

# **Fiscal Year Certified Financial Statement**

**Reporting Manual and Forms  
for Second Class Cities**

**State of Alaska**

**Department of Commerce, Community, and  
Economic Development  
Division of Community and Regional  
Affairs**



# Acknowledgments

Prepared by: Division of Community and Regional Affairs  
Tara Jollie, (former) Director

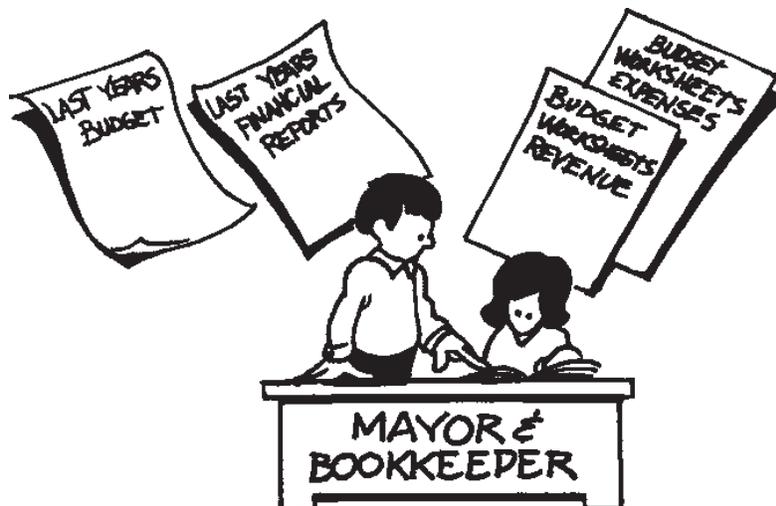
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STATE OF ALASKA  
DEPARTMENT OF  
**COMMERCE**  
COMMUNITY AND  
ECONOMIC DEVELOPMENT

Division of Community and Regional Affairs

*Mike Dunleavy, Governor*

*Julie Sande, Commissioner*

*Sandra Moller, Director*

Dear Municipal Official:

The Division of Community and Regional Affairs (DCRA) is pleased to provide you with this Fiscal Year Certified Financial Statement (CFS) Manual. Suggestions from DCRA staff and city officials were used to prepare this manual which we hope you will find useful.

This manual was prepared to assist you in completing your city's CFS. Please send your Certified Financial Statement and Resolution to:

Department of Commerce  
Division of Community and Regional Affairs  
P.O. Box 110809 Juneau, AK 99811-0809

Or electronically to:

Email to: [caa@alaska.gov](mailto:caa@alaska.gov)

Subject line: Entity name - CFS – FY Document Name Example: Galena – CFS – FY20.

For more information on preparing your Certified Financial Statement please contact the nearest Regional Office (locations on next page).

Sincerely,

Sandra Moller  
Director

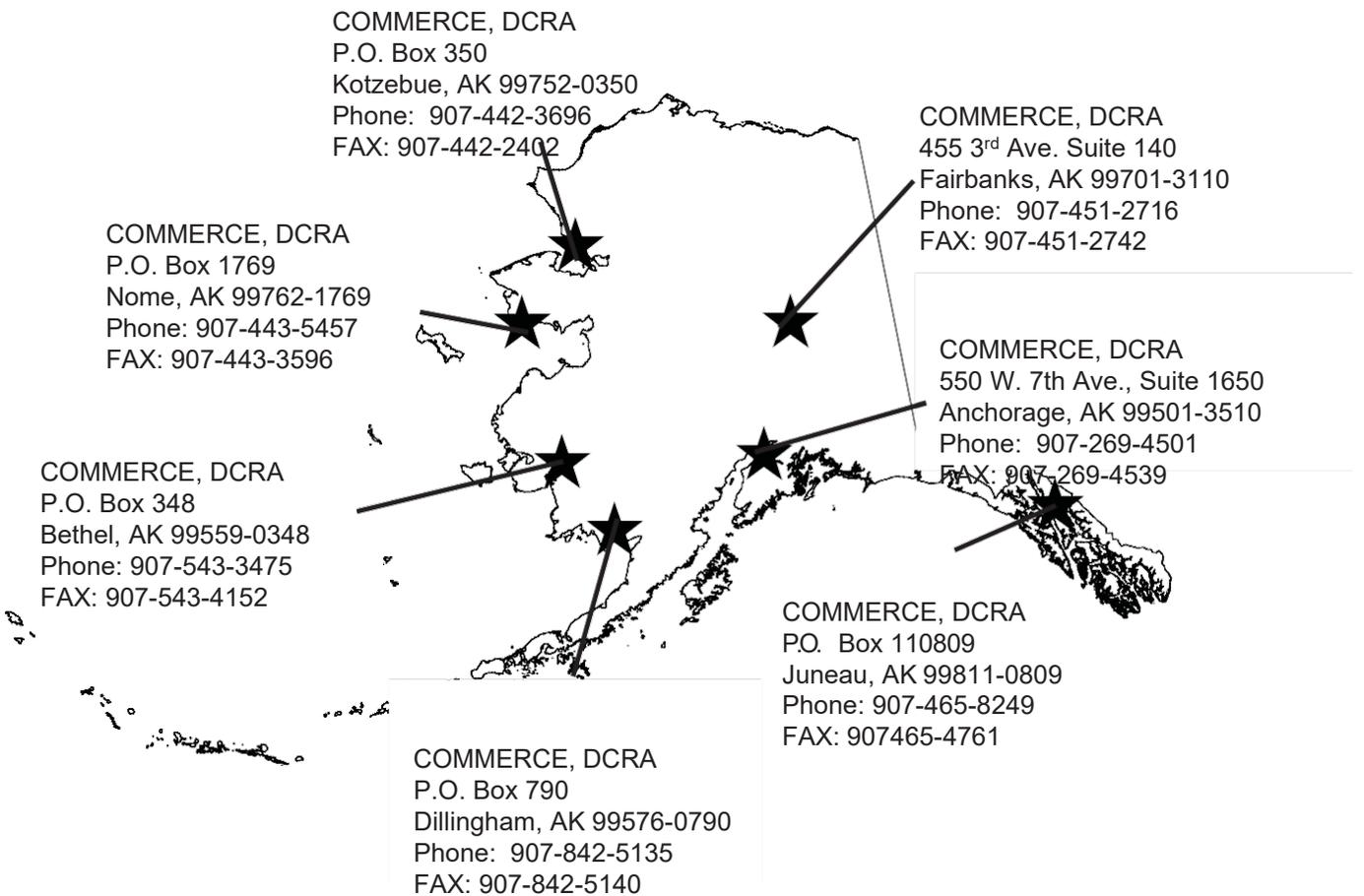


# Department of Commerce, Community, and Economic Development (COMMERCE)

## Division of Community and Regional Affairs (DCRA)

### Regional Offices

*For assistance in completing this statement contact the nearest regional office.*



The State of Alaska, Department of Commerce, Community, and Economic Development (COMMERCE) complies with Title II of the American with Disabilities Act of 1990. This publication is available in alternative communication formats upon request. Please contact the publication technician at 907-269-4560 or email at [dcra.publications@alaska.gov](mailto:dcra.publications@alaska.gov) to make any necessary arrangements.

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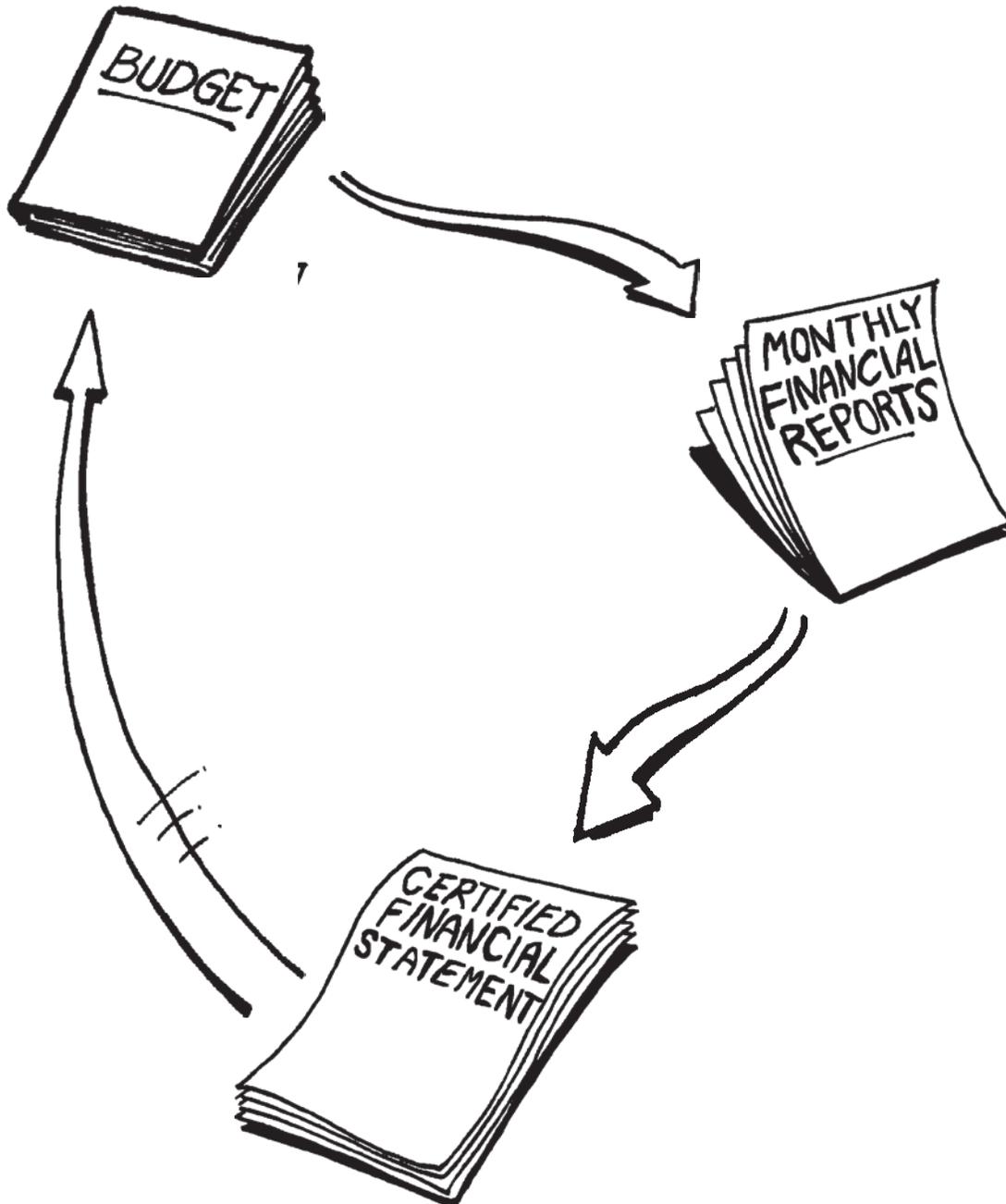
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# Fiscal Year 20\_\_

## Certified Financial Statement

### Who must prepare a Certified Financial Statement?

Every second-class city is required to annually file a Certified Financial Statement or audit with the Department of Commerce, Community, and Economic Development (COMMERCE). *Alaska Statute 29.20.640(a)(2)*

A second-class city may be required to file an audit if Federal or State funds expended reach a certain level. In 2018 the trigger amount was \$750,000. Check with your Local Government Specialist if you have questions on whether you need to have an audit or can simply do a Certified Financial Statement.

### What time period is covered?

The Certified Financial Statement reports revenues and expenses for the twelve (12) month period from July 1, 20\_\_ to June 30, 20\_\_, **or** January 1, 20\_\_, to December 31, 20\_\_, for the few cities using the calendar fiscal year.

### What is the filing deadline?

Cities should file the Certified Financial Statement as soon as possible after their fiscal year ends.

### Why should a city file a Certified Financial Statement?

- ✓ Every second-class city is required by law to file a Certified Financial Statement or audit with COMMERCE.



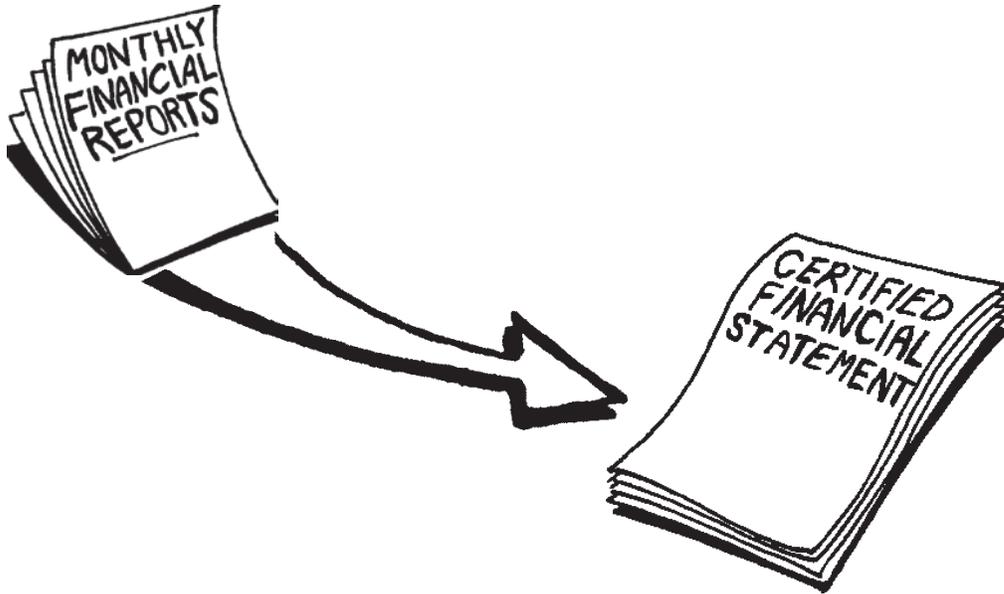
### Where do cities file the Certified Financial Statement?

Send the Certified Financial Statement along with the resolution certifying its accuracy (see enclosed forms) to:

[caa@alaska.gov](mailto:caa@alaska.gov) or mail to:  
Department of Commerce, Community,  
and Economic  
Development Division of Community  
and Regional Affairs  
P.O. Box 110809  
Juneau, Alaska 99811-0809

DCRA strongly recommends sending your Certified Financial Statement electronically to: [caa@alaska.gov](mailto:caa@alaska.gov) and check the box “delivery receipt” for your email

or send by “certified return receipt requested” by postal mail to:  
Department of Commerce, Community, and Economic Development  
Division of Community and Regional Affairs  
P.O. Box 110809  
Juneau, Alaska 99811-0809



## Section 1

# General Information

### The Relationship between a Budget and a Financial Report

**Second class cities must submit a Certified Financial Statement or an Audit to the Department of Commerce, Community, and Economic Development (COMMERCE).**

## CERTIFIED FINANCIAL STATEMENT

There is a close relationship between an approved budget for fiscal year (July 1 – June 30) and the Certified Financial Statement a city will be preparing with this manual. Prior to the beginning of each fiscal year, cities prepare and adopt a budget. It is an annual plan for setting spending and service priorities and includes a projection of revenues. Once the budget is adopted by the city council as an ordinance (resolutions are not acceptable), it becomes law. A budget is adopted after a public hearing has been held on the budget ordinance. A budget is required by state law before a city may legally receive or spend any money.

If a community expends over \$750,000 in one year\* (2018 amount) in either state or federal funds, they are required to file an audit and may not use a certified financial statement, even if they are a second-class city.

Based on the approved fiscal year budget, a city receives revenues and pays for expenses. The budget has been used by the city council to direct spending during the twelve months of the fiscal year.

The city should maintain accurate and complete financial records during the fiscal year. These records should show where the money came from (revenues), the purpose for which the money was used and the amount spent (expenditures). Most Alaskan communities use accounting software that readily creates these reports.

Alaska Statute 29.20.500(4) requires that city managers or mayors “make monthly financial reports” to the city council. Budgets and financial reports are two separate financial documents that serve different purposes. However, a close relationship exists between them. Budgets plan expenditures and anticipate revenues for the upcoming fiscal year – they look to the future. In contrast, financial reports look back on past performance and compare the budget with the actual revenues received and expenditures made during the past fiscal year.

Most communities in Alaska use an accounting software that will prepare these reports and the

## Preparation of the Annual Certified Financial Statement

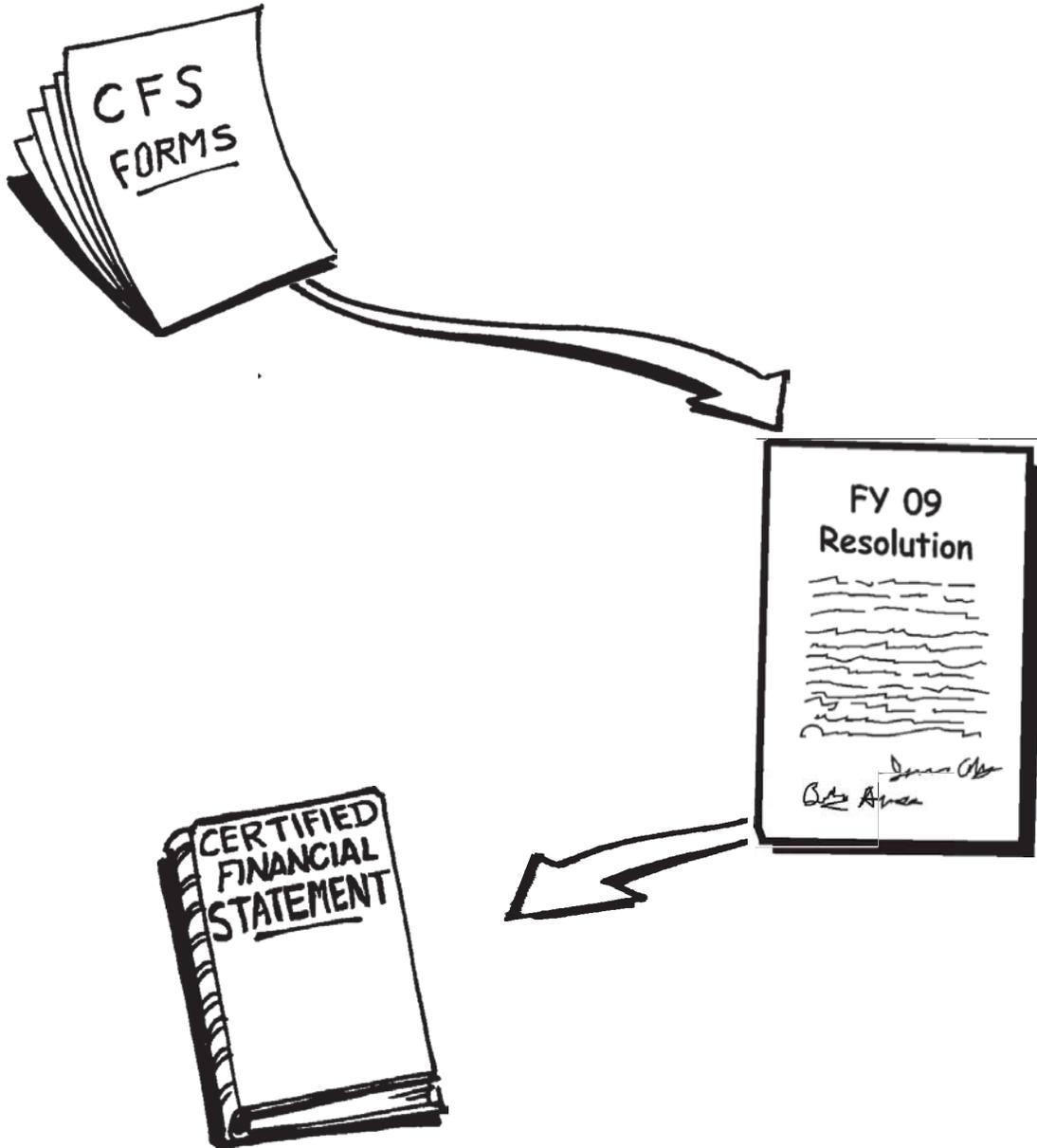
The treasurer has primary responsibility for maintaining the city's financial records and for preparing the annual Certified Financial Statement. In some cities, the city clerk is also the treasurer. The annual Certified Financial Statement can be easily prepared if monthly financial reports have been prepared. If, however, a city has failed to make accurate monthly financial reports, a review of the financial transactions for the entire year must be made. All checks or cash received and expenses paid will need to be reviewed and classified by budget categories. This job would be less difficult if regular monthly financial reports have been prepared. If a city is not preparing monthly financial reports, COMMERCE suggests the city begin this month and avoid the problems of completing an annual Certified Financial Statement next year. DCRA staff are available to assist. The addresses and phone numbers of the regional offices are identified in the front of this manual.

Every effort should be made to ensure the city's financial statement of revenues and expenditures is an accurate statement of the financial transactions over the past year. Once the statement has been reviewed and certified by the city council, it becomes official. Copies of the statement should be made available to all persons and groups who have an interest in the city's finances.

The public has a right to know the details of how local governments are managing public funds.

The forms in this manual may be used to develop the city's statement of revenues and expenditures. The forms are designed to provide sufficient information to meet local needs and the requirements of State laws related to financial reporting.

### Notes



## Section 2

# Instructions for Completing the FY 20\_\_ Certified Financial Statement

As revenues are received and expenses paid, they are entered into the city's financial records. Both revenues and expenditures need to be classified into a group of logical categories. The purposes of classifying revenues and expenses are to:

- First, assign each revenue to a source and each expense to a service, function or facility provided by the city.
- Second, the financial events of an entire year need to be sorted and summarized into an understandable picture of the financial condition of the city.

This manual provides a system of categorizing revenues and expenses. The enclosed Certified Financial Statement separates revenues and expenses by categories that are commonly used and logical. Following are step by step instructions for completing a city's Certified Financial Statement.

The detailed Certified Financial Statement forms have two columns entitled "FY\_\_Budget" and "FY \_\_ Actual." The "Budget" column is

used to record the amounts that were budgeted by the city council for revenues and expenses. The "Actual" column is for the amount actually received and spent. The Certified Financial Statement has separate sheets for Revenues and Expenditures.

### Revenues

- ✓ Locally generated revenues – revenues received from local sources such as fees and local taxes; and,
- ✓ Outside sources – revenues received from the State or Federal government.

### Expenditures

- ✓ Expenses for various departments or services the city provides; and,
- ✓ Expenses for capital/special project grants.

Place the city budgeted and actual revenues and expenses on the appropriate sheets.

## Step 1: Enter budget figures on forms

Find the city's budget for the fiscal year ending June 30, 20\_\_ (*this year*). Transfer the budgeted (as amended) revenue figures to the appropriate forms under the "FY 20\_\_ Budget" column.

Continue until all the budgeted amounts for all the revenue categories in the city budget are entered. Now enter the budgeted amounts for all expenditures identified in your budget on the appropriate forms.

## Step 2: Transfer Actual Revenue and Expenditures

Review the city's monthly financial reports. If the monthly financial report kept track of the total revenues and expenses for the budget period, the transfer of actual figures to the Certified Financial Statement is a simple task. Enter all the actual year end

totals of revenues and expenditures in the "FY\_\_Actual" column of the appropriate form.

This will allow city officials to compare the budgeted and actual figures for the past year and use the results in planning the city's next budget.

## Step 3: Creating Actual Revenue & Expenditure Records

If monthly financial reports have not been prepared, the treasurer or clerk will need to review the city's financial records for the entire fiscal year.

List each revenue amount received and deposited in the bank during the previous twelve months (July 1 - June 30). For each revenue, identify where the money came from and for what purpose.

Revenue	Source	Purpose
\$35.00	John John	Electric Bill – pd July
\$47.00	Peter George	Electric Bill – pd July
\$22.00	Joyce Brown	Electric Bill – pd July
\$39.00	Allen James	Electric Bill – pd June

This information is usually available from the city's check register, receipt book or cash receipts journal.

After gathering this information for all the city's revenues, add all the revenues for each category listed on the Detailed Certified Financial Statement forms (yellow). Transfer these totals to the "FY\_\_Actual" column on the forms.

<b>Enterprises – Electric Utility: Customer payments</b>		
<b>Revenue</b>	<b>Source</b>	<b>Appropriate CFS Category</b>
<b>\$6,875.00</b>	<b>Customers</b>	<b>Operating Revenues Locally Generated Enterprises</b>
<b>Enterprises – Electric Utility: PCE Subsidy</b>		
<b>\$2,934.00</b>	<b>PCE</b>	<b>Operating Revenues Locally Generated PCE Subsidy</b>

List each expenditure made during FY 20\_\_. For each expenditure, identify the purpose for which the money was spent and the amount.

Information on expenses is usually available from the check register and/or cash disbursements journal.

<b>Operating Expenditures</b>		
<b>Expense</b>	<b>Purpose</b>	<b>Category</b>
<b>\$587.41</b>	<b>Salaries</b>	<b>Electric Utility / July</b>
<b>\$448.08</b>	<b>Fuel Oil</b>	<b>Health Clinic / July</b>
<b>\$290.30</b>	<b>Electricity</b>	<b>Health Clinic / July</b>

**CERTIFIED FINANCIAL STATEMENT**

After each expenditure during the fiscal year has been identified, add the expenses for each category as they are listed on the Detailed Certified Financial Statement forms.

<b>Operating Expenditures</b>		
<b>Expense</b>	<b>Purpose</b>	<b>Category</b>
\$7,049.00	Salaries	Electric Utility
\$10,754.00	Fuel Oil	Health Clinic
\$6,978.00	Electricity	Health Clinic
\$860.00	Telephone	City Offices
\$600.00	Telephone	Health Clinic
\$9,537.00	Fuel Oil	City Offices

Add up the dollar amounts for each expenditure category and transfer these figures to the actual column on the Detailed Certified Financial Statement forms.

<b>Operating Expenditures – Electric Utility</b>		
<b>Expense</b>	<b>Purpose</b>	<b>CFS Category</b>
\$7,049.00	Salaries	Operating Expenditures Personal Services

Finally, after all revenues and expenditures have been entered on the Detailed Certified Financial Statement forms, enter the totals on the Financial Summary forms.

## Section 3

# FY 20\_\_ Certified Financial Statement Forms

### Overview

The forms in the back are provided to assist the city in putting together the required Certified Financial Statement to be presented to the city council and filed with COMMERCE. **Be sure to read the instructions contained in Sections 1 and 2 prior to completing the Detailed FY Certified Financial Statement and Financial Summary forms.**

### Revenues

There are Detailed FY\_\_ Certified Financial Statement forms for Operating Revenues and Capital/ Special Projects provided.

### Expenditures

FY\_\_ budgeted expenditures should be listed on the Detailed FY\_\_ Certified Financial Statement expenditures forms in the "FY\_\_ Budget" column. The FY\_\_ actual expenditures should be listed on the forms in the "FY Actual" column. Comparing the two figures may provide important information to city officials.

The Detailed FY\_\_ Certified Financial Statement expenditure forms are designed to be completed for each of the city's departments or grants. Separate Detailed FY\_\_ Certified Financial Statement expenditure forms are filled out for each department and

grant. This manual provides forms for the following departments:

- ✓ Administration & Finance
- ✓ Health Facility
- ✓ Council
- ✓ Harbor and Dock
- ✓ Police
- ✓ Electric Utility
- ✓ Fire
- ✓ Water and Sewer
- ✓ Streets and Roads
- ✓ Washeteria
- ✓ Airport
- ✓ Garbage Collection & Landfill

If you have additional departments or any grants, use the blank forms provided. Make photocopies of the blank forms if there are not enough provided.

After entering all the operating revenue and operating expenditure information on the appropriate Certified Financial Statement forms, use the Financial Summary forms to summarize the information. Once the summary and detailed Certified Financial Statement forms are complete, the city council adopts a resolution certifying the figures as being true and correct. A sample resolution has been provided immediately preceding the Certified Financial Statement forms. A resolution must accompany the FY \_\_ Certified Financial Statement forms and summary.

Photocopy all the forms and the resolution and send them to COMMERCE at [caa@alaska.gov](mailto:caa@alaska.gov) or the address below.

**Department of Commerce Community, and Economic Development  
Division of Community and Regional Affairs  
P.O. Box 110809  
Juneau, Alaska 99811-0809**

**DCRA recommends the Certified Financial Statement be sent by email and request “delivery receipt” or by certified mail for proof of delivery.**



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**FY —**

**Certified  
Financial  
Statement**

**City of**

**Resolution of the City of**  
\_\_\_\_\_, **Alaska**

**No.** \_\_\_\_\_

A RESOLUTION CERTIFYING THE ANNUAL CERTIFIED FINANCIAL STATEMENT OF REVENUES AND AUTHORIZED EXPENDITURES FOR THE YEAR ENDING \_\_\_\_\_, 20\_\_.

WHEREAS, The City of \_\_\_\_\_, 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, 20\_\_, to the Department of Commerce, Community, and Economic Development;

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF \_\_\_\_\_, ALASKA:

That the attached CERTIFIED FINANCIAL STATEMENT (or audit) of \_\_\_\_\_, Alaska for the year ending June 30, 20\_, and prepared by \_\_\_\_\_, is true and complete to the best of our knowledge.

ADOPTED by duly constituted quorum of the City Council of \_\_\_\_\_, Alaska, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Mayor

ATTEST: \_\_\_\_\_  
City Clerk

Original — To be kept by City  
Photocopy — Return to Department of Commerce, Community, and Economic Development

**DETAILED FY BUDGET FORM**

<b>OPERATING REVENUES</b>	<b>LOCALLY GENERATED</b>
---------------------------	--------------------------

		FY__BUDGET (As Amended)	FY__ACTUAL	Budget Summary Line Reference
<b>Taxes:</b>	Sales Taxes	\$	\$	
	Sales Tax Penalties & Interest	\$	\$	
	Property Taxes	\$	\$	
	Property Tax Penalties & Interest	\$	\$	
	Hotel/Motel Taxes	\$	\$	
	Hotel Tax Penalties & Interest	\$	\$	
	Motor Vehicle Taxes	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
<b>Total Taxes</b>		<b>\$</b>	<b>\$</b>	Enter on line 1
<b>Special Assessments:</b>		<b>\$</b>	<b>\$</b>	Enter on line 2
<b>Licenses and Permits:</b>		<b>\$</b>	<b>\$</b>	Enter on line 3
<b>Fines and Penalties:</b>		<b>\$</b>	<b>\$</b>	Enter on line 4
<b>Contracted Services:</b>	AVEC Reimbursement	\$	\$	
	IHS Health Clinic Lease	\$	\$	
	Airport Maintenance Contract w/State	\$	\$	
	Road Maintenance Contract w/State	\$	\$	
	Jail Contract w/State	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
<b>Total Contracted Services</b>		<b>\$</b>	<b>\$</b>	Enter on line 5
<b>Service Charges:</b>	Photocopies	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
<b>Total Service Charges</b>		<b>\$</b>	<b>\$</b>	Enter on line 6
<b>Enterprises:</b>	Electric Utility: Customer Payments	\$	\$	
	Electric Utility: PCE Subsidy	\$	\$	
	Water / Sewer	\$	\$	
	Washeteria / Sauna	\$	\$	
	Garbage Collection Services	\$	\$	
	Landfill / Dump Fees	\$	\$	
	Fuel Sales	\$	\$	
	Harbor / Dock Charges	\$	\$	
	Cable TV	\$	\$	
	Bingo / Pull Tab Receipts	\$	\$	
	Mass Transit	\$	\$	
	Phone Utility	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	<b>Total Enterprise Revenues</b>		<b>\$</b>	<b>\$</b>
<b>Rentals:</b>	Building Rentals	\$	\$	
	Equipment Rentals	\$	\$	
	Other:	\$	\$	
<b>Total Rentals</b>		<b>\$</b>	<b>\$</b>	Enter on line 8

**DETAILED FY BUDGET FORM**

<b>OPERATING REVENUES</b>	<b>LOCALLY GENERATED</b>
---------------------------	--------------------------

		FY__BUDGET (As Amended)	FY__ACTUAL	Budget Summary Line Reference
<b>Leases:</b>	Land Leases	\$	\$	
	Equipment Leases	\$	\$	
	Other:	\$	\$	
	<b>Total Leases</b>	\$	\$	Enter on line 9
<b>Sales:</b>	Land Sales	\$	\$	
	Gravel Sales	\$	\$	
	Pop Sales/Concessions	\$	\$	
	Other:	\$	\$	
	<b>Total Sales</b>	\$	\$	Enter on line 10
<b>Other Revenues:</b>	Interest Earnings	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	<b>Total Other</b>	\$	\$	Enter on line 11
<b>TOTAL LOCALLY GENERATED REVENUES</b>		\$	\$	Enter on line 12

**DETAILED FY BUDGET FORM**

<b>OPERATING REVENUES</b>	<b>OUTSIDE SOURCES</b>
---------------------------	------------------------

		FY__ BUDGET (As Amended)	FY__ ACTUAL	Budget Summary Line Reference
<b>Shared Revenues From The State of Alaska:</b>	Community Assistance Payments	\$	\$	
	Safe Communities	\$	\$	
	Raw Fish Tax Refunds	\$	\$	
	Aviation Fuel Tax Refunds	\$	\$	
	Telephone / Electric Co-op Tax Refunds	\$	\$	
	Amusement / Gaming Tax Refunds	\$	\$	
	Liquor License Tax Refunds	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
<b>Total State Shared Revenues</b>		\$	\$	Enter on line 13
<b>State of Alaska Operating Grants:</b>	Library Grant	\$	\$	
	Suicide Prevention Grant	\$	\$	
	_____ Grant	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
<b>Total State Operating Grants</b>		\$	\$	Enter on line 14
<b>Revenues/Grants From The Federal Gov't:</b>	Payment in Lieu of Taxes	\$	\$	
	National Forest Receipts	\$	\$	
	Operating Grant:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
<b>Total Federal Revenues</b>		\$	\$	Enter on line 15
<b>Other Outside Revenues:</b>	Borough:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
<b>Total Other Outside Revenues</b>		\$	\$	Enter on line 16
<b>TOTAL OUTSIDE OPERATING REVENUES</b>		\$	\$	Enter on line 17
<b>TOTAL FY__ OPERATING REVENUES</b>		\$	\$	Enter on line 18

**DETAILED FY BUDGET FORM**

<b>REVENUES FOR CAPITAL / SPECIAL PROJECTS</b>	<b>OUTSIDE SOURCES</b>
--	------------------------

		FY__BUDGET (As Amended)	FY__ACTUAL	Budget Summary Line Reference
<b>Grants From the State of Alaska:</b> (list projects)	Capital Project Matching FY__:	\$	\$	
	Capital Project Matching FY__:	\$	\$	
	Capital Project Matching FY__:	\$	\$	
	Legislative:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	<b>Total State Project Funds</b>	<b>\$</b>	<b>\$</b>	Enter on line 19
<b>Grants From the Federal Gov't:</b> (list projects)	EDA:	\$	\$	
	Denali Commission:	\$	\$	
	CDBG:	\$	\$	
	Mini Grant:	\$	\$	
	IHS:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	<b>Total Federal Project Funds</b>	<b>\$</b>	<b>\$</b>	Enter on line 20
<b>TOTAL REVENUES FOR CAPITAL/SPECIAL PROJECTS</b>		<b>\$</b>	<b>\$</b>	Enter on line 21

**DETAILED FY BUDGET FORM**

**OPERATING EXPENDITURES**

**ADMINISTRATION & FINANCE**

		FY__ BUDGET	FY__ ACTUAL
		(As Amended)	
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Personal Services</b>		\$	\$
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Travel</b>		\$	\$
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>		\$	\$
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Supplies</b>		\$	\$
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Equipment</b>		\$	\$
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual: Legal Services	\$	\$
	Contractual: Accounting / Audit Services	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Other</b>		\$	\$
<b>TOTAL ADMINISTRATION &amp; FINANCE BUDGET</b>		\$	\$

Enter on line 23 of Budget Summary

**DETAILED FY BUDGET FORM**

**OPERATING EXPENDITURES**

**COUNCIL**

		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Personal Services</b>		<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Travel</b>		<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>		<b>\$</b>	<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Supplies</b>		<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Equipment</b>		<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Other</b>		<b>\$</b>	<b>\$</b>
<b>TOTAL COUNCIL BUDGET</b>		<b>\$</b>	<b>\$</b>

Enter on line 24 of Budget Summary

**DETAILED FY BUDGET FORM**

**OPERATING EXPENDITURES**

**POLICE**

		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Personal Services</b>		\$	\$
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Travel</b>		\$	\$
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>		\$	\$
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Supplies</b>		\$	\$
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Equipment</b>		\$	\$
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Other</b>		\$	\$
<b>TOTAL POLICE BUDGET</b>		\$	\$

Enter on line 25 of Budget Summary

**DETAILED FY BUDGET FORM**

**OPERATING EXPENDITURES**

**FIRE**

		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Personal Services</b>	<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Travel</b>	<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Facility Expenses</b>	<b>\$</b>	<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Supplies</b>	<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Equipment</b>	<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Other</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL FIRE BUDGET</b>		<b>\$</b>	<b>\$</b>

Enter on line 26 of Budget Summary

**OPERATING EXPENDITURES**

**STREETS & ROADS**

**DETAILED FY BUDGET FORM**

Check if your city maintains ice roads

**FY\_\_BUDGET**      **FY\_\_ACTUAL**  
(As Amended)

<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Personal Services</b>		<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Travel</b>		<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>		<b>\$</b>	<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Supplies</b>		<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Equipment</b>		<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual Services:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Other</b>		<b>\$</b>	<b>\$</b>
<b>TOTAL BUDGET FOR STREETS &amp; ROADS</b>		<b>\$</b>	<b>\$</b>

Enter on line 27 of Budget Summary

**DETAILED FY BUDGET FORM**

<b>OPERATING EXPENDITURES</b>	<b>AIRPORT</b>
-------------------------------	----------------

		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Personal Services</b>	<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Travel</b>	<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Facility Expenses</b>	<b>\$</b>	<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Supplies</b>	<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Equipment</b>	<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Other</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL AIRPORT BUDGET</b>		<b>\$</b>	<b>\$</b>

Enter on line 28 of Budget Summary

**DETAILED FY BUDGET FORM**

<b>OPERATING EXPENDITURES</b>	<b>HARBOR &amp; DOCK</b>
-------------------------------	--------------------------

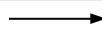
		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Personal Services</b>		<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Travel</b>		<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Facility Expenses</b>		<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Supplies</b>		<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Equipment</b>		<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Other</b>		<b>\$</b>
<b>TOTAL HARBOR &amp; DOCK BUDGET</b>		<b>\$</b>	<b>\$</b>

Enter on line 27 of Budget Summary

**DETAILED FY BUDGET FORM**

**OPERATING EXPENDITURES**

**ELECTRIC UTILITY**



Use this form ONLY if city owns utility (PCE subsidy)

		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Personal Services</b>		\$	\$
<b>Power Plant Parts &amp; Supplies:</b>	Lube Oil	\$	\$
	Oil / Fuel Filters	\$	\$
	Small Tools	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Power Plant Expenses</b>		\$	\$
<b>Repair &amp; Maintenance:</b>	Amortization of Major Overhauls	\$	\$
	Emergency Repairs	\$	\$
	Routine Maintenance	\$	\$
	Outside Project Services	\$	\$
	Insurance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Maintenance Expenses</b>		\$	\$
<b>General &amp; Administrative:</b>	Office Supplies	\$	\$
	Office Rent	\$	\$
	Travel	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Administrative</b>		\$	\$
<b>Other Operating Expenses:</b>	Fuel	\$	\$
	Loans	\$	\$
	Transfers	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Other Operating Expenses</b>		\$	\$
<b>TOTAL ELECTRIC UTILITY BUDGET</b>		\$	\$

Enter on line 30 of Budget Summary

Enter on line 29 of Budget Summary

**DETAILED FY BUDGET FORM**

**OPERATING EXPENDITURES**

**ELECTRIC UTILITY**

Use this form ONLY if AVEC provides utility

		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Personal Services</b>		<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Travel</b>		<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>		<b>\$</b>	<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Supplies</b>		<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Equipment</b>		<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Other</b>		<b>\$</b>	<b>\$</b>
<b>TOTAL AVEC BUDGET</b>		<b>\$</b>	<b>\$</b>

Enter on line 33 of Budget Summary

**DETAILED FY BUDGET FORM**

<b>OPERATING EXPENDITURES</b>	<b>GARBAGE &amp; LANDFILL</b>
-------------------------------	-------------------------------

		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Personal Services</b>		<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Travel</b>		<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>		<b>\$</b>	<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Supplies</b>		<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Equipment</b>		<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Other</b>		<b>\$</b>	<b>\$</b>
<b>TOTAL GARBAGE &amp; LANDFILL BUDGET</b>		<b>\$</b>	<b>\$</b>

Enter on line 30 of Budget Summary

**DETAILED FY BUDGET FORM**

**OPERATING EXPENDITURES**

**WATER & SEWER**

- Check if City Budget includes water service
- Check if City Budget includes sewer or honeybucket service

		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Personal Services</b>		\$	\$
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Travel</b>		\$	\$
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>		\$	\$
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Supplies</b>		\$	\$
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Equipment</b>		\$	\$
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Other</b>		\$	\$
<b>TOTAL WATER &amp; SEWER BUDGET</b>		\$	\$

Enter on line 31 of Budget Summary  
Enter on line 33 of Budget Summary

**DETAILED FY BUDGET FORM**

<b>OPERATING EXPENDITURES</b>	<b>WASHETERIA</b>
-------------------------------	-------------------

		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Personal Services</b>	<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Travel</b>	<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>	<b>\$</b>	<b>\$</b>	
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Supplies</b>	<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Equipment</b>	<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual Services:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Other</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL WASHETERIA EXPENDITURES</b>		<b>\$</b>	<b>\$</b>

Enter on line 34 of Budget Summary

**DETAILED FY CERTIFIED FINANCIAL STATEMENT**

**OPERATING EXPENDITURES**

**HEALTH FACILITY**

		FY__BUDGET (As Amended)	FY__ACTUAL
<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Personal Services</b>	<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Travel</b>	<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Facility Expenses</b>	<b>\$</b>	<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Supplies</b>	<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Equipment</b>	<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Other</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL HEALTH FACILITY BUDGET</b>		<b>\$</b>	<b>\$</b>

Enter on line 33 of Financial Summary

**DETAILED FY BUDGET FORM**

**OPERATING EXPENDITURES**

Department/Service:

FY\_\_BUDGET      FY\_\_ACTUAL  
(As Amended)

<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Personal Services</b>	<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Travel</b>	<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Facility Expenses</b>	<b>\$</b>	<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Supplies</b>	<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Equipment</b>	<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Other</b>	<b>\$</b>	<b>\$</b>

<b>TOTAL BUDGET</b>	<b>\$</b>	<b>\$</b>
---------------------	-----------	-----------

Enter on Budget Summary

**DETAILED FY BUDGET FORM**

**OPERATING EXPENDITURES**

Department/Service:

FY\_\_BUDGET      FY\_\_ACTUAL  
(As Amended)

<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Personal Services</b>	<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Travel</b>	<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Facility Expenses</b>	<b>\$</b>	<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Supplies</b>	<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Equipment</b>	<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Other</b>	<b>\$</b>	<b>\$</b>

<b>TOTAL BUDGET</b>	<b>\$</b>	<b>\$</b>
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Enter on Budget Summary

**DETAILED FY BUDGET FORM**

**OPERATING GRANT EXPENDITURES**

Grant Funded by: \_\_\_\_\_  
 \_\_\_\_\_

Grant Name: \_\_\_\_\_

FY\_\_ BUDGET      FY\_\_ ACTUAL  
 (As Amended)

<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Personal Services</b>	<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Travel</b>	<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>	<b>\$</b>	<b>\$</b>	
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Supplies</b>	<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Equipment</b>	<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual: Audit	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Other</b>	<b>\$</b>	<b>\$</b>

<b>TOTAL GRANT BUDGET</b>	<b>\$</b>	<b>\$</b>
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Enter on Budget Summary

**DETAILED FY BUDGET FORM**

**OPERATING GRANT EXPENDITURES**

Grant Funded by: \_\_\_\_\_  
 \_\_\_\_\_

Grant Name: \_\_\_\_\_

FY\_\_ BUDGET      FY\_\_ ACTUAL  
 (As Amended)

<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Personal Services</b>	<b>\$</b>	<b>\$</b>
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Travel</b>	<b>\$</b>	<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>	<b>\$</b>	<b>\$</b>	
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Supplies</b>	<b>\$</b>	<b>\$</b>
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Equipment</b>	<b>\$</b>	<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual: Audit	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Other</b>	<b>\$</b>	<b>\$</b>

<b>TOTAL GRANT BUDGET</b>	<b>\$</b>	<b>\$</b>
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Enter on Budget Summary

**DETAILED FY BUDGET FORM**

<b>CAPITAL / SPECIAL PROJECT GRANT EXPENDITURES</b>	
---	--

Grant Funded by: \_\_\_\_\_

Project Name: \_\_\_\_\_

FY\_\_ BUDGET  
(As Amended)

FY\_\_ ACTUAL

<b>Personal Services:</b>	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Personal Services</b>		\$
<b>Travel:</b>	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Travel</b>		\$
<b>Facility Expenses:</b>	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
<b>Total Facility Expenses</b>		\$	\$
<b>Supplies:</b>	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Supplies</b>		\$
<b>Equipment:</b>	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Equipment</b>		\$
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual: Audit	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	<b>Total Other</b>		\$

<b>TOTAL BUDGET FOR PROJECT</b>	<b>\$</b>	<b>\$</b>
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Enter on line 36 or 37 of Budget Summary

**DETAILED FY BUDGET FORM**

<b>CAPITAL / SPECIAL PROJECT GRANT EXPENDITURES</b>	
---	--

Grant Funded by: \_\_\_\_\_

Project Name: \_\_\_\_\_

FY\_\_ BUDGET      FY\_\_ ACTUAL  
(As Amended)

<b>Personal Services:</b>	Salaries	\$		\$
	Stipends	\$		\$
	Payroll Taxes	\$		\$
	Workers Compensation	\$		\$
	Retirement / Pension	\$		\$
	Other:	\$		\$
	Other:	\$		\$
	<b>Total Personal Services</b>	<b>\$</b>		<b>\$</b>
<b>Travel:</b>	Airfare	\$		\$
	Per Diem	\$		\$
	Training, Workshop & Conference Fees	\$		\$
	Other:	\$		\$
	Other:	\$		\$
	<b>Total Travel</b>	<b>\$</b>		<b>\$</b>
<b>Facility Expenses:</b>	Telephone	\$		\$
	Rent	\$		\$
	Electricity	\$		\$
	Water & Sewer	\$		\$
	Fuel Oil	\$		\$
	Repairs / Maintenance (buildings)	\$		\$
	Other:	\$		\$
	Other:	\$		\$
	<b>Total Facility Expenses</b>	<b>\$</b>		<b>\$</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$		\$
	Postage Supplies	\$		\$
	Copier Supplies	\$		\$
	Other:	\$		\$
	Other:	\$		\$
	<b>Total Supplies</b>	<b>\$</b>		<b>\$</b>
<b>Equipment:</b>	Equipment	\$		\$
	Vehicle / Equipment Maintenance	\$		\$
	Other:	\$		\$
	Other:	\$		\$
	<b>Total Equipment</b>	<b>\$</b>		<b>\$</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	\$		\$
	Insurance & Bonding	\$		\$
	Membership Dues & Fees / Subscriptions	\$		\$
	Bank Charges	\$		\$
	Contractual: Audit	\$		\$
	Other Contractual:	\$		\$
	Other:	\$		\$
	Other:	\$		\$
	<b>Total Other</b>	<b>\$</b>		<b>\$</b>

<b>TOTAL BUDGET FOR PROJECT</b>	<b>\$</b>		<b>\$</b>
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Enter on line 36 or 37 of Budget Summary

<b>FINANCIAL SUMMARY - FY __ REVENUES</b>
---

**LOCALLY GENERATED REVENUES:**

	\$	Line reference
Tax Revenues	\$	1
Special Assessments	\$	2
Licenses & Permits	\$	3
Fines & Penalties	\$	4
Contracted Services	\$	5
Service Charges	\$	6
Enterprise Revenues	\$	7
Rentals	\$	8
Leases	\$	9
Sales	\$	10
Other Local Revenues	\$	11
<b>Total Locally Generated Revenues</b>	\$	<b>12 Subtotal</b>

**OUTSIDE REVENUE SOURCES:**

State of Alaska Shared Revenues	\$	13
State Operating Grants	\$	14
Federal Operating Revenues & Grants	\$	15
Other Outside Revenues	\$	16
<b>Total Outside Revenues</b>	\$	<b>17 Subtotal</b>

<b>TOTAL FY 03 OPERATING REVENUES</b>	\$	<b>18 Total</b>
---------------------------------------	----	-----------------

**CAPITAL / SPECIAL PROJECT REVENUE SOURCES:**

State-Funded Capital/Special Projects	\$	19
Federal Capital/Special Projects	\$	20
<b>Total Revenues for Capital / Special Projects</b>	\$	<b>21 Subtotal</b>

<b>TOTAL ALL FY__ REVENUES</b>	\$	<b>22 Total</b>
--------------------------------	----	-----------------

Prior-Year Cash Balance     \$ \_\_\_\_\_

<b>TOTAL CASH AVAILABLE FY __</b>	\$	<b>Total</b>
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Enter on line 36 or 37 of Budget Summary

<b>FINANCIAL SUMMARY - FY __ EXPENDITURES</b>
---

	\$	Line reference
Administration and Finance	\$	23
Council	\$	24
Planning and Zoning	\$	
Police	\$	25
Fire	\$	26
Ambulance	\$	
Other Public Safety	\$	
Streets and Roads	\$	27
Airport	\$	28
Harbor and Dock	\$	29
Electric Utility	\$	30
Water and Sewer	\$	31
Washeteria	\$	32
Garbage and Landfill	\$	33
Fuel Sales	\$	
Cable TV	\$	
Bingo and Pull Tabs	\$	
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:	\$	
Other:	\$	
Other:	\$	

<b>TOTAL FY__ OPERATING EXPENDITURES</b>	\$	<b>35 Total</b>
--	----	-----------------

**CAPITAL / SPECIAL PROJECT EXPENDITURES:**

State-Funded Capital/Special Projects	\$	36
Federal Capital/Special Projects	\$	37
Total Capital / Special Projects Expenditures	\$	Subtotal

<b>TOTAL ALL FY__ EXPENDITURES</b>	\$	<b>Total</b>
------------------------------------	----	--------------

**FY\_\_ FINANCIAL OVERVIEW**

FY__ Year-End Cash Balance	\$ _____
Total FY__ Operating Revenues +	\$ _____
Total FY__ Capital/Special Project Revenues +	\$ _____
Total Available Funds in FY__ =	\$ <input type="text"/>

Total FY__ Operating Expenditures	\$ _____
Total FY__ Capital/Special Project Expenditures +	\$ _____
Total All FY__ Expenditures	\$ <input type="text"/>

FY__ Ending Cash Balance (+/-) = (Total Available Funds - Total Expenditures)	\$ <input type="text"/>
--	-------------------------