revenues | | 625.00 | 0.00 | 800.00 |
| Total Income | <u>0.00</u> | <u>625.00</u> | <u>0.00</u> | <u>800.00</u> |
| Expense | | | | |
| 6015 - Salaries/ Wages | 5,222.00 | 3,500.00 | 6,500.00 | 6,500.00 |
| 6020 - Payroll Taxes | 555.00 | 350.00 | 650.00 | 650.00 |
| 6050 - Workers Compensation | 442.00 | 300.00 | 400.00 | 550.00 |
| 8111 - Vehicle & Equipment Fuel | 183.50 | 200.00 | 200.00 | 250.00 |
| 8310 - Equipment/ Material Purchase | | 60.00 | 700.00 | 700.00 |
| 6315 - Maintenance Vehicles & Equip. | 492.00 | 500.00 | 1,000.00 | 1,000.00 |
| 8321 - Maintenance Facilities | 98.00 | 100.00 | 1,000.00 | 1,000.00 |
| 6420 - Electricity | 104.00 | 200.00 | 200.00 | 200.00 |
| 6500 - General Liability | 352.00 | 352.00 | 352.00 | 352.00 |
| 7010 - Licenses/Fees/ Subscriptions | | 625.00 | 1,000.00 | 800.00 |
| Total Expense | <u>7,448.50</u> | <u>6,187.00</u> | <u>12,002.00</u> | <u>12,002.00</u> |
| Net Income | <u><u>-7,448.50</u></u> | <u><u>-5,562.00</u></u> | <u><u>-12,002.00</u></u> | <u><u>-11,202.00</u></u> |

Notes:

- FY 15 Other Revenues/ \$625 - We collect fees for the school gym key and remit them to the school. We have budgeted to remit payment back to StSD under the expense account "Licenses/ Fees/ Subscriptions."

Public Safety/Street Lights

(01 General)

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|-------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| Total Income | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Expense | | | | |
| 6310 - Equipment/ Material Purchase | | 0.00 | 1,000.00 | 1,000.00 |
| 6420 - Electricity | 1,526.00 | 1,200.00 | 1,200.00 | 1,200.00 |
| Total Expense | <u>1,526.00</u> | <u>1,200.00</u> | <u>2,200.00</u> | <u>2,200.00</u> |
| Net Income | <u>-1,526.00</u> | <u>-1,200.00</u> | <u>-2,200.00</u> | <u>-2,200.00</u> |

Special Events

(01 General)

| | <u>FY14 Estimated</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|-----------------------------------|-----------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4160 - Donations | 625.00 | 837.00 | 640.00 | 700.00 |
| Total Income | <u>625.00</u> | <u>837.00</u> | <u>640.00</u> | <u>700.00</u> |
| Expense | | | | |
| 8015 - Salaries/ Wages | 3,955.00 | 3,572.38 | 4,500.00 | 4,000.00 |
| 8020 - Payroll Taxes | 395.00 | 400.00 | 450.00 | 400.00 |
| 6050 - Workers Compensation | 25.00 | 20.00 | 30.00 | 30.00 |
| 8410 - Freight & Postage | 0.00 | 0.00 | 150.00 | |
| 8415 - Office & Clerical Supplies | 0.00 | 0.00 | 375.00 | |
| 7002 - 4th of July | 1,700.00 | 1,700.00 | 1,600.00 | 1,700.00 |
| 7004 - Childrens Programs | 700.00 | 720.00 | 700.00 | 700.00 |
| 7008 - Arts Festival | 124.00 | 172.71 | 2,000.00 | |
| Total Expense | <u>6,899.00</u> | <u>6,585.09</u> | <u>9,805.00</u> | <u>6,830.00</u> |
| Net Income | <u>-6,274.00</u> | <u>-5,748.09</u> | <u>-9,165.00</u> | <u>-6,130.00</u> |

Notes:

- * Donations - For the 4th of July food, decorations and events.
- * 4th of July - \$1,000 is for the firework display and the remainder for food, decorations and events.
- * Childrens Programs - Includes \$200 for the "Easter for Kids Program" and \$500 for the "Christmas for Kids Program."
- * Arts Festival - Office Supplies

Tourism
(01 General)

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|-------------------------------------|------------------------|------------------------|---------------------|---------------------|
| Income | | | | |
| 4149 - Advertising Sales | 10,320.00 | 9,290.00 | 9,700.00 | 9,700.00 |
| Total Income | <u>10,320.00</u> | <u>9,290.00</u> | <u>9,700.00</u> | <u>9,700.00</u> |
| Expense | | | | |
| 6015 - Salaries/ Wages | 788.00 | 1,500.00 | 3,000.00 | 3,000.00 |
| 6016 - Holiday/Bonus pay | 191.00 | 218.00 | 200.00 | 200.00 |
| 6019 - Vacation Pay | 0.00 | 0.00 | 400.00 | 400.00 |
| 6020 - Payroll Taxes | 102.00 | 150.00 | 300.00 | 300.00 |
| 6050 - Workers Compensation | 10.00 | 10.00 | 250.00 | 250.00 |
| 6111 - Vehicle & Equipment Fuel | 180.00 | 0.00 | 100.00 | 100.00 |
| 6410 - Freight & Postage | 711.00 | 500.00 | 500.00 | 500.00 |
| 6415 - Office & Clerical Supplies | 35.00 | 110.00 | 150.00 | 150.00 |
| 6500 - General Liability | 110.00 | 110.00 | 110.00 | 110.00 |
| 7013 - Advertising and Publications | 6,485.00 | 4,580.00 | 4,600.00 | 4,600.00 |
| Total Expense | <u>8,592.00</u> | <u>7,178.00</u> | <u>9,610.00</u> | <u>9,610.00</u> |
| Net Income | <u><u>1,728.00</u></u> | <u><u>2,112.00</u></u> | <u><u>90.00</u></u> | <u><u>90.00</u></u> |

Notes:

- * FY 16 Salary Expense of \$1,500 - Under our existing marketing plan, the Tourism Coordinator prepares a new brochure every two years. FY 15 is the year for brochure preparation accounts for the extra salary expense.
- * FY 14 Vehicle Fuel \$180 - The tourism coordinator attended out-of-town meetings last year and none this year.
- * We may need to make significant amendments to the Tourism Department in December. At this time, it doesn't seem like businesses are interested in participating in the marketing plan because of the 2-year contract and increased rates. We will know more later in the season and will approach Council at that time.

10 Gaming

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|-----------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4104 - Gaming | 2,351.00 | 480.00 | 1,317.00 | 1,700.00 |
| 4105 - Derby Revenue | 1,580.00 | 1,500.00 | 600.00 | 1,200.00 |
| 4107 - Tournament Revenue | 2,130.00 | 1,895.00 | 2,350.00 | 2,000.00 |
| Total Income | <u>6,061.00</u> | <u>3,875.00</u> | <u>4,267.00</u> | <u>4,900.00</u> |
| Expense | | | | |
| 6015 - Salaries/ Wages | 800.00 | 600.00 | 1,200.00 | 800.00 |
| 6020 - Payroll Taxes | 80.00 | 50.00 | 150.00 | 80.00 |
| 6050 - Workers Compensation | 7.00 | 4.00 | 10.00 | 10.00 |
| 6216 - Bookkeeping | 0.00 | 100.00 | 100.00 | 100.00 |
| 6410 - Freight & Postage | 150.00 | 0.00 | 0.00 | 0.00 |
| 6415 - Office & Clerical Supplies | 538.00 | 0.00 | 0.00 | 0.00 |
| 6441 - Operating Expenses | 391.00 | 0.00 | 0.00 | 0.00 |
| 7007 - Tournament | 2,675.00 | 1,592.00 | 1,900.00 | 1,900.00 |
| 7008 - Arts Festival | 1,890.00 | 0.00 | 0.00 | 1,200.00 |
| 7008 - Derby | 998.00 | 750.00 | 750.00 | 750.00 |
| Total Expense | <u>7,329.00</u> | <u>2,996.00</u> | <u>4,110.00</u> | <u>4,840.00</u> |
| Net Income | <u>-1,268.00</u> | <u>879.00</u> | <u>157.00</u> | <u>60.00</u> |

Notes:

- **FY 14 Gaming Revenue/ \$2,351** - \$270 from Lucky Ducky proceeds and \$1,890 from the Arts Festival for their raffle proceeds which we in turn, provide back to them in the form of a check (See expense account: Arts Festival). \$391 was revenue from a school archery raffle that was again, given back to the school (See expense account: operating expense).
- **FY 15 Gaming Revenue/ \$480** - Proceeds from Lucky Ducky.
- **FY 15 Bookkeeping Expense/ \$100** - We started having Alaska Business Partners prepare the annual financial report that is submitted to the Department of Revenue.
- **Postage, freight, office supplies and operating supplies** - We now include these expenses in the expense accounts for either derby, tournament or festival. It helps us determine what these activities are costing and bringing in without analyzing other accounts.
- **FY 15 Arts Festival/ \$0** - We did not receive money from them in FY15 but would normally receive the proceeds from their raffle, take them in so they are shown in our gaming account and then return the money to the Arts Festival.

21 Garbage/Waste

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|--------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4100 - Garbage Collection Services | 56,720.50 | 41,000.00 | 40,000.00 | 30,000.00 |
| 4110 - Landfill/ Dump Fees | 80.00 | 650.00 | 0.00 | 1,000.00 |
| Total Income | <u>56,800.50</u> | <u>41,650.00</u> | <u>40,000.00</u> | <u>31,000.00</u> |
| Expense | | | | |
| 6015 - Salaries/ Wages | 10,384.00 | 8,000.00 | 8,500.00 | 8,500.00 |
| 6018 - Holiday/Bonus pay | 204.00 | 234.00 | 313.00 | 325.00 |
| 6019 - Vacation Pay | 198.00 | 1,442.00 | 1,450.00 | 650.00 |
| 6020 - Payroll Taxes | 1,140.00 | 850.00 | 850.00 | 850.00 |
| 6050 - Workers Compensation | 1,377.00 | 1,100.00 | 1,158.00 | 1,158.00 |
| 6111 - Vehicle & Equipment Fuel | 1,994.00 | 2,400.00 | 2,500.00 | 2,500.00 |
| 6218 - Bookkeeping | 421.00 | 200.00 | 200.00 | 200.00 |
| 6310 - Equipment/ Material Purchase | 444.00 | 2,000.00 | 3,000.00 | 0.00 |
| 6315 - Maintenance Vehicles & Equip. | 49.75 | 2,712.68 | 4,000.00 | 2,000.00 |
| 6400 - Parts and Tools | | 0.00 | 1,000.00 | 1,000.00 |
| 6410 - Freight & Postage | | 200.00 | 200.00 | 200.00 |
| 6415 - Office & Clerical Supplies | 40.00 | 40.00 | 325.00 | 325.00 |
| 6421 - Dump Pumping Fees | 16,846.00 | 17,000.00 | 17,000.00 | 17,000.00 |
| 6500 - General liability | 348.00 | 174.00 | 174.00 | 174.00 |
| 6502 - Vehicle & Equipment Insurance | 558.00 | 279.00 | 279.00 | 279.00 |
| 7050 - Bad Debt | | 838.00 | | |
| 7095 - Depreciation Expense | | 4,800.00 | 4,800.00 | 4,800.00 |
| Total Expense | <u>34,003.75</u> | <u>42,269.68</u> | <u>45,749.00</u> | <u>39,961.00</u> |
| Net Income | <u>22,796.75</u> | <u>-619.68</u> | <u>-5,749.00</u> | <u>-8,961.00</u> |

- **Garbage Collection Services Revenue** - The Kiewit Contract accounts for \$11,000 of the FY15 revenue and \$23,400 of the FY14 revenue. Our previous revenues from regular refuse collection activities are as follows:
 - FY 12 \$27,657
 - FY 13 \$27,940
 - FY 14 \$33,320
 - FY 15 \$30,000
- **FY 15 Vacation Pay Expense/ \$1,450** - Per Council decision, the Garbologist was compensated for back vacation pay
- **FY 15 Equipment Purchase/ \$2,000** - The City of Craig switched to a sideload garbage truck and no longer had a need for their rearload 3-yard dumpsters. We purchased ten and will consider purchasing more in FY16 if we think that there is a rental market for them.
- **FY 15 Bad Debt Expense/ \$838** - Per Council resolution, customer balances that were deemed to have little/no chance of collections, were written off as a bad debt expense.
- The Refuse Collection Savings Account balance is \$23,487

22 Harbor/Dock

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|--------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4002 - Launch & Parking fees | 1,000.00 | 400.00 | 400.00 | 400.00 |
| 4113 - Harbor/Dock Charges | 26,170.00 | 33,000.00 | 25,000.00 | 27,000.00 |
| 4114 - Harbor Revenue Electricity | 120.00 | 1,200.00 | 100.00 | 1,200.00 |
| 4115 - Transient Moorage | 14,920.00 | 8,923.00 | 14,000.00 | 9,000.00 |
| 4170 - Interest Income | | 50.00 | 0.00 | 50.00 |
| 4171 - Finance Charge Income | | 110.00 | 0.00 | 110.00 |
| Total Income | <u>42,210.00</u> | <u>43,683.00</u> | <u>39,500.00</u> | <u>37,760.00</u> |
| Expense | | | | |
| 6015 - Salaries/ Wages | 8,456.00 | 10,000.00 | 8,200.00 | 9,100.00 |
| 6016 - Holiday/Bonus pay | 0.00 | 235.00 | 200.00 | 250.00 |
| 6020 - Payroll Taxes | 888.00 | 1,000.00 | 820.00 | 910.00 |
| 6050 - Workers Compensation | 492.00 | 800.00 | 407.00 | 650.00 |
| 6111 - Vehicle & Equipment Fuel | | 100.00 | 100.00 | 100.00 |
| 6251 - Engineering | | 5,107.00 | 9,407.21 | 4,391.00 |
| 6310 - Equipment/ Material Purchase | 1,016.00 | 1,800.00 | 2,000.00 | 2,000.00 |
| 6315 - Maintenance Vehicles & Equip. | | | 500.00 | 500.00 |
| 6321 - Maintenance Facilities | 1,507.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 6420 - Electricity | 786.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 6423 - Telephone | 422.00 | 400.00 | 400.00 | 400.00 |
| 6424 - Internet Access/ Web Hosting | | 0.00 | 600.00 | 0.00 |
| 6425 - Garbage Expense | 1,800.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 6426 - Water/ Sewer Expense | 2,000.00 | 2,000.00 | 2,000.00 | 3,500.00 |
| 6500 - General Liability | 250.00 | 250.00 | 250.00 | 250.00 |
| 6502 - Vehicle & Equipment Insurance | | 175.00 | 175.00 | 175.00 |
| 7050 - Bad Debt | | 360.00 | | |
| Total Expense | <u>17,597.00</u> | <u>29,727.00</u> | <u>30,359.21</u> | <u>29,726.00</u> |
| Net Income | <u>24,613.00</u> | <u>13,956.00</u> | <u>9,140.79</u> | <u>8,034.00</u> |

Notes:

- **FY 15 Parking Permit Revenue/ \$400** - The revenue for long-term parking is taken in under Administration as of FY15. This revenue reflects only the sale of boat launch/ short term parking permits whereas in FY14, the two revenue sources were combined.
- **FY 15 Harbor & Dock Charges/ \$33,000** - Includes revenue from Forest Service Barge moorage in the amount of \$8,400. Excluding the FS moorage income, revenue from ordinary harbor business is \$27,600.
- **FY 14 Transient Moorage Income/ \$14,920** - Includes revenue from Forest Service Barge moorage in the amount of \$6,800. Excluding the FS moorage income, revenue from ordinary harbor transient moorage is \$8,800.
- **Salaries & Wage Expense** - In FY15, there were long-term maintenance requirements that we did not budget for. In FY 16, I think we have a better handle on planning for maintenance needs. I've attached a list prepared by myself and the maintenance staff after inspecting each city-owned facility I have budgeted for, and will recommend to Council that the Harbormaster position be changed from seasonal to year-round. My recommendation is based on the following:
 1. In the winter of 2012 we took in \$550 of transient moorage income.
 2. In the winter of 2013 we took in \$0 of transient moorage income.

3. In the winter of 2014, with a dedicated Harbormaster, we took in \$2,785 of moorage income.
 4. Bert Reed estimated that it took her about 1/3 the effort in the winter compared to the summer months to fulfill the Harbormaster duties. 1/3 of the summer salary would be approx. \$300/month.
- FY 15 Engineering Expenses/ \$5,107 - Part of the match requirement for our CDBG grant to replace the harbor ramp is the cost of the engineered ramp design. The Council approved the expense of \$17,500 for R&M Engineering to design the ramp in 2012. Since then, we have been invoiced as the design progresses and have made payments amounting to \$13,209. I have budgeted for the remainder of the design expense in FY16
 - FY 15 Equipment & Material Purchases/ \$1800 - \$400 of this is misc. operating supplies and \$1400 is expanded metal to be placed on the fingers for traction.
 - FY 15 Maintenance Facilities/ \$3000 - Includes lumber for skiff ramp maintenance, professional fees for valuation of the harbor parking lot, edging for the boat launch and expenses related to preparation of the State Ports & Harbors Grant application.
 - FY 15 Vehicles & Equipment Insurance/ \$175 - We now insure the City boat
 - FY 15 Bad Debt Expense/ \$360 - By resolution of the City Council, accounts that were deemed uncollectable were taken from A/R and written off as a bad debt expense.

20 Water/Sewer

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|--|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4000 - Water / Sewer Revenues | 150,978.00 | 143,500.00 | 150,000.00 | 150,000.00 |
| 4170 - Interest Income | | 42.00 | 0.00 | 50.00 |
| 4171 - Finance Charge Income | | 960.00 | 0.00 | 1,000.00 |
| Total Income | <u>150,978.00</u> | <u>144,502.00</u> | <u>150,000.00</u> | <u>151,050.00</u> |
| Expense | | | | |
| 6060 - Water Meters | 7,164.00 | 742.00 | 3,750.00 | 3,750.00 |
| 6015 - Salaries/ Wages | 49,800.00 | 52,000.00 | 60,000.00 | 55,000.00 |
| 6016 - Holiday/Bonus pay | 395.00 | 470.00 | 500.00 | 500.00 |
| 6019 - Vacation Pay | 255.00 | 1,200.00 | 1,600.00 | 1,600.00 |
| 6020 - Payroll Taxes | 5,334.00 | 5,200.00 | 6,000.00 | 5,500.00 |
| 6050 - Workers Compensation | 2,506.00 | 3,000.00 | 2,600.00 | 2,600.00 |
| 6100 - Per Diem | 325.00 | 800.00 | 1,000.00 | 1,000.00 |
| 6105 - Travel Expense | 4,493.00 | 2,500.00 | 5,000.00 | 5,000.00 |
| 6110 - Training/workshop/conf. fees | 1,212.50 | 1,000.00 | 1,000.00 | 1,000.00 |
| 6111 - Vehicle & Equipment Fuel | 838.00 | 700.00 | 1,500.00 | 1,500.00 |
| 6216 - Bookkeeping | 1,990.00 | 3,200.00 | 3,800.00 | 2,000.00 |
| 6219 - Water Testing | 7,968.00 | 6,000.00 | 5,400.00 | 6,000.00 |
| 6250 - Contract Services | | 0.00 | 3,000.00 | 3,000.00 |
| 6310 - Equipment/ Material Purchase | | 22.00 | 10,000.00 | 10,000.00 |
| 6312 - Computers/ Printers | | 0.00 | 3,000.00 | 1,000.00 |
| 6315 - Maintenance Vehicles & Equip. | 487.00 | 800.00 | 1,000.00 | 1,000.00 |
| 6321 - Maintenance Facilities | 375.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 6400 - Parts and Tools | 3,278.00 | 1,500.00 | 5,000.00 | 5,000.00 |
| 6402 - Chemicals | 3,853.00 | 3,300.00 | 5,000.00 | 5,000.00 |
| 6410 - Freight & Postage | 1,665.00 | 1,000.00 | 1,800.00 | 1,800.00 |
| 6415 - Office & Clerical Supplies | 1,340.00 | 600.00 | 1,500.00 | 1,500.00 |
| 6420 - Electricity | 8,021.00 | 9,000.00 | 9,000.00 | 9,000.00 |
| 6421 - Dump/ Pumping Fees | 2,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 6422 - Lift Station Maintenance & Reps | | 2,600.00 | 10,000.00 | 10,000.00 |
| 6423 - Telephone | 990.00 | 1,000.00 | 700.00 | 1,000.00 |
| 6424 - Internet Access | | 0.00 | 1,300.00 | 0.00 |
| 6430 - Heating Oil & Firewood | 3,595.00 | 3,200.00 | 3,200.00 | 3,200.00 |
| 6500 - General Liability | 3,150.00 | 849.00 | 1,500.00 | 1,500.00 |
| 6501 - Facility Insurance | 878.00 | 975.00 | 975.00 | 975.00 |
| 6502 - Vehicle & Equipment Insurance | | 150.00 | 150.00 | 150.00 |
| 7010 - License/Fees/ Subscriptions | 1,505.00 | 1,000.00 | 2,300.00 | 2,300.00 |
| 7013 - Advertising and Publications | | 250.00 | 200.00 | 200.00 |
| 7025 - Bank Service Charge | | 120.00 | 120.00 | 120.00 |
| 7026 - Merchant Bank Card Fees | 3,225.00 | 3,300.00 | 3,000.00 | 3,300.00 |
| Total Expense | <u>116,642.50</u> | <u>122,478.00</u> | <u>170,895.00</u> | <u>161,495.00</u> |
| Net Income | <u>34,333.50</u> | <u>22,024.00</u> | <u>-20,895.00</u> | <u>-10,445.00</u> |

- **Water & Sewer Revenues** - It may seem as though our income has declined from last fiscal year but of the \$150,976 in FY14.
 1. \$5,000 of the revenue was for grinder pump purchases that we had in inventory.
 2. \$2,000 of the revenue was from me, for a major coverage as a result of a broken service line.
 With that in mind, our ordinary revenue is consistent between the two year.
- **FY 14 Water Meters/ \$7,186** - We stocked up on water meters in FY14.
- **Vacation Pay** - In FY 16, the primary treatment plant operator will be entitled to 2 weeks paid vacation and the secondary, one week.
- **FY 15 Travel Expenses** - Related to the Secondary Operator's provisional certification which required traveling to Anchorage. Both the operators will need CCUs in FY16. We will try to get the Prince of Wales VpToc Center to host a class here rather than incurring the expense of having our employees travel. I included some money in the FY16 budget for travel and training.
- **FY 15 Bookkeeping Expense** - We created a new Quickbooks company file in July which was a larger project than we had anticipated. That was a one-time expense that accounts for the increase in bookkeeping fees.
- **Water Testing** - We had a lot of catching up to do in FY14 and things have stabilized in FY15.
- **FY 15 Tank Pumping/ \$15,000** - We estimate pumping 19 tanks this fiscal year.
- **FY 16 Lift Station Maint/ \$2,600** - With the remainder of our VSW lift station funding, we purchased a new style of pump for the lift stations that were soltable. The new pumps are supposed to last longer and be more efficient. City funds were required to have an electrician from Ketchikan to change some wiring in the lift station panel.
- **FY 15 General Liability/ \$849** - Our general liability rate did not decrease between FY 14 and FY 15 but we did spread the annual cost more among the City departments so it did decrease for the W/S department.
- **FY 15 Vehicle Insurance/ \$150** - The John Deere front end loader.
- **Upcoming Maintenance Requirements** - Staff caught up on larger maintenance requirements in FY 15 but some items that we can expect in FY 16 are as follows:
 1. Finding and repairing ground water infiltration (sewer system)
 2. Paint touch-up on treated water storage tank
 3. We may need to upgrade our computer panel that operates the automated side of the treatment plant.
 4. Fire hydrants need painted.

38 Drive Down Ramp Grant Fund

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|-------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4307 - CDBG - Harbor Ramp Rep. | | 180,475.00 | 609,791.00 | 449,316.00 |
| Total Income | <u>0.00</u> | <u>180,475.00</u> | <u>609,791.00</u> | <u>449,316.00</u> |
| Expense | | | | |
| 6015 - Salaries/ Wages | | 5,400.00 | 8,000.00 | 10,000.00 |
| 6020 - Payroll Taxes | | 500.00 | 800.00 | 1,000.00 |
| 6050 - Workers Compensation | | 40.00 | 60.00 | 70.00 |
| 8105 - Travel Expense | | 0.00 | 2,000.00 | 2,000.00 |
| 6200 - Consulting Fees | | 700.00 | 20,000.00 | 20,000.00 |
| 6250 - Contract Services | | 150,000.00 | 561,931.00 | 399,246.00 |
| 6251 - Engineering | | 3,200.00 | 15,000.00 | 15,000.00 |
| 7013 - Advertising and Publications | | 635.00 | 2,000.00 | 2,000.00 |
| Total Expense | <u>0.00</u> | <u>180,475.00</u> | <u>609,791.00</u> | <u>449,316.00</u> |
| Net Income | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |

Notes:

- FY 15 Salaries Expense/ \$6,400 - Time that I spend on project management is tracked on my time card separately and expensed to the grant.
- FY 15 Contract Services/ \$150,000 - I expect to make a 50% progress payment to Rainier Welding before the end of the fiscal year.
- FY 15 Engineering/ \$3,200 - Fees paid to R&M Engineering.
- FY 15 Advertising & Publications/ \$635 - Fees paid for advertising to competitively procure R&M's contract as well as Rainier Welding's contract.

39 RUS Distribution Line Ext.

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|-----------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4306 - Line Extension USDA | | 152,320.04 | 175,000.00 | 22,679.96 |
| Total Income | <u>0.00</u> | <u>152,320.04</u> | <u>175,000.00</u> | <u>22,679.96</u> |
| Expense | | | | |
| 6015 - Salaries/ Wages | 843.00 | 2,029.50 | 2,500.00 | 0.00 |
| 6020 - Payroll Taxes | 68.31 | 207.00 | 250.00 | 0.00 |
| 6050 - Workers Compensation | 1.00 | 12.87 | 20.00 | 0.00 |
| 6250 - Contract Services | 86,331.44 | 57,916.79 | 150,000.00 | 27,570.90 |
| Total Expense | <u>87,263.75</u> | <u>60,166.16</u> | <u>152,770.00</u> | <u>27,570.90</u> |
| Net Income | <u>-87,263.75</u> | <u>92,153.88</u> | <u>22,230.00</u> | <u>-4,890.94</u> |

Notes:

- * This is a project funded by a USDA Rural Utility Service Grant.
- * We have \$22,679.96 in funding left to spend. In FY16, it will either be spent on the cost of an audit (if necessary) or the Council will approve the construction of more distribution line.

40 Trail Building Equipment Grant

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> |
|-------------------------------------|--------------------|-----------------------|---------------------|
| Income | | | |
| Total Income | 0.00 | 0.00 | 0.00 |
| Expense | | | |
| 6310 - Equipment/ Material Purchase | | 0.00 | 45,000.00 |
| Total Expense | 0.00 | 0.00 | 45,000.00 |
| Net Income | 0.00 | 0.00 | -45,000.00 |

**Fish Enhancement
(01 General)**

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|--------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | | | | |
| 4001 - Other Revenues | | 47,900.00 | 27,900.00 | |
| 4150 - Misc. Sales | 868.23 | 5,800.00 | 4,000.00 | 6,000.00 |
| 4170 - Interest Income | | 45.51 | 0.00 | 50.00 |
| Total Income | <u>868.23</u> | <u>53,545.51</u> | <u>31,900.00</u> | <u>6,050.00</u> |
| Expense | | | | |
| 6015 - Salaries/Wages | 1,670.63 | 1,000.00 | 2,000.00 | 1,500.00 |
| 6020 - Payroll Taxes | 175.00 | 100.00 | 200.00 | 150.00 |
| 6050 - Workers Compensation | 180.00 | 100.00 | 200.00 | 100.00 |
| 6105 - Travel Expense | | 507.00 | 500.00 | 0.00 |
| 6111 - Vehicle & Equipment Fuel | | 121.00 | 500.00 | 500.00 |
| 6310 - Equipment/ Material Purchase | 120.00 | 1,410.00 | 3,500.00 | 2,500.00 |
| 6315 - Maintenance Vehicle & Equip. | 223.00 | 0.00 | 2,500.00 | 1,500.00 |
| 6441 - Operating Expenses | | 3,600.00 | 4,500.00 | 4,500.00 |
| 6250 - Contract Services | 21,405.00 | | | 10,500.00 |
| 6502 - Vehicle & Equipment Insurance | 658.00 | 658.00 | 658.00 | 658.00 |
| 7025 - Bank Service Charge | | 64.00 | 100.00 | 100.00 |
| Total Expense | <u>24,431.63</u> | <u>7,560.00</u> | <u>14,658.00</u> | <u>22,008.00</u> |
| Net Income | <u>-23,563.40</u> | <u>45,985.51</u> | <u>17,242.00</u> | <u>-15,958.00</u> |

NOTES:

- **FY 15 Other Revenues/ \$47,900** - From the sale of the commercial smoker and the fish processing equipment.
- **FY 16 Misc. Sales/ \$868** - From the sale of canned fish. We have approx. 100 cans left in inventory.
- **FY 16 Travel Expense/ \$507** - The Administrator and a Council member traveled to K-town to attend an SSRAA Meeting
- **Salaries Expense** - Since Dick Stewart took over the program, we have cut out salary expense by 40%. We expect the same this year.
- **FY 15 Equipment Purchase/ \$1,410** - A net was purchased to be used in cost recovery efforts.
- **FY 15 Operating Expenses/ \$3,600** - Wildfish Smokery invoice for producing approx. 1,000 cans of fish to be sold
- **Contract Services Expense** - We pay the hatchery \$10,500/ year per our agreement. Because of the dates the checks were written, it shows that we doubled-up in FY14 and paid nothing in FY15.
- **The Fish Enhancement Department operates at a deficit** The money used to pay for the expenses will be drawn from the Fish Savings account. The balance in the Fish Savings and Fish Time Deposit combined is \$94,921.27.

Streets & Roads

(01 General)

| | <u>FY14 Actual</u> | <u>FY15 Estimated</u> | <u>FY 15 Budget</u> | <u>FY 16 Budget</u> |
|--------------------------------------|--------------------|-----------------------|---------------------|---------------------|
| Income | 51,280.25 | 4,014.00 | 0.00 | 50,000.00 |
| Total Income | <u>51,280.25</u> | <u>4,014.00</u> | <u>0.00</u> | <u>50,000.00</u> |
| Expenses | | | | |
| 6015 - Salaries/ Wages | 6,350.00 | 7,000.00 | 9,000.00 | 9,000.00 |
| 6020 - Payroll Taxes | 668.00 | 700.00 | 900.00 | 900.00 |
| 6050 - Workers Compensation | 426.00 | 500.00 | 950.00 | 950.00 |
| 6111 - Vehicle & Equipment Fuel | 2,018.00 | 2,000.00 | 2,500.00 | 2,500.00 |
| 6250 - Contract Services | 0.00 | 1,405.00 | 70,000.00 | 40,000.00 |
| 6310 - Equipment/ Material Purchase | 5,778.00 | 430.00 | 1,000.00 | 30,000.00 |
| 6315 - Maintenance Vehicles & Equip. | 2,698.00 | 525.00 | 5,000.00 | 5,000.00 |
| 6330 - Brushing & Grading | 3,625.00 | 3,600.00 | 5,000.00 | 5,000.00 |
| 6410 - Freight & Postage | 0.00 | 0.00 | 500.00 | 0.00 |
| 6500 - General Liability | 0.00 | 250.00 | 250.00 | 250.00 |
| 6502 - Vehicle & Equipment Insurance | 543.00 | 554.00 | 534.00 | 534.00 |
| Total Expense | <u>22,104.00</u> | <u>16,964.00</u> | <u>95,634.00</u> | <u>94,134.00</u> |
| Net Income | <u>29,176.25</u> | <u>-12,950.00</u> | <u>-95,634.00</u> | <u>-44,134.00</u> |

Notes:

- FY 15 Income/ \$4,014 - Secure Rural Schools was not reauthorized this year and is not expected to be in the future. We will need to find a way to account for this lost revenue stream.
- FY 15 Contract Services/ \$1,405 - Combination of attorney fees to review our subdivision ordinance with regard to road requirements & Army Corp permit costs for road construction.
- FY 14 Equipment & Material Purchase/ \$5,778 - Snow plow for City pick-up and associated hardware for mounting.
- FY 14 Vehicle Maintenance/ \$2,698 - Street sweeper and road grader.