

# **City Budget Manual**

**Fiscal Year 2025**

**Division of Community and Regional Affairs  
550 W 7th AVE, STE 1650  
Anchorage, AK 99501-3510**



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THE STATE  
of **ALASKA**  
GOVERNOR MICHAEL J. DUNLEAVY

## Department of Commerce, Community, and Economic Development

DIVISION OF COMMUNITY AND REGIONAL AFFAIRS

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Dear Municipal Official:

The Division of Community and Regional Affairs (DCRA) is pleased to provide you with an updated City Budget Manual. Suggestions from DCRA staff and city officials were used to prepare this Document which we hope you will find useful.

We are e-mailing this budget manual to assist you in preparing your City's FY 20 budget\*. Please send a copy of the budget to DCCED DCRA CAA, PO Box 110809, Juneau, AK 99811-0809 or if submitting by electronic mail:

- Email documents to: [caa@alaska.gov](mailto:caa@alaska.gov)
- Subject line must include: Entity name - CAP Program - FY Document Name
- Example: Haines Borough - CAP – FY20 Application, or Cordova - CAP - CY17 Budget

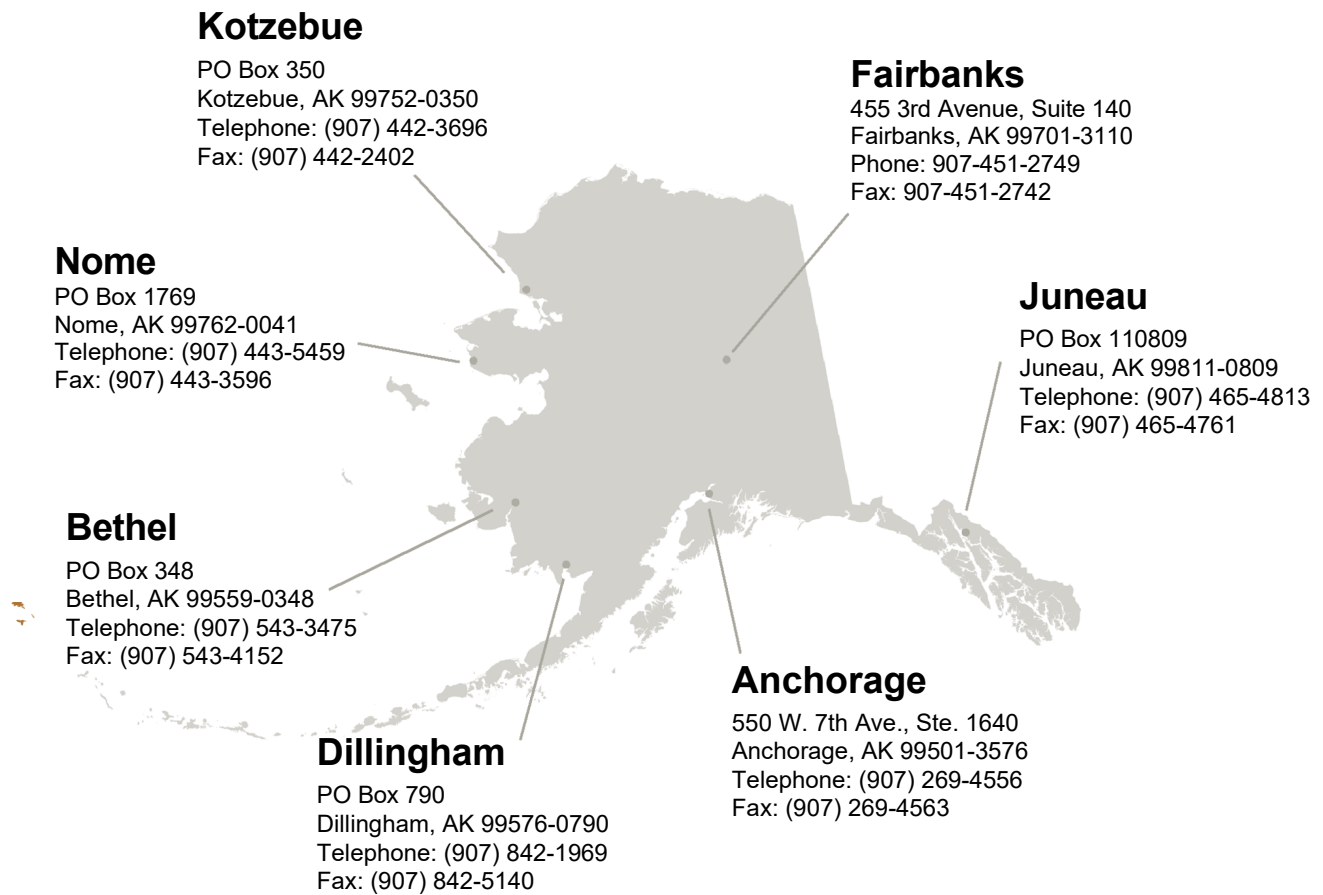
If you have suggestions or comments on how this document can be improved, please complete and mail the comment page found in the back of the manual.

For more information on preparing your budget, please contact the nearest DCRA Regional Office.

\*Alaska Statute 29.20.640 requires that a city submit a copy of its annual budget to the Department.

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

## Division of Community and Regional Affairs (DCRA) Regional Offices



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# **SECTION 1**

## **BUDGETING OVERVIEW**

### ***WHAT IS A BUDGET?***

A budget is a plan for receiving and spending money for a given period of time. The plan is approved by the city council after public hearings and is used by the mayor each day to determine how city money should be spent. In this way, the budget serves to make sure that city resources are used for the good of the city as a whole.

### ***WHY DOES A CITY PREPARE A BUDGET?***

A budget performs five important functions:

1. The city is legally required to approve a budget so that city money can be received and spent.
2. The budget is a method for the council and the citizens to make sure that the day-to-day operations of the city follow the general direction given the mayor during budget adoption.
3. The budget ensures that everyone has an opportunity to give their point of view on how the city should spend money.
4. The budget ensures that the council has considered how much money the city is expected to receive and how much will be spent.
5. Alaska Statute (AS) 29.20.640 requires that a city submit a copy of its annual budget to the Department of Commerce, Community, and Economic Development.

### ***HOW IS A BUDGET PREPARED?***

According to State Law (AS 29.35.100), the city council can establish the way a budget is prepared by the mayor and submitted to them. Whatever way is used, preparing a budget takes time. The following procedure and schedule is considered reasonable:

**Step 1.** The \*mayor should ask the treasurer to prepare an estimate of the revenue the city can expect to receive during the coming year. The estimate should be submitted to the mayor at least 90 days before the beginning of the budget period. For communities with a budget period beginning on July 1, this would be April 1. Look at the discussion on pages 9-18 for information on how to estimate revenues.

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*\*or city manager if the city manager plan has been adopted*

- Step 2.** Once these estimates have been developed, the mayor should call the council together for a work session. The mayor and other members of the council should use the work session to set the priorities for city spending for the budget period. For example: improved street maintenance, replacement of worn out equipment, or keeping services at existing levels.
- Step 3.** Using the council's priorities, last year's expense records, and the knowledge of city supervisors familiar with the cost of city services, the treasurer develops estimates of expenses for next year. These estimates are combined with the estimated revenues from Step 1 to form a draft budget. Helpful information and worksheets to estimate expenses are provided in Section 2.
- Step 4.** The draft budget is presented to the mayor by the treasurer. Once reviewed, the mayor presents the budget to the council as a non-code ordinance. It is called the appropriation ordinance or budget ordinance.
- Step 5.** The city council studies the budget and after consulting with the mayor, directs whatever changes it desires. Once the budget is acceptable, the council votes in a council meeting to present it at a public hearing. This is considered the "first reading" of the budget.
- Step 6.** The city clerk posts notices of the public hearing for at least five (5) days and in three (3) public places. The public hearing allows the council to get input from the public.
- Step 7.** Following the public hearing, the council adopts the budget with or without changes.
- Step 8.** The mayor and clerk certify the appropriations ordinance after the council adopts it. One copy must be filed in the city clerk's office. A copy must be sent to the Department of Commerce, Community, and Economic Development.

# ***PROPOSED TIMETABLE FOR PREPARING A MUNICIPAL BUDGET***

***for those  
Communities with a  
July 1 — June 30  
Fiscal Year***

- April 1:** Mayor directs treasurer to estimate revenues for next fiscal year. This includes estimating money not spent from the current fiscal year.
- Council holds a budget work session to set spending priorities.
- April 11:** Mayor directs treasurer to prepare estimate of expenditures for next fiscal year.
- April 25:** Mayor presents preliminary budget to the council.
- May 1:** Mayor prepares proposed budget in final form.
- May 15:** Appropriations ordinance is introduced at city council meeting (1st Reading).
- City council schedules date of public hearing on appropriations ordinance.
- City clerk posts notices of public hearing for at least five (5) days and in three (3) public places.
- June 1:** Council meeting is held for the purpose of conducting a public hearing on appropriations ordinance.
- Council considers public comments and adopts appropriations ordinance.
- June 30:** If the appropriations ordinance has not been adopted by this date, the city can neither receive nor spend money in the coming fiscal year until the ordinance *is* adopted.
- July 1:** Beginning of new fiscal year.

## SECTION 2 BUDGET PREPARATION

### OVERVIEW

The following section will be useful to those officials responsible for preparing the city's budget. It will lead you step-by-step through the two main parts of the budget: revenues and expenditures.

The instructions on how to prepare a budget are followed by budget worksheets that may be used for presenting the estimate of revenues and expenditures to the council. The purpose of the budget worksheets is to provide source documentation\* showing how budget figures were calculated. There are two types of budget worksheets provided for your use:

- Budget worksheet for estimating revenues (see page 18).
- Budget worksheet for estimating expenses other than payroll costs (page 25)

Two source documents are needed to prepare your budget:

- Your *current year budget* with any amendments.
- Your latest monthly financial statement.

**Note:** If you are preparing your budget estimates in April, you will need the March financial statement.

With these source documents you can begin estimating your revenues and expenditures for next fiscal year's budget. Remember, preparing a budget requires that you predict future revenues and expenses based on last year's expenses and revenues. Be aware of changes in revenue programs, increases in costs, and changes in services the city provides.

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\* *Source documentation - Documents or records that provide supporting information such as payroll records, timesheets, or purchase orders*

# ***RULES TO LIVE BY IN PREPARING A BUDGET***

## **Always**

- Include all city revenues and all city expenses in the budget.
- Adopt a balanced budget; revenues plus carryover funds must be equal to or greater than expenditures.
- Be aware that some revenues have restrictions on how they are spent.

## **Avoid**

- Borrowing money to support general expenses.
- Over-estimating revenues and under-estimating expenditures.
- Agreeing to continue a service or operate a facility even though there is no revenue to support it and it cannot be made self-supporting.
- Spending all the revenues received in a year without setting aside money for emergencies.

## **Don't**

- Use payroll tax deductions to pay expenses.
- Loan money to community organizations or individuals.
- Let bills or taxes owed to the city go unpaid.
- Include tribal council revenues with city revenues in the city's budget.

# ***ESTIMATING MUNICIPAL REVENUES***

The following pages guides you through this process.

## ***STEP 1: IDENTIFY CARRYOVER MONEY FROM THE CURRENT YEAR.***

The first step in identifying city revenues is to calculate carryover money left over from the current year. To do this, calculate the current cash balances in your investment and checking accounts. Add revenues the city anticipates receiving during the remainder of the fiscal year. Subtract expenditures the city anticipates having during the remainder of the fiscal year. This is the carryover cash balance. Use the “Carryover Cash Balance Worksheet” on pages 11 and 12 to identify the carryover cash balance. Instructions for completing the worksheet are on page 10.

## **CARRYOVER CASH BALANCE WORKSHEET INSTRUCTIONS**

### **“Investment” Section (Part 1)**

- List each Investment Account\* and the account balance.
- Total the current balances and enter this total on Line 1 of the Carryover Cash Balance Summary (page 8).

### **“Checking Account Balance” Section (Part 1)**

- List each of the city’s checking accounts and the current account balance.
- Total the checking account balances and enter this total on Line 2 of the Carryover Cash Balance Summary (page 8).

### **“Anticipated Revenues” Section (Part 2)**

- List the revenues that the city expects to receive during the remainder of the fiscal year (page 9).
- Total the anticipated revenues and enter it on Line 3 of the Carryover Cash Balance Summary (page 8).

### **“Anticipated Expenditures” Carryover Section (Part 2)**

- List the anticipated expenditures for the remainder of the fiscal year (page 12).

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*\*Investment Account - Money put into a savings account, certificate of deposit, stocks and bonds, etc., for the purpose of obtaining additional income.*

- Total the anticipated expenditures and enter it on Line 4 of the Carryover Cash Balance Summary (page 8).

**“Carryover Cash Balance” Summary**

- Add Lines 1, 2 and 3 and subtract Line 4 to estimate the carryover cash balance. Enter this amount on Line 5 of the Carryover Cash Balance Summary (page 8).



## CARRYOVER CASH BALANCE WORKSHEET - PART 2

Anticipated Revenues (for remainder of fiscal year)			
List each revenue that the city will receive.			
What	Amount		Date Payment Due
<b>Total Anticipated Revenues</b> Enter on line 3 of the reverse side of page			

Anticipated Expenditures (for remainder of fiscal year)			
List each revenue that the city will receive.			
What	Amount		Date Payment Due
<b>Total Anticipated Expenditures</b> Enter on line 4 of the reverse side of page			

## STEP 2: SOURCES OF REVENUE

Sources of revenue for a city depend on a number of factors and may vary among communities depending on whether they tax, charge fees for services or receive state shared taxes.

To identify the sources of revenue for your community, review the revenue sources listed on pages 11 through 13. These are the most common sources of city revenues.

## Notes

This image shows a full page of white paper with horizontal blue ruling lines. The lines are evenly spaced and run across the width of the page, providing a template for handwriting practice or general writing. There are no margins, text, or other markings on the page.

# HOW TO ESTIMATE BUDGET REVENUES

Item	How to Estimate
Community Assistance Program	From State of Alaska Call 1-907-465-5541
State Shared Taxes Telephone Co-op Share Fuel Tax Raw Fish Tax Liquor License Amusement and Gaming Forestry Receipts	The State shares these taxes with the city. Call 1-907-465-2731, after June 15, to ask how much your city will receive next fiscal year. Accurate information may not be available prior to June 15.
Sales Taxes	Check what was collected during the current fiscal year and estimate next fiscal year's amount of sales tax. Consider new businesses and changes in population when estimating. Make a schedule of each business, what they paid last year, and what you expect for next fiscal year.
Airport Maintenance Contract	<b>Contracts</b> Check the monthly rate in the contract, multiply it by 12 months to get the amount for the fiscal year.
Clinic Lease Contract	Check the monthly rate in the contract, multiply it by 12 months to get the amount for the fiscal year.
Alaska Village Electric Cooperative (AVEC)	CALL AVEC AT: (907- 561-1818)
Gravel Hauling Contracts	Check the contract and compute the expected amount of revenue based on the number of loads multiplied by the price per load.
Other Contracts	Check the contract agreements and see how much will be received during the next fiscal year.

**Buildings****Rentals**

Estimate the rental amounts. Look at the agreement and multiply the monthly rate by 12 to get the amount for next fiscal year. For occasional rentals make your best estimates based on past experience.

Estimate the amount of equipment rentals for the fiscal year based on expected work. Consider AVEC, State of Alaska, housing authority and local use. Also include expected rental of equipment on any state grants the city will have during the fiscal year.

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**Water/Sewer****Charges for Services**

Estimate the amount of water/sewer charges to be received in the next fiscal year. For individuals, multiply the number of houses by the monthly rate. Multiply this by 12. In some cases a certain amount of these charges will not be paid on time and some may not be collected. The amount of uncollected revenue and late payments should be based on past experience. For the school district and other users that are dependable customers, multiply the monthly rate by the number of months used.

**Washeteria**

Your estimate will depend on the amount of revenue received during this fiscal year.

**Cable TV**

Multiply the expected number of customers by the monthly rate times 12. Look closely at the amount received during this fiscal year for comparison.

**Garbage Hauling-  
Landfill Fees**

Multiply the expected number of customers by the monthly rate times 12. Look closely at the amount received during this fiscal year for comparison.

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**Fuel Sales****Other Revenue**

Multiply the number of gallons you expect to sell times the expected price per gallon. Deduct at least 10% of your total fuel gallons for shrinkage. Look at last year's sales for a comparison.

<b>Bingo/Pulltabs/Gaming</b>	Check last year's revenue. Estimate next year's revenues
<b>Photocopy Fees</b>	Base your estimate for next fiscal year on what you received during the current fiscal year and what you expect for next fiscal year.
<b>Grant Administration</b>	<p>Base your estimate for the fiscal year on the grant activity you expect. Grant administration costs are based on an allowable percentage of the total grant. 10% is a common percentage but it may be less depending on the type of grant. Construction grants may extend over a longer period of time than anticipated. This extension will usually increase the amount of money spent on administration. Be careful and realistic when estimating the project schedule and the grant administration costs. List each grant and the amount of grant administration costs to be taken.</p> <p><b>Spreading administrative costs over more than one fiscal year.</b> On capital project grants running for several years, don't include the entire amount of administrative costs in a single fiscal year. For grants that will continue for more than one year, divide the total administrative costs for the grant by the expected life of the grant project in years, to get the administrative cost estimate per fiscal year.</p>
<b>Interest Income</b>	Prepare a schedule by months showing the excess money you expect to have in your general fund time certificate of deposit (CD) and your grant fund CD. Estimate the monthly interest. Add all amounts together to get the total for the year. If you have questions regarding interest earned on certificates of deposit or other investments, call the bank's customer service representative, or counselor with your investment firm.
<b>Donations &amp; Fund Raising</b>	
<b>Other</b>	<p>Base estimates on what was received during this fiscal year and the type and number of events planned for next fiscal year.</p> <p>Make your best estimate. Prepare a worksheet to show how you came up with the estimate.</p>

### **STEP 3: ESTIMATING REVENUES**

When estimating the amount of revenue to be received, examine the city's latest monthly financial statement to determine how much has been received from each source during the current year. Since these figures are for a portion of the fiscal year, they need to be annualized. For instruction on how to annualize figures, see page 17.

Remember, that the amount of revenue from each source may change from year to year. Some factors that may cause revenues to change include:

- A community's population
- New or expanded businesses, or other economic activity
- Legislative funding sources

The treasurer and mayor should also consider the fact that all revenues do not come in at the same time. All of the city's money that is being budgeted will not appear in its checking account on the first day of the new fiscal year.

The mayor and treasurer, when identifying revenues, should note the dates that revenues are expected to be received by the city. By understanding when money will be available, the city may avoid a **cash flow**\* problem.

**Note:** Some revenues are restricted to supporting certain services or facilities. For example, grant funds are usually designated for certain activities and cannot be used to fund anything else. Monies that have no specific requirements for their use are called unrestricted general funds.

A budget worksheet form is provided on page 15 to assist you in preparing your revenue estimates.

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*\*Cash flow - The flow of cash into and flow of cash out of an organization. Cash flow determines the ability of an organization to pay obligations and make purchases at any particular time.*

# BUDGET WORKSHEET ESTIMATING REVENUES

FY\_\_\_\_\_

Revenue Category	Show your computation	Budget Amount

## ***ESTIMATING CITY EXPENDITURES***

The second part of preparing a budget is estimating expenditures. The following two steps will guide you through the process.

### **IDENTIFY CATEGORIES OF EXPENDITURES**

The first step is to identify categories of expenditures. The categories of expenditures should be related to the various services and facilities provided by the city. Each department represents a major category of expenses in larger cities. Smaller cities might categorize expenditures by services, such as water or electrical service. In either case, the main categories would be departments of the municipal government.

Departments are separated into “line items.” Generally speaking, line items are the same for each of the city’s departments. For example, each department has payroll costs, facility expenses (electricity, heating oil, telephone) and supply expenses, etc. Refer to pages 18 through 21 on “How to Estimate Budget Expenditures.”

### **ESTIMATE EXPENDITURES**

There are two primary sources of information used to estimate next year's expenses:

- The current monthly financial statement.
- Individuals who direct various programs and departments of the city.

The best source is the record of actual expenses from the current year. Many of these costs will have to be annualized. Annualizing is the process of estimating costs for an entire year based on actual costs for a part of the year. These costs are your starting point. Using the knowledge of supervisors, the mayor can make adjustments to these actual costs based on changing conditions.

Keep in mind that costs will be adjusted by the council during the course of review and passage of the budget. Don’t spend too much time trying to be 99% accurate with expenses. However, be prepared to explain any major differences in the projected expenses or revenues for the next year compared to the current year.

Make copies of the budget worksheet on page 22 to assist you in preparing and documenting expenditure estimates.

## **HOW TO ANNUALIZE**

To annualize revenues and expenditures the following procedure is used.

If you know the actual amount of revenue received for 9 months and you want to estimate what the amount of revenue received would be for 12 months; first divide the 9 month actual amount by 9, this will give you the average monthly amount. Then, multiply the average monthly amount by 12. This will give you an annualized amount based on your 9 month actual amount.

### **Example #1**

Washeteria revenue for 9 months is \$6,300.00. You want to estimate how much revenue you

will receive in 12 months. To annualize you would use the following formula:

9 month actual amount divided by 9 = average monthly amount

\$6,300.00 divided by 9 = \$700.00

Average monthly amount times 12 = Annualized amount

\$700.00 x 12 = \$8,400.00.

### **Example #2**

The total of the electric bills for the washeteria for 8 months is \$9,600.00. You want to estimate how much the electric bill will be for the entire year. To annualize the expense, you would use the following formula:

8 month actual amount divided by 8 = average monthly amount

\$9,600.00 divided by 8 = \$1,200.00

Average monthly amount times 12 = annualized amount

\$1,200.00 x 12 = \$14,400.00

**Note:** Some revenues and expenditures should not be annualized since they are not received or expended evenly over a 12 month period. Examples are: local fish taxes, grants, and water sold to the school.

## HOW TO ESTIMATE BUDGET EXPENDITURES

Prepare the expenditure budget by departments and grants. Under each department and/or grant there are various accounts, such as gross wages, payroll taxes, workers' compensation, supplies, and fuel. **Use a separate worksheet for each department or grant.** The following instructions will help you to prepare worksheets for the various accounts under a department and/or grant.

Item	How to Estimate
<b>Gross Wages</b>	On a columnar pad or computer spreadsheet list each employee, the rate that they are paid (per hour, week or month) and the usual number of hours they work per pay period. Multiply the wage times the number of hours usually worked, then multiply this amount by the number of pay periods in the year. (See example on next page.) This amount is estimated gross wages for the employee. Add all of the employee gross wages together to get the Estimated Total Gross Wages that the city pays to all employees for the year.
<b>Employee Taxes</b>	Payroll taxes paid by the employee are deducted from their gross wages ( <i>Gross Wages - Payroll Taxes = Net Wages</i> ). Since you have already calculated the gross wages and put them into the budget, you do not need to worry about calculating employee payroll tax amounts for the budget.
<b>Employer Payroll Taxes</b>	For most employees of a city, the city will have to make Social Security payments. To estimate this amount, multiply the Total Gross Wages for all employees by 6.2% (.062).
<b>Social Security</b>	For most employees of a city, the city will have to make Social Security payments. To estimate this amount, multiply the Total Gross Wages for all employees by 6.2% (.062).
<b>Medicare</b>	Unless you have employees who have worked for you continuously since July of 1986, the city will have to pay Medicare tax on all employees. To estimate this amount, multiply the Total Gross Wages for all employees by 1.45% (.0145).
<b>Public Employee Retirement System (PERS)</b>	If you have employees that participate in the PERS retirement system, multiply the amount of those employees' gross wages by the Employer Rate assigned to the city by the PERS system.

**State  
Unemployment**

Multiply the Total Gross Wages for all employees by the latest **Employer Rate** (may change each year) assigned to your city by the State of Alaska, Department of Labor and Workforce Development. If you are unsure of the rate, contact the Department of Labor and Workforce Development, Division of Employment Security.

**Insurance**

Check what types of insurance policies the city has. Call your insurance companies for the costs.

Example of How to Figure Employees Gross Wages					
Employee Name	Wage	Rate Type	Hours per Pay Period	Pay Periods Per Year	Gross Wages
John Miller	\$8.50	Hour	20	24	\$4,080.00
Scott Smith	\$10.50	Hour	40	24	\$10,080.00
Mike Jones	\$1,000.00	Month	---	12	\$12,000.00
Mary Miller	\$12.00	Hour	80	24	\$23,040.00
Henry Faith**	\$6.25	Hour	10	18	\$1,125.00
Total Gross Wages					\$50,325.00
* In this example the city pays twice a month so there are 24 pay periods in a year.					
** Henry Faith only works for 9 months (he has the summer off) so he only gets paid for 18 pay periods.					

How to Figure Total Payroll Costs				
Employer's Social Security Tax (FICA):	\$50,325	x	.062 = 6.20%	\$3,120.15
Employer's Medicare:	\$50,325	x	.0145 = 1.45%	\$729.71
Employer's ESC:	\$50,325	x	.0365* = 3.65%	1,836.86
<b>Total</b>	<b>\$5,686.72</b>			
<i>* Employer Rate used in this example. Each employer has their own rate. Make sure you use the <b>correct rate</b> assigned to your city by the Alaska Department of Labor and Workforce Development.</i>				

<b>Workers' Compensation</b>	The cost of workers' compensation is based on the number of employees the city has and the type of work they do. Your insurance carrier has the rates.
<b>Council Meeting Fees</b>	If you pay council meeting fees, use the Budget Worksheet for "Other Expenditures." Multiply the number of regular and special meetings by the number of council members times the meeting fee to get this amount. Remember to add the employer's FICA contribution to the meeting fees to get the total cost to the city.
<b>Travel &amp; Per Diem</b>	Use the Budget Worksheet for "Other Expenditures." Determine the number of trips necessary during the fiscal year and compute the travel and per diem costs of those trips. For example, if you're preparing the worksheet for council travel and per diem, list the Mayors' conference, AML and any other travel planned.
<b>Telephone</b>	Use the Budget Worksheet for "Other Expenditures." Estimate telephone costs for next fiscal year based on actual costs for this year. Consider expected changes for next fiscal year, such as increased rates, and long distance calls.
<b>Electricity</b>	Use the Budget Worksheet for "Other Expenditures." Estimate electricity costs for next fiscal year based on actual costs for this year. Consider expected changes for next fiscal year, such as a reduction in the amount of Power Cost Equalization. Call the electric company to find out if electricity costs will change.
<b>Heating Fuel</b>	Use the Budget Worksheet for "Other Expenditures." Prepare a schedule of gallons expected to be used. Multiply the gallons expected to be used by the cost of fuel per gallon; include freight costs per gallon.
<b>Postage</b>	Use the Budget Worksheet for "Other Expenditures." Base postage costs for next fiscal year on actual postage costs for this year. Don't forget there may be postage increases.
<b>Office Supplies, Plus Freight</b>	Use the Budget Worksheet for "Other Expenditures." Check office supplies costs for this fiscal year and check supplies on hand. Estimate the amount of supplies you'll need for next fiscal year. Consider photocopy, computer, and cleaning supplies. for next fiscal year.

<b>Equipment</b>	Use the Budget Worksheet for "Other Expenditures." Make a list of new equipment you plan to purchase during the next fiscal year. Find out how much the equipment will cost by calling vendors; include freight costs.
<b>Repair/Parts</b>	Use the Budget Worksheet for "Other Expenditures". Estimate the repairs that will be made based on repair costs this fiscal year plus repairs you know will have to be made during the next fiscal year.
<b>Vehicle Fuel</b>	Use the Budget Worksheet for "Other Expenditures." Base your estimate on the cost of fuel and expected fuel usage. For example, if you're purchasing an additional vehicle fuel usage may be greater.
<b>Legal</b>	Use the Budget Worksheet for "Other Expenditures." Look at actual legal costs during the current fiscal year. Note unusual or expected legal costs anticipated during next fiscal year.
<b>Audit</b>	Use the Budget Worksheet for "Other Expenditures." Call your auditor for an estimate of what the total cost of the audit will be for next fiscal year. The cost should include travel. <b>Some cities are not required to have an audit. The requirement that a second class city have an audit depends upon the amount of State and federal grant funds received by the city.</b>
<b>Election Judges</b>	Use the Budget Worksheet for "Other Expenditures." Make a schedule of election dates, the number of judges, and the amount judges are paid.
<b>Penalties &amp; Interest</b>	Use the Budget Worksheet for "Other Expenditures." There will be no penalties and interest expense if payroll tax deposits are made on time.
<b>Dues &amp; Membership Fees</b>	Use the Budget Worksheet for "Other Expenditures." List the name and amount of each item for next fiscal year.

Use the Budget Worksheet for "Other Expenditures" to figure the budget for any other expenditures anticipated during the next fiscal year. For example, cable TV, monthly loan payments, utility board fees, and fuel purchased for resale. Enter department and/or grant on the budget worksheet.

## BUDGET WORKSHEET - OTHER EXPENDITURES

FY\_\_\_\_\_

Expenditure Category	Show Your Computation	Budget Amount
	<b>Total Expenditures</b>	\$

## This image shows a full page of white paper with horizontal blue ruling lines. The lines are evenly spaced and run across the width of the page, providing a template for handwriting practice or general writing. There are no margins, text, or other markings on the page.

## SECTION 3 BUDGET FORMS

### ***OVERVIEW***

The following budget forms are provided to assist you in putting the budget worksheet information into a draft budget to be presented to the city council. **Be sure to read the instructions contained in Sections 1 and 2 prior to completing the budget forms.** Transfer revenue and expenditure estimates from the budget worksheets to the appropriate line item on the budget forms.

### **Revenues & Expenditures**

The detailed budget forms provided are designed to be completed for each of your city's departments. Both revenues and expenditures are listed on each department's page in order to allow for easier comparison and assist you in the development of a balanced budget.

On each sheet, common line items are listed for your convenience, with additional blank spaces provided for revenues and expenditures that may be unique to your community. We have provided detailed departmental budget forms for your use. Nineteen sheets are identified for specific departments, as well as blank pages for additional departments that may not be included. After entering all the revenue and expenditure information on the appropriate detailed budget forms, use the Budget Summary forms and the Executive Summary to summarize the information. Once the summaries and detailed budget forms are complete and adopted by the city council as a part of an appropriations ordinances (see Section 4), submit all the sheets you have used to your assigned Local Government Specialist.

# HOW TO USE THE BUDGET FORMS

## Step 1:

Transfer the amounts budgeted for individual line items to the appropriate departmental budget form.

First day of the fiscal year \_\_\_\_\_ DETAILED FY \_\_ BUDGET FORM Last day of the fiscal year \_\_\_\_\_

Admin. & Finance Revenues (Mayor/Manager/Clerk)		Department/Service:	ADMINISTRATION & FINANCE		Budget Summary
		OPERATING REVENUES	Previous FY Actuals (Estimated)	FY __ Budget	Line Reference
Sales Tax Income	= \$28,500	Sales Tax Income	\$	28,000	
Property Taxes	= \$22,000	Property Taxes	\$	22,000	
Payment in Lieu of Taxes	= \$21,000	Payment in Lieu of Taxes PILT	\$	21,000	
Annual CAP Payment	= \$61,000	Annual CAP Payment	\$	61,000	
		Land Lease Income	\$	\$	
		Interest Earnings	\$	\$	
		Rental Income	\$	\$	
		Tobacco Excise Tax Income	\$	\$	
		Other Sources of Income:	\$	\$	
			\$	\$	
			\$	\$	
			\$	\$	
			\$	\$	
		<b>TOTAL OPERATING REVENUES</b>	\$	<b>132,500</b>	Enter on line 1

Admin. & Finance Expenditures (Mayor/Manager/Clerk)		Department/Service:	ADMINISTRATION & FINANCE		Budget Summary
		OPERATING EXPENSES	Previous FY Actuals (Estimated)	FY __ Budget	Line Reference
Wages	= \$15,000	Salaries	\$	15,000	
Payroll Taxes	= \$1,500	Payroll Taxes	\$	1,500	
Workmans Comp. Ins.	= \$500	Airfare	\$	800	
<b>Total Personal Services</b>	<b>\$17,000</b>	Bank Charges	\$	\$	
		Building Repairs and Maintenance	\$	\$	
Airfare	= \$800	Car Rental/Cab/Ride Fees	\$	\$	
Perdiem	= \$400	Donations	\$	\$	
Workshop fees	= \$500	Electricity	\$	700	
<b>Total Travel</b>	<b>\$1,700</b>	Gasoline-Avgas-Oil	\$	\$	
		Hardware, Lumber and Tools	\$	\$	
Telephone	= \$500	Heating Fuel / Diesel	\$	2,200	
Electricity for city hall	= \$700	Interest & Late Charges	\$	\$	
Heating fuel for city hall	= \$2,200	Janitorial Supplies	\$	\$	
<b>Total Facility Expenditures</b>	<b>\$3,400</b>	Liability Insurance	\$	\$	
		Lodging	\$	\$	
Office supplies	= \$1,000	Membership Fees & Subscriptions	\$	\$	
Postage	= \$400	Office Supplies-Equip-Software	\$	1,200	
Copier supplies	= \$200	Per Diem	\$	400	
<b>Total Supplies</b>	<b>\$1,600</b>	Permits / Licenses	\$	\$	
		Postage & Freight	\$	400	
<b>Total Admin &amp; Finance Budget</b>	<b>\$23,700</b>	Professional Services & Contract Labor	\$	\$	
		Rental Expenses	\$	\$	
		Retirement/Pension	\$	\$	
		Telephone & Internet	\$	500	
		Training, Workshop & Conference Fees	\$	500	
		Vehicle or Heavy Equipment Purchase	\$	\$	
		Vehicle Parts & Repair	\$	\$	
		Water & Sewer Expense	\$	\$	
		Workers' Compensation Ins.	\$	500	
			\$	\$	
		<b>TOTAL OPERATING EXPENSES</b>	\$	<b>23,700</b>	Enter on line 30

Transfer the departmental totals for revenues and expenditures to the appropriate cells in the Budget Summary.

First day of the fiscal year \_\_\_\_\_ DETAILED FY\_\_ BUDGET FORM Last day of the fiscal year \_\_\_\_\_

Department/Service:	ADMINISTRATION & FINANCE	
OPERATING REVENUES	Previous FY Actuals (Estimated)	FY __Budget
Sales Tax Income	\$	28,000
Property Taxes	\$	22,000
Payment in Lieu of Taxes PILT	\$	21,000
Annual CAP Payment	\$	61,000
Land Lease Income	\$	\$
Interest Earnings	\$	\$
Rental Income	\$	\$
Tobacco Excise Tax Income	\$	\$
Other Sources of Income:	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
TOTAL OPERATING REVENUES	\$	132,500

OPERATING EXPENSES	Previous FY	
	Actuals (Estimated)	FY __Budget
Salaries	\$	15,000
Payroll Taxes	\$	1500
Airfare	\$	800
Bank Charges	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	700
Gasoline-Avgas-Oil	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	2200
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Office Supplies-Equip-Software	\$	1200
Per Diem	\$	400
Permits / Licenses	\$	\$
Postage & Freight	\$	400
Professional Services & Contract Labor	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
Telephone & Internet	\$	500
Training, Workshop & Conference Fees	\$	500
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	500
	\$	\$
<b>TOTAL OPERATING EXPENSES</b>	<b>\$</b>	<b>23,700</b>

FY ____ BUDGET SUMMARY		
REVENUES	Previous FY Actuals (Estimated)	FY ____ Budget
Administration and Finance	\$	132,500
Council	\$	\$
Police	\$	\$
Fire	\$	\$
Streets and Roads	\$	\$
Airport	\$	\$
Harbor and Dock	\$	\$
Electric Utility	\$	\$
Water and Sewer	\$	189,000
Washeteria	\$	29,000
Garbage and Landfill	\$	\$
Gravel Sales	\$	\$
Fuel Sales	\$	86,000
Pull Tabs	\$	178,000
Bingo	\$	210,000
Clinic	\$	\$

FY _____ BUDGET SUMMARY		
EXPENSES	Previous FY Actuals (Estimated)	FY __ Budget
Administration and Finance	\$	23,700
Council	\$	\$
Police	\$	58,000
Fire	\$	\$
Streets and Roads	\$	28,000
Airport	\$	\$
Harbor and Dock	\$	\$
Electric Utility	\$	\$
Water and Sewer	\$	128,000
Washeteria	\$	\$
Garbage and Landfill	\$	42,000
Gravel Sales	\$	\$
Fuel Sales	\$	\$
Pull Tabs	\$	78,000
Bingo	\$	140,000
Clinic	\$	\$
Library	\$	\$
Grant 1	\$	\$
Grant 2	\$	\$
Capital Project	\$	\$
Other Departments, Enterprises or Grants:		
	\$	\$
		\$
	\$	\$
	\$	\$
	\$	\$

TOTAL FY <u>2023</u> EXPENSES	\$	497,700
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### Step 3

Transfer the overall budgeted revenues, expenditures, and remaining cash balance to the Executive Summary.

FY ____ BUDGET SUMMARY		
REVENUES	Previous FY Actuals (Estimated)	FY ____ Budget
Administration and Finance	\$	132,500
Council	\$	\$
Police	\$	\$
Fire	\$	\$
Streets and Roads	\$	\$
Airport	\$	\$
Harbor and Dock	\$	\$
Electric Utility	\$	\$
Water and Sewer	\$	189,000
Washeteria	\$	29,000
Garbage and Landfill	\$	\$
Gravel Sales	\$	\$
Fuel Sales	\$	86,000
Pull Tabs	\$	178,000
Bingo	\$	210,000
Clinic	\$	\$
Library	\$	\$
Grant 1	\$	\$
Grant 2	\$	\$
Capital Project	\$	\$
Other Departments, Enterprises or Grants:		
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
TOTAL FY ____ REVENUES	\$	824,500

FY ____ BUDGET SUMMARY		
EXPENSES	Previous FY Actuals (Estimated)	FY ____ Budget
Administration and Finance	\$	23,700
Council	\$	\$
Police	\$	58,000
Fire	\$	\$
Streets and Roads	\$	28,000
Airport	\$	\$
Harbor and Dock	\$	\$
Electric Utility	\$	\$
Water and Sewer	\$	128,000
Washeteria	\$	\$
Garbage and Landfill	\$	42,000
Gravel Sales	\$	\$
Fuel Sales	\$	\$
Pull Tabs	\$	78,000
Bingo	\$	140,000
Clinic	\$	\$
Library	\$	\$
Grant 1	\$	\$
Grant 2	\$	\$
Capital Project	\$	\$
Other Departments, Enterprises or Grants:		
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
TOTAL FY ____ EXPENSES	\$	497,700

FY ____ EXECUTIVE SUMMARY			
A Comparison of Total Revenues and Expenses			
	Previous FY	Current FY	
TOTAL BUDGETED REVENUES	\$ 824,500	26	
TOTAL BUDGETED EXPENSES	\$ 497,700	55	
BALANCE (Total Revenues minus Total Expenses)	\$ 326,800		
Remaining Cash Balance	\$ 200,000		
TOTAL CASH AVAILABLE	\$ 526,800		

## This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

## ***BUDGET FORMS EXAMPLES***

These forms can be downloaded from the DCRA website at:

Excel spreadsheet:

<https://www.commerce.alaska.gov/web/Portals/4/pub/CityBudgetManual%20-%20Forms.xlsx>

Printable PDF

<https://www.commerce.alaska.gov/web/Portals/4/pub/CityBudgetManual%20-%20Forms.PDF>

FY ____ EXECUTIVE SUMMARY
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### A Comparison of Total Revenues and Expenses

	Previous FY	Current FY	Budget Summary Line Reference
<b>TOTAL BUDGETED REVENUES</b>	\$	\$	<b>26</b>
<b>TOTAL BUDGETED EXPENSES</b>	\$	\$	<b>55</b>
<b>BALANCE</b> (Total Revenues minus Total Expenses)	\$	\$	
<b>Remaining Cash Balance</b>	\$	\$	
<b>TOTAL CASH AVAILABLE</b>	\$	\$	

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

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### FY \_\_\_\_ BUDGET SUMMARY

REVENUES		Previous FY Actuals (Estimated)	FY __Budget	Budget Summary Line Reference
Administration and Finance	\$	\$	1	
Council	\$	\$	2	
Police	\$	\$	3	
Fire	\$	\$	4	
Streets and Roads	\$	\$	5	
Airport	\$	\$	6	
Harbor and Dock	\$	\$	7	
Electric Utility	\$	\$	8	
Water and Sewer	\$	\$	9	
Washeteria	\$	\$	10	
Garbage and Landfill	\$	\$	11	
Gravel Sales	\$	\$	12	
Fuel Sales	\$	\$	13	
Pull Tabs	\$	\$	14	
Bingo	\$	\$	15	
Clinic	\$	\$	16	
Library	\$	\$	17	
Grant 1	\$	\$	18	
Grant 2	\$	\$	19	
Capital Project	\$	\$	20	
Other Departments, Enterprises or Grants:				
	\$	\$	21	
	\$	\$	22	
	\$	\$	23	
	\$	\$	24	
	\$	\$	25	
TOTAL FY __ REVENUES		\$	\$	26

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

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### FY \_\_\_\_ BUDGET SUMMARY

EXPENSES	Previous FY Actuals (Estimated)	FY __ Budget	Budget Summary Line Reference
Administration and Finance	\$	\$	30
Council	\$	\$	31
Police	\$	\$	32
Fire	\$	\$	33
Streets and Roads	\$	\$	34
Airport	\$	\$	35
Harbor and Dock	\$	\$	36
Electric Utility	\$	\$	37
Water and Sewer	\$	\$	38
Washeteria	\$	\$	39
Garbage and Landfill	\$	\$	40
Gravel Sales	\$	\$	41
Fuel Sales	\$	\$	42
Pull Tabs	\$	\$	43
Bingo	\$	\$	44
Clinic	\$	\$	45
Library	\$	\$	46
Grant 1	\$	\$	47
Grant 2	\$	\$	48
Capital Project	\$	\$	49
Other Departments, Enterprises or Grants:			
	\$	\$	50
	\$	\$	51
	\$	\$	52
	\$	\$	53
	\$	\$	54
<b>TOTAL FY ____ EXPENSES</b>	\$	\$	55

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

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Department/Service:

ADMINISTRATION &amp; FINANCE

OPERATING REVENUES	Previous FY	
	Actuals	FY __ Budget
	(Estimated)	
Sales Tax Income	\$	\$
Property Taxes	\$	\$
Payment in Lieu of Taxes PILT	\$	\$
Annual CAP Payment	\$	\$
Land Lease Income	\$	\$
Interest Earnings	\$	\$
Rental Income	\$	\$
Tobacco Excise Tax Income	\$	\$
Other Sources of Income:	\$	\$
	\$	\$
	\$	\$
<b>TOTAL OPERATING REVENUES</b>	<b>\$</b>	<b>\$</b>

Budget Summary  
Line Reference

Enter on line 1

OPERATING EXPENSES	Previous FY	
	Actuals	FY __ Budget
	(Estimated)	
Salaries	\$	\$
Payroll Taxes	\$	\$
Airfare	\$	\$
Bank Charges	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	\$
Gasoline-Avgas-Oil	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	\$
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Office Supplies-Equip-Software	\$	\$
Per Diem	\$	\$
Permits / Licenses	\$	\$
Postage & Freight	\$	\$
Professional Services & Contract Labor	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
Telephone & Internet	\$	\$
Training, Workshop & Conference Fees	\$	\$
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	\$
	\$	\$
<b>TOTAL OPERATING EXPENSES</b>	<b>\$</b>	<b>\$</b>

Budget Summary  
Line Reference

Enter on line 30

<b>ADMINISTRATION &amp; FINANCE BALANCE ( revenues minus expenses)</b>	<b>\$</b>	<b>\$</b>
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First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

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Department/Service:

COUNCIL

OPERATING REVENUES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
State of Alaska Elections	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING REVENUES</b>	\$	\$	Enter on line 2

OPERATING EXPENSES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
Salaries	\$	\$	
Stipends	\$	\$	
Payroll Taxes	\$	\$	
Airfare	\$	\$	
Bank Charges	\$	\$	
Building Repairs and Maintenance	\$	\$	
Car Rental/Cab/Ride Fees	\$	\$	
Donations	\$	\$	
Election Expenses	\$	\$	
Electricity	\$	\$	
Gasoline-Avgas-Oil	\$	\$	
Hardware, Lumber and Tools	\$	\$	
Heating Fuel / Diesel	\$	\$	
Interest & Late Charges	\$	\$	
Janitorial Supplies	\$	\$	
Liability Insurance	\$	\$	
Lodging	\$	\$	
Meeting Expenses	\$	\$	
Membership Fees & Subscriptions	\$	\$	
Office Supplies-Equip-Software	\$	\$	
Per Diem	\$	\$	
Permits / Licenses	\$	\$	
Postage & Freight	\$	\$	
Professional Services & Contract Labor	\$	\$	
Rental Expenses	\$	\$	
Retirement/Pension	\$	\$	
Telephone & Internet	\$	\$	
Training, Workshop & Conference Fees	\$	\$	
Vehicle or Heavy Equipment Purchase	\$	\$	
Vehicle Parts & Repair	\$	\$	
Water & Sewer Expense	\$	\$	
Workers' Compensation Ins.	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>OPERATING EXPENSES</b>	\$	\$	Enter on line 31

<b>COUNCIL BALANCE (revenue minus expenses)</b>	\$	\$
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First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

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Department/Service:

POLICE DEPARTMENT

OPERATING REVENUES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
DOJ Grant	\$	\$	
VPSO Funding	\$	\$	
Other Funding Sources:	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING REVENUES</b>	\$	\$	Enter on line 3

OPERATING EXPENSES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
Salaries	\$	\$	
Payroll Taxes	\$	\$	
Airfare	\$	\$	
Bank Charges	\$	\$	
Building Repairs and Maintenance	\$	\$	
Car Rental/Cab/Ride Fees	\$	\$	
Donations	\$	\$	
Electricity	\$	\$	
Food for Inmates	\$	\$	
Gasoline-Avgas-Oil	\$	\$	
Hardware, Lumber and Tools	\$	\$	
Heating Fuel / Diesel	\$	\$	
Interest & Late Charges	\$	\$	
Janitorial Supplies	\$	\$	
Liability Insurance	\$	\$	
Lodging	\$	\$	
Membership Fees & Subscriptions	\$	\$	
Office Supplies-Equip-Software	\$	\$	
Per Diem	\$	\$	
Permits / Licenses	\$	\$	
Postage & Freight	\$	\$	
Professional Services & Contract Labor	\$	\$	
Rental Expenses	\$	\$	
Retirement/Pension	\$	\$	
Telephone & Internet	\$	\$	
Training, Workshop & Conference Fees	\$	\$	
Uniforms & Safety Equipment	\$	\$	
Vehicle or Heavy Equipment Purchase	\$	\$	
Vehicle Parts & Repair	\$	\$	
Water & Sewer Expense	\$	\$	
Workers' Compensation Ins.	\$	\$	
	\$	\$	
<b>TOTAL OPERATING EXPENSES</b>	\$	\$	Enter on line 32

<b>POLICE DEPARTMENT BALANCE (revenue minus expenses)</b>	\$	\$
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First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_ of \_\_\_\_

Department/Service:

FIRE DEPARTMENT

OPERATING REVENUES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
Grant Income	\$	\$	
Other Funding Sources:	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING REVENUES</b>	\$	\$	Enter on line 4

OPERATING EXPENSES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
Salaries	\$	\$	
Payroll Taxes	\$	\$	
Airfare	\$	\$	
Bank Charges	\$	\$	
Building Repairs and Maintenance	\$	\$	
Car Rental/Cab/Ride Fees	\$	\$	
Donations	\$	\$	
Electricity	\$	\$	
Gasoline-Avgas-Oil	\$	\$	
Hardware, Lumber and Tools	\$	\$	
Heating Fuel / Diesel	\$	\$	
Interest & Late Charges	\$	\$	
Liability Insurance	\$	\$	
Lodging	\$	\$	
Membership Fees & Subscriptions	\$	\$	
Office Supplies-Equip-Software	\$	\$	
Per Diem	\$	\$	
Permits / Licenses	\$	\$	
Postage & Freight	\$	\$	
Professional Services & Contract Labor	\$	\$	
Janitorial Supplies	\$	\$	
Rental Expenses	\$	\$	
Retirement/Pension	\$	\$	
Telephone & Internet	\$	\$	
Training, Workshop & Conference Fees	\$	\$	
Uniforms & Safety Equipment	\$	\$	
Vehicle or Heavy Equipment Purchase	\$	\$	
Vehicle Parts & Repair	\$	\$	
Water & Sewer Expense	\$	\$	
Workers' Compensation Ins.	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING EXPENSES</b>	\$	\$	Enter on line 33

<b>FIRE DEPARTMENT BALANCE (revenue minus expenses)</b>	\$	\$
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First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

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Department/Service:

STREETS &amp; ROADS

OPERATING REVENUES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __Budget	
Heavy Equipment Rental Income	\$	\$	
Shop Rental Income	\$	\$	
Other Sources of Income:	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING REVENUES</b>	\$	\$	Enter on line 5

OPERATING EXPENSES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __Budget	
Salaries	\$	\$	
Payroll Taxes	\$	\$	
Airfare	\$	\$	
Bank Charges	\$	\$	
Building Repairs and Maintenance	\$	\$	
Car Rental/Cab/Ride Fees	\$	\$	
Donations	\$	\$	
Electricity	\$	\$	
Gasoline-Avgas-Oil	\$	\$	
Hardware, Lumber and Tools	\$	\$	
Heating Fuel / Diesel	\$	\$	
Interest & Late Charges	\$	\$	
Liability Insurance	\$	\$	
Lodging	\$	\$	
Membership Fees & Subscriptions	\$	\$	
Office Supplies-Equip-Software	\$	\$	
Per Diem	\$	\$	
Permits / Licenses	\$	\$	
Postage & Freight	\$	\$	
Professional Services & Contract Labor	\$	\$	
Janitorial Supplies	\$	\$	
Rental Expenses	\$	\$	
Retirement/Pension	\$	\$	
Telephone & Internet	\$	\$	
Training, Workshop & Conference Fees	\$	\$	
Vehicle or Heavy Equipment Purchase	\$	\$	
Vehicle Parts & Repair	\$	\$	
Water & Sewer Expense	\$	\$	
Workers' Compensation Ins.	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING EXPENSES</b>	\$	\$	Enter on line 34

<b>STREETS &amp; ROADS BALANCE (revenue minus expenses)</b>	\$	\$
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First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_ of \_\_\_\_

Department/Service:

AIRPORT

OPERATING REVENUES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __Budget	
Airport Maintenance Contract	\$	\$	
Other Sources of Income:	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING REVENUES</b>	\$	\$	Enter on line 6

OPERATING EXPENSES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __Budget	
Salaries	\$	\$	
Payroll Taxes	\$	\$	
Airfare	\$	\$	
Bank Charges	\$	\$	
Building Repairs and Maintenance	\$	\$	
Car Rental/Cab/Ride Fees	\$	\$	
Donations	\$	\$	
Electricity	\$	\$	
Gasoline-Avgas-Oil	\$	\$	
Hardware, Lumber and Tools	\$	\$	
Heating Fuel / Diesel	\$	\$	
Interest & Late Charges	\$	\$	
Liability Insurance	\$	\$	
Lodging	\$	\$	
Membership Fees & Subscriptions	\$	\$	
Office Supplies-Equip-Software	\$	\$	
Per Diem	\$	\$	
Permits / Licenses	\$	\$	
Postage & Freight	\$	\$	
Professional Services & Contract Labor	\$	\$	
Janitorial Supplies	\$	\$	
Rental Expenses	\$	\$	
Retirement/Pension	\$	\$	
Telephone & Internet	\$	\$	
Training, Workshop & Conference Fees	\$	\$	
Vehicle or Heavy Equipment Purchase	\$	\$	
Vehicle Parts & Repair	\$	\$	
Water & Sewer Expense	\$	\$	
Workers' Compensation Ins.	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING EXPENSES</b>	\$	\$	Enter on line 35

<b>AIRPORT BALANCE (revenue minus expenses)</b>	\$	\$
---	----	----

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_\_ of \_\_\_\_\_

Department/Service:

HARBOR &amp; DOCK

OPERATING REVENUES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
Harbor / Dock Charges	\$	\$	
Fuel Sales	\$	\$	
Other Sources of Income:	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING REVENUES</b>	\$	\$	Enter on line 7

OPERATING EXPENSES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
Salaries	\$	\$	
Payroll Taxes	\$	\$	
Airfare	\$	\$	
Bank Charges	\$	\$	
Building Repairs and Maintenance	\$	\$	
Car Rental/Cab/Ride Fees	\$	\$	
Donations	\$	\$	
Electricity	\$	\$	
Gasoline-Avgas-Oil	\$	\$	
Hardware, Lumber and Tools	\$	\$	
Heating Fuel / Diesel	\$	\$	
Interest & Late Charges	\$	\$	
Janitorial Supplies	\$	\$	
Liability Insurance	\$	\$	
Lodging	\$	\$	
Membership Fees & Subscriptions	\$	\$	
Office Supplies-Equip-Software	\$	\$	
Per Diem	\$	\$	
Permits / Licenses	\$	\$	
Postage & Freight	\$	\$	
Professional Services & Contract Labor	\$	\$	
Rental Expenses	\$	\$	
Retirement/Pension	\$	\$	
Telephone & Internet	\$	\$	
Training, Workshop & Conference Fees	\$	\$	
Vehicle or Heavy Equipment Purchase	\$	\$	
Vehicle Parts & Repair	\$	\$	
Water & Sewer Expense	\$	\$	
Workers' Compensation Ins.	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING EXPENSES</b>	\$	\$	Enter on line 36

<b>HARBOR &amp; DOCK BALANCE (revenue minus expenses)</b>	\$	\$
---	----	----

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_\_ of \_\_\_\_\_

Department/Service:

ELECTRIC UTILITY

OPERATING REVENUES	Previous FY	
	Actuals	FY __ Budget
	(Estimated)	
Residential Customer Payments	\$	\$
Commercial Customer Payments	\$	\$
School Payment	\$	\$
Electric Utility: PCE Subsidy	\$	\$
AVEC Reimbursement	\$	\$
Other Income Sources:	\$	\$
	\$	\$
<b>TOTAL OPERATING REVENUES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 8

OPERATING EXPENSES	Previous FY	
	Actuals	FY __ Budget
	(Estimated)	
Salaries	\$	\$
Payroll Taxes	\$	\$
Airfare	\$	\$
Bank Charges	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	\$
Gasoline-Avgas-Oil	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	\$
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Office Supplies-Equip-Software	\$	\$
Per Diem	\$	\$
Permits / Licenses	\$	\$
Postage & Freight	\$	\$
Professional Services & Contract Labor	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
Telephone & Internet	\$	\$
Training, Workshop & Conference Fees	\$	\$
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	\$
	\$	\$
<b>TOTAL OPERATING EXPENSES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 37

<b>ELECTRIC UTILITY BALANCE (revenue minus expenses)</b>	\$	\$
--	----	----

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_\_ of \_\_\_\_\_

Department/Service:

WATER &amp; SEWER

OPERATING REVENUES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
Residential Customers	\$	\$	
Commercial Customers	\$	\$	
School District Income	\$	\$	
Other Income Sources:	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING REVENUES</b>	\$	\$	Enter on line 9

OPERATING EXPENSES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
Salaries	\$	\$	
Payroll Taxes	\$	\$	
Airfare	\$	\$	
Bank Charges	\$	\$	
Building Repairs and Maintenance	\$	\$	
Car Rental/Cab/Ride Fees	\$	\$	
Donations	\$	\$	
Electricity	\$	\$	
Gasoline-Avgas-Oil	\$	\$	
Hardware, Lumber and Tools	\$	\$	
Heating Fuel / Diesel	\$	\$	
Interest & Late Charges	\$	\$	
Janitorial Supplies	\$	\$	
Liability Insurance	\$	\$	
Lodging	\$	\$	
Membership Fees & Subscriptions	\$	\$	
Office Supplies-Equip-Software	\$	\$	
Per Diem	\$	\$	
Permits / Licenses	\$	\$	
Postage & Freight	\$	\$	
Professional Services & Contract Labor	\$	\$	
Rental Expenses	\$	\$	
Repair & Replacement (R&R) Account	\$	\$	
Retirement/Pension	\$	\$	
Telephone & Internet	\$	\$	
Training, Workshop & Conference Fees	\$	\$	
Vehicle or Heavy Equipment Purchase	\$	\$	
Vehicle Parts & Repair	\$	\$	
Water & Sewer Expense	\$	\$	
Water Treatment Chemicals & Supplies	\$	\$	
Water Sampling and Testing Fees	\$	\$	
Workers' Compensation Ins.	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING EXPENSES</b>	\$	\$	Enter on line 38
<b>WATER &amp; SEWER BALANCE (revenue minus expenses)</b>			\$

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_ of \_\_\_\_

Department/Service:

WASHETERIA

OPERATING REVENUES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __Budget	
Washer Income	\$	\$	
Dryer Income	\$	\$	
Shower/Sauna Income	\$	\$	
Soap/Detergent Income	\$	\$	
Other Income Sources:	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING REVENUES</b>	\$	\$	Enter on line 10

OPERATING EXPENSES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __Budget	
Salaries	\$	\$	
Payroll Taxes	\$	\$	
Airfare	\$	\$	
Bank Charges	\$	\$	
Building Repairs and Maintenance	\$	\$	
Car Rental/Cab/Ride Fees	\$	\$	
Donations	\$	\$	
Electricity	\$	\$	
Gasoline-Avgas-Oil	\$	\$	
Hardware, Lumber and Tools	\$	\$	
Heating Fuel / Diesel	\$	\$	
Interest & Late Charges	\$	\$	
Janitorial Supplies	\$	\$	
Liability Insurance	\$	\$	
Lodging	\$	\$	
Membership Fees & Subscriptions	\$	\$	
Office Supplies-Equip-Software	\$	\$	
Per Diem	\$	\$	
Permits / Licenses	\$	\$	
Postage & Freight	\$	\$	
Professional Services & Contract Labor	\$	\$	
Rental Expenses	\$	\$	
Retirement/Pension	\$	\$	
Telephone & Internet	\$	\$	
Training, Workshop & Conference Fees	\$	\$	
Vehicle or Heavy Equipment Purchase	\$	\$	
Vehicle Parts & Repair	\$	\$	
Washer & Dryer Parts and Repairs	\$	\$	
Water & Sewer Expense	\$	\$	
Workers' Compensation Ins.	\$	\$	
	\$	\$	
<b>TOTAL OPERATING EXPENSES</b>	\$	\$	Enter on line 39

<b>WASHETERIA BALANCE (revenue minus expenses)</b>	\$	\$
--	----	----

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

Page # \_\_\_\_ of \_\_\_\_

## GARBAGE & LANDFILL

Budget Summary  
Line Reference

Budget Summary
Line Reference

Enter on line 40

Last day of the fiscal year\_\_\_\_\_

Page # \_\_\_\_ of \_\_\_\_

## GRAVEL SALES

OPERATING REVENUES	Previous FY	FY __ Budget	Budget Summary Line Reference
	Actuals (Estimated)		
Gravel Sales	\$	\$	
Other Income Sources:	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
TOTAL OPERATING REVENUES	\$	\$	

Enter on line 12

OPERATING EXPENSES	Previous FY	Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget
Salaries	\$	\$
Stipends	\$	\$
Payroll Taxes	\$	\$
Airfare	\$	\$
Bank Charges	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	\$
Gasoline-Avgas-Oil	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	\$
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Office Supplies-Equip-Software	\$	\$
Per Diem	\$	\$
Permits / Licenses	\$	\$
Postage & Freight	\$	\$
Professional Services & Contract Labor	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
Telephone & Internet	\$	\$
Training, Workshop & Conference Fees	\$	\$
Uniforms & Safety Equipment	\$	\$
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	\$
	\$	\$
TOTAL OPERATING EXPENSES	\$	\$
Enter on line 41		
<b>GRAVEL SALES BALANCE (revenue minus expenses)</b>		
\$	\$	

Last day of the fiscal year\_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_\_ of \_\_\_\_\_

Department/Service: \_\_\_\_\_

**FUEL SALES**

OPERATING REVENUES	Previous FY	
	Actuals (Estimated)	FY __Budget
Heating Fuel/Diesel Sales	\$	\$
Gas Sales	\$	\$
Avgas Sales	\$	\$
Propane Sales	\$	\$
Motor Oil Sales	\$	\$
Other Income Sources:	\$	\$
	\$	\$
<b>TOTAL OPERATING REVENUES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 13

OPERATING EXPENSES	Previous FY	
	Actuals (Estimated)	FY __Budget
Salaries	\$	\$
Stipends	\$	\$
Payroll Taxes	\$	\$
Airfare	\$	\$
Avgas	\$	\$
Bank Charges	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	\$
Gasoline	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	\$
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Motor Oil	\$	\$
Office Supplies-Equip-Software	\$	\$
Per Diem	\$	\$
Permits / Licenses	\$	\$
Postage & Freight	\$	\$
Professional Services & Contract Labor	\$	\$
Propane	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
Telephone & Internet	\$	\$
Training, Workshop & Conference Fees	\$	\$
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	\$
	\$	\$
<b>TOTAL OPERATING EXPENSES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 42

<b>FUEL SALES BALANCE ( revenues minus expenses)</b>	\$	\$
--	----	----

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_\_ of \_\_\_\_\_

Department/Service: \_\_\_\_\_

**PULL TAB SALES**

OPERATING REVENUES	Previous FY	
	Actuals (Estimated)	FY __Budget
Pull Tab Sales	\$	\$
Other Revenue Sources:	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
<b>TOTAL OPERATING REVENUES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 14

OPERATING EXPENSES	Previous FY	
	Actuals (Estimated)	FY __Budget
Salaries	\$	\$
Stipends	\$	\$
Payroll Taxes	\$	\$
Airfare	\$	\$
Bank Charges	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	\$
Gasoline-Avgas-Oil	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	\$
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Office Supplies-Equip-Software	\$	\$
Per Diem	\$	\$
Permits / Licenses	\$	\$
Postage & Freight	\$	\$
Professional Services & Contract Labor	\$	\$
Pull Tab Prize Payouts	\$	\$
Pull Tab Supplies	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
State and Federal Gaming Taxes	\$	\$
Telephone & Internet	\$	\$
Training, Workshop & Conference Fees	\$	\$
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	\$
	\$	\$
<b>TOTAL OPERATING EXPENSES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 43

<b>PULL TAB SALES ( revenues minus expenses)</b>	\$	\$
--	----	----

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_\_ of \_\_\_\_\_

Department/Service:

BINGO

OPERATING REVENUES	Previous FY	
	Actuals (Estimated)	FY __Budget
Bingo Sheet Sales	\$	\$
Other Revenue Sources:	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
<b>TOTAL OPERATING REVENUES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 15

OPERATING EXPENSES	Previous FY	
	Actuals (Estimated)	FY __Budget
Salaries	\$	\$
Payroll Taxes	\$	\$
Airfare	\$	\$
Bank Charges	\$	\$
Bingo Prize Payouts	\$	\$
Bingo Supplies	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	\$
Gasoline-Avgas-Oil	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	\$
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Office Supplies-Equip-Software	\$	\$
Per Diem	\$	\$
Permits / Licenses	\$	\$
Postage & Freight	\$	\$
Professional Services & Contract Labor	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
State and Federal Gaming Taxes	\$	\$
Telephone & Internet	\$	\$
Training, Workshop & Conference Fees	\$	\$
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	\$
	\$	\$
<b>TOTAL OPERATING EXPENSES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 44

<b>BINGO BALANCE ( revenues minus expenses)</b>	\$	\$
---	----	----

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

Page # \_\_\_\_ of \_\_\_\_

## CLINIC

OPERATING REVENUES	Previous FY		Budget Summary Line Reference
	Actuals	FY __ Budget	
	(Estimated)		
Clinic Lease Income	\$	\$	Enter on line 16
Other Revenue Sources:	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING REVENUES</b>	<b>\$</b>	<b>\$</b>	

OPERATING EXPENSES	Previous FY	Budget Summary
	Actuals (Estimated)	FY __ Budget Line Reference
Salaries	\$	\$
Payroll Taxes	\$	\$
Airfare	\$	\$
Bank Charges	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	\$
Gasoline-Avgas-Oil	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	\$
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Office Supplies-Equip-Software	\$	\$
Per Diem	\$	\$
Permits / Licenses	\$	\$
Postage & Freight	\$	\$
Professional Services & Contract Labor	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
Telephone & Internet	\$	\$
Training, Workshop & Conference Fees	\$	\$
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	\$
	\$	\$
TOTAL OPERATING EXPENSES	\$	\$

<b>CLINIC BALANCE</b> (revenue minus expenses)	\$	\$
--	----	----

Last day of the fiscal year\_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_\_ of \_\_\_\_\_

Department/Service:

LIBRARY

OPERATING REVENUES	Previous FY	
	Actuals (Estimated)	FY __Budget
Grant Income	\$	\$
Other Revenue Sources:	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
<b>TOTAL OPERATING REVENUES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 17

OPERATING EXPENSES	Previous FY	
	Actuals (Estimated)	FY __Budget
Salaries	\$	\$
Payroll Taxes	\$	\$
Airfare	\$	\$
Bank Charges	\$	\$
Books and Media Purchases	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	\$
Gasoline-Avgas-Oil	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	\$
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Office Supplies-Equip-Software	\$	\$
Per Diem	\$	\$
Permits / Licenses	\$	\$
Postage & Freight	\$	\$
Professional Services & Contract Labor	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
Telephone & Internet	\$	\$
Training, Workshop & Conference Fees	\$	\$
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	\$
	\$	\$
	\$	\$
<b>TOTAL OPERATING EXPENSES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 46

<b>LIBRARY BALANCE (revenue minus expenses)</b>	\$	\$
---	----	----

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_\_ of \_\_\_\_\_

Department/Service:

GRANT 1

OPERATING REVENUES	Previous FY	
	Actuals	FY __ Budget
	(Estimated)	
Grant funded by:	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
<b>TOTAL OPERATING REVENUES</b>	<b>\$</b>	<b>\$</b>

Budget Summary  
Line Reference

Enter on line 18

OPERATING EXPENSES	Previous FY	
	Actuals	FY __ Budget
	(Estimated)	
Salaries	\$	\$
Payroll Taxes	\$	\$
Airfare	\$	\$
Bank Charges	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	\$
Gasoline-Avgas-Oil	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	\$
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Office Supplies-Equip-Software	\$	\$
Per Diem	\$	\$
Permits / Licenses	\$	\$
Postage & Freight	\$	\$
Professional Services & Contract Labor	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
Telephone & Internet	\$	\$
Training, Workshop & Conference Fees	\$	\$
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	\$
	\$	\$
	\$	\$
<b>TOTAL OPERATING EXPENSES</b>	<b>\$</b>	<b>\$</b>

Budget Summary  
Line Reference

Enter on line 47

<b>GRANT BALANCE (revenue minus expenses)</b>	<b>\$</b>	<b>\$</b>
---	-----------	-----------

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_\_ of \_\_\_\_\_

Department/Service:

GRANT 2

OPERATING REVENUES	Previous FY	
	Actuals	FY __Budget
	(Estimated)	
Grant funded by:	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
<b>TOTAL OPERATING REVENUES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 19

OPERATING EXPENSES	Previous FY	
	Actuals	FY __Budget
	(Estimated)	
Salaries	\$	\$
Stipends	\$	\$
Payroll Taxes	\$	\$
Airfare	\$	\$
Bank Charges	\$	\$
Building Repairs and Maintenance	\$	\$
Car Rental/Cab/Ride Fees	\$	\$
Donations	\$	\$
Electricity	\$	\$
Gasoline-Avgas-Oil	\$	\$
Hardware, Lumber and Tools	\$	\$
Heating Fuel / Diesel	\$	\$
Interest & Late Charges	\$	\$
Janitorial Supplies	\$	\$
Liability Insurance	\$	\$
Lodging	\$	\$
Membership Fees & Subscriptions	\$	\$
Office Supplies-Equip-Software	\$	\$
Per Diem	\$	\$
Permits / Licenses	\$	\$
Postage & Freight	\$	\$
Professional Services & Contract Labor	\$	\$
Rental Expenses	\$	\$
Retirement/Pension	\$	\$
Telephone & Internet	\$	\$
Training, Workshop & Conference Fees	\$	\$
Vehicle or Heavy Equipment Purchase	\$	\$
Vehicle Parts & Repair	\$	\$
Water & Sewer Expense	\$	\$
Workers' Compensation Ins.	\$	\$
	\$	\$
	\$	\$
<b>TOTAL OPERATING EXPENSES</b>	\$	\$

Budget Summary  
Line Reference

Enter on line 48

<b>GRANT BALANCE (revenue minus expenses)</b>	\$	\$
---	----	----

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

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**CAPITAL PROJECT**

Budget Summary  
Line Reference

Budget Summary
Line Reference

Enter on line 49

Last day of the fiscal year\_\_\_\_\_

City of: \_\_\_\_\_

Page # \_\_\_\_\_ of \_\_\_\_\_

Department/Service:

BLANK

OPERATING REVENUES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
Other	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING REVENUES</b>	\$	\$	Enter on line ??

OPERATING EXPENSES	Previous FY		Budget Summary Line Reference
	Actuals (Estimated)	FY __ Budget	
Salaries	\$	\$	
Payroll Taxes	\$	\$	
Airfare	\$	\$	
Bank Charges	\$	\$	
Building Repairs and Maintenance	\$	\$	
Car Rental/Cab/Ride Fees	\$	\$	
Donations	\$	\$	
Electricity	\$	\$	
Gasoline-Avgas-Oil	\$	\$	
Hardware, Lumber and Tools	\$	\$	
Heating Fuel / Diesel	\$	\$	
Interest & Late Charges	\$	\$	
Janitorial Supplies	\$	\$	
Liability Insurance	\$	\$	
Lodging	\$	\$	
Membership Fees & Subscriptions	\$	\$	
Office Supplies-Equip-Software	\$	\$	
Per Diem	\$	\$	
Permits / Licenses	\$	\$	
Postage & Freight	\$	\$	
Professional Services & Contract Labor	\$	\$	
Rental Expenses	\$	\$	
Retirement/Pension	\$	\$	
Telephone & Internet	\$	\$	
Training, Workshop & Conference Fees	\$	\$	
Vehicle or Heavy Equipment Purchase	\$	\$	
Vehicle Parts & Repair	\$	\$	
Water & Sewer Expense	\$	\$	
Workers' Compensation Ins.	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>TOTAL OPERATING EXPENSES</b>	\$	\$	Enter on line ??

Dept. _____	Balance (revenue minus expenses)	\$	\$
-------------	----------------------------------	----	----

First day of the fiscal year \_\_\_\_\_

Last day of the fiscal year \_\_\_\_\_

## **SECTION 4 APPROPRIATIONS ORDINANCE**

### **OVERVIEW**

The budget, when prepared in its final form as an ordinance, is called an appropriations ordinance. The appropriations ordinance legally establishes a city's budget. A city may spend money only for public services or projects listed in the appropriations ordinance. The appropriations ordinance is a non-code ordinance and does not become a part of the city's code of ordinances.

For a small city, the appropriations ordinance may be as short as one page. In larger cities, the appropriations ordinance may contain several pages. The sample ordinances following this discussion are considered typical of a small city's appropriations ordinance.

### **INTRODUCING AND APPROVING THE APPROPRIATIONS ORDINANCE**

The appropriations ordinance is presented to the council like any other ordinance. It must be adopted in the same manner as all other ordinances. Refer to page 59, "How To Pass A Budget Ordinance."

### **AMENDING THE APPROPRIATIONS ORDINANCE**

During the budget year, a city may find that the appropriations ordinance needs changing. To make changes to the appropriations ordinance a budget amendment ordinance is required. Use the budget amendment ordinance to amend your budget and send a copy to:

Department of Commerce, Community, and Economic Development  
Division of Community and Regional Affairs  
P.O. Box 110809  
Juneau, AK 99811-0809  
(907) 465-5541  
(907) 465-4762(FAX)

[www.commerce.alaska.gov/web/dcra/CommunityAidAccountability.aspx](http://www.commerce.alaska.gov/web/dcra/CommunityAidAccountability.aspx)

Two types of budget amendments are:

1. Supplemental Appropriations
2. Transfer Appropriations

## **SUPPLEMENTAL APPROPRIATIONS**

A supplemental appropriation is used if the city receives unexpected revenues it wishes to place in the operating budget. Supplemental appropriations are also used to revise expenditure categories. A city finding it needs an additional employee is an example of when a supplemental appropriation may be necessary. Since the position was not provided for in the original budget, no money is available to hire the additional worker. However, the city received more money than anticipated. The extra money can thus be used to hire the needed employee after a supplemental appropriation is adopted. The supplemental appropriation is adopted in ordinance form in the same manner that the original appropriations ordinance was adopted.

## **TRANSFER APPROPRIATIONS**

A transfer appropriation is used to move money from one line item to another line item. For example, three months into the new fiscal year the city needs to spend additional money for road repairs. The city council reviews the budget and finds it has more money than necessary in the authorized expenditure for administration and finance. A transfer of money using an amendment to the appropriations ordinance is needed. The transfer appropriation is adopted in ordinance form in the same manner that the original appropriations ordinance was adopted.

Look at the following sample of an appropriations ordinance before preparing your own community's appropriations ordinance. Contact your regional office for assistance in preparing an appropriations ordinance.

**Alaska Statute 29.25.010 states:**

***"... the governing body of a municipality shall use ordinances to make appropriations, including supplemental appropriations or transfer of appropriations; ..."***

## ***HOW TO PASS A BUDGET ORDINANCE***

After the budget is prepared, the city council must pass a budget ordinance before any money can be legally spent. The budget ordinance is passed in the following manner.

1. The mayor (or manager, if the city has adopted the city manager plan) introduces the proposed budget ordinance in writing at a city council meeting.
2. The city council sets a date for a public hearing on the ordinance. At least four (4) votes are needed to set the date.
3. A summary of the ordinance, along with any amendments is published or posted in three public places with a notice of the time and date for the public hearing. State law requires the notices to be posted for not less than five days before the public hearing. However, if possible, the notice should be posted at least two weeks before the hearing to give everyone an opportunity to review the budget.
4. At the public hearing, copies of the ordinance must be available to everyone or the ordinance must be read in full.
5. All members of the public who wish to speak on the ordinance must be heard by the council.
6. After the hearing, the city council may adopt the ordinance with or without any budget amendments (changes). At least four (4) votes are needed to pass the ordinance.
7. Upon adoption, the budget shall be in effect for the next fiscal year (July 1 - June 30).
8. The budget ordinance as adopted shall be certified by the mayor and the city clerk. A certified copy of the budget shall be filed in the city office.

The adopted budget ordinance is a public record. The city clerk must make copies of the budget ordinance available to anyone wanting a copy during normal working hours.

Send a copy of the budget ordinance and approved revenues and expenditures to:

Department of Commerce, Community, and Economic Development  
Division of Community and Regional Affairs  
P.O. Box 110809  
Juneau, AK 99811-0809  
(907) 465-5541  
(907) 465-4762(FAX)

[www.commerce.alaska.gov/web/dcra/CommunityAidAccountability.aspx](http://www.commerce.alaska.gov/web/dcra/CommunityAidAccountability.aspx)

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# BUDGET APPROPRIATIONS ORDINANCE

Ordinance No. \_\_\_\_\_  
AN ORDINANCE FOR THE CITY OF PROVIDING FOR  
THE ESTABLISHMENT AND ADOPTION OF THE BUDGET  
FOR FISCAL YEAR      (current year)     ,

BE IT ENACTED BY THE COUNCIL OF THE CITY  
OF \_\_\_\_\_

## Section 1. Classification.

This is a **Non-Code Ordinance**.

## Section 2. General Provisions.

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

## Section 3. Effective Date.

This ordinance becomes effective upon its adoption by the city council.

First Reading \_\_\_\_\_  
Public Hearing \_\_\_\_\_

ADOPTED by a duly constituted quorum of the City Council of \_\_\_\_\_, Alaska, this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ (prior year) .

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Attachment: Authorized FY      (current fiscal year)      Revenues and Expenditures.

\*or the Manager, if the Manager plan has been adopted.

**Original** - To be kept by city.

**Copy** - To be returned to the Department of Commerce, Community, and Economic Development

# BUDGET AMENDMENT ORDINANCE

Ordinance No. \_\_\_\_\_

## AN ORDINANCE FOR THE CITY OF PROVIDING FOR THE AMENDMENT OF THE BUDGET FOR FISCAL YEAR       (current year)      ,

BE IT ENACTED BY THE COUNCIL OF THE CITY  
OF \_\_\_\_\_

Section 1. For the fiscal year of       (current year)      , estimated revenues and/or expenditures have varied from the estimates in the approved budget.

Section 2. For the current fiscal year the budget is amended to reflect the changed estimates as follows:

Amounts Budget Category	Original Budget	Amended Budget
_____	from \$ _____	to \$ _____
_____	from \$ _____	to \$ _____

Section 3. The budget is hereby amended as indicated and any portion of the approved budget inconsistent with this amendment is repealed.

Section 4. This ordinance becomes effective upon its adoption by the city council.  
First Reading Public Hearing

ADOPTED by a duly constituted quorum of the City Council of \_\_\_\_\_, Alaska, this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ (prior year).

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

\*or the Manager, if the Manager plan has been adopted.

**Original** - To be kept by city.

**Copy** - To be returned to the Department of Commerce, Community, and Economic Development

## ***NOW THAT YOU'VE PASSED YOUR BUDGET, WHAT'S NEXT?***

Passing your city budget is the first step toward good financial management. In order to make sure that the budget plan is followed and city resources are used for the good of a city, you should:

- Develop a chart of accounts from your budget categories.
- Keep track of all revenues and expenses through the use of cash receipt and cash disbursement journals.
- Make monthly financial reports to the city council by comparing actual revenues and expenditures to the budget.
- Prepare a year-end financial statement to be certified by the city council.

DCRA has staff and information to assist your city in these areas. Please contact your local DCRA Regional Office for further assistance.

[illegible]

**COMMENT FORM**

This page is provided for you to comment on this manual. Please comment on ways this manual can be improved to better meet your needs. Thank you.

Please mail these comments to your nearest Division of Community and Regional Affairs (DCRA) Regional Office. The locations and addresses can be found on page ii.

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slightly textured appearance and is set against a dark background.