

**CITY OF KOTZEBUE, ALASKA
BUDGET AMENDMENT #1
ORDINANCE NO. 13-08**

ENTITLED: “AN ORDINANCE AMENDING THE BUDGET FOR THE CITY OF KOTZEBUE, ALASKA FOR FISCAL YEAR BEGINNING JULY 1, 2012 AND ENDING JUNE 30, 2013.”

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF KOTZEBUE, ALASKA:

- Section 1. This is a non-code ordinance.
- Section 2. The attached documents, as part of the budget, provide authorized revenues and expenditures for the period July 1, 2012 through June 30, 2013, and are made a matter of public record.
- Section 3. Revenues are approved as follows:

	<u>Original Budget</u>	<u>Amendment Increase <Decrease></u>	<u>Adjusted Budget</u>
General Fund	8,097,326	467,226	8,564,552
Bingo/Pull Tab Fund	1,100,777	3,728	1,104,505
Adult Entertainment Fund	345,039	2,560	347,599
E-911 Surcharge	110,000	0	110,000
Forfeiture Fund	0	2,500	2,500
Capital Projects	0	130,000	130,000
MUS Enterprise Fund	2,092,156	17,777	2,109,933
Refuse Enterprise Fund	991,340	71,330	1,062,670
Package Store & Dist. Fund	3,463,561	31,142	3,494,703

Appropriations are approved and authorized as follows:

General Fund	7,954,599	538,269	8,492,868
Bingo/Pull Tab Fund	1,100,223	<41,888>	1,058,335
Adult Entertainment Fund	345,039	1,907	346,946
E-911 Surcharge	110,000	0	110,000
Forfeiture Fund	0	2,500	2,500
Capital Projects		130,000	130,000
MUS Enterprise Fund	2,091,320	2,042,342	4,133,662
Refuse Enterprise Fund	991,340	177,368	1,168,708
Package Store & Dist. Fund	3,463,561	31,142	3,494,703

with such appropriations for the line items reflected on the

attached documents.

Section 4. Pursuant to Kotzebue Municipal Code 1.12.030(B), this ordinance shall become effective immediately upon its adoption.

ENACTED this ____ day of _____, 2013.

CITY OF KOTZEBUE:

Nathan Kotch, Mayor

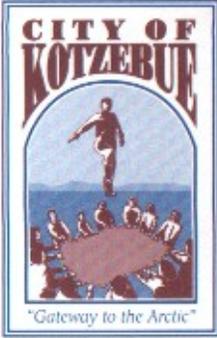
ATTEST:

Linda B. Greene, City Clerk

ATTESTATION: I, Linda B. Greene, Clerk for the City of Kotzebue, hereby attest that the above Ordinance No. 13-08, Budget Amendment No. 1, was duly presented to the Kotzebue City Council, duly published and that valid public hearings were held and that it was duly enacted on _____.

Linda B. Greene, City Clerk

Published/posted:
Introduction:
Public Hearing:
Passage:

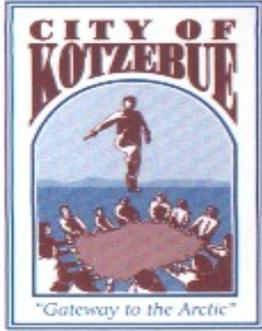


CITY OF KOTZEBUE

Fiscal Year 2013

Mid-Year Budget Modification

1/17/2013



Finance Department Memorandum

PO BOX 46 KOTZEBUE AK 99752
Ph. 907-442-3401 / Fax. 907-442-3424

To: City Council, City of Kotzebue
Date: January 17, 2013
From: Keith Greene, Finance Director
CC: City Manager, Department Heads
Re: FY13 Budget Modification – Draft #1

Memo:

As the City now passes the halfway point, the Finance Department, along with Administration, presents to the Council for review the recommended changes for the FY2013 City of Kotzebue Operating Budget. Most of the changes are aesthetic in nature, and seek to clarify funds or expenditures in a way that is easier for the reader to understand. In addition, some changes modify initial assumptions (i.e., grants anticipated but not awarded).

Overall, the City is in a much better position than last year. In the General Fund, most departments are on track to meet budgeted expectations, along with revenue. There is some concern with the Enterprise Funds, as expenses continue to rise.

Fund Creation

206 – Seizure Funds

To better account for seizure funds due to Federal and State regulations, this fund is recommended for creation. It assists with segregation from the General Fund.

300 – Capital Projects

Because of GASB accounting rules, it is necessary to create this fund to segregate the loan repayment into a service fund. The liability for the loan will be carried on the balance sheet, while monies paid will be shown on the income statement. The revenue to this fund will be transferred in from the General Fund under Other Department Expenses.

Universal Changes

The biggest increase in expense for every department is nearly offset by a Revenue. In the beginning of the fiscal year, PERS-on-behalf was estimated at 5.89%. Recent documentation from the State of Alaska seems to indicate that amount will be 13.84% this year. Thus, each department and fund has been assigned a corresponding increase in expense and offsetting revenue. The other portion of this expense is an adjustment to health benefits, which are now properly calculated with the actual rates in-hand. In addition, a significant decrease in insurance expense is shown to account for workmen's compensation, which is being carried as a liability.

Closing Thoughts

As always, the Finance Department stands ready to work with the Council to provide accurate and pivotal data so that informed decisions can be made. We look forward to discussing the merits of this modification, and to review all aspects of its contents to best suit the needs of Kotzebue.

General Fund

100 - General Fund



GENERAL FUND SUMMARY

	2013 BUDGET	2013 Y-T-D ACTUAL	INC/DEC	REV. BUDGET PROPOSED
General Fund Revenues:	8,097,326	4,347,458	467,226	8,564,552
Operating Expenditures:				
Administration	1,180,882	641,084	180,744	1,361,626
City Clerk	189,107	99,284	14,170	203,277
Planning	249,279	97,202	16,538	265,817
Police	1,309,480	581,451	205,731	1,515,211
Jail	1,133,196	506,490	(58,724)	1,074,472
Fire	1,083,612	591,914	108,697	1,192,309
Public Works	1,715,307	881,349	117,651	1,832,958
Other Agency Contributions	310,000	112,545	0	310,000
Non-Departmental	459,236	358,907	130,000	589,236
SUBTOTAL OPERATING EXPENDITURES	7,630,099	3,870,225	714,807	8,344,906
<i>Excess of Revenues over Operating Expenditures</i>	467,227	477,233	(247,581)	219,646
Capital Expenditures:				
Administration	0	0	0	0
City Clerk	3,500	3,184	0	3,500
Planning	0	0	0	0
Police	0	0	0	0
Jail	0	0	49,462	49,462
Fire	11,000	0	24,000	35,000
Public Works	310,000	48,795	(250,000)	60,000
Other Agency Contributions	0	0	0	0
Non-Departmental	0	0	0	0
TOTAL CAPITAL EXPENDITURES	324,500	51,979	(176,538)	147,962
<i>Excess Revenues over All Expenditures</i>	142,727	425,254	(71,043)	71,684

GENERAL FUND REVENUES (100-00)

GENERAL FUND REVENUES:		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUD	INC/DEC	REV. BUDGET PROPOSED
Taxes:						
43100	Sales Tax	3,000,000	1,781,890	59%		3,000,000
43105	Sales Tax - Bingo/P	375,000	150,738	40%		375,000
43110	Sales Tax - MUS	121,182	39,038	32%		121,182
43111	Bed Tax	100,000	57,481	57%		100,000
43115	Alcohol Tax	4,000	94	2%	(3,000)	1,000
43116	Liquor Store Tax	200,000	91,609	46%	3,700	203,700
43120	Penalties/Interest -	20,000	35,351	177%	30,000	50,000
	Total	3,820,182	2,156,202		30,700	3,850,882
Intergovernmental:						
43200	State Revenue Share	357,000	358,853	101%		357,000
43207	SOA PERS Relief	205,439	0	0%	264,802	470,241
43211	Misc. Income - Forfe	1,500	0	0%	(1,500)	0
	COPS Grant	0	0	0%	50,000	50,000
43225	Federal Grant - JAG	58,000	0	0%	(58,000)	0
43226	TSA Homeland Sec	57,000	20,132	35%	(40,338)	16,662
43229	DOC CJ CP	0	0	0%	49,462	49,462
43230	SART Program	20,000	4,800	24%		20,000
43315	Jail Contract	1,083,500	507,264	47%	(70,000)	1,013,500
43316	DPS Agreement	0	17,500	0%	70,000	70,000
43523	Electric & Telephon	85,000	82,607	97%		85,000
	Total	1,867,439	991,156		264,426	2,131,865
Charges for Services:						
43335	Xerox Copies	100	38	38%		100
43345	Maps	250	190	76%		250
43400	Alarm Monitoring	15,000	7,150	48%		15,000
43522	Administrative Ove	1,085,000	371,228	34%	(342,545)	742,455
43535	Ambulance 3rd Par	375,000	160,256	43%		375,000
43536	Ambulance Contrib	300,000	20,000	7%		300,000
43800	Operating Transfers	557,455	450,000	81%	342,545	900,000
	Total	2,332,805	1,008,861		0	2,332,805
Permits & Licenses:						
43415	Dog Pound & Licer	500	130	26%		500
43425	Building Permits	10,000	180	2%	(5,000)	5,000
43435	Micellaneous Permi	5,000	3,435	69%		5,000
	Total	15,500	3,745		(5,000)	10,500
Miscellaneous:						
43125	Municipal Court Fi	1,250	515	41%		1,250
43126	Court Fees for Sum	1,000	858	86%		1,000
43130	Interest	100	70	70%		100
43305	Equipment Rental	0	0	0%		0
43330	Rentals/Leases	10,000	6,516	65%	5,000	15,000
43331	Land Lease	0	167,000	0%	167,000	167,000
43426	Community Activit	0	825	0%		0
43505	Cash Over/Short	50	(20)	-40%		50
43520	Miscellaneous Inco	10,000	11,656	117%	5,000	15,000
43524	OTZ Native Village	4,000	0	0%		4,000
43525	NSF Check Fee	0	75	0%	100	100
43530	Donations	35,000	0	0%		35,000
	Total	61,400	187,494		177,100	238,500
TOTAL GENERAL FUND		8,097,326	4,347,458		467,226	8,564,552

Administration (100-10)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
PERSONNEL:						
	Salaries & Wages	535,890	252,303	47%	41,527	577,417
	Overtime	2,500	309	12%		2,500
	Employee Benefits	163,021	87,424	54%	119,717	282,738
	Total Personnel	701,410	340,036		161,244	862,654
MATERIALS, SUPPLIES AND SERVICES:						
54210	Electricity	8,050	3,622	45%		8,050
54215	Heating Fuel	9,740	5,806	60%		9,740
54220	Building Maintenance	1,000	215	22%		1,000
54312	Books & Publications	1,000	1,339	134%		1,000
54315	Office Supplies & Equipm	12,000	4,161	35%		12,000
54325	Office Leased Equipment	4,000	2,097	52%		4,000
54400	Service Charges	13,500	16,217	120%	25,000	38,500
54407	Employee Morale & Heal	3,000	6,594	220%		3,000
54410	Telephone/Fax	12,500	5,203	42%		12,500
54415	Travel/Lodging	25,000	29,895	120%	25,000	50,000
54425	Training	5,000	1,555	31%		5,000
54430	Dues & Memberships	700	495	71%		700
54434	Ambulance 3rd Party Fee	21,000	16,734	80%		21,000
54435	Postage	4,000	2,946	74%	3,000	7,000
54436	Professional Services	57,825	28,416	49%		57,825
54437	Audit Consulting	45,000	46,538	103%		45,000
54438	Legal	100,000	57,179	57%		100,000
54439	Insurance	23,157	13,586	59%	(8,500)	14,657
54440	Advertising	500	1,029	206%		500
54441	Lobbying	110,000	41,600	38%	(25,000)	85,000
54505	Unleaded Gas	2,500	1,227	49%		2,500
54526	Light Vehicle R & M	500	421	84%		500
54620	Maintenance/Support Ag	12,000	7,031	59%		12,000
54625	Computer & DP Equipme	7,500	7,139	95%		7,500
54901	Miscellaneous	0				0
	Total MS&S	479,472	301,048	63%	19,500	498,972
	Total Operating Expe	1,180,882	641,084	54%	180,744	1,361,626

City Clerk (100-20)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
PERSONNEL:						
	Council Honorarium	25,200	12,300	49%		25,200
	Salaries & Wages	75,452	40,406	54%		75,452
	Employee Benefits	29,233	15,920	54%	16,464	45,697
	Total Personnel	129,885	68,626		16,464	146,349
MATERIALS, SUPPLIES AND SERVICES:						
54170	Election Expense	750	456	61%		750
54312	Books & Publications	750	-	0%		750
54315	Office Supplies	1,000	1,173	117%		1,000
54325	Office Leased Equipment	2,100	1,118	53%		2,100
54410	Telephone	1,700	1,261	74%		1,700
54415	Travel/Lodging	30,000	16,353	55%		30,000
54425	Training	1,500	2,775	185%		1,500
54430	Dues & Memberships	1,750	360	21%		1,750
54439	Insurance	7,422	5,128	69%	(2,294)	5,128
54440	Advertising (RFB & RFP)	5,000	-	0%		5,000
54500	Council Amenities	2,000	1,061	53%		2,000
54625	Computer & DP Equipment	5,250	973	19%		5,250
54901	Miscellaneous			0%		0
	Total MS&S	59,222	30,658	52%	(2,294)	56,928
	Total Operating Expenditure	189,107	99,284	53%	14,170	203,277

CAPITAL EXPENDITURES (100-20-XXXXX):						
54600	Capital Purchase	3,500	3,184	91%		3,500
	Total Capital Expenditure	3,500	3,184		0	3,500
	Total Operating, Debt, Pro	192,607	102,467	53%	14,170	206,777

Planning (100-50)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
PERSONNEL:						
	Planning Commission Stipend	6,300	1,500	24%		6,300
	Salaries & Wages	149,394	61,441	41%		149,394
	Overtime	-	-	0%		-
	Employee Benefits	46,544	21,426	46%	19,878	66,422
	Total Personnel	202,238	84,367		19,878	222,116
MATERIALS, SUPPLIES, & SERVICES:						
54315	Office Supplies	4,000	350	9%		4,000
54325	Office Leased Equipment	4,300	2,764	64%		4,300
54410	Telephone	1,200	275	23%		1,200
54415	Travel/Lodging	3,500	44	1%		3,500
54425	Training	5,000	-	0%		5,000
54436	Professional Services	15,000	-	0%		15,000
54439	Insurance	8,391	5,504	66%	(3,340)	5,051
54500	Commission Amenities	150	219	146%		150
54505	Unleaded Gas/Diesel	2,500	1,490	60%		2,500
54526	Light Vehicle R & M	500	420	84%		500
54625	Computer & DP Equipment	2,500	1,769	71%		2,500
54901	Miscellaneous	-	-	0%		-
	Total MS&S	47,041	12,835		(3,340)	43,701
	Total Operating Expend	249,279	97,202	39%	16,538	265,817

Police (100-70)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
PERSONNEL:						
	Salaries & Wages	728,208	306,402	42%	50,000	778,208
	Overtime	35,000	16,588	47%		35,000
	Employee Benefits	262,547	122,283	47%	178,854	441,401
	Total Personnel	1,025,755	445,274		228,854	1,254,609
MATERIALS, SUPPLIES, & SERVICES:						
54165	Moving Expense	3,000	-	0%		3,000
54210	Electricity	5,962	2,396	40%		5,962
54211	Forfeiture Expense (Rest)	10,000	-		(10,000)	-
54215	Heating Fuel	7,545	2,967	39%		7,545
54301	Clothing	6,000	1,339	22%		6,000
54315	Office Supplies	6,000	1,497	25%		6,000
54316	Operations Supply	12,000	6,118	51%		12,000
54325	Office Leased Equipmen	2,500	1,269	51%		2,500
54410	Telephone/Fax	10,000	4,174	42%		10,000
54415	Travel/Lodging/Per Di	10,000	1,505	15%		10,000
54425	Training	6,000	436	7%		6,000
54430	Dues & Membership	1,500	45	3%		1,500
54435	Postage	1,000	505	51%		1,000
54436	Professional Services	10,000	3,444	34%		10,000
54439	Insurance	82,630	69,507	84%	(13,123)	69,507
54440	Advertising	1,000	295	30%		1,000
54445	SART Examinations	20,000	5,600	28%		20,000
54505	Unleaded Gas/Diesel	42,588	21,040	49%		42,588
54526	Light Vehicle R & M	15,000	10,508	70%		15,000
54530	Equipment Maintenance	2,000	193	10%		2,000
54620	Maintenance/Support A	15,000	5	0%		15,000
54625	Computer & DP Equipm	10,000	640	6%		10,000
54630	Animal Control	4,000	2,693	67%		4,000
54901	Miscellaneous	-	-	0%		-
	Total MS&S	283,725	136,177		(23,123)	260,602
	Total Operating Expens	1,309,480	581,451	44%	205,731	1,515,211
CAPITAL EXPENDITURES (100-70-XXXXX):						
54600	Capital Purchase	-	-			-
	Total Capital Expenditu	-	-		0	-
	Total Operating & Capi	1,309,480	581,451		205,731	1,515,211

Jail (100-75)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
PERSONNEL:						
	Salaries & Wages	630,490	281,239	45%	(80,000)	550,490
	Overtime	25,000	9,634	39%		25,000
	Employee Benefits	220,672	108,445	49%	43,357	264,029
	Total Personnel	876,162	399,318		(36,643)	839,519
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	7,395	3,214	43%		7,395
54215	Heating Fuel	63,857	20,895	33%		63,857
54220	Building Maintenance	8,000	4,325	54%		8,000
54301	Clothing	6,000	1,498	25%		6,000
54306	Food & Prisoner Supplies	65,000	9,099	14%	(25,000)	40,000
54315	Office Supplies	4,500	393	9%		4,500
54316	Operations Supplies	6,000	2,822	47%		6,000
54410	Telephone	7,000	2,739	39%		7,000
54415	Travel/Lodging/Per Diem	5,000	1,400	28%		5,000
54425	Training	4,500	-	0%		4,500
54430	Dues & Membership	1,500	500	33%		1,500
54434	Television	400	170	43%		400
54436	Professional Services	4,500	2,773	62%		4,500
54439	Insurance	53,833	56,752	105%	2,919	56,752
54505	Unleaded Gas/Diesel	2,549	338	13%		2,549
54526	Light Vehicle R & M	2,000	-	0%		2,000
54620	Maintenance/Support	5,000	-	0%		5,000
54625	Computer & DP Equipment	10,000	254	3%		10,000
54901	Miscellaneous	-	-	0%		0
	Total MS&S	257,034	107,172		(22,081)	234,953
	Total Operating Expenditure	1,133,196	506,490	45%	(58,724)	1,074,472
CAPITAL EXPENDITURES (100-75-XXXX)						
54600	DOC Jail Improvements	-	-		49,462	49,462
	Total Capital Expenditure	-	-		49,462	49,462
	Total Operating and Capital Expenditure	1,133,196	506,490		(9,262)	1,123,934

Fire (100-80)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
PERSONNEL:						
	Salaries & Wages	520,539	302,046	58%		520,539
	Overtime	40,000	6,897	17%		40,000
	Employee Benefits	206,504	127,682	62%	108,893	315,397
	Total Personnel	767,043	436,624		108,893	875,936
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	13,500	6,925	51%		13,500
54215	Heating Fuel	73,502	28,874	39%		73,502
54220	Building Maintenance	10,000	1,443	14%		10,000
54301	Clothing	7,200	4,958	69%		7,200
54315	Office Supplies	6,800	955	14%		6,800
54316	Public Education	7,500	4,424	59%		7,500
54323	Fire Ext. Supplies/Equipme	22,000	18,119	82%		22,000
54324	Ambulance Supplies & Equi	6,900	2,705	39%		6,900
54325	Office Leased Equipment	1,600	1,168	73%		1,600
54327	Small Tools	4,700	4,604	98%		4,700
54407	Fire/EMT Rehabilitation	3,500	241	7%		3,500
54410	Telephone/Fax	5,600	3,594	64%		5,600
54415	Travel/Lodging	15,000	9,719	65%		15,000
54425	Training	45,000	1,702	4%		45,000
54430	Dues & Membership	1,000	475	48%		1,000
54436	Professional Services	1,000	113	11%		1,000
54439	Insurance	40,767	29,571	73%	(11,196)	29,571
54505	Unleaded Gas/Diesel	15,000	11,811	79%		15,000
54526	Vehicle R & M	10,000	12,535	125%	11,000	21,000
54530	Equipment R & M	18,000	3,028	17%		18,000
54625	Computer & DP Equipment	8,000	8,329	104%		8,000
54901	Miscellaneous	-	-	0%		-
	Total MS&S	316,569	155,290		(196)	316,373
	Total Operating Expenditu	1,083,612	591,914	55%	108,697	1,192,309
CAPITAL EXPENDITURES (100-80-XXXXX):						
54600	Capital Purchase - SCBAs	11,000	-	0%	(11,000)	0
	Capital Purchase - Vehicle				35,000	35,000
	Total Capital Expenditures	11,000	-		24,000	35,000
	Total Operating, Debt, Pro	1,094,612	591,914		132,697	1,227,309

Public Works (100-90)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
PERSONNEL:						
	Salaries & Wages	757,620	368,143	49%		757,620
	Overtime	30,000	12,801	43%		30,000
	Employee Benefits	259,415	154,426	60%	122,225	381,640
	Total Personnel	1,047,035	535,370		122,225	1,169,260
MATERIALS, SUPPLIES, & SERVICES:						
54201	Street Lighting	34,500	27,734	80%		34,500
54202	Sign Replacement	4,000	7,739	193%		4,000
54210	Electricity	10,631	5,707	54%		10,631
54215	Heating Fuel (5% of City S	131,387	50,780	39%		131,387
54220	Building Maintenance	20,000	15,633	78%		20,000
54300	Cleaning Supplies	1,500	2,220	148%		1,500
54301	Clothing	1,500	997	66%		1,500
54308	Playground Maintenance	31,000	49,174	159%	19,000	50,000
54315	Office Supplies	4,000	2,049	51%		4,000
54325	Office Leased Equipment	2,000	1,281	64%		2,000
54327	Small Tools	5,000	1,609	32%		5,000
54410	Telephone/Fax	5,750	2,631	46%		5,750
54415	Travel/Lodging	3,500	2,378	68%		3,500
54425	Training	500	-	0%		500
54430	Dues & Memberships	-	45	0%	30	30
54436	Professional Services	5,000	1,370	27%		5,000
54439	Insurance	58,433	34,829	60%	(23,604)	34,829
54505	Unleaded Gas/Diesel	144,571	42,095	29%		144,571
54526	Light Vehicle R & M	25,000	21,706	87%		25,000
54527	Snow Removal	25,000	1,627	7%		25,000
54528	Gravel Purchases	25,000	4,250	17%		25,000
54529	Paved Road Maintenance	50,000	40,936	82%		50,000
54530	Heavy Equipment R & M	70,000	25,091	36%		70,000
54625	Computer & DP Equipmer	10,000	4,097	41%		10,000
54901	Miscellaneous Expenses	-	-	0%		-
	Total MS&S	668,272	345,979		(4,574)	663,698
	Total Operating Expendit	1,715,307	881,349	51%	117,651	1,832,958
CAPITAL EXPENDITURES (100-90-XXXXX):						
54600	Equipment	310,000	48,795	16%	(250,000)	60,000
	Total Capital Expenditure	310,000	48,795		(250,000)	60,000
	Total Operating & Capital	2,025,307	930,144		(132,349)	1,892,958

Other Agency Contributions (100-96)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
MATERIALS, SUPPLIES, & SERVICES:						
54905	Kotzebue Broadcasting, In	10,000	10,000	100%		10,000
54906	Kotzebue IRA	50,000	-	0%		50,000
54907	July 4th Celebration Comr	20,000	9,892	49%		20,000
54908	Miscellaneous Comm. Sup	145,000	28,903	20%	(25,000)	120,000
54909	NWAB - Ice Roads	25,000	-	0%		25,000
54910	NWAB School District	50,000	50,000	100%		50,000
54911	City of Kotz Scholarship F	10,000	13,750	138%	25,000	35,000
Total MS&S		310,000	112,545	36%	0	310,000

Non-Dept Expense (100-98)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
MATERIALS, SUPPLIES, & SERVICES:						
54210	Boys & Girls Club Utilities	51,750	38,193	74%		51,750
54610	FY13 IT Upgrade	-	116,971	0%		0
	FY13 Building					0
54701	Operating Transfer to E91	-	-	0%		0
54702	Operating Transfer to FEC	272,761	136,381	50%		272,761
54703	Operating Transfer to Refu	134,725	67,363	50%		134,725
54705	Operating Transfer to CPF	-	-	0%	130,000	130,000
Total MS&S		459,236	358,907	78%	130,000	589,236
Total Operating Expendit		459,236	358,907		130,000	589,236

SPECIAL REVENUE FUNDS

201 - Gaming Fund



203 - Recreation Center Fund



204 - E-911 Surcharge



206 - Seizure Fund



SPECIAL REVENUE FUND SUMMARY

	2013 BUDGET	2013 Y-T-D ACTUAL	INC/DEC	REV. BUDGET PROPOSED
Special Revenue Fund Revenues:				
Gaming	1,100,777	454,859	3,728	1,104,505
FEC	345,039	168,693	2,560	347,599
E-911 Surcharge	110,000	58,685	0	110,000
Forfeiture Fund	0	2,353	2,500	2,500
SUBTOTAL FUND REVENUE	1,555,816	684,590	8,788	1,564,604
Operating Expenditures:				
Gaming	1,100,223	465,412	(41,888)	1,058,335
FEC	345,039	116,363	1,907	346,946
E-911 Surcharge	110,000	0	0	110,000
Forfeiture Fund	0	2,448	2,500	2,500
SUBTOTAL OPERATING EXPENDITURES	1,555,262	584,223	(37,481)	1,517,781
<i>Excess of Revenues over Operating Expenditures</i>	<i>554</i>	<i>100,367</i>	<i>46,269</i>	<i>46,823</i>
Capital Expenditures:				
Gaming	0		0	0
FEC			0	0
E-911 Surcharge			0	
TOTAL CAPITAL EXPENDITURES	0	0	0	0
<i>Excess Revenues over All Expenditures</i>	<i>554</i>	<i>100,367</i>	<i>46,269</i>	<i>46,823</i>

Gaming (201-00)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
REVENUES:						
43405	Bingo Income	688,000	313,425	46%		688,000
43406	Pull Tab Income	410,000	141,435	34%		410,000
43520	Miscellaneous Income	-	-	0%		0
	PERS Relief	2,777	-	0%	3,728	6,505
Total Revenues		1,100,777	454,859	80%	3,728	1,104,505

EXPENSES:						
PERSONNEL:						
	Salaries & Wages	140,472	54,878	39%		140,472
	Overtime	-	-	0%		-
	Employee Benefits	22,289	11,406	51%	8,815	31,104
Total Personnel		162,761	66,284		8,815	171,576
MATERIALS, SUPPLIES, & SERVICES:						
54302	Bingo Cards/Paper	8,000	4,350	54%		8,000
54303	Pull Tab Games	9,000	3,748	42%		9,000
54304	Pull Tab-State Tax	3,280	1,083	33%		3,280
54305	Rent	27,000	11,550	43%		27,000
54315	Bingo Supplies/Door Priz	4,000	1,459	36%		4,000
54317	Permits/Licenses/Taxes	150	100	67%		150
54318	Bingo Pay Outs	470,000	241,287	51%		470,000
54319	Pull Tab Pay Outs	320,000	113,649	36%		320,000
54321	Over/Short	-	-	0%		-
54322	NSF Check Expense	100	-	0%		100
54400	Service Charges	-	674		1,500	1,500
54439	Insurance	5,932	3,729	63%	(2,203)	3,729
54442	Donations/Contributions	50,000	-	0%	(50,000)	-
54530	Equipment & Equipment	5,000	-	0%		5,000
54460	General Admin OH				35,000	35,000
54700	Operating Transfer Out	35,000	17,500	50%	(35,000)	-
54901	Miscellaneous	-	-	0%		-
Total M,S & S		937,462	399,129		(50,703)	886,759
Total Operating Expense		1,100,223	465,412	42%	(41,888)	1,058,335
Net Gain (Loss)		554	(10,553)		45,616	46,170

FEC (203-10)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
REVENUES:						
43106	Memberships	13,000	7,215	56%		13,000
43210	Food	27,500	11,586	42%		27,500
43215	Building Rental	27,000	11,825	44%		27,000
43800	Special Events/Misc.	3,000	1,686	56%		3,000
49990	Operating Transfer In - Bingo					0
49991	Operating Transfer In - GF	272,761	136,381	50%		272,761
	PERS Relief	1,778	-	0%	2,560	4,338
Total Revenues		345,039	168,693		2,560	347,599

EXPENSES:						
PERSONNEL:						
	Salaries & Wages	95,440	34,993	37%		95,440
	Employee Benefits	15,035	7,863	52%	5,879	20,914
	Total Personnel	110,475	42,856		5,879	116,354
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	75,843	37,445	49%		75,843
54215	Heating Fuel	70,730	17,984	25%		70,730
54220	Building & Equipment Mai	50,000	234	0%		50,000
54300	Cleaning Supplies	1,750	1,010	58%		1,750
54306	Food	17,000	8,512	50%		17,000
54315	Office Supplies & Equipme	2,000	1,076	54%		2,000
54410	Telephone/Fax	4,000	1,599	40%		4,000
54434	Television	1,000	321	32%		1,000
54439	Insurance	8,741	4,769	55%	(3,972)	4,769
54440	Utilities & Insurance - BGC	-	-	0%		0
54505	Gas/Deisel	1,000	557	56%		1,000
54530	Program Equipment & Equ	2,500	-	0%		2,500
54901	Miscellaneous			0%		0
Total M,S & S		234,564	73,507		(3,972)	230,592
Total Operating Expenses		345,039	116,363	34%	1,907	346,946

Net Gain (Loss)	(0)	52,330		653	653
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E-911 Surcharge (204-00)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
	REVENUES:					
43534	E-911 Surcharge	110,000	58,685	53%	-	110,000
	Total Revenues	110,000	58,685	53%	-	110,000

	EXPENSES:					
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MATERIALS, SUPPLIES, & SERVICES:						
54315	Supplies	20,000	-			20,000
54436	Other Professional Service	30,000	-			30,000
54615	Equipment	-	-			-
54620	Maintenance/Support Ag	10,000	-			10,000
54625	Computer & DP Equipme	50,000	-			50,000
	Total M,S & S	110,000	-		-	110,000

	Operating Income (Loss)	-	58,685		-	
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Forfeiture Funds (206-00)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
REVENUES:						
43210	Forfeiture Revenue - Fede	-	2,353	0%	2,500	2,500
43211	Interest Income	-	0	0%		0
43215	Forfeiture Revenue - State	-	-	0%		0
Total Revenues		-	2,353		2,500	2,500

EXPENSES:						
MATERIALS, SUPPLIES, & SERVICES:						
54211	Service Charges	-	48	0%	100	100
54315	Office Supplies	-	-	0%		0
54615	Equipment	-	2,400	0%	2,400	2,400
Total M,S & S		-	2,448		2,500	2,500

Operating Income (Loss)		-	(95)		-	
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CAPITAL PROJECTS FUND

300 - Capital Projects



Capital Projects (300-00)	2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
REVENUES:					
Operating Transfer IN - GF	-		0%	130,000	130,000
Total Revenues	-	-		130,000	130,000
EXPENSES:					
MATERIALS, SUPPLIES, & SERVICES:					
Principal	-		0%	100,000	100,000
Interest	-	-	0%	30,000	30,000
	-		0%		0
Total M,S & S	-	-		130,000	130,000
Operating Income (Loss)	-	-		-	

ENTERPRISE FUNDS

601 - Water & Sewer Fund



602 - Refuse Fund



603 - Package Store Fund



ENTERPRISE REVENUE FUND SUMMARY

	2013 BUDGET	2013 Y-T-D ACTUAL	INC/DEC	REV. BUDGET PROPOSED
Enterprise Revenue Fund Revenues:				
Water & Sewer	2,092,156	994,146	17,777	2,109,933
Refuse	991,340	468,124	71,330	1,062,670
Package Store	3,463,561	1,555,085	31,142	3,494,703
SUBTOTAL FUND REVENUES	6,547,057	3,017,354	120,249	6,667,306
Operating Expenditures:				
Water & Sewer	2,081,320	936,629	2,042,342	4,123,662
Refuse	811,340	449,625	57,368	868,708
Package Store	3,463,561	1,679,561	31,142	3,494,703
SUBTOTAL OPERATING EXPENDITURES	6,356,221	3,065,815	2,130,852	8,487,073
<i>Excess of Revenues over Operating Expenditures</i>	190,836	<i>(48,461)</i>	<i>(2,010,603)</i>	<i>(1,819,767)</i>
Capital Expenditures:				
Water & Sewer	10,000	9,698	0	10,000
Refuse	180,000	157,181	<i>(20,000)</i>	160,000
Package Store			0	
TOTAL CAPITAL EXPENDITURES	190,000	166,878	<i>(20,000)</i>	170,000
<i>Excess Revenues over All Expenditures</i>	836	<i>(215,339)</i>	<i>(1,990,603)</i>	<i>(1,989,767)</i>

MUS ENTERPRISE FUND REVENUES (601-40)

WATER & SEWER REVENUES:		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
Water Services:						
43930	Water Sales - Residential	505,500	240,886	48%		505,500
43931	Water Sales - Commercial	879,000	422,354	48%		879,000
43932	Water Delivery	2,000	3,867	193%		2,000
43950	Water Connection Fees	1,500	600	40%		1,500
43952	Water Re/Dis/Connect	1,500	2,350	157%		1,500
Total		1,389,500	670,058		0	1,389,500
Sewer Services:						
43928	Hydro Flush Service	46,000	13,297	29%		46,000
43940	Sewer Sales - Commercial	350,700	179,586	51%		350,700
43941	Sewer Sales - Residential	230,000	114,103	50%		230,000
43951	Sewer Connection Fees	2,000	-	0%		2,000
43953	Sewer Re/Dis/Connect	1,500	-	0%		1,500
Total		630,200	306,987		0	630,200
Miscellaneous:						
43915	MUS Penalties & Interest	25,000	13,060	52%		25,000
43927	Service Equipment Sales	10,000	4,041	40%		10,000
44107	PERS Relief	37,456	-		17,777	55,233
Total		72,456	17,101		17,777	90,233
TOTAL MUS REVENUES:		2,092,156	994,146	48%	17,777	2,109,933

Net Gain (Loss)	836	57,517		(24,565)	(23,729)
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54470	Depreciation				(2,000,000)	(2,000,000)
	Net Gain (Loss)	836	57,517		(2,024,565)	(2,023,729)

MUS EXPENSE (601-10)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
MATERIALS, SUPPLIES AND S						
54325	Office Leased Equipment	2,000	1,150	57%		2,000
54400	Service Charges	20,000	10,901	55%		20,000
54435	Postage	4,000	1,357	34%		4,000
54460	Administrative Overhead	360,000	180,000	50%		360,000
54471	Replacement of Short Live	133,000	-	0%		133,000
Total Operating Expendit		519,000	193,408	37%	-	519,000

WATER EXPENSE (601-20)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
PERSONNEL:						
	Salaries & Wages	180,389	91,927	51%		180,389
	Overtime	13,500	5,096	38%		13,500
	Employee Benefits	62,610	40,951	65%	39,747	102,357
	Total Personnel	256,499	137,974		39,747	296,246
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	112,364	51,332	46%		112,364
54215	Heating Fuel	120,523	46,399	38%		120,523
54216	KEA Waste Heat	170,000	-	0%		170,000
54220	Building Maintenance	5,000	2,095	42%		5,000
54301	Clothing/Safety Equipme	2,500	473	19%		2,500
54315	Office Supplies	1,500	626	42%		1,500
54327	Small Tools	1,000	1,012	101%		1,000
54331	Chemicals	170,000	151,345	89%		170,000
54332	Pipe & Materials	15,000	13,668	91%		15,000
54410	Telephone	5,500	2,734	50%		5,500
54415	Travel/Lodging	4,000	1,418	35%		4,000
54425	Training	1,000	500	50%		1,000
54430	Dues & Memberships		537	0%	550	550
54436	Professional Services	41,000	63	0%	(40,500)	500
54439	Insurance	30,121	15,874	53%	(14,727)	15,394
54505	Unleaded Gas.Diesel/Oil	2,953	1,374	47%		2,953
54525	Light Vehicle R & M	2,000	740	37%		2,000
54526	Vehicle & Equipment R &	3,000	1,341	45%		3,000
54541	Lab Equipment/Testing	24,000	22,967	96%	15,000	39,000
54625	Computer & DP Equipme	2,000	266	13%		2,000
54901	Miscellaneous	-	-	0%		-
	Total MS&S	713,461	314,762		(39,677)	673,784
	Total Operating Expenses	969,960	452,736	47%	70	970,030

Sewer Expense (601-30)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSE
PERSONNEL:						
	Salaries & Wages	218,700	97,203	44%		218,700
	Overtime	30,000	7,499	25%		30,000
	Employee Benefits	79,998	42,452	53%	51,255	131,253
	Total Personnel	328,698	147,154		51,255	379,953
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	60,627	24,171	40%		60,627
54211	Elect. - Sewage Lagoon	4,500	1,071	24%		4,500
54301	Clothing/Safety Equip	2,500	130	5%		2,500
54315	Ofc Supply/Equip/Main	1,000	1,071	107%		1,000
54327	Small Tools	2,000	2,000	100%		2,000
54332	Pipes & Materials	110,000	83,115	76%		110,000
54415	Travel & Lodging	1,500	2,968	198%		1,500
54425	Training	1,500	505	34%		1,500
54436	Professional Services	5,500	128	2%		5,500
54439	Insurance	18,730	9,747	52%	(8,983)	9,747
54505	Unleaded Gas/Diesel/O	31,805	9,985	31%		31,805
54525	Light Vehicle R & M	4,000	740	19%		4,000
54526	Veh & Equip R & M	20,000	7,700	38%		20,000
54541	Lab Testing/Equipment	-	-	0%		-
	Total MS&S	263,662	143,330		(8,983)	254,679
	Total Operating Expense	592,360	290,485		42,272	634,632
CAPITAL EXPENDITURES (601-30-XXXXX):						
54601	Capital Purchase - Chemicals	10,000	9,698	0%		10,000
	Total Capital Expenditures	10,000	9,698		0	10,000
	Total Operating & Capital	602,360	300,182	50%	42,272	644,632

Refuse Fund (602-40)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
REVENUES:						
43923	Bailer Drop Off Charges	85,000	67,215	79%		85,000
43924	Residential Refuse Collection	275,000	114,973	42%		275,000
43925	Commercial Refuse Collection	475,000	188,026	40%		475,000
43926	Refuse Equipment Sales	6,000	2,521	42%		6,000
43927	Residential Refuse Carts	-	27,801	0%	50,000	50,000
49987	Miscellaneous Income	800	226	28%		800
	PERS Relief	14,815	-	0%	21,330	36,145
	Operating Transfers in - GF	134,725	67,363	50%		134,725
	Total Revenues	991,340	468,124		71,330	1,062,670

Refuse Fund (602-40)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
Expenses						
PERSONNEL:						
	Salaries & Wages	261,142	168,075	64%		261,142
	Overtime	5,000	4,549	91%		5,000
	Employee Benefits	113,536	80,783	71%	63,103	176,639
	Total Personnel	379,678	253,407		63,103	442,781
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	18,828	8,703	46%		18,828
54215	Heating Fuel	102,649	40,039	39%		102,649
54220	Building Maintenance	14,480	1,134	8%		14,480
54300	Operational Supplies	70,000	35,492	51%		70,000
54301	Clothing/Safety Equipment	2,000	877	44%		2,000
54307	Spring Cleanup	20,000	5,007	25%		20,000
54315	Office Supplies	1,500	670	45%		1,500
54327	Small Tools	750	732	98%		750
54410	Telephone	1,800	777	43%		1,800
54415	Travel/Lodging	1,500	-	0%		1,500
54425	Training	1,000	-	0%		1,000
54436	Professional Services	5,000	193	4%		5,000
54439	Insurance	20,904	15,169	73%	(5,735)	15,169
54449	Closure & Post Closure	25,000	-	0%		25,000
54450	Refuse Operating Permit	-	-	0%		-
54505	Unleaded Gas/Diesel/Oil	30,951	19,683	64%		30,951
54525	Light Vehicle R & M	5,000	1,498	30%		5,000
54526	Vehicle & Equipment R & M	20,000	21,245	106%		20,000
54527	Administrative Overhead	90,000	45,000	50%		90,000
54536	Equipment Rental - Public Work	-	-	0%		0
54541	Lab Testing/Monitoring	300	-	0%		300
54901	Miscellaneous	-	-	0%		0
	Total M,S & S	431,662	196,217		(5,735)	425,927
	Total Operating Expenses	811,340	449,625		57,368	868,708
CAPITAL EXPENDITURES (602-40-XXXXX):						
54600	Equipment	180,000	157,181	87%	(20,000)	160,000
	Total Capital Expenditures	180,000	157,181		(20,000)	160,000
	Total Operating & Capital	991,340	606,805	61%	37,368	1,028,708
Total Gain (Loss)		-	(138,682)		33,962	33,962
54470	Depreciation				140,000	140,000
	Net Gain (Loss)		(138,682)		(106,038)	(106,038)

Package Store Fund (603-XX)		2013 BUDGET	2013 Y-T-D ACTUAL	% OF BUDGET	INC/DEC	REV. BUDGET PROPOSED
REVENUES:						
43405	Retail Sales	3,330,000	1,526,367	46%	68,000	3,398,000
43410	Distribution Point Fees	5,000	3,850	77%		5,000
43425	Permitting Fees	90,000	24,955	28%	(30,000)	60,000
43520	Miscellaneous Income	2,500	(87)	-3%	(2,000)	500
	Fines & Penalties	25,000	-	0%	(15,000)	10,000
	PERS Relief	11,061	-	0%	10,142	21,203
	Total Revenues	3,463,561	1,555,085		31,142	3,494,703
EXPENSES:						
PERSONNEL:						
	LBCB Stipend	3,150	1,725	55%		3,150
	Salaries & Wages	193,585	101,698	53%	20,000	213,585
	Overtime	7,000	490	7%	(2,000)	5,000
	Employee Benefits	67,221	36,579	54%	26,851	94,072
	Total Personnel	270,956	140,492		44,851	315,807
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	20,000	5,801	29%		20,000
54215	Heating Fuel	45,000	9,321	21%		45,000
54220	Building Maintenance	5,000	299	6%		5,000
54300	Cleaning Supplies	800	157	20%		800
54315	Office Supplies & Equipment	3,000	1,813	60%		3,000
54320	Product Acquisition	1,500,000	689,066	46%		1,500,000
54400	Service Charges	52,500	5,307	10%		52,500
54410	Telephone/Fax	3,000	1,030	34%		3,000
54415	Travel/Lodging/Per Diem	2,000	-	0%		2,000
54425	Training	500	35	7%		500
54434	Freight Charges	300,000	181,469	60%		300,000
54435	Television	-	412	0%	750	750
54436	Professional Services	10,000	2,138	21%	(2,155)	7,845
54438	Legal Fees	20,000	9,731	49%		20,000
54439	Insurance	64,750	49,446	76%	(15,304)	49,446
54450	Permits	2,500	397	16%		2,500
54505	Gas/Diesel	2,000	1,443	72%		2,000
54526	Light Vehicle R & M		35	0%	3,000	3,000
54527	Gen Admin Overhead	600,000	128,728	21%	(342,545)	257,455
54620	Maintenance/Support Agrmt	600	-	0%		600
54625	Computer Equipment	3,500	2,441	70%		3,500
54700	Transfer to General Fund	257,455	300,000	117%	342,545	600,000
54702	Transfer to G.F.-Comm Suppo	300,000	150,000	50%		300,000
	Total M,S & S	3,192,605	1,539,069		(13,709)	3,178,896
	Total Operating Expenses	3,463,561	1,679,561	48%	31,142	3,494,703
	Net Gain (Loss)	-	(124,477)		0	-

Projected Fund Balance by Fund

	2012	2013 Actual	2013 Budget Mod	Fund Balance
General Fund	349,680	425,254	71,684	421,364
Special Revenue Fund				
Bingo/Gaming	112,487	(10,553)	46,170	158,657
FEC	0	52,330	653	653
E911	226,097	58,685	0	284,782
Forfeiture	0	(95)	(95)	3,820
Enterprise Fund				
Water and Sewer	34,800,197	57,517	(2,023,729)	32,776,468
Refuse	1,344,068	(138,682)	(106,038)	1,238,030
Package Store	0	(124,477)	0	0