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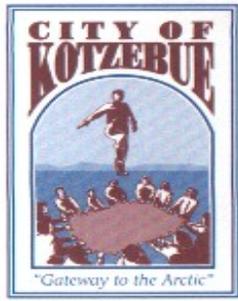
Budget
Fiscal Year 2013

Finance Department

PO Box 46

Kotzebue, AK 99752

Ph. (907) 442-3401



Finance Department Memorandum

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

To: City Council, City of Kotzebue
Date: 05/03/2012
From: Keith Greene, Finance Director
Cc: City Manager, Department Heads
Re: FY2013 Budget

Memo:

While FY2011 proved to be a difficult year financially, the City has made a concerted effort to replenish the General Fund balance in FY2012. This budget proposal continues this effort, and looks to add to the balance through a combination of increased revenues and cost-cutting measures. In FY2013, the City continues to make strides in capital projects, most notably the small boat harbor and various water and sewer projects.

The proposed budget this year was created with generous input from the department heads, and includes identified needs. Notably, this budget reflects a fully staffed Police and Fire Department, and a 4% salary increase for employees. Additionally, electricity and heating fuel costs were assessed a 15% and 12% increase, respectively.

NEW ITEMS: This revision reflects the changes requested by the Council during the recent Budget Worksession. Most notable is the creation of Department 100-96, which we propose to use as a clearinghouse for charitable donations, albeit funded by Package Store revenues, through the General Fund. In addition, the Snowblower budgeted for 2012 will need to carry over to 2013, as it will not be shipped until July. The allocated funds for 2012 will need to be rescinded in our final budget modification, and will theoretically add to our General Fund balance for the year. I have demonstrated this cumulative balance on the General Fund Overview page to assist in this understanding.

The Finance Department looks forward to the passage of this budget with the City Council. Please do not hesitate to contact us with additional questions.

General Fund

100 - General Fund



General Fund Summary (100-XX)	FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
Income	5,818,681	6,903,767	7,236,227	8,377,744	8,097,326
Total Revenues	5,818,681	6,903,767	7,236,227	8,377,744	8,097,326

Operating Expenditures:					
Administration	1,187,897	1,328,517	1,083,694	1,192,044	1,180,882
City Clerk	171,244	309,896	281,352	299,639	189,107
Planning	209,968	321,108	284,230	201,155	249,279
Police	1,020,819	1,177,653	1,154,405	1,187,231	1,309,480
Jail	994,121	1,146,664	1,084,507	1,085,313	1,133,196
Fire	789,151	969,903	857,867	1,025,032	1,083,612
Public Works	1,325,730	1,497,929	1,609,255	1,764,844	1,715,307
Parks & Recreation	0	108	355,367	0	0
Other Agency Contributions	0	0	0	0	310,000
Non-Departmental	0	266,632	0	156,637	459,236
SUBTOTAL OPERATING EXPENDITURES	5,698,930	7,018,410	6,710,677	6,911,895	7,630,099

<i>Excess of Revenues over Operating Expenditure</i>	119,751	(114,642)	525,550	1,465,849	467,227
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Capital Expenditures:					
Administration	0	0	0	0	0
City Clerk	0	0	0	0	3,500
Planning	0	255,465	285,000	35,000	0
Police	0	88,862	78,000	63,000	0
Jail	0	0	0	49,462	0
Fire	0	39,420	131,900	478,606	11,000
Public Works	0	0	0	250,000	310,000
Parks & Recreation	0	0	30,650	0	0

TOTAL CAPITAL EXPENDITURES	0	383,747	525,550	876,068	324,500
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<i>Excess Revenues over All Expenditures</i>	119,751	(498,389)	0	589,781	142,727
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General Fund Cumulative Balance:	
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FY 2011 (Audited)	273,887
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Estimated FY 2012	250,000 (from snowblower added back to GF)
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FY 2013	142,727
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Total estimated Fund Balance Beg. FY2014	<u><u>666,614</u></u>
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General Fund Revenues (100-00)

GENERAL FUND REVENUES:		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
Taxes:						
43100	Sales Tax	2,476,572	2,771,990	2,800,000	3,247,073	3,000,000
43105	Sales Tax - Bingo/Pull Tabs	358,264	396,940	385,000	405,000	375,000
43110	Sales Tax - MUS	80,104	85,439	78,000	93,000	121,182
43111	Bed Tax	43,817	56,043	50,000	75,000	100,000
43115	Alcohol Tax	27,097	2,736	4,000	4,000	4,000
43116	Liquor Store Tax	-	153,316	140,000	180,000	200,000
43120	Penalties/Interest - Sales Tax	3,471	10,820	10,000	10,000	20,000
Total		2,989,326	3,477,284	3,467,000	4,014,073	3,820,182
Intergovernmental:						
43200	State Revenue Sharing	256,970	254,178	254,000	340,183	357,000
43207	AK PERS Relief	150,088	267,551	-	190,261	205,439
43211	Misc. Income - Forfeitures	1,138	4,178	-	2,837	1,500
43224	Federal Grant - Bryne Equip.	-	-	10,574	19,800	-
43225	Federal Grant - JAG	60,972	58,935	-	25,000	58,000
43226	TSA Homeland Security	56,385	51,945	57,000	57,000	57,000
43227	FEMA Grant	135,000	-	-	-	-
43228	ARRA Bulk Fuel Grant	-	93,942	-	-	-
43229	DOC Comm Jail Program CP	-	-	-	49,462	-
433230	SART Program	-	-	-	15,000	20,000
43315	Jail Contract*	879,929	879,929	1,069,000	856,810	1,083,500
43523	Electric & Telephone Co-op	75,116	76,639	82,000	84,801	85,000
Total		1,615,598	1,687,297	1,472,574	1,641,154	1,867,439
Charges for Services:						
43335	Xerox Copies	50	110	100	100	100
43345	Maps	210	305	150	250	250
43400	Alarm Monitoring	17,400	23,559	20,000	20,000	15,000
43522	Administrative Overhead	525,152	720,699	1,466,753	1,466,753	1,085,000
43534	E-911	77,605	110,262	50	-	-
43535	Ambulance 3rd Party**	175,124	279,990	258,000	303,000	375,000
43536	Ambulance Contribution	260,000	327,500	450,000	450,000	300,000
43800	Operating Transfers In***	-	224,999	-	-	557,455
Total		1,055,541	1,687,424	2,195,053	2,240,103	2,332,805
Permits & Licenses:						
43415	Dog Pound & License Fees	435	490	500	500	500
43425	Building Permits	23,570	280	250	250	10,000
43435	Micellaneous Permits	4,775	8,710	2,000	7,000	5,000
Total		28,780	9,480	2,750	7,750	15,500
Parks & Recreation:						
Total		-	-	68,500	-	-

Notes:

* Jail contract with DOC plus supplemental funding

** Reflects new billings of Medicare and Medivac

*** Amount is combination of \$257,455 and \$300,000 from Package Store, of which latter is designated to Other Agency Contributions (100-96)

General Fund Revenues (100-00) cont.

GENERAL FUND REVENUES:		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
Miscellaneous:						
43125	Municipal Court Fines	1,580	1,075	1,250	1,250	1,250
43126	Court Fees for Summons	-	440	500	855	1,000
43130	Interest	8,574	264	2,500	2,500	100
43305	Equipment Rental		8,759	-	2,250	-
43330	Rentals/Leases	41,200	15,372	10,000	10,000	10,000
43426	Community Activities	6,498	7,140	2,000	5,700	-
43505	Cash Over/Short	351	152	50	50	50
43521	Land Sales	34,000		-	-	-
43520	Miscellaneous Income	35,031	5,540	10,000	10,000	10,000
43524	OTZ Native Village - Roads	-	3,600	4,000	4,000	4,000
43525	NSF Check Fee	1,903	(97)	50	50	-
43526	NIHA Snow Fence			-	75,000	-
43531	Donations - FY12 Fire Truck			-	362,959	-
43530	Donations*	300	38	-	50	35,000
	Total	129,437	42,284	30,350	474,664	61,400
TOTAL GENERAL FUND REVENUE		5,818,681	6,903,767	7,236,227	8,377,744	8,097,326

Notes:

* Donations reflects contribution on Firefighter I Course

Administration (100-10)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
PERSONNEL:						
	Salaries & Wages	429,827	533,913	487,842	491,842	535,890
	Overtime	1,974	8,843	5,000	2,000	2,500
	Employee Benefits	123,714	198,748	142,652	179,789	163,021
	Total Personnel	555,515	741,504	635,494	673,631	701,410
MATERIALS, SUPPLIES AND SERVICES:						
54165	Employee Moving Expenses	1,849				
54210	Electricity	7,398	8,930	10,000	10,000	8,050
54215	Heating Fuel	8,861	9,821	9,000	9,000	9,740
54220	Building Maintenance	-	235	3,000	1,000	1,000
54312	Books & Publications	1,691	1,116	1,000	1,000	1,000
54315	Office Supplies & Equip.	14,251	18,927	12,000	12,000	12,000
54325	Office Leased Equip.	4,202	3,694	4,000	4,000	4,000
54400	Service Charges	24,521	7,142	6,500	13,000	13,500
54407	Emp. Morale & Health	-	6,127	5,000	8,259	3,000
54410	Telephone/Fax	14,187	13,682	12,500	12,500	12,500
54415	Travel/Lodging	24,190	25,648	16,000	32,000	25,000
54425	Training	500	3,555	2,500	2,500	5,000
54430	Dues & Memberships	285	692	700	700	700
54434	Ambulance 3rd Party	17,522	29,048	27,000	21,000	21,000
54435	Postage	4,023	8,041	7,000	7,500	4,000
54436	Professional Services	103,419	66,570	35,000	50,000	57,825
54437	Audit Consulting	32,836	45,869	36,000	57,000	45,000
54438	Legal	197,197	133,134	100,000	120,000	100,000
54439	Insurance	29,119	16,904	11,200	23,157	23,157
54440	Advertising	921	831	500	500	500
54441	Lobbying	106,834	118,890	110,000	110,000	110,000
54505	Unleaded Gas	1,628	1,849	1,050	1,050	2,500
54526	Light Vehicle R & M	-	67	250	250	500
54620	Maint./Support Agmt.	32,276	44,968	32,000	12,000	12,000
54625	Computer & DP Equip.	749	18,092	5,000	6,758	7,500
54901	Miscellaneous	3,923	3,181	1,000	3,239	-
	Total MS&S	632,382	587,013	448,200	518,413	479,472
	Total Operating Expense	1,187,897	1,328,517	1,083,694	1,192,044	1,180,882
CAPITAL EXPENDITURES (100-10-XXXXX):						
54600	Capital Purchases	-	-	-	-	-
	Total Capital Expenditures	-	-	-	-	-
	Total Operating & Capital	1,187,897	1,328,517	1,083,694	1,192,044	1,180,882

City Clerk (100-20)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
PERSONNEL:						
	Council Honorarium	16,700	25,475	25,000	25,000	25,200
	Salaries & Wages	76,620	69,335	72,035	72,550	75,452
	Employee Benefits	32,080	33,838	30,753	35,033	29,233
	Total Personnel	125,400	128,648	127,788	132,583	129,885
MATERIALS, SUPPLIES AND SERVICES:						
54170	Election Expense	319	446	750	400	750
54312	Books & Publications	-	-	750	750	750
54315	Office Supplies	711	710	1,000	1,000	1,000
54325	Office Leased Equip.	1,032	1,231	807	2,100	2,100
54405	July 4th Expense	-	6,723	12,000	12,000	-
54406	Community Support	-	117,846	90,000	90,000	-
54410	Telephone	1,823	1,687	1,700	1,700	1,700
54415	Travel/Lodging	26,019	30,098	32,000	37,000	30,000
54425	Training	1,800	3,100	1,500	1,500	1,500
54430	Dues & Memberships	1,120	7,321	4,250	1,750	1,750
54439	Insurance	5,600	4,534	3,833	7,422	7,422
54440	Advertising (RFB & RFP)	4,003	3,298	1,500	750	5,000
54500	Council Amenities	1,985	2,466	2,005	2,005	2,000
54505	City Clerk Unleaded Gas	83	995	500	500	-
54625	Computer & DP Equip.	-	631	500	7,710	5,250
54901	Miscellaneous	1,350	162	469	469	-
	Total MS&S	45,845	181,248	153,564	167,056	59,222
	Total Operating Expense	171,244	309,896	281,352	299,639	189,107
CAPITAL EXPENDITURES (100-20-XXXXX):						
54600	Capital Purchases	-	-	-	-	3,500
	Total Capital Expenditures	-	-	-	-	3,500
	Total Operating & Capital	171,244	309,896	281,352	299,639	192,607

Note: Community Support and July 4th expense transferred to 100-96.

Planning (100-50)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
PERSONNEL:						
	Planning Comm. Stipend	6,300	5,625	6,500	4,475	6,300
	Salaries & Wages	138,420	197,986	197,000	100,000	149,394
	Overtime	527	997	1,500	-	-
	Employee Benefits	42,675	90,357	50,000	40,900	46,544
	Total Personnel	187,922	294,964	255,000	145,375	202,238
MATERIALS, SUPPLIES, & SERVICES:						
54315	Office Supplies	3,040	5,062	6,000	3,000	4,000
54325	Office Leased Equip.	4,532	4,676	4,300	4,300	4,300
54410	Telephone	401	1,033	1,200	1,200	1,200
54415	Travel/Lodging	1,712	3,267	5,500	3,500	3,500
54425	Training	100	655	1,000	1,000	5,000
54436	Professional Services	182	1,259	2,000	28,942	15,000
54439	Insurance	9,419	6,554	4,333	8,391	8,391
54500	Commission Amenities	-	541	750	750	150
54505	Unleaded Gas/Diesel	184	1,520	1,750	2,050	2,500
54526	Light Vehicle R & M	-	80	250	500	500
54625	Computer & DP Equip.	-	910	1,250	1,250	2,500
54901	Miscellaneous	2,475	586	897	897	-
	Total MS&S	22,045	26,144	29,230	55,780	47,041
	Total Operating Expenditures	209,968	321,108	284,230	201,155	249,279
CAPITAL EXPENDITURES (100-50-XXXXX):						
54600	Refuse Truck/Dumpsters	-	253,100	-	-	-
54601	Garbage Cans (Front St.)	-	2,365	35,000	35,000	-
54603	Snow Blower	-	-	250,000	-	-
54963	Capital Project Expense	-	-	-	-	-
	Total Capital Expenditures	-	255,465	285,000	35,000	-
	Total Operating & Capital	209,968	576,573	569,230	236,155	249,279

Notes: Salaries and Benefits reduced to reflect summer work charged to grants.

Police (100-70)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
PERSONNEL:						
	Salaries & Wages	571,415	651,003	630,655	605,655	728,208
	Overtime	51,847	39,306	31,329	31,329	35,000
	Employee Benefits	238,863	299,318	202,798	240,380	262,547
	Total Personnel	862,125	989,628	864,782	877,364	1,025,755
MATERIALS, SUPPLIES, & SERVICES:						
54165	Moving Expense	300	1,500	1,500	1,500	3,000
54210	Electricity	5,602	6,649	8,500	6,500	5,962
54211	Forfeiture Expense (Restricted Funds)	7,001	96	-	-	10,000
54215	Heating Fuel	3,399	8,493	10,000	9,000	7,545
54301	Clothing	3,788	3,959	6,000	6,000	6,000
54315	Office Supplies	2,654	5,380	5,500	5,500	6,000
54316	Operations Supply	11,297	11,709	13,000	13,000	12,000
54325	Office Leased Equipment	2,329	2,038	2,500	2,500	2,500
54410	Telephone/Fax	11,505	9,853	11,000	11,000	10,000
54415	Travel/Lodging/Per Diem	15,131	12,636	11,000	11,000	10,000
54425	Training	321	2,375	5,500	5,500	6,000
54430	Dues & Membership	375	670	1,500	1,500	1,500
54435	Postage	-	305	1,000	-	1,000
54436	Professional Services	(35)	2,195	5,000	30,000	10,000
54439	Insurance	56,526	33,511	28,167	82,667	82,630
54440	Advertising	600	290	1,000	1,000	1,000
54445	SART Examinations	-	5,653	30,000	20,000	20,000
54505	Unleaded Gas/Diesel	32,887	34,279	35,000	35,000	42,588
54526	Light Vehicle R & M	489	10,180	20,000	13,000	15,000
54530	Equipment Maintenance		11,097	15,000	10,000	2,000
54620	Maintenance/Support Agrmt.	1,018	945	15,000	15,000	15,000
54625	Computer & DP Equipment	614	20,747	24,200	24,200	10,000
54630	Animal Control	1,142	2,173	4,000	4,000	4,000
54700	JAG Transfer Out	-		33,256	-	-
54701	E-911 Transfer Out	-		-	-	-
54901	Miscellaneous	1,751	1,293	2,000	2,000	-
	Total MS&S	158,694	188,025	289,623	309,867	283,725
	Total Operating Expenditures	1,020,819	1,177,653	1,154,405	1,187,231	1,309,480
CAPITAL EXPENDITURES (100-70-XXXXX):						
54600	Vehicle Purchase	-	88,862	43,000	-	-
54601	Radar Trailer/Sign	-	-	10,000	13,000	-
54602	Public Safety/Admin. Generator	-	-	25,000	50,000	-
	Total Capital Expenditures	-	88,862	78,000	63,000	-
	Total Operating & Capital	1,020,819	1,266,515	1,232,405	1,250,231	1,309,480

Note: Salary reflects 50% to Jail for Chief and Records Admin

Jail (100-75)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
PERSONNEL:						
	Salaries & Wages*	551,166	589,632	595,000	595,000	630,490
	Overtime	44,126	21,767	20,000	25,000	25,000
	Employee Benefits	192,125	268,481	205,000	241,580	220,672
	Total Personnel	787,417	879,879	820,000	861,580	876,162
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	10,172	9,562	15,000	15,000	7,395
54215	Heating Fuel	58,478	38,416	58,000	58,000	63,857
54220	Building Maintenance	489	3,926	10,000	8,000	8,000
54225	State Jail/Vehicle Improvement	-	61,225	10,574	-	-
54301	Clothing	2,444	2,065	6,000	6,000	6,000
54306	Food & Prisoner Supplies	55,197	59,292	75,000	35,000	65,000
54315	Office Supplies	6,297	5,451	4,500	4,500	4,500
54316	Operations Supplies	2,654	7,568	6,000	6,000	6,000
54410	Telephone	7,080	7,008	7,000	7,000	7,000
54415	Travel/Lodging/Per Diem	8,292	2,170	7,000	5,000	5,000
54425	Training	-	350	5,500	4,500	4,500
54430	Dues & Membership	2,120	964	1,500	1,500	1,500
54434	Television	412	462	600	400	400
54436	Professional Services	2,935	5,499	4,500	4,500	4,500
54439	Insurance	45,111	27,925	23,333	53,833	53,833
54505	Unleaded Gas/Diesel	1,640	1,654	2,000	2,000	2,549
54526	Light Vehicle R & M	-	610	2,000	2,000	2,000
54620	Maintenance/Support	1,018	10,211	10,000	-	5,000
54625	Computer & DP Equipment	614	6,846	15,000	10,000	10,000
54901	Miscellaneous	1,751	15,582	1,000	500	-
	Total MS&S	206,704	266,784	264,507	223,733	257,034
	Total Operating Expenditures	994,121	1,146,664	1,084,507	1,085,313	1,133,196
CAPITAL EXPENDITURES (100-80-XXXXX):						
54600	Capital Purchase	-	-	-	49,462	-
	Total Capital Expenditures	-	-	-	49,462	-
	Total Operating & Capital	994,121	1,146,664	1,084,507	1,134,775	1,133,196

Notes:

- * Salary reflects for Jail:
50% allocation for Chief and Records Admin

Fire (100-80)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
PERSONNEL:						
	Salaries & Wages	368,441	416,872	452,400	504,300	520,539
	Overtime	82,014	63,960	40,000	50,000	40,000
	Employee Benefits	191,940	222,146	166,400	219,104	206,504
	Total Personnel	642,395	702,977	658,800	773,404	767,043
MATERIALS, SUPPLIES, & SERVICES:						
54110	Stipend Programs	-	51,575	-		
54210	Electricity	6,389	8,036	10,000	14,600	13,500
54215	Heating Fuel	56,309	60,361	60,000	60,000	73,502
54220	Building Maintenance	-	7,894	6,000	6,000	10,000
54301	Clothing	2,846	13,569	3,500	6,500	7,200
54315	Office Supplies	1,576	5,466	4,000	4,954	6,800
54316	Public Education	-		10,000	7,964	7,500
54323	Fire Ext. Supplies/Equipment	-	4,296	15,000	18,913	22,000
54324	Ambulance Supplies & Equipment	969	9,084	2,000	5,800	6,900
54325	Office Leased Equipment	1,575	1,751	1,600	1,600	1,600
54327	Small Tools	346	1,251	700	700	4,700
54407	Fire/EMT Rehabilitation	-	-	-	-	3,500
54410	Telephone/Fax	5,955	7,158	5,600	5,600	5,600
54415	Travel/Lodging	1,016	13,741	10,000	13,175	15,000
54425	Training	3,216	9,672	15,000	15,000	45,000
54430	Dues & Membership	-	10	500	555	1,000
54436	Professional Services	-		1,000	1,000	1,000
54439	Insurance	39,204	23,152	16,667	40,767	40,767
54505	Unleaded Gas/Diesel	15,989	11,133	10,000	21,000	15,000
54526	Vehicle R & M	11,179	7,623	10,000	10,000	10,000
54530	Equipment R & M	-	20,504	9,000	9,000	18,000
54625	Computer & DP Equipment	-	7,621	8,000	8,000	8,000
54901	Miscellaneous	187	3,030	500	500	-
	Total MS&S	146,756	266,926	199,067	251,628	316,569
	Total Operating Expenditures	789,151	969,903	857,867	1,025,032	1,083,612
CAPITAL EXPENDITURES (100-80-XXXX):						
54600	Capital Purchase - SCBAs	-	39,240	38,000	36,072	11,000
54601	Capital Purchase - Software	-	-	8,900	-	-
54602	Capital Contribution - Fire Truck	-	180	85,000	442,534	-
	Total Capital Expenditures	-	39,420	131,900	478,606	11,000
	Total Operating & Capital	789,151	1,009,324	989,767	1,503,638	1,094,612

Public Works (100-90)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
PERSONNEL:						
	Salaries & Wages	624,366	666,954	747,090	717,090	757,620
	Overtime	13,405	40,862	25,000	30,000	30,000
	Employee Benefits	263,016	315,824	280,220	324,298	259,415
	Total Personnel	900,787	1,023,640	1,052,310	1,071,388	1,047,035
MATERIALS, SUPPLIES, & SERVICES:						
54201	Street Lighting	29,035	33,078	37,500	30,000	34,500
54202	Sign Replacement	558	1,095	1,200	2,120	4,000
54210	Electricity	10,585	12,340	14,000	10,000	10,631
54215	Heating Fuel (5% of City Shop)	109,910	104,042	140,000	125,000	131,387
54220	Building Maintenance	22,057	18,220	20,000	95,000	20,000
54300	Cleaning Supplies	1,962	2,333	1,500	1,500	1,500
54301	Clothing	1,090	1,028	1,000	1,000	1,500
54308	Playground Maintenance	40	137	31,000	31,000	31,000
54315	Office Supplies	2,485	5,450	4,000	4,000	4,000
54325	Office Leased Equipment	2,413	1,987	2,000	2,000	2,000
54327	Small Tools	7,199	8,983	5,000	5,000	5,000
54410	Telephone/Fax	5,839	6,256	5,750	5,750	5,750
54415	Travel/Lodging	3,957	1,043	3,250	3,250	3,500
54425	Training	625		1,000	1,000	500
54430	Dues & Memberships	10		250	250	-
54436	Professional Services	1,042	1,156	2,000	8,991	5,000
54439	Insurance	54,192	33,465	23,333	58,433	58,433
54505	Unleaded Gas/Diesel	66,959	135,503	75,627	75,627	144,571
54526	Light Vehicle R & M	25,261	26,438	32,000	32,000	25,000
54527	Snow Removal	-		18,000	48,000	25,000
54528	Gravel Purchases	10,429		25,000	25,000	25,000
54529	Paved Road Maintenance	19,987	7,653	30,000	50,000	50,000
54530	Heavy Equipment R & M	48,549	70,994	70,000	70,000	70,000
54625	Computer & DP Equipment	352	1,448	12,000	7,000	10,000
54901	Miscellaneous Expenses	404	1,641	1,535	1,535	-
	Total MS&S	424,943	474,289	556,945	693,456	668,272
	Total Operating Expenditures	1,325,730	1,497,929	1,609,255	1,764,844	1,715,307
CAPITAL EXPENDITURES (100-90-XXXXX):						
54600	Capital Purchase	-	-	-	250,000	310,000
	Total Capital Expenditures	-	-	-	250,000	310,000
	Total Operating & Capital	1,325,730	1,497,929	1,609,255	2,014,844	2,025,307

Note: Salaries reduced through elimination of new building maintenance position
Snow Removal reduced due to purchase of Snow Blower and additional equipment
Snowblower added to FY13 Budget, will be removed from FY12 Budget

Parks & Recreation (100-95)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
EXPENSES						
PERSONNEL:						
	Salaries & Wages	-		106,600	-	-
	Employee Benefits	-		30,900	-	-
	Total Personnel	-	-	137,500	-	-
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	-		40,000	-	-
54215	Heating Fuel	-		37,000	-	-
54220	Building & Equipment Maintenance	-		20,000	-	-
54300	Cleaning Supplies	-		1,500	-	-
54306	Food	-	108	17,000	-	-
54315	Office Supplies & Equipment	-		2,000	-	-
54410	Telephone/Fax	-		2,000	-	-
54439	Insurance	-		4,667	-	-
54440	Boys & Girls Club	-		85,000	-	-
54505	Gas/Deisel	-		1,000	-	-
54530	Program Equipment & Equipment Repair	-		7,500	-	-
54901	Miscellaneous	-		200	-	-
	Total M,S & S	-	108	217,867	-	-
	Total Operating Expenses	-	108	355,367	-	-
CAPITAL EXPENDITURES (203-10-XXXX):						
54600	Capital Purchase - Equipment/Sauna	-	-	30,650	-	-
	Total Capital Expenditures	-	-	30,650	-	-
	Total Operating & Capital	-	108	386,017	-	-

Other Agency Contributions (100-96)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
EXPENSES						
MATERIALS, SUPPLIES, & SERVICES:						
54905	Kotzebue Broadcasting, Inc.	-		-	-	10,000
54906	Kotzebue IRA	-		-	-	50,000
54907	July 4th Celebration Committee	-		-	-	20,000
54908	Miscellaneous Community Support	-		-	-	145,000
54909	Northwest Arctic Borough - Ice Roads	-	-	-	-	25,000
54910	Northwest Arctic Borough Schools	-		-	-	50,000
54911	City of Kotzebue Scholarship Fund	-		-	-	10,000
Total Operating Expenses		-	-	-	-	310,000

Non-Dept Expenses (100-98)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
EXPENSES:						
MATERIALS, SUPPLIES, & SERVICES:						
54405	July 4th Expense	3,311	98	-	-	-
54406	Community Support	26,066		-	-	-
54407	Employee Morale & Health	1,655		-	-	-
54537	Heating Fuel - Rec Center	68,701		-	-	-
54210	Boys & Girls Club Utilities			-	45,000	51,750
54603	PERS Base Assessment		48,645	-	737	-
54700	Operating Transfer Out		217,889	-	-	-
54701	Operating Transfer to E911			-	110,900	-
54702	Operating Transfer to FEC					272,761
54703	Operating Transfer to Refuse Fund					134,725
Total M,S & S		99,732	266,632	-	156,637	459,236

SPECIAL REVENUE FUNDS

201 - Gaming Fund



203 - Recreation Center Fund



204 - E-911 Surcharge



205 - Boys & Girls Club

506 - JAG

SPECIAL REVENUE FUND SUMMARY

	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
Special Revenue Fund Revenues:				
Gaming	1,115,688	1,128,000	1,135,062	1,100,777
FEC	315,097	0	81,810	345,039
E-911 Surcharge	0	110,000	110,000	110,000
Boys & Girls Club	0	85,000	0	0
SUBTOTAL FUND REVENUES	1,430,785	1,323,000	1,326,872	1,555,816
Operating Expenditures:				
Gaming	1,031,262	1,128,000	1,182,080	1,100,223
FEC	273,323	0	245,251	345,039
E-911 Surcharge	0	110,000	110,000	110,000
Boys & Girls Club	0	85,000	0	0
SUBTOTAL OPERATING EXPENDITURES	1,304,585	1,323,000	1,537,331	1,555,262
<i>Excess of Revenues over Operating Expenditures</i>	<i>126,200</i>	<i>0</i>	<i>(210,459)</i>	<i>554</i>
Capital Expenditures:				
Gaming	0		0	0
FEC	41,774	0	30,650	0
E-911 Surcharge			0	
TOTAL CAPITAL EXPENDITURES	41,774	0	30,650	0
<i>Excess Revenues over All Expenditures</i>	<i>84,426</i>	<i>0</i>	<i>(241,109)</i>	<i>554</i>

Gaming (201-00)		FY2010	FY2011	FY2012	FY2012	FY2013
REVENUES:		Audited	Audited	Budget	Amended	Proposed
43405	Bingo Income	695,708	695,351	688,000	688,000	688,000
43406	Pull Tab Income	415,667	416,476	440,000	440,000	410,000
43520	Miscellaneous Income	5,614		-	197	-
44107	State of AK PERS Relief		3,861	-	6,865	2,777
Total Revenues		1,116,989	1,115,688	1,128,000	1,135,062	1,100,777
EXPENSES:						
PERSONNEL:						
	Salaries & Wages	106,511	110,376	116,100	116,100	140,472
	Overtime	0	1,370	250	250	0
	Employee Benefits	34,117	26,258	25,483	32,348	22,289
Total Personnel		140,627	138,004	141,833	148,698	162,761
MATERIALS, SUPPLIES, & SERVICES:						
54302	Bingo Cards/Paper	9,418	8,840	10,000	8,000	8,000
54303	Pull Tab Games	12,653	12,910	12,500	10,000	9,000
54304	Pull Tab-State Tax	3,920	3,776	5,000	3,500	3,280
54305	Rent	29,700	29,150	25,000	30,800	27,000
54315	Bingo Supplies/Door Prize	3,547	4,527	5,000	4,000	4,000
54317	Permits/Licenses/Taxes	200	100	1,500	150	150
54318	Bingo Pay Outs	472,774	459,228	470,000	470,000	470,000
54319	Pull Tab Pay Outs	326,537	326,028	345,000	345,000	320,000
54321	Over/Short	(55)	(10)	0	0	0
54322	NSF Check Expense	0		100	100	100
54439	Insurance	5,131	4,771	3,167	5,932	5,932
54442	Donations/Contributions	52,000	1,000	0	50,000	50,000
54530	Equipment & Equipment Maintenance	1,595	749	8,000	5,000	5,000
54700	Administrative Overhead	18,204	40,000	100,000	100,000	35,000
54901	Miscellaneous	3,170	2,190	900	900	0
Total M,S & S		938,794	893,258	986,167	1,033,382	937,462
Total Operating Expenses		1,079,421	1,031,262	1,128,000	1,182,080	1,100,223
Net Gain (Loss)		37,568	84,426	0	(47,018)	554

FEC (203-00)		FY2010	FY2011	FY2012	FY2012	FY2013
REVENUES:		Audited	Audited	Budget	Amended	Proposed
43106	Memberships	18,625	15,705	0	13,000	13,000
43210	Food	25,298	29,135	0	27,500	27,500
43215	Building Rental	1,375	26,400	0	33,000	27,000
43800	Special Events/Misc	5,287	3,604	0	3,000	3,000
44107	State of AK PERS Relief	3,186	2,437	0	5,310	1,778
49990	Operating Transfer in BINGO		40,000	0	0	0
49991	Operating Transfer in General		197,816	0	0	272,761
49992	Operating Transfer in Liquor			0	0	0
Total Revenues		53,772	315,097	0	81,810	345,039

EXPENSES:						
PERSONNEL:						
	Salaries & Wages	63,865	69,283	0	70,000	95,440
	Overtime		0	0	0	0
	Employee Benefits	19,057	17,207	0	25,310	15,035
	Total Personnel	82,922	86,491	0	95,310	110,475
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	37,466	82,107	0	60,000	75,843
54215	Heating Fuel	29,651	63,996	0	44,000	70,730
54220	Building & Equip Maint	(78)	7,803	0	4,000	50,000
54300	Cleaning Supplies	1,895	1,696	0	2,000	1,750
54306	Food	16,709	16,417	0	17,000	17,000
54315	Office Supplies & Equip	1,691	2,224	0	2,000	2,000
54410	Telephone/Fax	2,017	2,534	0	4,000	4,000
54434	Television			0	1,000	1,000
54439	Insurance	8,827	6,554	0	8,741	8,741
54505	Gas/Diesel	1,011	1,138	0	1,000	1,000
54530	Prog Equip & Equip Repair	2,618	2,298	0	6,000	2,500
54901	Miscellaneous	502	64	0	200	0
Total M,S & S		102,307	186,832	0	149,941	234,564
Total Operating Expenses		185,229	273,323	0	245,251	345,039

CAPITAL EXPENDITURES (203-10-XXXXX):						
54600	Capital Purchase - Equipment/Sauna	0	41,774	0	30,650	0
Total Capital Expenditures		0	41,774	0	30,650	0
Total Operating & Capital		185,229	315,097	0	275,901	345,039

Net Gain (Loss)	(131,458)	(0)	0	(194,091)	(0)
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E-9 1 1 SERVICES FUND (204-00)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:						
43534	Surcharge	-	-	110,000	110,000	110,000
49990	Operating Transfer In - GF	-	-	-	-	-
Total Revenues		-	-	110,000	110,000	110,000
EXPENSES:						
PERSONNEL:						
	Salaries & Wages*	-	-	-	-	-
	Employee Benefits*	-	-	-	-	-
Total Personnel		-	-	-	-	-
MATERIALS, SUPPLIES, & SERVICES						
54315	Supplies	-	-	-	-	20,000
54615	Equipment	-	-	-	-	-
54436	Other Professional Svs.	-	-	110,000	110,000	30,000
54620	Maintenance/Support	-	-	-	-	10,000
54625	Computer & DP Equip.	-	-	-	-	50,000
Total M,S & S		-	-	110,000	110,000	110,000
Total Operating Expenses		-	-	110,000	110,000	110,000
CAPITAL EXPENDITURES (205-10-54XXX)						
54600	Capital Purchase	-	-	-	-	-
Total Capital Expenditures		-	-	-	-	-
Total Operating, Debt, Projects & Capital		-	-	110,000	110,000	110,000
Net Gain (Loss)		-	-	-	-	-

*Public Safety Dispatcher (75% of total expense, shared with 100-75)

BOYS & GIRLS CLUB (205-00)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:						
49990	Operating Transfer In - GF	-	-	85,000	-	-
Total Revenues		-	-	85,000	-	-
EXPENSES:						
MATERIALS, SUPPLIES, & SERVICES						
54210	Electricity	-	-	18,500	-	-
54215	Heating Fuel	-	-	16,500	-	-
54216	MUS Utilities	-	-	-	-	-
54220	Building Maintenance & Equipment	-	-	41,667	-	-
54439	Insurance	-	-	8,333	-	-
Total Operating Expenses		-	-	85,000	-	-
Net Gain (Loss)		-	-	-	-	-

JAG GRANT (506-70)		FY 2012 Budget	FY 2012 Amended	FY 2013 Proposed
REVENUES:				
43210	State Grant	58,935	-	-
49990	Operating Transfer In - GF	10,613	-	-
49991	General Fund Cash Contribution	22,643	-	-
Total Revenues		92,191	-	-
EXPENSES:				
PERSONNEL:				
	Salaries & Wages	67,070	-	-
	Employee Benefits	20,121	-	-
Total Personnel		87,191.00	-	-
MATERIALS, SUPPLIES, & SERVICES				
54415	Training/Travel	5,000	-	-
54315	Supplies	-	-	-
54505	Gas	-	-	-
54410	Telephone	-	-	-
54600	Vehicle Lease Pmts.	-	-	-
54525	Light Vehicle R & M	-	-	-
54526	Equipment R & M	-	-	-
54436	Professional Services	-	-	-
54439	Insurance	-	-	-
54400	Finance Charges/Penalties	-	-	-
54901	Miscellaneous	-	-	-
Total MS&S		5,000.00	-	-
Total Operating Expenditures		92,191.00	-	-
Net Gain (Loss)		-	-	-

* Employee overtime must be charged to the Police Department for reporting purposes.

ENTERPRISE FUNDS

601 - Water & Sewer Fund



602 - Refuse Fund



603 - Package Store Fund

ENTERPRISE REVENUE FUND SUMMARY

	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
Enterprise Revenue Fund Revenues				
Water & Sewer	2,221,492	1,872,500	2,098,795	2,092,156
Refuse	735,995	731,800	783,572	991,340
Package Store	2,405,926	2,751,850	3,217,896	3,463,561
SUBTOTAL FUND REVENUES	5,363,413	5,356,150	6,100,263	6,547,057
Operating Expenditures:				
Water & Sewer	3,777,216	1,862,500	1,978,359	2,081,320
Refuse	714,584	731,800	775,572	811,340
Package Store	2,376,390	2,751,850	3,215,696	3,463,561
SUBTOTAL OPERATING EXPENDITURES	6,868,189	5,346,150	5,969,627	6,356,221
<i>Excess of Revenues over Operating Expenditures</i>	<i>(1,504,776)</i>	10,000	130,636	190,836
Capital Expenditures:				
Water & Sewer	0	10,000	10,000	10,000
Refuse	0	0	0	180,000
Package Store	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	10,000	10,000	190,000
<i>Excess Revenues over All Expenditures</i>	<i>(1,504,776)</i>	0	120,636	836

MUS ENTERPRISE FUND REVENUES (601-40)

WATER & SEWER REVENUES:		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
Water Services:						
43930	Water Sales - Residential	499,825	497,186	495,000	495,000	505,500
43931	Water Sales - Commercial	743,674	784,379	763,000	868,436	879,000
43932	Water Delivery	5,486	2,034	2,000	2,000	2,000
43950	Water Connection Fees	0	(400)	500	1,500	1,500
43952	Water Re/Dis/Connect	4,073	4,558	500	50,500	1,500
Total		1,253,058	1,287,757	1,261,000	1,417,436	1,389,500
Sewer Services:						
43928	Hydro Flush Service	6,109	42,283	46,000	46,000	46,000
43940	Sewer Sales - Commercial	339,251	302,866	297,000	348,698	350,700
43941	Sewer Sales - Residential	236,616	233,563	230,000	230,000	230,000
43951	Sewer Connection Fees	4,800	7,200	6,000	0	2,000
43953	Sewer Re/Dis/Connect	0	4,600	500	500	1,500
Total		586,776	590,512	579,500	625,198	630,200
Miscellaneous:						
43900	MUS Sales Tax	0	200	0	0	0
43915	MUS Penalties & Interest	19,112	25,628	22,000	22,000	25,000
43927	Service Equipment Sales	1,706	10,383	10,000	10,000	10,000
43970	Interest	558		0	0	0
43985	Miscellaneous	0		0	0	
44107	State of AK PERS Relief	0	34,368	0	24,161	37,456
49999	Capital Contributions		272,644	0	0	0
Total		21,376	343,223	32,000	56,161	72,456
TOTAL MUS REVENUES:		1,861,210	2,221,492	1,872,500	2,098,795	2,092,156
Net Gain (Loss)		(1,422,654)	(1,555,724)	0	110,436	836

MUS Expense (601-10)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
MATERIALS, SUPPLIES AND SERVICES:						
54325	Office Leased Equipment	2,078	3,140	2,000	2,000	2,000
54400	Service Charges	4,095	19,301	20,000	20,000	20,000
54435	Postage	2,217	3,540	4,000	4,000	4,000
54460	Administrative Overhead	338,584	357,633	294,500	294,500	360,000
54470	Depreciation	1,495,800	1,885,632	-	-	-
54471	Replacement of Short Lived Assets	7,356	18,004	-	133,000	133,000
Total Operating Expenditures		1,850,130	2,287,250	320,500	453,500	519,000

Water Expense (601-20)		FY2010	FY2011	FY2012	FY2012	FY2013
PERSONNEL:		Audited	Audited	Budget	Amended	Proposed
	Salaries & Wages	220,709	240,103	236,000	206,000	180,389
	Overtime	8,777	17,885	13,500	13,500	13,500
	Employee Benefits	95,367	122,437	98,500	96,451	62,610
	Total Personnel	324,853	380,425	348,000	315,951	256,499
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	129,194	130,833	150,000	110,000	112,364
54215	Heating Fuel	95,152	92,423	115,000	115,000	120,523
54216	KEA Waste Heat	125,990	156,039	170,000	170,000	170,000
54220	Building Maintenance	1,773	1,068	5,000	5,000	5,000
54301	Clothing/Safety Equipment	1,617	1,531	2,500	2,500	2,500
54315	Office Supplies	1,553	2,900	2,500	1,500	1,500
54327	Small Tools	1,114	250	1,000	1,000	1,000
54331	Chemicals	143,219	141,454	170,000	170,000	170,000
54332	Pipe & Materials	40,232	33,196	35,000	15,000	15,000
54410	Telephone	6,361	5,502	5,500	5,500	5,500
54415	Travel/Lodging	4,522	3,189	4,000	4,000	4,000
54425	Training	1,709	70	1,000	1,000	1,000
54436	Professional Services	52,082	37,080	40,000	40,000	41,000
54439	Insurance	37,562	23,114	16,000	29,968	30,121
54505	Unleaded Gas.Diesel/Oil	1,036	2,283	3,497	3,497	2,953
54525	Light Vehicle R & M	7,119	519	2,000	2,000	2,000
54526	Vehicle & Equipment R & M	-	1,905	3,000	3,000	3,000
54541	Lab Equipment/Testing	20,737	21,980	24,000	24,000	24,000
54625	Computer & DP Equipment	977	1,283	1,000	1,000	2,000
54901	Miscellaneous	476	911	1,003	1,003	-
	Total MS&S	672,424	657,530	752,000	704,968	713,461
	Total Operating Expenses	997,277	1,037,955	1,100,000	1,020,919	969,960

Sewer Expense (601-30)		FY2010	FY2011	FY2012	FY2012	FY2013
PERSONNEL:		Audited	Audited	Budget	Amended	Proposed
	Salaries & Wages	201,043	151,262	165,000	165,000	218,700
	Overtime	23,765	35,601	25,000	25,000	30,000
	Employee Benefits	70,875	72,156	60,000	71,210	79,998
	Total Personnel	295,683	259,019	250,000	261,210	328,698
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	41,034	56,110	55,000	55,000	60,627
54211	Electricity - Sewage Lagoon	5,966	5,949	4,500	4,500	4,500
54301	Clothing/Safety Equipment	2,405	3,282	2,500	2,500	2,500
54315	Ofc Supply/Equipment/Maint.	1,276	2,444	1,500	500	1,000
54327	Small Tools	1,184	3,470	3,000	1,500	2,000
54332	Pipes & Materials	22,557	63,035	70,000	110,000	110,000
54415	Travel & Lodging	1,431	-	1,500	1,500	1,500
54425	Training	170	322	1,500	1,500	1,500
54436	Professional Services	533	2,000	5,000	5,000	5,500
54438	Property Lease	-	-	-	-	-
54439	Insurance	27,541	14,834	10,000	18,730	18,730
54505	Unleaded Gas/Diesel/Oil	24,675	23,595	20,000	20,000	31,805
54525	Light Vehicle R & M	-	5,796	4,000	4,000	4,000
54526	Vehicle & Equipment R & M	11,492	10,401	10,000	15,000	20,000
54541	Lab Testing/Equipment	-	-	2,500	2,500	-
54901	Miscellaneous	509	1,755	1,000	500	-
	Total MS&S	140,773	192,992	192,000	242,730	263,662
	Total Operating Expenses	436,456	452,012	442,000	503,940	592,360
CAPITAL EXPENDITURES (601-30-546XX):						
54601	Chemical Purchase	-	-	10,000	10,000	10,000
	Total Capital Expenditures	-	-	10,000	10,000	10,000
	Total Operating & Capital	436,456	452,012	452,000	513,940	602,360

Refuse Fund (602-40)		FY2010	FY2011	FY2012	FY2012	FY2013
REVENUES:		Audited	Audited	Budget	Amended	Proposed
43923	Bailer Drop Off Charges	41,754	98,267	85,000	85,000	85,000
43924	Residential Refuse Collection	239,917	219,346	230,000	246,467	275,000
43925	Commercial Refuse Collection	429,463	377,187	410,000	430,000	475,000
43926	Refuse Equipment Sales		2,810	6,000	6,000	6,000
44107	State of AK PERS Relief		20,291	0	15,305	14,815
49987	Miscellaneous Income	2,761	18,093	800	800	800
49991	Operating Transfers in - General Fund	0	0	0	0	134,725
Total Revenues		713,895	735,995	731,800	783,572	991,340

Net Gain (Loss)		(152,003)	21,411	0	8,000	0
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Refuse Fund (602-40)		FY2010	FY2011	FY2012	FY2012	FY2013
EXPENSES		Audited	Audited	Budget	Amended	Proposed
PERSONNEL:						
	Salaries & Wages	225,539	271,239	254,400	254,400	261,142
	Overtime	5,472	8,234	5,000	5,000	5,000
	Employee Benefits	116,252	143,512	114,480	129,785	113,536
	Total Personnel	347,263	422,985	373,880	389,185	379,678
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	18,665	20,440	19,000	19,000	18,828
54215	Heating Fuel	61,093	83,657	75,000	75,000	102,649
54220	Building Maintenance	7,652	17,941	24,480	24,480	14,480
54300	Operational Supplies	61,347	56,725	60,000	60,000	70,000
54301	Clothing/Safety Equipment	3,228	5,672	2,000	2,000	2,000
54307	Community Cleanup	2,173	3,043	5,000	5,000	20,000
54315	Office Supplies	1,069	1,548	1,500	1,500	1,500
54327	Small Tools	2,154	983	750	750	750
54410	Telephone	1,871	1,405	1,800	1,800	1,800
54415	Travel/Lodging	1,754	0	500	500	1,500
54425	Training	175	0	500	500	1,000
54436	Professional Services	106	2,983	500	500	5,000
54439	Insurance	27,541	16,904	10,667	20,904	20,904
54449	Closure & Post Closure	3,301	29,157	25,000	25,000	25,000
54450	Refuse Operating Permit	4,233	0	1,000	1,000	0
54470	Depreciation	112,862	97,312	0	0	0
54505	Unleaded Gas/Diesel/Oil	21,207	17,715	20,000	36,000	30,951
54525	Light Vehicle R & M	19,054	290	5,000	5,000	5,000
54526	Vehicle & Equipment R & M	0	40,948	10,000	20,000	20,000
54527	Administrative Overhead	168,504	141,869	86,803	86,803	90,000
54536	Equipment Rental - Public Works	0	5,890	8,000	0	0
54541	Lab Testing/Monitoring	0	0	300	300	300
54700	Operation Transfer - OUT		(253,100)	0	0	0
54901	Miscellaneous	646	216	120	350	0
	Total M,S & S	518,635	291,599	357,920	386,387	431,662
	Total Operating Expenses	865,898	714,584	731,800	775,572	811,340
CAPITAL EXPENDITURES (602-40-XXXXX):						
54600	Capital Purchase	-	-	-	-	180,000
	Total Capital Expenditures	-	-	-	-	180,000
	Total Operating & Capital	865,898	714,584	731,800	775,572	991,340

Package Store Fund (603-XX)		FY2010 Audited	FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:						
43405	Retail Sales	-	2,300,165	2,665,000	3,115,000	3,330,000
43410	Distribution Point Fees	-	14,520	1,750	5,000	5,000
43415	Storage Fees	-	-	100	100	-
43425	Permitting Fees	-	80,015	85,000	86,350	90,000
43520	Miscellaenous Income	-	-	-	-	2,500
43915	Fines and Penalties	-	-	-	-	25,000
44107	State of AK PERS Relief	-	11,225	-	11,446	11,061
Total Revenues		-	2,405,926	2,751,850	3,217,896	3,463,561
EXPENSES:						
PERSONNEL:						
	LBCB Stipend	5,100	5,175	5,500	5,500	3,150
	Salaries & Wages	-	133,827	159,000	184,000	193,585
	Overtime	-	9,942	5,000	10,000	7,000
	Employee Benefits	509	55,875	47,700	69,146	67,221
Total Personnel		5,609	204,819	217,200	268,646	270,956
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	-	2,640	25,000	10,000	20,000
54215	Heating Fuel	-	12,144	17,500	35,000	45,000
54220	Building Maintenance	18,614	6,422	20,000	5,000	5,000
54300	Cleaning Supplies	-	2,318	1,200	400	800
54315	Office Supplies & Equipment	-	8,602	10,000	5,000	3,000
54320	Product Acquisition	-	1,133,175	1,000,000	1,200,000	1,500,000
54321	Cash Overs/Shorts - Pkg Store	-	5,693	-	-	-
54400	Service Charges	-	26,450	12,500	52,500	52,500
54410	Telephone/Fax	-	3,221	3,000	3,000	3,000
54415	Travel/Lodging/Per Diem	-	6,077	2,000	2,000	2,000
54425	Training	-	80	1,000	1,000	500
54434	Freight Charges	-	457,967	350,000	498,700	300,000
54436	Professional Services	3,659	13,347	15,000	15,000	10,000
54438	Legal Fees	-	18,885	46,000	46,000	20,000
54439	Insurance	-	8,343	25,000	65,000	64,750
54448	Bad Debt Expense	-	-	1,000	1,000	-
54450	Permits	-	-	500	2,500	2,500
54505	Gas/Diesel	-	2,636	3,000	3,000	2,000
54620	Maintenance/Support Agreement	-	5,471	7,000	7,000	600
54625	Computer Equipment	-	11,269	7,500	7,500	3,500
54527	General Admin Overhead	-	-	-	-	600,000
54700	Transfer to General Fund	-	221,197	985,450	985,450	257,455
54701	Transfer to FEC	-	224,999	-	-	-
54702	Transfer to G.F. - Comm. Support	-	-	-	-	300,000
54901	Miscellaneous	1,654	635	2,000	2,000	-
Total M,S & S		23,927	2,171,571	2,534,650	2,947,050	3,192,605
Total Operating Expenses		29,536	2,376,390	2,751,850	3,215,696	3,463,561
Net Gain (Loss)		(29,536)	29,536	-	2,200	-

GRANT FUNDS

473 - Sanitation Utilities Development



474 - 5-Year Utility Master Plan Update

475 - Sanitation Utilities Development

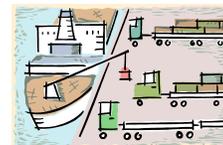
476 - Sanitation Utilities Development



477 - Sanitation Utilities Development

478 - AEA Weatherization Grant

480 - Swan Lake Port & Dock Facility



481 - Swan Lake Port & Dock Facility

482 - AEA BioMass

Grant Fund Summary (6XX-XX)		FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
	Income	548,257	13,029,747	-	15,343,917
	Total Revenues	548,257	13,029,747	-	15,343,917

Operating Expenditures:					
473	Sanitation Utilities Development	16,118	205,281	-	205,281
474	Utility Master Plan Update	-	-	-	-
475	Sanitation Utilities Development	23,619	253,088	-	253,088
476	Water Treatment Plant PPG	-	-	-	-
477	Sanitation Utilities Development	-	350,000	-	350,000
478	AEA Weatherization Grant	-	-	-	30,000
480	Swan Lake Port & Dock Facility	-	9,170	-	9,170
481	Swan Lake Port & Dock Facility	-	-	-	-
482	AEA BioMass	-	-	-	-
SUBTOTAL OPERATING EXP		39,737	817,539	-	847,539
<i>Excess of Revenues over Operating Expenditures</i>		<i>508,520</i>	<i>12,212,208</i>	<i>-</i>	<i>14,496,378</i>
Capital Expenditures:					
473	Sanitation Utilities Development	114	974,889	-	974,889
474	Utility Master Plan Update	24,975	20,000	-	-
475	Sanitation Utilities Development	96,204	2,236,489	-	2,236,489
476	Water Treatment Plant PPG	81,974	110,000	-	-
477	Sanitation Utilities Development	-	8,450,000	-	8,450,000
478	AEA Weatherization Grant	38,598	80,000	-	50,000
480	Swan Lake Port & Dock Facility	271,673	340,830	-	-
481	Swan Lake Port & Dock Facility	-	-	-	2,700,000
482	AEA BioMass	-	-	-	85,000
TOTAL CAPITAL EXPENDITURES		513,538	12,212,208	-	14,496,378
<i>Excess Revenues over All Expenditures</i>		<i>(5,018)</i>	<i>-</i>	<i>-</i>	<i>-</i>

Sanitation Utilities Development (473-00)		FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
43210	Federal Revenues	12,174	885,127	-	885,127
43215	State Revenues	4,058	295,043	-	295,043
Total Revenues		16,232	1,180,170	-	1,180,170
EXPENSES:					
MATERIALS, SUPPLIES, & SERVICES:					
54303	(B) Vortac Dam Eng./Construction	-	73,301	-	73,301
54303	(C) Mechanical Electrical Upgrades	-	178,000	-	178,000
54162	(D) Telemetry & SCADA	-	493,000	-	493,000
XXXXX	Project Admin.	16,118	205,281	-	205,281
54615	Equipment	114	230,588	-	230,588
Total Operating Expenses		16,232	1,180,170	-	1,180,170
Net Gain (Loss)		-	-	-	-

5-Year Utility Master Plan Update (474-00)		FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
43210	Federal Revenues	18,731	15,000	-	
43215	State Revenues	6,244	5,000	-	
Total Revenues		24,975	20,000	-	-
EXPENSES:					
MATERIALS, SUPPLIES, & SERVICES:					
54163	Engineering (DOWL)	24,975	20,000	-	
Total Operating Expenses		24,975	20,000	-	-
Net Gain (Loss)		-	-	-	-

Note: Grant Closed

Sanitation Utilities Development (475-00)		FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
43210	Federal Revenues	89,867	1,867,183	-	1,867,183
43215	State Revenues	29,956	622,394	-	622,394
Total Revenues		119,823	2,489,577	-	2,489,577
EXPENSES:					
MATERIALS, SUPPLIES, & SERVICES:					
54303	(A) Southern Water Main	-	1,890,822	-	1,890,822
54303	(C) Mechanical Electrical Upgrades	-	126,160	-	126,160
54162	(D) Telemetry & SCADA	77,366	118,000	-	118,000
54303	(E) Aeration at Devils Lake	18,838	101,507	-	101,507
XXXXX	Project Admin.	23,619	253,088	-	253,088
Total Operating Expenses		119,823	2,489,577	-	2,489,577
Net Gain (Loss)		0	-	-	-

Water Treatment Plant PPG (476-00)		FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
43210	Federal Funding	61,480	82,500	-	
43215	State Funding	20,493	27,500	-	
Total Revenues		81,974	110,000	-	-
EXPENSES:					
MATERIALS, SUPPLIES, & SERVICES:					
54163	PER & ER	81,974	110,000	-	
Total Operating Expenses		81,974	110,000	-	-
Net Gain (Loss)		-	-	-	-

Note: Grant Closed

Sanitation Utilities Development (477-00)		FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
43210	Federal Revenues	-	6,600,000	-	6,600,000
43215	State Revenues	-	2,200,000	-	2,200,000
Total Revenues		-	8,800,000	-	8,800,000
EXPENSES:					
MATERIALS, SUPPLIES, & SERVICES:					
54303	(1) Sourthern Water Loop Replaceme	-	3,628,000	-	3,628,000
54303	(2) Vortac Dam Remediation & Intake	-	716,635	-	716,635
54303	(3) Lift Station No. 5, 6 & 8 Replacem	-	3,655,365	-	3,655,365
54615	Project Equip./Loader 966	-	450,000	-	450,000
XXXXX	Project Admin.	-	350,000	-	350,000
Total Operating Expenses		-	8,800,000	-	8,800,000
Net Gain (Loss)		-	-	-	-

AEA Weatherization (478-00)		FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
43215	AEA	33,581	80,000	-	80,000
Total Revenues		33,581	80,000	-	80,000
EXPENSES:					
MATERIALS, SUPPLIES, & SERVICES:					
54303	Materials	38,598	80,000	-	50,000
	Project Admin & Labor				30,000
Total Operating Expenses		38,598	80,000	-	80,000
Net Gain (Loss)		(5,018)	-	-	-

Swan Lake Port & Dock Facility (480-00)		FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
43215	Denali Commission	271,673	350,000		9,170
Total Revenues		271,673	350,000	-	9,170
EXPENSES:					
MATERIALS, SUPPLIES, & SERVICES:					
54163	Design (URS)	271,673	340,830	-	-
XXXXX	Project Admin.	-	9,170	-	9,170
Total Operating Expenses		271,673	350,000	-	9,170
Net Gain (Loss)		-	-	-	-

Swan Lake Port & Dock Facility (481-00)		FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
43215	Denali Commission	-	-	-	2,700,000
Total Revenues		-	-	-	2,700,000
EXPENSES:					
MATERIALS, SUPPLIES, & SERVICES:					
54303	Construction	-	-	-	2,700,000
XXXXX	Project Admin.	-	-	-	-
Total Operating Expenses		-	-	-	2,700,000
Net Gain (Loss)		-	-	-	-

AEA BioMass Energy Project (482-00)		FY2011 Audited	FY2012 Budget	FY2012 Amended	FY2013 Proposed
REVENUES:					
43215	Grant Revenue - State	-	-	-	85,000
Total Revenues		-	-	-	85,000
EXPENSES:					
MATERIALS, SUPPLIES, & SERVICES:					
54163	Design & Engineering	-	-	-	85,000
XXXXX	Project Admin.	-	-	-	
Total Operating Expenses		-	-	-	85,000
Net Gain (Loss)		-	-	-	-