Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2013-080

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE CITY GENERAL FUND BIENNIAL OPERATING BUDGET FOR CALENDAR YEAR 2014 AND 2015 AND SETTING THE MILL RATE

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2014 and 2015; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 16, 19, and 24, 2013, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 28, 2013 with an additional public hearing and final adoption scheduled for November 12, 2013.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The City General Fund Biennial Operating Budget for Calendar Years 2014 and 2015 which are attached hereto and made a part hereof by reference and which contain estimated revenues and expenditures for the period January 1, 2014 - December 31, 2015, is HEREBY ADOPTED, and the necessary funds are hereby appropriated.

Section 2. The total assessed valuation as determined by the Kenai Peninsula Borough Assessor, and any supplemental assessment rolls for said period which may be certified by the Borough Assessor at a future date, shall be the basis for computing estimated property tax revenues for the City of Seward, Alaska.

Section 3. The rate of levy on the 2014 real and personal property tax rolls shall be unchanged, and is hereby levied at the rate of 3.12 mills per dollar of assessed valuation in Municipal Service Zones One (Borough designation TCA 40) and Two (Borough designation TCA 41).

Section 4. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 12th day of November, 2013.

CITY OF SEWARD, ALASKA
RESOLUTION 2013-080

THE CITY OF SEWARD, ALASKA

Jean Bardarson

Jean Bardarson, Mayor

AYES:	Keil, Shafer, Casagranda, Terry, Squires, Bardarson
NOES:	None
ABSENT:	None
ABSTAIN:	None
VACANT:	One

ATTEST:

Johanna Kinney

Johanna Kinney, CMC
City Clerk

(City Seal)

CITY OF SEWARD
INCORPORATED
SEAL
JUNE 1, 1912
STATE OF ALASKA

CITY OF SEWARD
Comprehensive List of all Budget Changes by Fund/Department
AMENDMENTS FROM 2014/2015 PRELIMINARY BUDGET
Updated: 11/5/2013

General Fund:

2014 Budget Positive (negative) financial impact	2015 Budget Positive (negative) adjustment	Description	Department
(25,000)	(25,000)	Add a contribution to Boys & Girl's club	Contributions (1191)
(15,000)	(15,000)	Increase contributions to Senior Center	Contributions (1191)
(13,403)	(14,610)	Add part-time animal control costs	Animal Control (1212)
(2,146)	(3,132)	Add part-time animal control costs	Debt Service (1910)
	(15,000)	One-time cost for property appraisals (split 50/50 with Harbor)	Comm Dev (1150)
	52,783	Freeze merit increases only during 2015	Various
	8,452	Freeze merit increases only during 2015 (reduces PERS)	Debt Service (1910)
56,649	11,507	Increase sales tax estimate	Revenues (0000)
(2,000)	-	Increase cost to retrofit vehicle for animal control	Animal Control (1212)
(2,000)	-	Overall impact on General Fund reserves	

Harbor Enterprise Fund:

	15,000	Split cost of property appraisals with Community Development
	7,959	Freeze merit increases only during 2015
	1,243	Freeze merit increases only during 2015 (reduces PERS)
-	24,202	Overall Harbor savings (increase to Harbor reserves)

Parking Enterprise Fund

(200,000)		Move costs of sealing/striping parking lots from 2013 to 2014 (cash flow impact)
(200,000)		Overall Parking costs (reduce Parking reserves)

Electric Enterprise Fund:

	2,970	Freeze merit increases only during 2015
	474	Freeze merit increases only during 2015 (reduces PERS)
-	3,444	Overall Electric savings (increase to Electric reserves)

Water Enterprise Fund:

	1,159	Freeze merit increases only during 2015
	191	Freeze merit increases only during 2015 (reduces PERS)
-	1,350	Overall Water savings (increase to Water reserves)

Wastewater Enterprise Fund:

	1166	Freeze merit increases only during 2015
	191	Freeze merit increases only during 2015 (reduces PERS)
-	1,357	Overall Wastewater savings (increase to Wastewater reserves)

Motor Pool Fund:

		No proposed changes
-	-	No impact on Motor Pool reserves

Hospital Enterprise Fund:

		No proposed changes
-	-	No impact on Hospital Debt Service reserves

Capital Improvement Plan:

General Fund		Parks and recreation warehouse replacement (cost unknown)
	270,000	Public works - most immediate road repair needs
	2,800,000	Public works - federal funding for road repairs
	1,000,000	Public safety - new animal shelter
Parking CIP		
	200,000	Move parking lot sealing/striping costs from 2013 to 2014
Water CIP		
	175,000	Mobile generation for water wells
	300,000	Gateway water tank roof replacement
Sewer CIP		
	400,000	Maple Street sewer extension
	1,200,000	Lowell Point sewer pond repairs
	3,000,000	SMIC sewer pond repairs
Healthcare CIP		Please see listing attached to Capital Improvement Plan (addition from Preliminary Budget)

Note: Redline items added after 11/04/13 budget worksession.

GENERAL FUND

Budgeted Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance For Fiscal Year 2014 and 2015 (as Amended)

	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013 - 2014 % Change	2014 - 2015 % Change
Revenue:						
Taxes	5,661,136	5,685,337	5,834,149	5,883,957	2.6%	0.9%
Licenses and Permits	159,114	162,675	163,350	163,350	0.4%	0.0%
Intergovernmental	1,953,472	1,605,603	1,636,610	1,636,610	1.9%	0.0%
Charges for Services	2,550,655	2,620,910	2,600,073	2,619,110	-1.1%	0.7%
Fines and Bails	8,386	12,000	9,000	10,000	-25.0%	11.1%
Interest	56,691	91,000	53,000	53,000	-41.8%	0.0%
Miscellaneous	33,888	28,200	22,700	22,700	-19.5%	0.0%
Total Revenue:	$10,431,342	$10,213,725	$10,319,682	$10,388,727	1.0%	0.7%
Expenditures:						
General Government	2,630,188	2,744,644	2,880,415	2,857,169	4.9%	-0.8%
Public Safety	3,281,843	3,264,325	3,317,552*	3,388,369	1.6%	2.1%
Public Works	1,765,634	1,574,502	1,602,960	1,587,077	1.8%	-1.0%
Parks and Recreation	1,259,052	1,261,469	1,251,166	1,257,046	-0.8%	0.5%
Library	419,210	514,250	545,822	545,761	6.1%	0.0%
Debt Service	809,525	1,040,648	1,069,951	1,095,433	2.8%	2.4%
Total Expenditures:	$10,165,452	$10,399,838	$10,667,866	$10,730,855	2.6%	0.6%
Excess of revenues over expenditures	$265,890	-$186,113	-$348,184	-$342,128	87.1%	-1.7%
Other financing sources (uses):						
Operating transfers (to) other funds	-2,267,584	-1,630,099	-1,582,500	-1,630,020	-2.9%	3.0%
Operating transfers from other funds	3,378,612	2,012,324	1,928,684	1,972,148	-4.2%	2.3%
Net other financing sources (uses)	1,111,028	382,225	346,184	342,128	-9.4%	-1.2%
Annual surplus (deficit)	$1,376,918	$196,112	-$2,000	$0	-101.0%	100.0%
Fund balance at beginning of year	6,034,425	7,411,343	7,607,455	7,605,455	2.6%	0.0%
Fund balance at end of year						
Non-spendable:						
Inventory, Prepaids, Unrealized gains	457,897	400,000	400,000	400,000	0.0%	0.0%
Restricted:	0	0	0	0	0.0%	0.0%
Committed:						
Working Capital	1,500,000	1,500,000	1,500,000	1,500,000	0.0%	0.0%
Insurance Reserves	126,418	126,418	126,418	126,418	0.0%	0.0%
Hospital Cash Flow	500,000	500,000	500,000	500,000	0.0%	0.0%
Miscellaneous Committed	0	0	0	0	0.0%	0.0%
Assigned:						
Future anticipated budget deficit	0	0	0	0	0.0%	0.0%
Unassigned:	4,827,028	5,081,037	5,079,037	5,079,037	0.0%	0.0%
Total Fund Balance	$7,411,343 *	$7,607,455	$7,605,455	$7,605,455	0.0%	0.0%

* Ties to Comprehensive Annual Financial Report

* 11/4/2013 : Added $2000 animal control vehicle refit.

GENERAL FUND
Budgeted Revenue Detail
For 2014 and 2015 (as Amended)

Account Name	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Change	2014-2015 % Change
TAXES:						
Property Taxes						
Real Property (3.12 mills)	703,733	732,871	715,000	720,000	-2.4%	0.7%
Personal Property (3.12 mills)	284,492	250,000	285,000	290,000	14.0%	1.8%
Vehicle Property Tax	25,355	28,000	28,000	28,000	0.0%	0.0%
Total Property Taxes	$1,013,580	$1,010,871	$1,028,000	$1,038,000	1.7%	1.0%
Other Taxes						
Hotel/Motel Room Tax (4%)	380,210	350,000	385,000	388,850	10.0%	1.0%
Sales Tax (4%)	4,189,330	4,248,066	4,345,549	4,381,507	2.3%	0.8%
Tax Penalties	1,856	1,400	1,600	1,600	14.3%	0.0%
Payments-in-Lieu of Tax - ASLC, O	76,160	75,000	74,000	74,000	-1.3%	0.0%
Total Other Taxes	4,647,556	4,674,466	4,806,149	4,845,957	2.8%	0.8%
Total Taxes	$5,661,136	$5,685,337	$5,834,149	$5,883,957	2.6%	0.9%
LICENSES & PERMITS:						
Taxi Permits	740	1,000	1,000	1,000	0.0%	0.0%
Building Permits	48,866	40,000	50,000	50,000	25.0%	0.0%
Dog License	480	775	350	350	-54.8%	0.0%
DMV Revenues	85,378	96,000	89,000	89,000	-7.3%	0.0%
Miscellaneous	1,930	4,400	2,000	2,000	-54.5%	0.0%
City Business License	21,720	20,500	21,000	21,000	2.4%	0.0%
Total Licenses and Permits	$159,114	$162,675	$163,350	$163,350	0.4%	0.0%
INTERGOVERNMENTAL REVENUE:						
Liquor Tax	17,100	16,000	22,000	22,000	37.5%	0.0%
Raw Fish Tax/ Shared Fish. Bus. Ta	519,689	520,000	520,000	520,000	0.0%	0.0%
Fisheries Resource Landing Tax	13,889	0	0	0	0.0%	0.0%
Shared Revenue and PERS On-Beha	700,217	220,000	250,000	250,000	13.6%	0.0%
Jail Contract	567,395	745,470	745,470	745,470	0.0%	0.0%
State Dispatch Contract	48,500	48,500	48,500	48,500	0.0%	0.0%
Genl Fund-related Grant Revenues	36,042	5,953	0	0	-100.0%	0.0%
KPB 911 Dispatch	50,640	49,680	50,640	50,640	1.9%	0.0%
Total Intergovernmental	$1,953,472	$1,605,603	$1,636,610	$1,636,610	1.9%	0.0%

GENERAL FUND
Budgeted Revenue Detail
For 2014 and 2015 (as Amended)

Account Name	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Change	2014-2015 % Change
CHARGES FOR SERVICES:						
General Government						
Copying	9,107	14,000	9,000	9,000	-35.7%	0.0%
Sales Tax Credit for Prompt Remit	3,000	4,000	4,000	4,000	0.0%	0.0%
Zoning Fees	125	250	250	250	0.0%	0.0%
Project Management	50,183	30,000	0	0	-100.0%	0.0%
Admin. - SMIC	86,688	86,688	88,427	88,869	2.0%	0.5%
Admin. - Harbor	324,795	324,795	331,291	332,948	2.0%	0.5%
Admin. - Parking	9,889	9,715	9,909	9,959	2.0%	0.5%
Admin. - Electric	847,291	847,291	864,237	868,558	2.0%	0.5%
Admin. - Water	233,744	233,744	238,419	239,611	2.0%	0.5%
Admin. - Sewer	142,745	142,745	145,600	146,328	2.0%	0.5%
Admin. - Jail	81,465	82,907	86,990	90,037	4.9%	3.5%
Total General Government	$1,789,032	$1,776,135	$1,778,123	$1,789,560	0.1%	0.6%
Public Safety						
Dog Pound Revenue	2,090	2,200	2,200	2,200	0.0%	0.0%
Misc. Jail Revenue	1,890	800	1,500	1,500	87.5%	0.0%
Misc. Dispatching	10,833	10,000	10,000	10,000	0.0%	0.0%
Total Public Safety	$14,813	$13,000	$13,700	$13,700	5.4%	0.0%
Public Works						
Shop Work Orders	2,835	2,200	2,800	2,800	27.3%	0.0%
Total Public Works	$2,835	$2,200	$2,800	$2,800	27.3%	0.0%
Parks & Recreation						
Public Use	3,320	4,500	3,500	3,500	-22.2%	0.0%
Punchcards	19,532	34,200	20,000	20,000	-41.5%	0.0%
Class Registrations	62,324	75,000	64,000	64,000	-14.7%	0.0%
Facility Rental	600	350	650	650	85.7%	0.0%
Tournaments	3,724	10,200	10,000	10,000	-2.0%	0.0%
Special Events	25,373	18,000	20,000	20,000	11.1%	0.0%
Shower Fees	11,269	11,000	11,000	11,000	0.0%	0.0%
Rock Wall Climbing Fees	828	5,000	1,200	1,200	-76.0%	0.0%
Pavilion Fees	3,861	4,000	4,000	4,000	0.0%	0.0%
Camping Fees	251,951	261,000	265,000	270,000	1.5%	1.9%
Mini-service Campground Fees	223,252	225,000	220,000	220,000	-2.2%	0.0%
Dump Station Fee	0	20,000	5,000	5,000	-75.0%	0.0%
Miscellaneous Revenue	1,186	1,700	1,200	1,200	-29.4%	0.0%
Work Orders	2,122	1,500	0	0	-100.0%	0.0%
Total Parks & Recreation	$609,342	$671,450	$625,550	$630,550	-6.8%	0.8%

GENERAL FUND
Budgeted Revenue Detail
For 2014 and 2015 (as Amended)

Account Name	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Change	2014-2015 % Change
Library						
Service Revenue	5,995	9,000	12,000	13,000	33.3%	8.3%
Circulation Revenue	3,213	6,800	7,000	7,500	2.9%	7.1%
Museum Revenue	0	10,000	12,000	12,000	20.0%	0.0%
Total Library	$9,208	$25,800	$31,000	$32,500	20.2%	4.8%
Rents & Leases						
Land Rent & Lease	47,700	50,325	54,700	55,000	8.7%	0.5%
Jail Facility Rent	30,000	30,000	30,000	30,000	0.0%	0.0%
Municipal Building Rent	55,725	60,000	65,000	65,000	8.3%	0.0%
Total Rents & Leases	133,425	140,325	149,700	150,000	6.7%	0.2%
Total Charges for Services	$2,558,655	$2,628,910	$2,600,873	$2,619,110	-1.1%	0.7%
FINES AND BAILS:	8,386	12,000	9,000	10,000	-25.0%	11.1%
PENALTIES & INTEREST:						
Investments	53,939	76,000	50,000	50,000	-34.2%	0.0%
Customer Penalties & Interest	2,752	15,000	3,000	3,000	-80.0%	0.0%
Total Penalties and Interest	$56,691	$91,000	$53,000	$53,000	-41.8%	0.0%
MISCELLANEOUS:						
Sales of Surplus Equipment	2,980	2,000	2,000	2,000	0.0%	0.0%
Garbage Contract	13,674	15,400	15,000	15,000	-2.6%	0.0%
SVAC Maintenance Fee	0	2,400	0	0	-100.0%	0.0%
City Clerk Fees	129	250	200	200	-20.0%	0.0%
Collection of Bad Debts	2,177	1,000	0	0	-100.0%	0.0%
Vending Machine Fees	3,841	4,000	2,500	2,500	-37.5%	0.0%
Other Miscellaneous	11,087	3,150	3,000	3,000	-4.8%	0.0%
Total Miscellaneous	$33,888	$28,200	$22,700	$22,700	-19.5%	0.0%
Total General Fund Revenue	$10,431,342	$10,213,725	$10,319,682	$10,388,727	1.0%	0.7%

REDLINE 10/28/13

GENERAL FUND

Budgeted Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance

For Fiscal Year 2014 and 2015

	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013 - 2014 % Change	2014 - 2015 % Change
Revenue:						
Taxes	5,661,136	5,685,337	~~5,770,690~~ 5884149	~~5,872,460~~ 5883457	~~1.6%~~ 2.6	~~1.6%~~ 0.9
Licenses and Permits	159,114	162,675	163,350	163,350	0.4%	0.0%
Intergovernmental	1,953,472	1,605,603	1,636,610	1,636,610	1.9%	0.0%
Charges for Services	2,558,655	2,628,910	2,600,873	2,619,110	-1.1%	0.7%
Fines and Bails	8,386	12,000	9,000	10,000	-25.0%	11.1%
Interest	56,691	91,000	53,000	53,000	-41.8%	0.0%
Miscellaneous	33,888	28,200	22,700	22,700	-19.5%	0.0%
Total Revenue:	$10,431,342	$10,213,725	~~$10,264,133~~ 10319682	~~$10,377,230~~ 10388727	~~-0.5%~~ 1.0%	~~1.1%~~ 0.7%
Expenditures:						
General Government	2,630,188	2,744,644	~~2,840,415~~ 2880415	~~2,816,545~~ 2857169	3.5%	-0.8%
Public Safety	3,281,843	3,264,325	~~3,302,149~~ 3315552	~~3,195,064~~ 3388869	1.2%	2.8%
Public Works	1,765,634	1,574,502	1,602,960	~~1,503,549~~ 1587077	1.8%	-0.6%
Parks and Recreation	1,259,052	1,261,469	1,251,166	~~1,261,606~~ 1257046	-0.8%	0.8%
Library	419,210	514,250	545,822	~~550,961~~ 545761	6.1%	0.9%
Debt Service	809,525	1,040,648	1,067,805	~~1,100,750~~ 1095433	2.6%	3.1%
Total Expenditures:	$10,165,452	$10,399,838	~~$10,610,317~~ 10665866	~~$10,719,348~~ 10730855	~~-2.0%~~ 2.6	~~1.0%~~ 0.6
Excess of revenues over expenditures	$265,890	-$186,113	-$346,184	-$342,128	86.0%	-1.2%
Other financing sources (uses):						
Operating transfers (to) other funds	-2,267,584	-1,630,099	-1,582,500	-1,630,020	-2.9%	3.0%
Operating transfers from other funds	3,378,612	2,012,324	1,928,684	1,972,148	-4.2%	2.3%
Net other financing sources (uses)	1,111,028	382,225	346,184	342,128	-9.4%	-1.2%
Annual surplus (deficit)	$1,376,918	$196,112	$0	$0	-100.0%	100.0%
Fund balance at beginning of year	6,034,425	7,411,343	7,607,455	7,607,455	2.6%	0.0%
Fund balance at end of year						
Non-spendable:						
Inventory, Prepaids, Unrealized gains	457,897	400,000	400,000	400,000	0.0%	0.0%
Restricted:	0	0	0	0	0.0%	0.0%
Committed:						
Working Capital	1,500,000	1,500,000	1,500,000	1,500,000	0.0%	0.0%
Insurance Reserves	126,418	126,418	126,418	126,418	0.0%	0.0%
Hospital Cash Flow	500,000	500,000	500,000	500,000	0.0%	0.0%
Miscellaneous Committed	0	0	0	0	0.0%	0.0%
Assigned:						
Future anticipated budget deficit	0	0	0	0	0.0%	0.0%
Unassigned:	4,827,028	5,081,037	5,081,037	5,081,037	0.0%	0.0%
Total Fund Balance	$7,411,343 *	$7,607,455	$7,607,455	$7,607,455	0.0%	0.0%

* Ties to Comprehensive Annual Financial Report

GENERAL FUND
Budgeted Revenue Detail
For 2014 and 2015

REDLINE
10/28/13

Account Name	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Change	2014-2015 % Change
TAXES:						
Property Taxes						
Real Property (3.12 mills)	703,733	732,871	715,000	720,000	-2.4%	0.7%
Personal Property (3.12 mills)	284,492	250,000	285,000	290,000	14.0%	1.8%
Vehicle Property Tax	25,355	28,000	28,000	28,000	0.0%	0.0%
Total Property Taxes	$1,013,580	$1,010,871	$1,028,000	$1,038,000	1.7%	1.0%
Other Taxes						
Hotel/Motel Room Tax (4%)	380,210	350,000	385,000	388,850	10.0%	1.0%
Sales Tax (4%)	4,189,330	4,248,066	~~4,290,000~~ 4,345,549	~~4,370,000~~ 4,381,507	~~1.0%~~ 2.3%	~~1.9%~~ 0.8%
Tax Penalties	1,856	1,400	1,600	1,600	14.3%	0.0%
Payments-in-Lieu of Tax - ASLC, O	76,160	75,000	74,000	74,000	-1.3%	0.0%
Total Other Taxes	4,647,556	4,674,466	~~4,750,600~~ 4,806,149	~~4,834,450~~ 4,845,957	~~1.6%~~ 2.8	~~1.8%~~ 0.8
Total Taxes	$5,661,136	$5,685,337	~~$5,778,600~~ 5844149	~~$5,872,450~~ 5883957	~~1.6%~~ 2.6	~~1.6%~~ 0.9
LICENSES & PERMITS:						
Taxi Permits	740	1,000	1,000	1,000	0.0%	0.0%
Building Permits	48,866	40,000	50,000	50,000	25.0%	0.0%
Dog License	480	775	350	350	-54.8%	0.0%
DMV Revenues	85,378	96,000	89,000	89,000	-7.3%	0.0%
Miscellaneous	1,930	4,400	2,000	2,000	-54.5%	0.0%
City Business License	21,720	20,500	21,000	21,000	2.4%	0.0%
Total Licenses and Permits	$159,114	$162,675	$163,350	$163,350	0.4%	0.0%
INTERGOVERNMENTAL REVENUE:						
Liquor Tax	17,100	16,000	22,000	22,000	37.5%	0.0%
Raw Fish Tax/ Shared Fish. Bus. Ta	519,689	520,000	520,000	520,000	0.0%	0.0%
Fisheries Resource Landing Tax	13,889	0	0	0	0.0%	0.0%
Shared Revenue and PERS On-Beha	700,217	220,000	250,000	250,000	13.6%	0.0%
Jail Contract	567,395	745,470	745,470	745,470	0.0%	0.0%
State Dispatch Contract	48,500	48,500	48,500	48,500	0.0%	0.0%
Genl Fund-related Grant Revenues	36,042	5,953	0	0	-100.0%	0.0%
KPB 911 Dispatch	50,640	49,680	50,640	50,640	1.9%	0.0%
Total Intergovernmental	$1,953,472	$1,605,603	$1,636,610	$1,636,610	1.9%	0.0%

GENERAL FUND
Budgeted Revenue Detail
For 2014 and 2015

NO CHANGE 10/28/13

Account Name	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Change	2014-2015 % Change
CHARGES FOR SERVICES:						
General Government						
Copying	9,107	14,000	9,000	9,000	-35.7%	0.0%
Sales Tax Credit for Prompt Remit	3,000	4,000	4,000	4,000	0.0%	0.0%
Zoning Fees	125	250	250	250	0.0%	0.0%
Project Management	50,183	30,000	0	0	-100.0%	0.0%
Admin. - SMIC	86,688	86,688	88,427	88,869	2.0%	0.5%
Admin. - Harbor	324,795	324,795	331,291	332,948	2.0%	0.5%
Admin. - Parking	9,889	9,715	9,909	9,959	2.0%	0.5%
Admin. - Electric	847,291	847,291	864,237	868,558	2.0%	0.5%
Admin. - Water	233,744	233,744	238,419	239,611	2.0%	0.5%
Admin. - Sewer	142,745	142,745	145,600	146,328	2.0%	0.5%
Admin. - Jail	81,465	82,907	86,990	90,037	4.9%	3.5%
Total General Government	$1,789,032	$1,776,135	$1,778,123	$1,789,560	0.1%	0.6%
Public Safety						
Dog Pound Revenue	2,090	2,200	2,200	2,200	0.0%	0.0%
Misc. Jail Revenue	1,890	800	1,500	1,500	87.5%	0.0%
Misc. Dispatching	10,833	10,000	10,000	10,000	0.0%	0.0%
Total Public Safety	$14,813	$13,000	$13,700	$13,700	5.4%	0.0%
Public Works						
Shop Work Orders	2,835	2,200	2,800	2,800	27.3%	0.0%
Total Public Works	$2,835	$2,200	$2,800	$2,800	27.3%	0.0%
Parks & Recreation						
Public Use	3,320	4,500	3,500	3,500	-22.2%	0.0%
Punchcards	19,532	34,200	20,000	20,000	-41.5%	0.0%
Class Registrations	62,324	75,000	64,000	64,000	-14.7%	0.0%
Facility Rental	600	350	650	650	85.7%	0.0%
Tournaments	3,724	10,200	10,000	10,000	-2.0%	0.0%
Special Events	25,373	18,000	20,000	20,000	11.1%	0.0%
Shower Fees	11,269	11,000	11,000	11,000	0.0%	0.0%
Rock Wall Climbing Fees	828	5,000	1,200	1,200	-76.0%	0.0%
Pavilion Fees	3,861	4,000	4,000	4,000	0.0%	0.0%
Camping Fees	251,951	261,000	265,000	270,000	1.5%	1.9%
Mini-service Campground Fees	223,252	225,000	220,000	220,000	-2.2%	0.0%
Dump Station Fee	0	20,000	5,000	5,000	-75.0%	0.0%
Miscellaneous Revenue	1,186	1,700	1,200	1,200	-29.4%	0.0%
Work Orders	2,122	1,500	0	0	-100.0%	0.0%
Total Parks & Recreation	$609,342	$671,450	$625,550	$630,550	-6.8%	0.8%

GENERAL FUND
Budgeted Revenue Detail
For 2014 and 2015

REDLINE
10/28/13

Account Name	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Change	2014-2015 % Change
Library						
Service Revenue	5,995	9,000	12,000	13,000	33.3%	8.3%
Circulation Revenue	3,213	6,800	7,000	7,500	2.9%	7.1%
Museum Revenue	0	10,000	12,000	12,000	20.0%	0.0%
Total Library	$9,208	$25,800	$31,000	$32,500	20.2%	4.8%
Rents & Leases						
Land Rent & Lease	47,700	50,325	54,700	55,000	8.7%	0.5%
Jail Facility Rent	30,000	30,000	30,000	30,000	0.0%	0.0%
Municipal Building Rent	55,725	60,000	65,000	65,000	8.3%	0.0%
Total Rents & Leases	133,425	140,325	149,700	150,000	6.7%	0.2%
Total Charges for Services	$2,558,655	$2,628,910	$2,600,873	$2,619,110	-1.1%	0.7%
FINES AND BAILS:	8,386	12,000	9,000	10,000	-25.0%	11.1%
PENALTIES & INTEREST:						
Investments	53,939	76,000	50,000	50,000	-34.2%	0.0%
Customer Penalties & Interest	2,752	15,000	3,000	3,000	-80.0%	0.0%
Total Penalties and Interest	$56,691	$91,000	$53,000	$53,000	-41.8%	0.0%
MISCELLANEOUS:						
Sales of Surplus Equipment	2,980	2,000	2,000	2,000	0.0%	0.0%
Garbage Contract	13,674	15,400	15,000	15,000	-2.6%	0.0%
SVAC Maintenance Fee	0	2,400	0	0	-100.0%	0.0%
City Clerk Fees	129	250	200	200	-20.0%	0.0%
Collection of Bad Debts	2,177	1,000	0	0	-100.0%	0.0%
Vending Machine Fees	3,841	4,000	2,500	2,500	-37.5%	0.0%
Other Miscellaneous	11,087	3,150	3,000	3,000	-4.8%	0.0%
Total Miscellaneous	$33,888	$28,200	$22,700	$22,700	-19.5%	0.0%
Total General Fund Revenue	$10,431,342	$10,213,725	~~$10,264,155~~ 10,319,682	~~$10,377,220~~ 10,388,727	0.5%	1.1%

GENERAL FUND
Expenditure Totals by Department (Budget)
For 2014 and 2015 (as Amended)

DEPARTMENT	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Chg	2014-2015 % Chg
General Government:						
Mayor/Council	333,138	341,900	374,492	344,542	9.5%	-8.0%
Legislative	57,125	35,654	35,248	35,966	-1.1%	2.0%
Legal	89,824	125,000	130,000	130,000	4.0%	0.0%
City Manager	394,180	398,997	406,046	406,996	1.8%	0.2%
Management Information Systems	255,121	263,648	290,409	288,396	10.2%	-0.7%
City Clerk	254,676	265,973	273,396	266,601	2.8%	-2.5%
Finance	690,867	696,835	718,700	730,641	3.1%	1.7%
Community Development	227,999	270,880	285,119	304,627	5.3%	6.8%
General Services	55,060	53,337	76,900	59,400	44.2%	-22.8%
Contributions	272,198	292,420	290,105	290,000	-0.8%	0.0%
Total General Government	$2,630,188	$2,744,644	$2,880,415	$2,857,169	4.9%	-0.8%
Public Safety:						
Police	1,805,299	1,834,096	1,827,063	1,868,692	-0.4%	2.3%
Jail	627,075	651,802	670,419	684,203	2.9%	2.1%
Animal Control	64,142	68,322	107,453*	106,987	57.3%	-0.4%
Fire	654,770	578,511	582,118	596,747	0.6%	2.5%
Building Inspection	130,557	131,594	130,499	131,740	-0.8%	1.0%
Total Public Safety	$3,281,843	$3,264,325	$3,317,552	$3,388,369	1.6%	2.1%
Public Works:						
Roads and Streets	1,066,004	870,967	861,039	868,672	-1.1%	0.9%
City Shop	378,714	385,025	403,684	383,829	4.8%	-4.9%
Municipal Building, Comm. Ctr	320,916	318,510	338,237	334,576	6.2%	-1.1%
Total Public Works	$1,765,634	$1,574,502	$1,602,960	$1,587,077	1.8%	-1.0%
Parks and Recreation						
Sports and Recreation	251,638	284,242	277,201	280,560	-2.5%	1.2%
Teen and Youth Center	297,498	325,397	301,031	308,512	-7.5%	2.5%
Campgrounds and Parks	709,916	651,830	672,935	667,974	3.2%	-0.7%
Total Parks & Recreation	$1,259,052	$1,261,469	$1,251,166	$1,257,046	-0.8%	0.5%
Library	$419,210	$514,250	$545,822	$545,761	6.1%	0.0%
Debt Service	$809,495	$1,040,648	$1,069,951	$1,095,433	2.8%	2.4%
TOTALS:	$10,165,422	$10,399,838	$10,667,866	$10,730,855	2.6%	0.6%

* 11/4/2013: Added $2000 animal control vehicle retrofit

REDLINE
10/28/13

GENERAL FUND
Expenditure Totals by Department (Budget)
For 2014 and 2015

DEPARTMENT	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Chg	2014-2015 % Chg
General Government:						
Mayor/Council	333,138	341,900	374,492	344,542	9.5%	-8.0%
Legislative	57,125	35,654	35,248	~~36,~~317	35966 -1.1%	3.0%
Legal	89,824	125,000	130,000	130,000	4.0%	0.0%
City Manager	394,180	398,997	406,046	~~407,~~881	406996 1.8%	0.5%
Management Information Systems	255,121	263,648	290,409	~~290,~~775	288396 10.2%	0.1%
City Clerk	254,676	265,973	273,396	~~267,~~894	266601 2.8%	-2.0%
Finance	690,867	696,835	718,700	~~738,~~707	730641 3.1%	2.8%
Community Development	227,999	270,880	285,119	~~290,~~999	304627 5.3%	2.1%
General Services	55,060	53,337	76,900	59,400	44.2%	-22.8%
Contributions	272,198	292,420	290,105 ~~250,105~~	~~250,~~000	290000 14.5%	0.0%
Total General Government	$2,630,188	$2,744,644	~~$2,840,415~~ 2,890,415	$2,816,515	3.5%	-0.8%
Public Safety:						
Police	1,805,299	1,834,096	1,827,063	~~1,879,~~835	1868692 0.4%	2.9%
Jail	627,075	651,802	670,419	~~689,~~784	684203 2.9%	2.9%
Animal Control	64,142	68,322	~~92,050~~ 105453	~~93,~~858	106788 4.7%	1.7%
Fire	654,770	578,511	582,118	~~600,~~947	596747 0.6%	3.2%
Building Inspection	130,557	131,594	130,499	131,740	-0.8%	1.0%
Total Public Safety	$3,281,843	$3,264,325	~~$3,302,149~~ 3315552	~~$3,395,964~~ 3388369	1.2%	2.8%
Public Works:						
Roads and Streets	1,066,004	870,967	861,039	~~869,~~349	868672 1.1%	1.0%
City Shop	378,714	385,025	403,684	~~387,~~061	383829 4.8%	-4.1%
Municipal Building, Comm. Ctr	320,916	318,510	338,237	~~337,~~139	334576 6.2%	-0.3%
Total Public Works	$1,765,634	$1,574,502	$1,602,960	~~$1,593,~~549 1587077	1.8%	-0.6%
Parks and Recreation						
Sports and Recreation	251,638	284,242	277,201	~~281,~~604	290560 -2.5%	1.6%
Teen and Youth Center	297,498	325,397	301,031	~~310,~~622	308512 -7.5%	3.2%
Campgrounds and Parks	709,916	651,830	672,935	~~669,~~380	667474 3.2%	-0.5%
Total Parks & Recreation	$1,259,052	$1,261,469	$1,251,166	~~$1,261,~~606	1257046 0.8%	0.8%
Library	$419,210	$514,250	$545,822	~~$550,961~~	545761 6.1%	0.9%
Debt Service	$809,495	$1,040,648	1069951 ~~$1,067,803~~	1095433 ~~$1,100,753~~	2.8 ~~2.6%~~	2.4 ~~3.1%~~
TOTALS:	$10,165,422	$10,399,838	10,665,866 ~~$10,610,317~~	10,730,855 ~~$10,719,348~~	2.6 2.0%	0.6 ~~1.0%~~

City of Akiak
P.O. Box 52028
Akiak, Alaska 99552
Telephone: (907) 765-7411 Fax (907) 765-7414

Resolution 2015-07-03

A RESOLUTION OF THE CITY OF AKIAK CERTIFYING THE ANNUAL CERTIFIED FINANCIAL STATEMENT OF REVENUES AND EXPENDITURES FOR THE YEAR ENDING JUNE 30, 2014.

Whereas, the City of Akiak is a recognized second class city; and

Whereas, second class cities are required by AS 29.20.640 (a) (2) to submit a Certified Financial Statement of income and expenditures or audit for the year ending June 30, 2014, to the Department of Commerce, Community, and Economic Development; and

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF AKIAK, ALASKA:
That the attached CERTIFIED FINANCIAL STATEMENT (audit) of City of Akiak, Alaska for the year ending June 30, 2014 and prepared by Amelia Nicolai, Bookkeeper, with the assistance of Mr. Fred Broerman, Local Government Specialist of Bethel DCRA offices is true and complete to the best of our knowledge.

CERTIFICATION

This resolution was adopted by duly constituted quorum of the City Council of Akiak, Alaska this 10th *day of* ~~July 2015.~~ December 2015

Olinka Jones for
Mrs. Debra Jackson, Mayor

Olinka Jones for
Mrs. Olinka Jones, Secretary/Treasurer

. SUMMARY - REVENUES

		Line reference
Tax Revenues	$	1
Special Assessments	$	2
Licenses & Permits	$	3
Fines & Penalties	$	4
Contracted Services	$	5
Service Charges	$	6
Enterprise Revenues	942909	7
Rentals	$	8
Leases	$	9
Sales	$	10
Other Local Revenues	$	11
Total Locally Generated Revenues	942909	12 Subtotal
State of Alaska Shared Revenues	113175	13
State Operating Grants	47489	14
Federal Operating Revenues & Grants		15
Other Outside Revenues	$	16
Total Outside Revenues	160664	17 Subtotal
TOTAL FY14 OPERATING REVENUES	1103573	18 Total
State-Funded Capital/Special Projects	$	19
Federal Capital/Special Projects	32357	20
Total Revenues for Capital / Special Projects	32357	21 Subtotal
TOTAL ALL FY 14 REVENUES	1135930	22 Total
Prior-Year Cash Balance	0	
TOTAL CASH AVAILABLE FY 14	1135930	Total

FY 14 FINANCIAL SUMMARY - EXPENDITURES

CERTIFIED FINANCIAL STATEMENT

CITY OF Aklak

		Line reference
Administration and Finance	175765	23
Council	2895	24
Planning and Zoning	$	
Police	$	25
Fire	$	26
Ambulance	$	
Other Public Safety	$	
Streets and Roads	$	27
Airport	$	28
Harbor and Dock	$	29
Electric Utility	304552	30
Water and Sewer	$	31
Washeteria	$	32
Garbage and Landfill	$	33
Fuel Sales	$	
Cable TV	$	
Bingo and Pull Tabs	226164	
Mass Transit	$	
Phone Utility	$	
Other Enterprise:_____	$	
Other Enterprise:_____	$	
Other Public Works	$	
Health Facility	$	34
Other Health and Welfare Services	$	
Parks and Recreation	$	
Library	$	
Museum and Cultural	$	
Other Public Service:_____	$	
Kokarmuit Outstanding Debt	671080	
IRS 941 Outstanding Debt	144007	
TOTAL FY 14 OPERATING EXPENDITURES	1524463	35 Total

CAPITAL / SPECIAL PROJECT EXPENDITURES:

State-Funded Capital/Special Projects	$	36
Federal Capital/Special Projects	5262	37
Total Capital / Special Projects Expenditures	5262	Subtotal
TOTAL ALL FY 14 EXPENDITURES	1529725	TOTAL

FY _14___ FINANCIAL OVERVIEW

CERTIFIED FINANCIAL STATEMENT

Akiak

PREVIOUS Year-End Cash Balance		0	From Revenue Summary page
Total FY ___ Operating Revenues	+	1103573	Line 18 Revenue Summary
Total FY ___Capital/Special Project Revenues	+	32357	Line 21 Revenue Summary
Total Available Funds In FY 14	=	1135930	
Total FY 14 Operating Expenditures		1524463	Line 35 Expenditure Summary
Total FY 14 Capital/Special Project Expenditures	+	5262	From Expenditure Summary Page
Total All FY 14 Expenditures	=	1529725	
FY 14 Ending Cash Balance (+/-)	=	-393795	

(Total Available Funds - Total Expenditures)

CITY OF: AKIAK

OPERATING REVENUES — LOCALLY GENERATED

CERTIFIED FINANCIAL STATEMENT FOR FISCAL YEAR 14 Ending June 30, 2014		FY14 BUDGET AS AMENDED	FY14 ACTUAL	Summary Line Reference
Taxes:	Sales Taxes	$	$	
	Sales Tax Penalties & Interest	$	$	
	Property Taxes	$	$	
	Property Tax Penalties & Interest	$	$	
	Hotel/Motel Taxes	$	$	
	Hotel Tax Penalties & Interest	$	$	
	Motor Vehicle Taxes	$	$	
	Other:	$	$	
	Other:	$	$	
	Total Taxes	0	0	Enter on line 1
Special Assessments:		0	0	Enter on line 2
Licenses and Permits:		0	0	Enter on line 3
Fines and Penalties:		0	0	Enter on line 4
Contracted Services:	AVEC Reimbursement	$	$	
	IHS Health Clinic Lease	$	$	
	Road Maintenance Contract w/State	$	$	
	Jail Contract w/State	$	$	
	Other:	$	$	
	Other:	$	$	
	Total Contracted Services	0	0	Enter on line 5
Service Charges:	Photocopies	$	$	
	Other:	$	$	
	Other:	$	$	
	Total Service Charges	0	0	Enter on line 6
Enterprises:	Electric Utility: Customer Payments	422475	392973	
	Electric Utility: PCE Subsidy	$	27381	
	Water / Sewer	$	$	
	Washeteria / Sauna	$	$	
	Garbage Collection Services	$	$	
	Landfill / Dump Fees	$	$	
	Fuel Sales	$	$	
	Harbor / Dock Charges	$	$	
	Cable TV	$	$	
	Bingo / Pull Tab Receipts	165000	522555	
	Mass Transit	$	$	
	Phone Utility	$	$	
	Other:	$	$	
	Other:	$	$	
	Total Enterprise Revenues	587475	942909	Enter on line 7
Rentals:	Building Rentals	$	$	
	Equipment Rentals	$	$	
	Other:	$	$	
	Total Rentals	0	0	Enter on line 8

CITY OF: AKIAK

OPERATING REVENUES **OUTSIDE SOURCES**

CERTIFIED FINANCIAL STATEMENT FOR FISCAL YEAR 2014 Ending June 30, 2014		FY14 BUDGET AS AMENDED	FY14 ACTUAL	Summary Line Reference
Shared Revenues	Community Revenue Sharing	113769	113175	
State of Alaska:	Raw Fish Tax Refunds	$	$	
	Aviation Fuel Tax Refunds	$	$	
	Telephone / Electric Co-op Tax Refunds	$	$	
	Amusement / Gaming Tax Refunds	$	$	
	Liquor License Tax Refunds	$	$	
	Other:	$	$	
	Other:	$	$	
	Total State Shared Revenues	**113769**	**113175**	**Enter on line 13**
State of Alaska	Library Grant	$	$	
Operating Grants:	Suicide Prevention Grant	$	$	
	JTPA Grant	$	$	
	Other:	$	$	
	Other:	$	$	
	Other:	$	$	
	Total State Operating Grants	**0**	**0**	**Enter on line 14**
Federal Revenues	Payment in Lieu of Taxes	45768	47489	
Passed Through	National Forest Receipts	$	$	
The State of Alaska:		$	$	
	Other:	$	$	
	Other:	$	$	
	Other:	$	$	
	Total Federal Revenues	**45768**	**47489**	**Enter on line 15**
Other Outside	Borough:	$	$	
Revenues:	Other:	$	$	
	Other:	$	$	
	Total Other Outside Revenues	**0**	**0**	**Enter on line 16**
TOTAL OUTSIDE OPERATING REVENUES		**159537**	**160664**	**Enter on line 17**
TOTAL FY OPERATING REVENUES		**159537**	**160664**	**Enter on line 18**

CITY OF: AKIAK				PAGE 6 of 12
REVENUES FOR CAPITAL / SPECIAL PROJECTS				OUTSIDE SOURCES
CERTIFIED FINANCIAL STATEMENT FOR FISCAL YEAR 2014 Ending June 30, 2014		FY14BUDGET AS AMENDED	FY14 ACTUAL	Summary Line Reference
Grants From the State of Alaska: (list projects)	Capital Project Matching FY___:	$	$	
	Capital Project Matching FY___:	$	$	
	Capital Project Matching FY___:	$	$	
	Legislative:	$	$	
	Other:	$	$	
	Other:	$	$	
	Other:	$	$	
	Total State Project Funds	0	0	Enter on line 19
Grants From the Federal Gov't: (list projects)	EDA:	$	$	
	Denali Commission:	$	$	
	CDBG:	$	$	
	Mini Grant:	$	$	
	IHS:	$	$	
	Heavy Equipment	$	32357	
	Other:	$	$	
	Total Federal Project Funds	0	32357	Enter on line 20
TOTAL REVENUES CAPITAL/SPECIAL PROJECTS		0	32357	Enter on line 21

CITY OF: AKIAK

OPERATING EXPENDITURES — ADMINISTRATION & FINANCE

CERTIFIED FINANCIAL STATEMENT		FY14 BUDGET AS AMENDED	FY 14 ACTUAL
Personal Services:	Salaries	48,880	33011
	Stipends	$	7113
	Payroll Taxes	$	8788
	Workers Compensation	2000	$
	Retirement / Pension	7332	$
	Casual labor	$	660
	Other:	$	$
	Total Personal Services	**58,212**	**49,572**
Travel:	Airfare	$	$
	Per Diem	$	$
	Training, Workshop & Conference Fees	$	$
	Other: Travel 1/2	6456	$
	Other:	$	$
	Total Travel	**6,456**	**0**
Facility Expenses:	Telephone/Internet	3500	2483
	Rent	$	$
	Electricity	$	$
	Water & Sewer	$	$
	Fuel Oil	4110	82398
	Gas	$	69
	Other Energy Costs/Source:	$	$
	Other:Building Maintenance	2000	$
	Total Facility Expenses	**9610**	**84950**
Supplies:	Office & Clerical Supplies	$1,500	602
	Postage Supplies	$	$
	Copier Supplies	$	$
	Other: Janitorial Supplies	500	$
	Other:	$	$
	Total Supplies	**$2,000**	**602**
Equipment:	Equipment	$	$
	Vehicle / Equipment Maintenance	$	$
	Fuel:	$	$
	Other:	$	55
	Total Equipment	**0**	**55**
Other Operating Expenses:	Interest & Late Charges	$	$
	Insurance & Bonding	$	23888
	Membership Dues & Fees / Subscriptions	$	$
	Bank Charges	$	2160
	Contractual: Legal Services	$	$
	Contractual: Accounting / Audit Services	$	8038
	Other Contractual:	$	6500
	Other: (for APU fuel acct.)		$
	Total Other	**0**	**40586**
TOTAL ADMINISTRATION & FINANCE EXPENSES		**$76,278**	**175765**

Enter on line 23 of Summary

CITY OF:	AKIAK		PAGE 8 of 12
OPERATING EXPENDITURES			COUNCIL
CERTIFIED FINANCIAL STATEMENT		FY 14 BUDGET AS AMENDED	FY 14 ACTUAL
Personal Services:	Salaries	$	722
	Stipends	25500	2139
	Payroll Taxes	$	34
	Workers Compensation	2000	
	Retirement / Pension	$	$
	Other:	$	$
	Other:	$	$
	Total Personal Services	**27500**	**2895**
Travel:	Airfare	$	$
	Per Diem	$	$
	Training, Workshop & Conference Fees	$	$
	Other: Travel 1/2	3228	$
	Other:	$	$
	Total Travel	**3228**	**0**
Facility Expenses:	Telephone/Internet		$
	Rent	$	$
	Electricity	$	$
	Water & Sewer	$	$
	Fuel Oil		$
	Other Heating Costs	$	$
	Other Energy Costs/Source:	$	$
	Other: Building Maintenance		$
	Total Facility Expenses	**0**	**0**
Supplies:	Office & Clerical Supplies		$
	Postage Supplies	$	$
	Copier Supplies	$	$
	Other:	$	$
	Other:	$	$
	Total Supplies	**0**	**0**
Equipment:	Equipment	$	$
	Vehicle / Equipment Maintenance	$	$
	Fuel:	$	$
	Other:	$	$
	Total Equipment	**0**	**0**
Other Operating Expenses:	Interest & Late Charges	$	$
	Insurance & Bonding	$	$
	Membership Dues & Fees / Subscriptions	$	$
	Bank Charges	$	$
	Other Contractual:	$	$
	Other:		$
	Other:	$	$
	Total Other	**0**	**0**
TOTAL COUNCIL EXPENSES		30728	2895
		Enter on line 24 of Summary	

CITY OF: AKIAK			PAGE 9 of 12
OPERATING EXPENDITURES			PUBLIC SAFETY
CERTIFIED FINANCIAL STATEMENT		FY14 BUDGET AS AMENDED	FY 14 ACTUAL
Personal Services:	Salaries	16,640	$
	Stipends	$	$
	Payroll Taxes	$	$
	Workers Compensation		$
	Retirement / Pension	2496	$
	Other:	$	$
	Other:	$	$
	Total Personal Services	**19,136**	**0**
Travel:	Airfare	$	$
	Per Diem	$	$
	Training, Workshop & Conference Fees	$	$
	Other:	$	$
	Other:	$	$
	Total Travel	**0**	**0**
Facility Expenses:	Telephone	$	$
	Rent	$	$
	Electricity	$	$
	Water & Sewer	$	$
	Fuel Oil	$	$
	Other Heating Costs	$	$
	Other Energy Costs/Source:	$	$
	Other:	$	$
	Total Facility Expenses	**0**	**0**
Supplies:	Office & Clerical Supplies	$	$
	Postage Supplies	$	$
	Copier Supplies	$	$
	Other:	$	$
	Other:	$	$
	Total Supplies	**$**	**$**
Equipment:	Equipment	$	$
	Vehicle / Equipment Maintenance	$	$
	Fuel:	1290	$
	Other:	$	$
	Total Equipment	**1290**	**0**
Other Operating Expenses:	Interest & Late Charges	$	$
	Insurance & Bonding	2500	$
	Membership Dues & Fees / Subscriptions	$	$
	Bank Charges	$	$
	Other Contractual:	$	$
	Other:	$	$
	Total Other	**2500**	**0**
TOTAL POLICE EXPENSES		**22,926**	**0**
			Enter on line 25 of Summary

CITY OF:	AKIAK		PAGE 10 of 12
OPERATING EXPENDITURES			APU ELECTRIC UTILITY
			Use this form ONLY if city owns utility (PCE subsidy)
CERTIFIED FINANCIAL STATEMENT		FY14 BUDGET AS AMENDED	FY14 ACTUAL
Personal Services:	Salaries	85280	79196
	Stipends	$	10093
	Payroll Taxes	$	9917
	Workers Compensation	3000	$
	Retirement / Pension	12792	$
	Insurance	$	729
	Casual Labor	$	1900
	Total Personal Services	**101072**	**101835**
Power Plant Parts & Supplies:	Lube Oil	$	$
	Oil / Fuel Filters	5000	801
	Small Tools	$	$
	Other: Parts/Supplies	5000	$
	Other:	$	$
	Total Power Plant Expenses	**10000**	**801**
Repair & Maintenance:	Amortization of Major Overhauls	$	$
	Emergency Repairs	$	$
	Routine Maintenance	10,000	15377
	Outside Project Services	$	$
	Insurance	$	$
	Other:	$	600
	Other:	$	$
	Total Maintenance Expenses	**10000**	**15977**
General & Administrative:	Office Supplies	$	7084
	Bank Fees	$	3748
	Travel	3000	4573
	Other: Telephone	1000	4140
	Postage	$	663
	Total Administrative	**4000**	**20188**
Other Operating Expenses:	Fuel	495900	163000
	Loans	$	$
	Transfers	$	1950
	Gas	$	251
	Other:	$	550
	Total Other Operating Expenses	**495900**	**165751**
TOTAL ELECTRIC UTILITY EXPENSES		**620972**	**304552**
			Enter on line 30 of Summary

CITY OF:	AKIAK		PAGE 11 of 12
OPERATING EXPENDITURES			
		GAMING	
CERTIFIED FINANCIAL STATEMENT		FY14 BUDGET AS AMENDED	FY14 ACTUAL
Personal Services:	Salaries	88920	87597
	Stipends	$	14697
	Payroll Taxes	$	18486
	Workers Compensation	1500	$
	Retirement / Pension	13605	$
	Consultant	$	3000
	Other:	$	$
	Total Personal Services	**104025**	**123780**
Travel:	Airfare	$	$
	Per Diem	360	$
	Training, Workshop & Conference Fees	$	330
	Other: Travel		3141
	Other: Charters	900	3810
	Total Travel	**1260**	**7281**
Facility Expenses:	Telephone/Internet	2500	2318
	Rent	$	$
	Electricity	$	$
	Water & Sewer	$	$
	Fuel Oil	$	$
	Other Heating Costs	$	$
	Donation	4000	10349
	Other: Trash Haul	120	$
	Total Facility Expenses	**6620**	**12667**
Supplies:	Office & Clerical Supplies	1800	65929
	Postage and Freight	1200	$
	Copier Supplies	$	$
	Other: Pull Tabs	35000	$
	Other:	$	3172
	Total Supplies	**38000**	**69101**
Equipment:	Equipment	1500	$
	Vehicle / Equipment Maintenance	$	2425
	Fuel:	$	$
	Other:	$	$
	Total Equipment	**1500**	**2425**
Other Operating Expenses:	Interest & Late Charges	$	$
	Insurance & Bonding	3500	$
	Membership Dues & Fees / Subscriptions	200	$
	Bank Fees	$	10910
	Other: Contributions:	12,000	$
	Other: Administration Fee	28,175	$
	Total Other	**43875**	**10910**
TOTAL EXPENSES		**195280**	**226164**
			Enter on Summary

CITY OF:	AKIAK		PAGE 12 of 12
OPERATING EXPENDITURES		CDBG	
		GRANT NAME	
CERTIFIED FINANCIAL STATEMENT		FY 14 BUDGET AS AMENDED	FY 14 ACTUAL
Personal Services:	Salaries	$	232
	Stipends	$	$
	Payroll Taxes	$	30
	Workers Compensation	$	$
	Retirement / Pension	$	$
	Consulting	$	5000
	Other:	$	$
	Total Personal Services	0	5262
Travel:	Airfare	$	$
	Per Diem	$	$
	Training, Workshop & Conference Fees	$	$
	Other:	$	$
	Other:	$	$
	Total Travel	0	0
Facility Expenses:	Telephone	$	$
	Rent	$	$
	Electricity	$	$
	Water & Sewer	$	$
	Fuel Oil	$	$
	Other Heating Costs	$	$
	Other Energy Costs/Source:	$	$
	Other:	$	$
	Total Facility Expenses	0	0
Supplies:	Office & Clerical Supplies	$	$
	Postage Supplies	$	$
	Copier Supplies	$	$
	Other:	$	$
	Other:	$	$
	Total Supplies	0	0
Equipment:	Equipment	$	$
	Vehicle / Equipment Maintenance	$	$
	Fuel:	$	$
	Other:	$	$
	Total Equipment	0	0
Other Operating Expenses:	Interest & Late Charges	$	$
	Insurance & Bonding	$	$
	Membership Dues & Fees / Subscriptions	$	$
	Bank Charges	$	$
	Other Contractual:	$	$
	Other:	$	$
	Total Other	0	0
TOTAL GRANT EXPENSES		0	5262
			Enter on Summary