



Budget Fiscal Year 2021

City of Craig
Fiscal Year 2021 Budget
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General Fund Revenues	\$	3,593,662	
Transfer in: Endowment Fund		226,000	
Enterprise Fund		95,339	
Total		<u> </u>	\$ 3,915,001

General Fund Expenditures			
Administration		681,519	
Aquatic Center		614,136	
Council		33,353	
EMS		243,049	
Facilities & Parks		291,342	
Fire		30,613	
Library		120,922	
Planning		73,756	
Police		1,041,697	
Public Works		435,917	
Recreation		86,432	
Total Expenditures		<u> </u>	\$ <u>3,652,734</u>

Operating Transfer Out			
School Financing		150,000	
Total		<u> </u>	150,000

Total General Fund Expenditures & Transfers 3,802,734

Excess of Revenues/Transfers over Expenditures \$ 112,267

Bonus (57,361)
\$ 54,906

Enterprise Fund Revenues			
Cannery		7,000	
Harbor		270,500	
JTB Industrial Park		417,589	
Garbage		322,280	
Wastewater		290,000	
Water		386,938	
Total		<u> </u>	\$ <u>1,694,307</u>

Enterprise Fund Expenses			
Cannery		4,820	
Harbor		351,470	
JTB Industrial Park		211,622	
Garbage		308,579	
Wastewater		250,840	
Water		471,636	
Total		<u> </u>	1,598,968
Excess of Revenue/Transfers over Expenditures		<u> </u>	<u>\$ 95,339</u>

**CITY OF CRAIG
MEMORANDUM**

To: Craig Budget Committee
From: Jon Bolling, City Administrator
Date: May 15, 2020
RE: Ordinance No. 728

Attached you will find Ordinance No. 728. The ordinance adopts the city's Fiscal Year 2021 budget.

A copy of my cover memo to the Craig Budget Committee is attached. That memo offers an explanation of staff's efforts to build the budget.

The Budget Committee discussed a number of topics regarding the draft budget, and directed staff to make some changes to the draft budget. Among those changes:

1. Water and garbage collection services to Enterprise Fund departments. The committee asked for an accounting of water consumption and garbage collection services between Enterprise Fund departments. For example, the Harbor Department receives frequent garbage collection services, and the Industrial Park Department consumes high volumes of water. The Wastewater Department is sometimes the single highest consumer of water in Craig annually. In an effort to document the cost of these services, the committee directed staff to include documentation of the water, wastewater, and garbage collection costs incurred by each Enterprise Fund Department.
2. Bonus to city staff. The committee discussed the merits of adding a cost of living adjustment to the city's wage schedule, or offering employees a three percent bonus payment. The committee settled on adding a lump sum three percent payment to be made to employees in FY 2021, and suggested a December/January distribution timeline.
3. Removal of Spruce Street Tank Demolition Project. The draft budget included demolishing the unused water storage tank on Spruce Street, using \$75,000 in Craig Endowment Fund earnings. The committee recommended removing the project from the proposed FY 21 budget. Staff subsequently did so, and also removed the \$75,000 endowment fund transfer that would have financed the project.
4. Craig EMS. With the onset of staff turnover at Craig EMS, the budget committee spent considerable time discussing options for maintaining emergency medical services. The city's EMS medical director submitted his resignation via email on May 11. The loss of a medical director means per State of Alaska requirements, the city may not bill for ambulance services, and those services are limited to basic life support (BLS) level responses.

The committee sees the EMS Department Budget for FY2021 as a placeholder, and directed city staff to implement measures to sustain paid staff and volunteer roster participation indefinitely.

5. COVID-19 Funding. Looming large over the budget this year is the impact of COVID-19. As the council well knows, efforts to inhibit spread of the virus have created much uncertainty in the local, statewide, and national economy. Those impacts may be at least partially offset by federal funding, depending on how cities like Craig are eventually allowed to use the COVID-19 dollars. City planner Brian Templin has prepared an explanatory memo regarding uses of the fund that staff believes will benefit Craig. That topic is included as a separate agenda item.
6. State Revenue Sharing. At the May 13 budget committee meeting, I reported that I had learned that the city can expect some state revenue sharing funding in FY2021. I had zeroed out that revenue source when I read that the Governor had vetoed the appropriation for State Fiscal Year 2021. I was subsequently reminded that the veto means that because the revenue sharing payment is drawn from a larger fund, the FY21 payment will be reduced by about one-third, rather than eliminated entirely. That news adds about \$50,000 to general fund revenues.
7. Employee Health Insurance Benefit. Good news on this front: the city will not face a premium increase in FY2021 if it retains the existing health insurance benefit.

The budget approval process will include council consideration of a resolution setting the mill rate, a resolution for the payment in lieu of health insurance, and Ordinance 729, setting utility rates for FY 2021. The resolutions will be brought forward for council consideration at the council meeting scheduled for June 4.

Recommendation

Adopt Ordinance 728 at first reading.

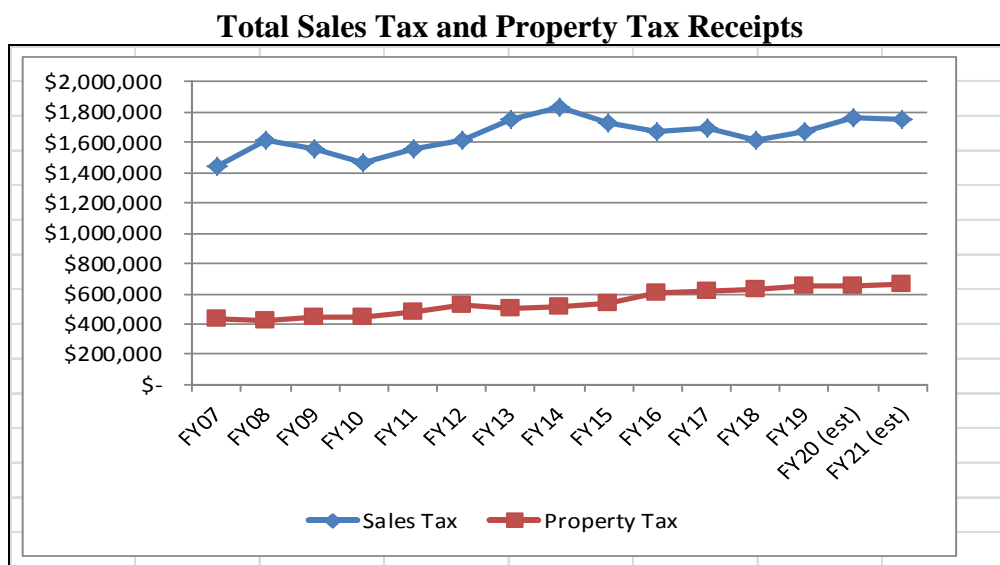
CITY OF CRAIG MEMORANDUM

To: Craig Budget Committee
 From: Jon Bolling, City Administrator
 Date: April 5, 2020
 RE: Draft FY 2021 City of Craig Operating Budget

Attached you will find the proposed City of Craig operating budget for FY 2021. A summary of the budget is provided below.

A. Revenues

The table below shows past actual and next fiscal year's estimated local tax receipts.



Sales Tax

As the council is aware, sales tax revenues make up the bulk of locally generated tax receipts. The estimated amount of sales tax receipts is one of the variables in the budget that staff must pay close attention to when planning the coming year's budget. The sales tax numbers shown in the above graph is the sum of general sales tax (5%), liquor sales tax (6%), bed tax receipts (\$5/night), and tax on marijuana products (+5%).

Obviously, the corona virus pandemic is the big variable in estimated revenues for the coming fiscal year. Much uncertainty remains as to how much longer the prophylactic measures in place nationwide will continue; it is those measures that will most impact the city's sales tax revenues in FY 2021. While the city has seen variable sales tax revenues since FY 2007, the overall trend shows a slight increase in receipts in that time, even accounting for the new bed tax and marijuana tax, both of which took effect January 1, 2018 (the local marijuana retail store did not open until some months later). For the purposes of budgeting, staff has consistently assumed either no increase or a slight drop in sales tax receipts each year, based upon actual receipts from prior year(s). For FY 2021 projected sales tax receipts are slightly lower from the current fiscal year, based on the following factors.

1. Actual Receipts. Before all the travel and other restrictions from the COVID-19 response were felt in March, local sales tax receipts were nearly \$100,000 (about ten percent) ahead of the same point in the prior fiscal year. The slowdown in activity resulting from COVID-19 will likely mean that we will finish near our

projected receipts for the current fiscal year. Budgeting sales tax at nearly the same level for 2021 as in 2020 anticipates the reduced economic activity in the coming fiscal year.

2. Online Retail Remittances. If the city council completes the process to participate in the Alaska Remote Sellers Sales Tax Commission, the city can expect substantially more sales tax revenue generated by online sales. News reports maintain that given local COVID-19 travel restrictions, online sales have measurably increased since March. To the extent that trend continues, the city's participation in the Alaska RSSTC will provide for sales tax revenue from vendors that do not now collect and remit the tax to Craig. This source is essentially new revenue for Craig.
3. Local Retailers. With the exception of one business, the top twelve sales tax-remitting businesses in Craig remained open during the recent COVID-19 responses, although some operated at reduced levels. Those twelve typically account for about 75 percent of local sales tax revenues. Many other retailers remained open as well, and while local activity was much lower than normal, these businesses still collected and will remit sales taxes. I expect the same will occur after July 1, 2020.

Impacts from COVID-19 will create downward pressure on sales tax receipts in 2020. These impacts include closure of the Craig Silver Bay Seafoods plant in 2020, reduced activity at hotels and B&Bs, and reduced activity at charter fishing lodges this calendar year.

Conversely, commercial and sport fishing for king salmon is again severely restricted in inside waters throughout Southeast Alaska in 2020, making it more likely that fishermen will travel to the west coast of POW Island to catch kings. The west coast is due to cycle back into the geoduck and sea cucumber dive fisheries in the coming fiscal year, bringing dive boats back to Craig. Assuming salmon markets improve in the coming twelve months, the chum salmon return at Port Asumcion may bring new waterfront activity.

Property Tax

I expect a slight increase in property tax receipts for the coming fiscal year. Property tax receipts have climbed more than \$175,000 in the past ten years due to new construction and property value appreciation. The property tax rate of six mills has not changed in more than twenty five years. The city council can expect the city's real property values to continue to increase over the next several years, based on market trends and new construction. As a reminder to the council, the city does not set property values in Craig; that work is completed by the city's contract assessor, who sets values based upon market value sales of property in the community. The city council does set the mill rate each year, per Alaska Statutes.

Taken together, staff estimates that all sales tax and property tax revenues for FY 2021 will amount to \$2.4 million, or about 68 percent of all expected revenues for the coming year.

Other Sources

The city typically receives a substantial amount of transfer payments from the US Government and the State of Alaska each year. The projected amount of state payments

for FY 2020 is \$407,500. The bulk of this is from one program: Payment in Lieu of Taxes (PILT). Senator Murkowski recently posted a news release announcing the reauthorization of the program at prior funding levels, meaning that Craig is likely to receive about \$289,000.

Raw fish tax and municipal revenue sharing account for most of the balance of other income sources. As the committee will recall, raw fish tax revenue is highly variable from year to year. Staff does project a decrease in raw fish tax for the coming year to around \$50,000. Any amount received beyond what is budgeted is assigned, per past council direction, to the Equipment Replacement and Harbor Reserve funds.

State community assistance funding for the coming year is likely to be zero, based on Governor Dunleavy's recent veto of funds from the program. The governor has stated that federal COVID-19 funds passed through the state to communities will make up for the veto, but there is some uncertainty that the federal COVID dollars may be used for general municipal purpose. General fund revenues for the coming year do anticipate collecting about \$50,000 in COVID-19 impact funds, but that is based on the city's out-of-pocket, reimbursable expenses for COVID-19 costs, and not new revenue.

The FY2021 budget includes \$27,000 in revenues from the Port St. Nicholas Road maintenance fee. That figure is an estimate, based on receipt of \$150 per lot.

B. Expenditures

The FY2020 General Fund budget anticipates a net increase in expenditures of about \$150,000 compared to FY2019. Some notable changes from the current fiscal year are listed below.

- Aquatic Center (+\$17,696). About \$9,000 of this increase is due to changes to wage and benefit costs. Among these is an additional \$4,000 in part time employee hours (from 625 hours to 1,000 hours).
- Craig Police Department (+\$43,494). Some of this increase is due to merit increases sought by Chief Ely for his staff. The increase also anticipates offering employee health insurance to new employees.
- EMS (+\$41,881). About \$35,000 of this increase is to fund incentives for responders and add hours for an existing part time employee.
- Facilities (+\$25,483). The bulk of this increase is for work needed to replace/rebuild the induction fan at the wood boiler building, and to clean the condenser cooler at the main air handling unit at the Craig Aquatic Center.
- Public Works (+\$97,709). Most of this increase is to better reflect the costs to maintain the city's vehicle fleet.

Of the \$150,000 increase, about \$90,000 is financed from the endowment fund earnings

Cost of Living Adjustment

The proposed FY20 operating budget includes no cost of living adjustment for city employees.

Health Insurance Costs

The budget anticipates a five percent increase in employee health insurance costs. Every one percent increase in premium cost equals about \$5,000 of additional cost to the city.

I expect to ask the council to continue the payment in lieu of health insurance benefit for FY 2021. The council adopted a policy to pay employees who have taken the employee health care benefit about half of the cost of that benefit as a cash payment at each payroll if the employee chose not to enroll in the health care plan. The goal behind this policy is to reduce the benefit cost to the city for an employee that would have taken the health insurance benefit. Several employees elected to receive the payment in lieu of health insurance. Assuming that those employees would have taken the health insurance benefit if not for the in-lieu payment, the city spent tens of thousands of dollars less on the health care benefit as a result of the in-lieu payment program.

School Support

The city has in recent fiscal years, added increasing general fund dollars to the annual budget in an attempt to have its general fund contribution to the school reach the \$550,660 cash payment made to the school district each year. After reaching a \$300,000 contribution in the current fiscal year staff has scaled back the proposed contribution to just \$150,000 for FY 2021 as a means to balance the city's budget. I expect the city will continue to pay the district \$550,660 each year, using a combination of funds from the federal Secure Rural Schools program, city general fund dollars, and using funds drawn from the school cash reserve fund that the city had built up over several prior years. The school district will request \$550,660 in cash payment for school support in FY2021.

Staff was notified recently that the city will soon receive \$424,503 from the Secure Rural Schools program. That payment will be added to the fund the city maintains to help it meet its annual appropriation to the district. A summary of the balance of that fund, and others, is shown in Section F, below.

The city's state-mandated minimum contribution to the school district is about \$430,433 in the current fiscal year. As noted above the city provides the district \$550,660 in cash, and also provides a number of in-kind contributions. The current statutory funding cap for school support for Craig is about \$1.75 million.

C. Proposed Rate Changes

A summary of proposed changes to rates for services is provided below. Rate changes for water, sewer, and solid waste collection will be considered by the council in an ordinance separate from the budget ordinance. Rates for all other departments will be set by resolution.

Water rates

Staff proposes a three percent increase in water rates for FY2021.

As the council will recall the city engaged the Alaska Department of Commerce, Community, and Economic Development to produce a rate study for the city's water, wastewater, and solid waste collection departments. On March 23, 2018 staff received a revised rate study for the city's water department. Among the study's recommendations

is one that calls for annual rate increases for FY2019-FY2022, ranging between two percent and four percent per year. This recommendation is consistent with the Craig Budget Committee's own long-standing policy of adjusting rates and expenses at the water department so that revenues and expenditures match. Even with the proposed increase to water rates, its expenses will still exceed revenues by about \$104,000, if the council approves use of Endowment Fund earnings to finance the cost of a new valve exerciser and demolition of the Spruce Street water tank.

Solid Waste Collection Rates

As it has done on occasion in the past, public works will weigh truckloads of the contents from dumpsters and cans in order to identify the common weights from each container type. This effort is a means to collect container weight data to fairly set rates for solid waste collection and disposal. Staff will reserve any recommended action on rate changes for solid waste collection until it has reviewed the container weight data.

D. Staffing Levels

In addition to the staffing changes described on page 3, the proposed budget includes other changes to staff levels. The Recreation Department requested an additional one quarter time position to better staff the recreation center and some weekend events. EMS receives an additional quarter time position to meet on call, ambulance cleaning and restocking, and paperwork demands. The budget also includes an additional one-eighth time position to assist with library staffing and programs.

E. Endowment Fund Earnings

Each year the city may spend up to four percent of the five-year average market value of the Craig Endowment Fund. For FY2019, that four percent amounts to \$398,034. The earnings are typically used to pay the cost of debt service on the pool each year, and the remaining amount for capital improvements across the city. The FY2021 debt service payment for the pool is approximately \$137,000. That leaves a balance of about \$261,034. I propose the following use of the balance.

1. Replace Induction Fan at the Wood Boiler \$ 15,000

The Induction Air Fan which is an integral component for the operation of the wood boiler is in need of serious repair or replacement. The housing for the fan, made of ¼" steel, is corroded to the point that one's finger can push through the steel in some areas. The impellor is worn causing inefficiencies in operation.

2. Police Department Vehicle \$ 15,000

Continue to phase out older police vehicles and replace with surplus vehicles acquired from state/federal agencies.

3. Replace tilt deck trailer \$ 50,000

The existing trailer was built in 1979 with a unique trailer brake system that is no longer operable, making it unsafe to operate with maximum loads on steep grades. Zieman Equipment Company no longer builds parts for this trailer. The trailer is used to haul equipment and other heavy loads to and from city project sites.

4. Demolish Spruce Street Water Tank \$ 75,000
 The wood stave water tank at Spruce Street is functionally obsolete. There is virtually no chance that the tank can be put back in service at a cost proportionate to the benefit gained from its operation. In order to avoid deterioration of the tank, and the unplanned maintenance that may result from that deterioration, the tank should be demolished. The City of Klawock contracted for the demolition of a similar tank two years ago; that contract cost was around \$65,000. The City of Craig may be able to sell the salvaged lumber to offset the demolition cost.

5. Clean AHU Condenser at Aquatic Center \$ 10,000
 The PoolPak air handling unit at the Aquatic Center needs the humidifier condenser coils cleaned, and the whole unit needs a maintenance checkup. This work includes bringing a factory trained technician come and complete a maintenance checkup on the unit, and train city staff how to clean the condensing coils, allowing our employees to perform this work in the future.

6. Purchase Valve Exercise Equipment \$ 47,500
 This item is essential to public works operations for several reasons: The equipment will assist in the annual maintenance efforts to exercise water main valves and hydrants more efficiently. One staff member can operate the exerciser alone, and the equipment greatly reduces the risk of back and shoulder injuries caused by utilizing hand operated water main valve keys. The vacuum tank and pressure wand that are part of the equipment provide for efficient and safer excavations on water mains, water service installations, valve box cleaning, and emergency repairs. Many valves in our system have not been exercised because there is no tool available to clean and clear the debris in the valve box. In addition, the equipment can be used to clean/clear storm drain ditches and catch basins.

Total **\$ 212,500**

This draw leaves about \$48,500 available for continued investment in the endowment fund, or for use on another capital project needing additional funding, based on city council approval.

E. Long-Term Finances

Long-Term Debt

The city holds the following long-term debt.

<u>Debt Class</u>	<u>Balance*</u>	<u>Annual Payments*</u>
Aquatic Center Bonds	\$1,570,000	\$136,888
Water System Improvements	\$ 307,000	\$ 25,001
Total	\$1,877,000	\$161,889

* Approximate

Reserve Funds

The list below provides some information for each fund.

<u>Fund Name</u>	<u>Source of Funds</u>	<u>Balance*</u>
1. Craig Endowment	One-time revenues	\$ 9,842,662
2. School Support	Federal & City funds	\$ 2,931,630
3. Certificates of Deposit	Retained earnings	\$ 2,000,000
4. City General Fund	Multiple sources	\$ 1,693,401
5. Land Development	Sale of city properties	\$ 568,196
6. Capital/Harbor/Equip Fund	Various Sources	\$ 452,359
7. Hatchery savings	POWHA	\$ 55,238
8. Clinic Maintenance	Lease payments	\$ 44,000
9. Police Drug	Court awarded	\$ 18,906
10. Halibut Quota	General Fund	\$ 15,500
11. Bond Sinking Fund	General Fund	\$ 15,000
12. Memorial Park	Hilton Foundation	\$ 7,697

*Approximate as of March 31, 2020

F. Summary

As I have stated in years past, department managers in the city’s enterprise and general fund departments have done good work in controlling their expenditures. They understand the demands placed on the city’s General Fund and Enterprise Fund revenues and responded productively again this year when I asked them to limit their expenditures from the current fiscal year. It is a pleasure to work with them.

Similarly, as I have noted in past cover memos for the budget ordinance, thanks to thoughtful actions taken by city councils in Craig over the past 20+ years, pertaining to building capital projects and efforts to increase savings, the city is in good financial condition. With lean financial times upon us now and likely for the next few years due to declining or flat transfer payments from the State of Alaska and US Government, the city’s good financial position will make dealing with reduced revenues easier. Even so, we should continue to anticipate challenging financial circumstances for our community for the near term.

As noted multiple times in this memo, the COVID-19 pandemic looms large as to its impact to our economy and budget. The uncertainties the pandemic has created as to the visitor industry, commercial seafood markets, and local revenues are remarkable, and render unstable the normally reliable projections as to revenues. Whatever budget the city council eventually adopts will have to be monitored closely through the fiscal year.

There is some possibility that the city may receive some direct compensation for what is likely to be lost sales tax revenue, but as of the date of this memo there is certainly no assurance that either the State of Alaska or the federal government will offer to offset sales tax revenues lost to state and federal health mandates. No such revenue is included in the attached budget.

For the longer term, there is reason for optimism, as noted below. I reported on some of the items below to the budget committee a year ago, with updates to this year's outlook:

- Seafood Producers Cooperative continues to operate a buying station out of Craig, with contributions to the cost to operate the ice house during the summer season.
- The annual release of chum salmon at Port Asumcion climbed to 20 million this year, and is projected to stay at 20 million. This calendar year will see the first efforts at cost recovery.
- SSRAA continues to release some 300,000 king salmon smolts into Port St. Nicholas, with potential to expand that release and manage new cost recovery operations.
- With the completion of the Alaska Mental Health Trust land exchange with the US Forest Service, the Viking Lumber Mill appears to be poised for an additional 3-5 years of timber supply. I expect that the various small mill operators on POW will benefit from the timber volume made available from timber sales, which also benefits Craig.
- The kelp mariculture site at Doyle Bay will conduct its first harvest of kelp this year. The company plans to bring that product to shore in Craig for subsequent shipment to market.
- The small gold mine that recently reopened in Hollis added a milling facility on the site, adding another six or so jobs to the local economy, along with increased business spending on POW. The Calder Bay limestone site also continues to operate regularly.

Staff is prepared to address questions from the budget committee regarding the proposed FY 2021 budget.



Financial Summary Fiscal Year 2021

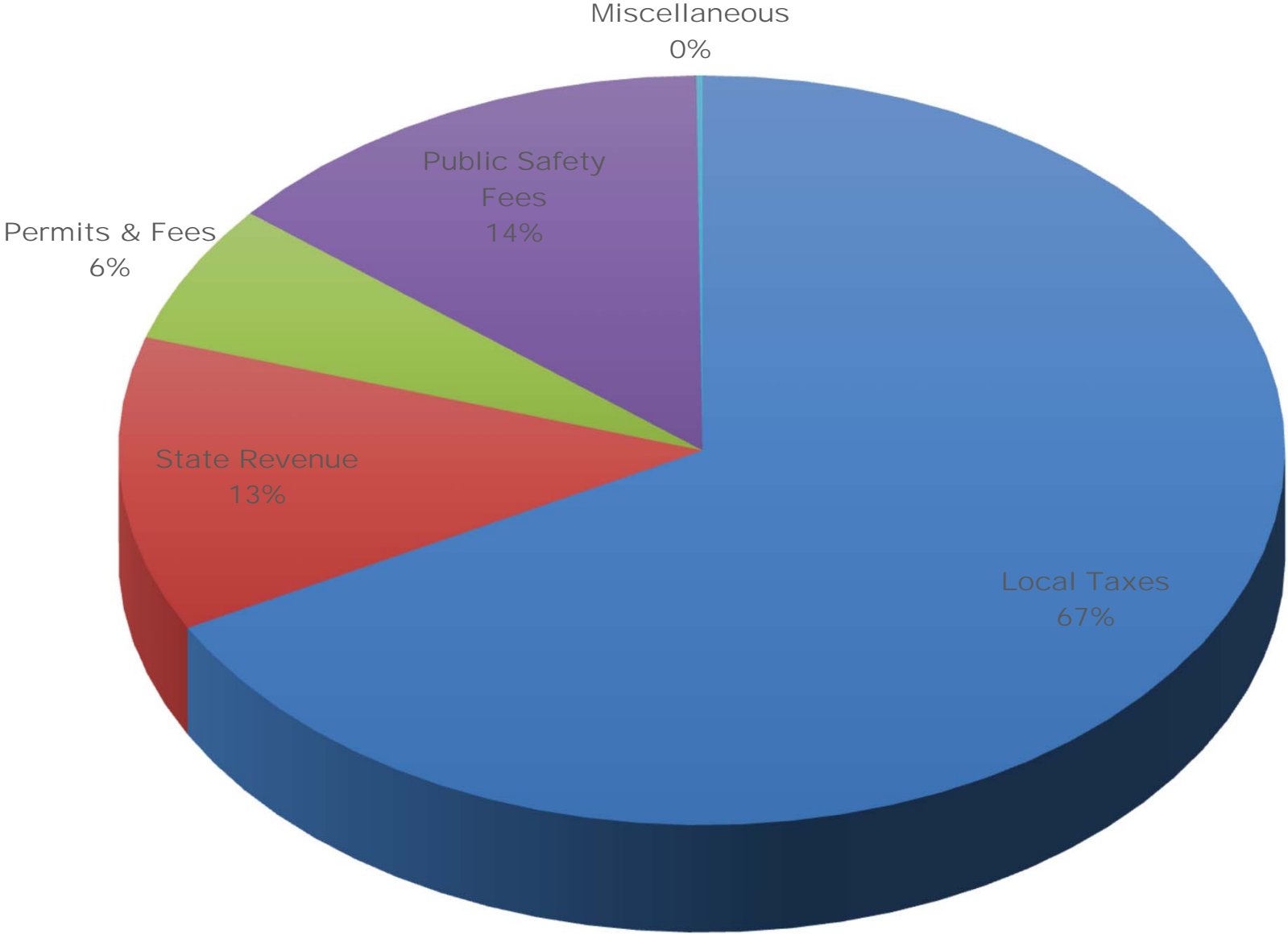
City of Craig
FY2021 Budget
General Fund Revenue & Expenditure Summary

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Total General Fund Revenue	\$ 3,778,739	\$ 3,561,995	\$ 3,295,338	\$ 3,479,354 \$ 2,180	3,622,981	3,593,662
Expenditures						
Administration	662,177	702,951	698,943	676,724	683,985	681,519
Aquatic Center	478,464	441,795	512,753	661,056	607,293	614,136
Council	130,419	133,203	82,419	57,331	34,353	33,353
EMS	228,329	326,051	215,282	189,326	202,154	243,049
Facilities & Parks	464,770	286,009	228,476	288,881	269,442	291,342
Fire	28,278	14,823	19,190	34,406	39,593	30,613
Library	113,835	108,626	127,118	137,549	130,361	120,922
Planning	90,047	99,015	74,499	69,151	71,019	73,756
Police	1,022,184	937,360	932,464	967,739	1,022,588	1,041,697
Public Works	306,686	326,792	306,390	336,295	346,012	435,917
Recreation	91,107	99,356	95,727	96,695	110,004	86,431
Pt. St. Nick Hatchery					56,000	0
Total Expenditures	3,616,297	3,475,981	3,293,261	3,515,154	3,572,805	3,652,734
Net Revenues over Expenditures	\$ 162,442	\$ 86,014	\$ 2,077	\$ (35,800)	50,176	(59,072)
Transfers In to General Fund						
Transfer from Enterprise Fund	226,026	241,011	303,824	210,622	48,825	95,339
Endowment Fund Transfer to Gen Fund	135,000	178,280	370,650	233,000	175,000	226,000
Total Transfers	135,000	178,280	370,650	233,000	223,825	321,339
To School Financing	(100,000)		(168,000)	(250,000)	(300,000)	(150,000)
From Endowment To Capital Fund		(186,000)	(270,050)	20,000		
Total transfers Out	(100,000)	(186,000)	(438,050)	(230,000)	(300,000)	(150,000)
Total transfers					(76,175)	171,339
Bonus						57,361
Total Budget Revenue over Expenditures & Transfers	297,442.0	264,294.0	372,727.0	197,200.0	(25,999)	54,906

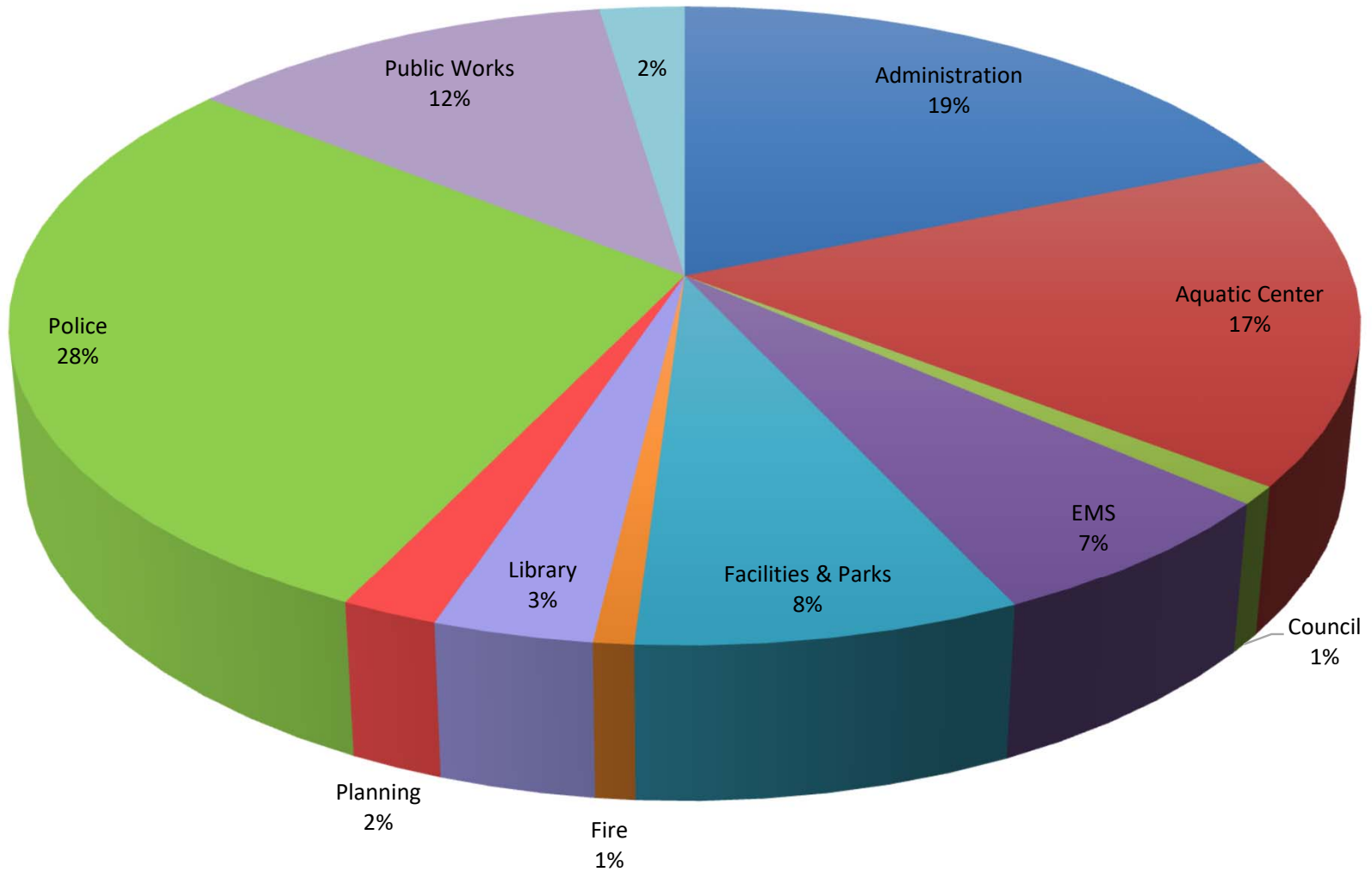
Enterprise Fund Revenue & Expenses Recap FY 2021

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Total Operating Revenue						
Cannery	3,505	8,884	8,105	8,105	7,000	7,000
Harbor	205,070	250,590	248,626	258,500	270,500	270,500
JTB Industrial Park	470,873	465,328	453,626	413,023	416,589	417,589
Garbage	304,171	298,369	278,407	311,970	315,000	322,280
Wastewater	269,006	263,835	353,220	290,000	290,000	290,000
Water	2,743	3,384	21,271	307,300	317,476	386,938
Total Revenue	1,255,368	1,290,390	1,363,255	1,588,898	1,616,565	1,694,307
Total Operating Expenses						
Cannery	4,124	1,713	2,700	6,881	7,000	4,820
Harbor	205,070	250,590	248,626	258,500	415,776	351,470
JTB Industrial Park	270,500	287,282	275,548	216,897	233,036	211,622
Garbage	304,171	298,369	278,407	311,970	302,138	308,579
Wasterwater	226,026	241,011	303,824	210,622	292,340	250,840
Water	410,886	455,680	365,337	395,671	525,103	471,636
Total Expenditures	1,420,777	1,534,645	1,474,442	1,400,542	1,775,393	1,598,968
Net Revenues over Expenses						
Cannery	(619)	7,171	5,405	1,224	0	2,180
Harbor	0	0	0	0	(145,276)	(80,970)
JTB Industrial Park	200,373	178,046	178,078	196,126	183,553	205,967
Garbage	0	0	0	0	12,862	13,701
Wastewater	42,980	22,824	49,396	79,378	(2,340)	39,160
Water	(408,143)	(452,296)	(344,066)	(88,371)	(207,627)	(84,698)
Total	\$ (165,409)	\$ (244,255)	\$ (111,187)	\$ 188,357	\$ (158,828)	\$ 95,339
Transfer from Endowment Fund						
Water					125,000	44,070
Harbor					80,000	0
Total from Endowment Fund					205,000	44,070
Transfers with in Enterprise Fund						
Cannery			0			
Harbor	16,101	(4,460)	3,165	(46,417)	65,276	0.00
JTB Industrial Park	15,707	2,846	1,150	(22,782)	(90,728)	0.00
Garbage	4,709	1,538	1,784	(62,215)	12,138	0.00
Wastewater	6,871	3,430	3,805	(34,438)	4,235	0.00
Water	2,743	3,384	21,271	(49,640)	112,626	0.00
Total	46,131	6,738	31,175	(215,492)	103,547	0.00
Net Change in Cash						
Cannery	(619)	7,171	5,405	1,224	-	2,180
Harbor	-	16,101	(4,460)	3,165	0	-80,970
JTB Industrial Park	200,373	193,753	180,924	197,276	48,825	205,967
Garbage	-	4,709	1,538	1,784	0	13,701
Wastewater	42,980	29,695	52,826	83,183	1,895	39,160
Water	(408,143)	(449,553)	(340,682)	(67,100)	-1	-84,698
Total Net Change in Cash	(165,409)	(198,124)	(104,449)	219,532	\$ 50,719	\$ 95,339
Transfer to General Fund					\$ (50,719)	\$ (95,339)

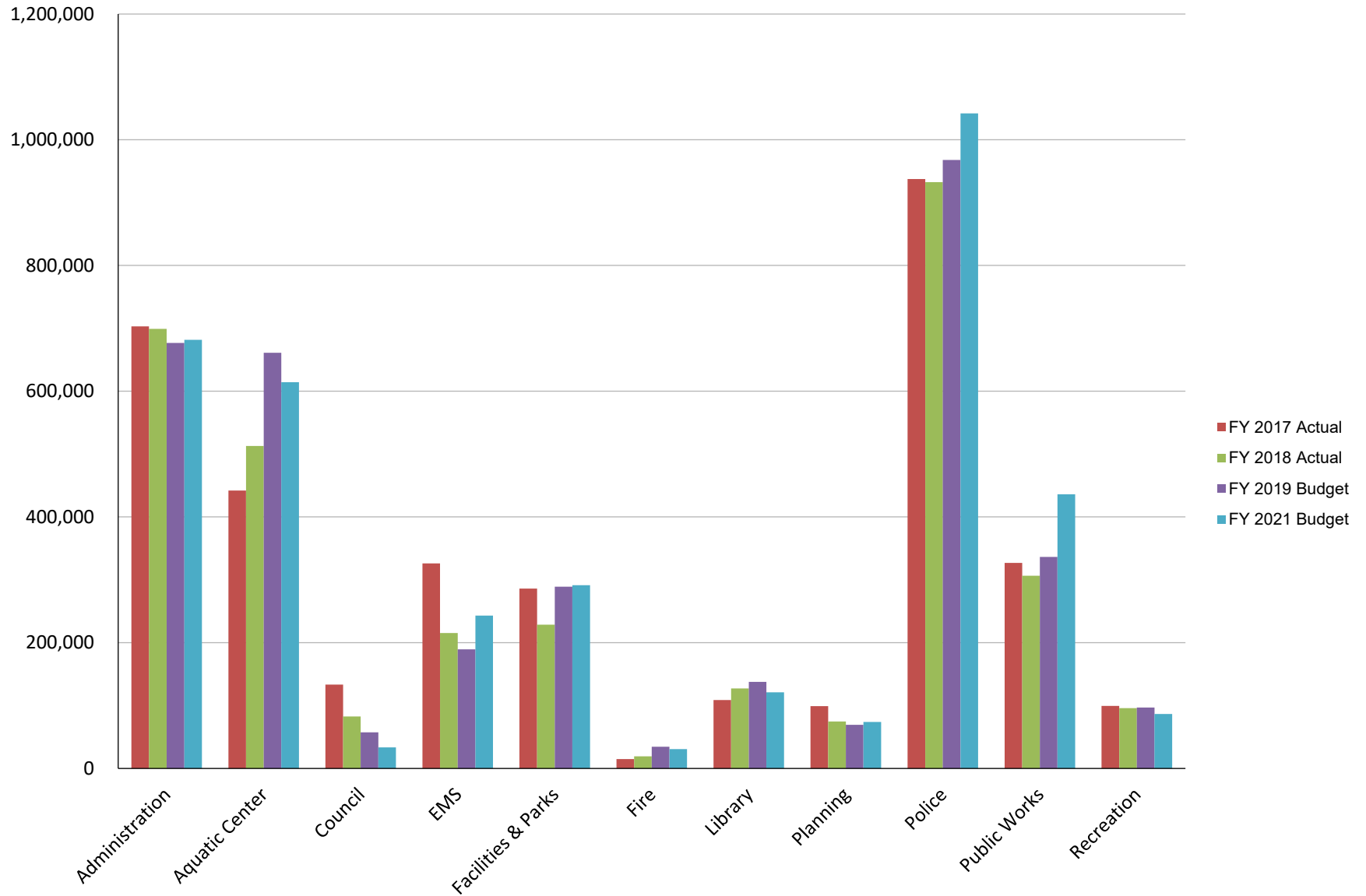
General Fund Revenue



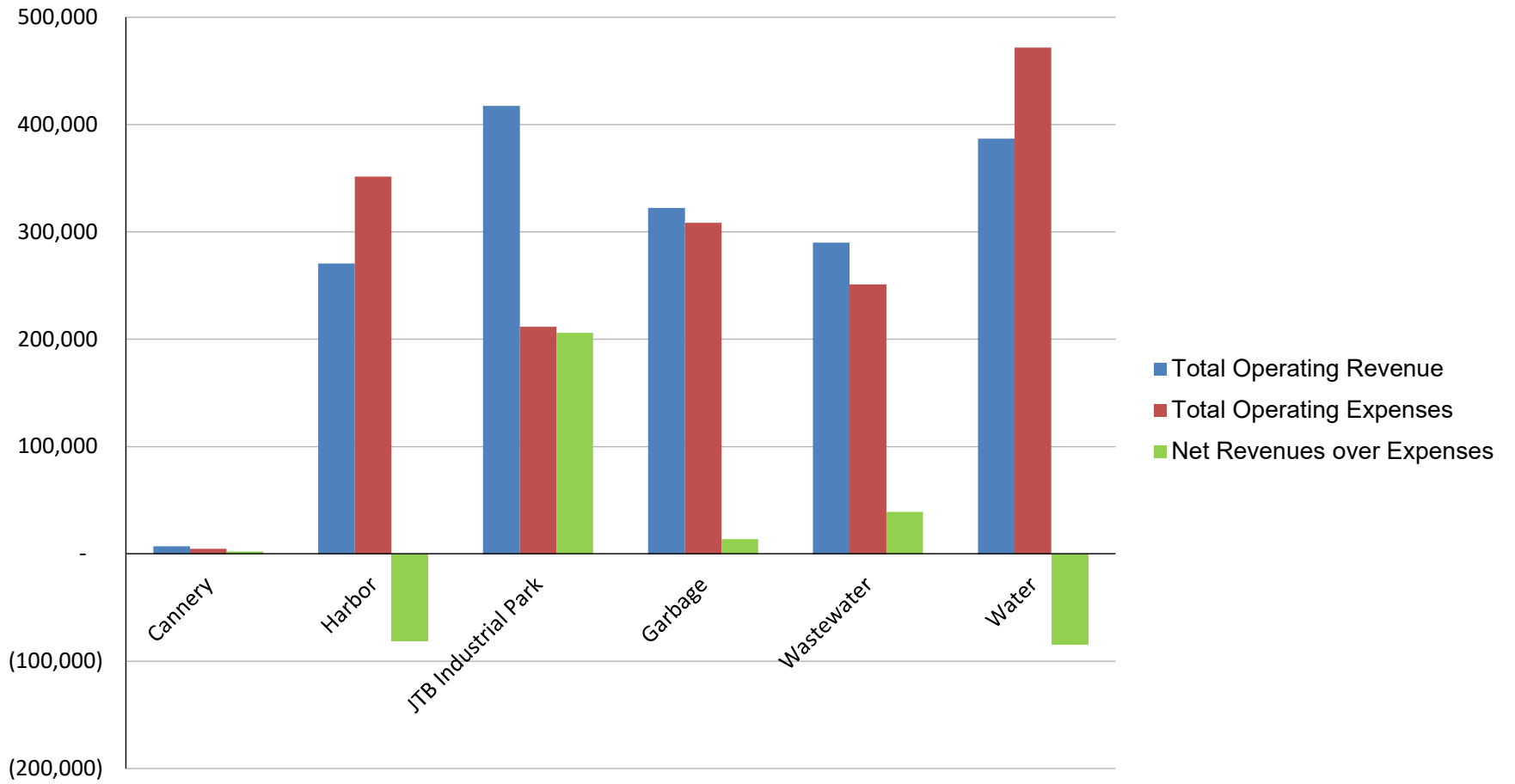
General Fund Total Expenditures



General Fund Expenditures



Enterprise Fund



City of Craig Summary - FY 2021

	GF FY 2021	GF FY 2020	GF Incr(Decr)	EF FY 2021	EF FY 2020	EF Incr(Decr)	FY 2021 Total	FY 2020 Total	FY 2021 Incr(Decr)	% Change
Salary	524,616	451,621	72,995	98,220	98,220	(0)	622,835	549,841	72,994	11.72%
Hourly Wages	1,087,972	1,065,115	22,857	364,334	341,242	23,092	1,452,306	1,406,357	45,949	3.16%
Overtime Wages	36,288	34,499	1,789	11,290	11,163	127	47,578	45,662	1,916	4.03%
On-call Wages	17,400	17,400	0	13,280	13,280	0	30,680	30,680	0	0.00%
Total Wages	1,666,276	1,568,635	97,641	487,123	463,905	23,218	2,153,399	2,032,540	120,859	5.61%
FICA	102,021	99,032	2,989	30,200	28,761	1,439	132,221	127,793	4,428	3.35%
Medicare	23,866	23,167	699	7,063	6,726	337	30,929	29,893	1,036	3.35%
Workers' Comp	44,065	41,574	2,491	13,409	12,760	649	57,474	54,334	3,140	5.46%
PERS (DB & DC)	335,053	327,362	7,691	94,168	92,794	1,374	429,221	420,156	9,065	2.11%
Medical Insurance	314,358	346,723	(32,365)	95,336	108,795	(13,459)	409,694	455,518	(45,824)	-11.18%
HRA	78,128	78,128	(1)	22,908	20,928	1,980	101,035	99,056	1,979	1.96%
Other Benefits	6,599	6,499	100	1,991	1,966	25	8,590	8,465	125	1.46%
Total Benefits	904,089	922,485	(18,396)	265,075	272,730	(7,655)	1,169,164	1,195,215	(26,051)	-2.23%
GRAND TOTAL	2,570,364	2,491,120	79,244	752,198	736,635	15,563	3,322,563	3,227,755	94,808	2.85%

General Fund Summary - FY 2021

Wages & Benefits

	Admin	Aquatic Center	Council	EMS	Facilities	Fire	Library	Planning	Police	Public Works	Recreation	TOTAL
Salary	157,424	45,592	13,520	0	65,650	0	36,358	47,046	82,000	39,420	37,606	524,616
Hourly Wages	156,000	116,150		138,546	58,355		25,903	0	424,874	114,783	53,362	1,087,972
Overtime Wages		0							35,111	1,177		36,288
On-call Wages									17,400			17,400
In Lieu	12,171				9,927			9,927	14,706			46,730
Total Wages	325,595	161,742	13,520	138,546	133,932	0	62,261	56,972	574,090	155,380	90,968	1,713,005
FICA	19,410	10,028	838	7,865	8,304	0	3,860	3,634	35,138	9,635	3,308	102,021
Medicare	4,545	2,345	196	1,840	1,942	0	903	851	8,218	2,253	774	23,866
Workers' Comp	1,034	6,276	45	5,172	4,219	4,186	205	193	16,605	5,953	176	44,065
PERS (DB & DC)	66,826	33,139	2,710	20,755	25,980		7,999	12,896	122,285	34,189	8,273	335,053
Medical Insurance	20,315	56,089	9,303	18,607	20,882		16,623	0	123,757	39,478	9,303	314,358
HRA	5,500	13,750	2,750	5,500	5,500		5,500	0	27,500	9,378	2,750	78,128
Other Benefits	720	370	770	60	290		320	120	2,970	819	160	6,599
Total Benefits	118,350	121,997	16,613	59,799	67,117	4,186	35,410	17,695	336,473	101,705	24,745	904,089
GRAND TOTAL	443,944	283,739	30,133	198,345	201,049	4,186	97,672	74,667	910,563	257,085	115,713	2,617,094
GRAND TOTAL FY 20	454,848	285,369	31,133	163,795	193,385	4,186	103,914	63,454	852,104	259,798	79,134	2,491,120
Change	(10,904)	(1,630)	(1,000)	34,550	7,664	0	(6,242)	11,213	58,459	(2,713)	36,579	125,974

Enterprise Fund Summary - FY 2021

Wages & Benefits

	Wastewater	Water	Garbage	Harbor	JTB Park	TOTAL
Salary	18,250	10,950	4,380	43,309	21,331	98,220
Hourly Wages	58,012	121,367	33,801	87,323	63,830	364,334
Overtime Wages	785	1,646	114	5,350	3,395	11,290
On-call Wages	40	40	0	9,900	3,300	13,280
Total Wages	77,087	134,003	38,295	145,882	91,856	487,123
FICA	4,777	8,309	2,374	9,045	5,695	30,200
Medicare	1,117	1,943	555	2,115	1,332	7,063
Workers' Comp	1,707	3,052	1,675	4,552	2,424	13,409
PERS (DB & DC)	16,951	29,484	8,425	25,887	13,421	94,168
Medical Insurance	17,560	23,020	17,274	26,043	11,439	95,336
HRA	4,400	6,380	3,465	5,803	2,860	22,908
Other Benefits	428	369	214	556	424	1,991
Total Benefits	46,941	72,557	33,983	74,000	37,594	265,075
GRAND TOTAL	124,028	206,560	72,279	219,882	129,450	752,198
GRAND TOTAL FY20	124,826	204,573	74,504	205,233	127,499	736,635
Change	(798)	1,987	(2,225)	14,649	1,951	15,563

**FY21 Proposed medical insurance costs and PERS/COLA rate
Static Data - Used in calculations for all departments of the City**

Fiscal Year 2021

Renewal Estimate	105.00%			HRA	Employee	Employee
	%	87%		250		
Medical Insurance	Month	City Exp	Annual		20%	
Employee	804.92	8,403.36	9,659.04	2750	160.98	160.98
Empl/Spouse	1,811.07	18,907.57	21,732.84	5500	362.21	362.21
Family	2,414.76	25,210.09	28,977.12	5500	482.95	482.95
Empl/Dep	1,408.61	14,705.89	16,903.32	5500	281.72	281.72
Dental						
Employee	43.77	456.96	8,860.32			
Empl/Spouse	93.91	980.42	19,887.99			
Family	155.84	1,626.97	26,837.06			
Empl/Dep	107.82	1,125.64	15,831.53			
In Lieu Payments Without Dental						
Employee	161.60	146.60	4201.6	3811.6		
Empl/Spouse	363.61	335.61	9453.86	8725.86		
Family	484.81	445.81	12605.06	11591.06		
Empl/Dep	282.81	257.31	7353.06	6690.06		
PERS Teir 1-3 (DB)	22.00%					
PERS Teir 4 (DC)	22.00%	1,531.27				

Full Time Three quarter Half

Hours worked per year 2080 1560 1040

COLA 1.000

% time for Salary 100%

FICA 6.20%

FICA Med 1.45%

WC

6836	3.12%	Harbor
7520	2.48%	Water
7580	2.93%	Sewer
7710	3.57%	EMS V
7704v	3.57%	EMS V
7720	2.93%	Police
8380	3.15%	Mechanic
8810	0.33%	Clerical
9015	3.15%	Public Works
9102	3.88%	Pool
9403	4.94%	Garbage

City of Craig
 FY2021 Revised Budget
 Transfers

	General Fund	Enterprise	Endowment	Equipment	Hatchery	School
Transfer from Enterprise Fund - Bal. Budget	95,339	(95,339)				
National Forest Receipts Road Funds						
Pt St Nick Hatchery						
Gaming/Derby Funds for Hatchery						
Endowment Fund Gen Fund Pool	136,000		(136,000)			
Endowment Fund to Gen Fund Police						
To School Financing	(150,000)					150,000
Endowment Fund to Gen Fund PPF	25,000		(25,000)			
Endowment Fund to Ent. Fund Water		44,070	(44,070)			
Endowment Fund to Gen Fund Police	15,000		(15,000)			
Endowment Fund to Gen Fund PW	50,000		(50,000)			
Enterprise Fund to Reserve JTB						
Endowment Fund Enterprise harbor						
From PY reserves						
	171,339	(51,269)	(270,070)	-	-	150,000
		4% earnings	398,034			

Enterprises Fund Transfers	JTB Dept	Harbor	Water Dept	Wastewater	Garbage
Harbor to Water		(360)	360		
N & S Cove to Water		(5,000)	5,000		
JT Brown to Water	(4,500)		4,500		
Waste Water to Water			6,229	(6,229)	
Harbor to Garbage		(112)			112
N & S Cove to Garbage		(6,720)			6,720
JT Brown to Garbage	(336)				336
Waste Water to Garbage				(112)	112
	(4,836)	(12,192)	16,090	(6,341)	7,280

Overhead

	Hours	Sewer %	Water %	Garbage %	harbor %	JTB %	Cannery %	General Fund %		
Administrator	2080	5%	5%	5%	5%	5%	5%	70%	100%	
Finance Director	2080	10%	10%	10%	7%	3%	1%	59%	100%	
Accounting Clerk/Payroll	2080	10%	10%	10%	10%	5%		55%	100%	
Accounting Clerk/Billing	2080	25%	25%	25%	10%	5%		10%	100%	
Accounting Clerk/Receptionist	2080	15%	15%	15%	15%	5%		35%	100%	
Average		13%	13%	13%	9%	5%	1%	46%		
Budgeted Wages										
Administrator	106,671	5333.53	5333.53	5333.53	5333.53	5333.53	5333.53	74669.43	106670.61	
Finance Director	62,924	6292.40	6292.40	6292.40	4404.68	1887.72	629.24	37125.16	62924.00	
Accounting Clerk/Payroll	44,720	4472.00	4472.00	4472.00	4472.00	2236.00	0.00	24596.00	44720.00	
Accounting Clerk/Billing	44,720	11180.00	11180.00	11180.00	4472.00	2236.00	0.00	4472.00	44720.00	
Accounting Clerk/Receptionist	44,720	6708.00	6708.00	6708.00	6708.00	2236.00	0.00	15652.00	44720.00	303754.61
	303,755									
Benefits										
		0.00								
Administrator	32,837	1641.85	1641.85	1641.85	1641.85	1641.85	1641.85	22985.87	32836.95	
Finance Director	18,985	1898.46	1898.46	1898.46	1328.92	569.54	189.85	11200.92	18984.62	
Accounting Clerk/Payroll	13,504	1350.44	1350.44	1350.44	1350.44	675.22	0.00	7427.43	13504.42	
Accounting Clerk/Billing	25,580	6395.10	6395.10	6395.10	2558.04	1279.02	0.00	2558.04	25580.40	
Accounting Clerk/Receptionist	25,580	3837.06	3837.06	3837.06	3837.06	1279.02	0.00	8953.14	25580.40	116486.78
Total	116,487									
Administrator		6975.38	6975.38	6975.38	6975.38	6975.38	6975.38	97655.30	139507.57	
Finance Director		8190.86	8190.86	8190.86	5733.60	2457.26	819.09	48326.08	81908.62	
Accounting Clerk/Payroll		5822.44	5822.44	5822.44	5822.44	2911.22	0.00	32023.43	58224.42	
Accounting Clerk/Billing		17575.10	17575.10	17575.10	7030.04	3515.02	0.00	7030.04	70300.40	
Accounting Clerk/Receptionist		10545.06	10545.06	10545.06	10545.06	3515.02	0.00	24605.14	70300.40	
		49,108.84	49,108.84	49,108.84	36,106.52	19,373.90	7,794.46	209,639.99	420,241.39	420241.39
					Less Sales tax collected	(11,330.74)	(5,431.55)		420,241.39	
						24,775.78	13,942.35		193,839.11	
									193,839.11	
Percent of Revenue		37,700	50,302	41,896	25,427	19,209	84			
					w/o leases	6,647				

City of Craig
 FY 2021 Budget
 Endowment Market Value

FY 2014		FY 2017		FY 2020	
Dec 31,2008	6,116,872	Dec 31, 2011	7,818,728	Dec 31, 2014	9,241,595
Dec 31,2009	7,191,057	Dec 31, 2012	8,698,143	Dec 31, 2015	9,161,882
Dec 31,2010	7,795,988	Dec 31, 2013	9,864,595	December 31, 2016	9,360,777
Dec 31, 2011	7,818,728	Dec 31, 2014	9,241,595	December 31, 2017	10,343,650
Dec 31, 2012	8,698,143	Dec 31, 2015	9,161,882	December 31, 2018	9,537,847
	<u>37,620,789</u>		44,784,943		47,645,751
Five year Average	7,524,158	Five year Average	8,956,989	Five year Average	9,529,150
4% of Average	300,966	4% of Average	358,280	4% of Average	381,166
Council Set aside	180000	Council Set aside	180000		
	120,966		178,280		
FY 2015		FY 2018		FY 2021	
Dec 31,2009	7,191,057	Dec 31, 2012	8,698,143	Dec 31, 2015	9,161,882
Dec 31,2010	7,795,988	Dec 31, 2013	9,864,595	Dec 31, 2016	9,360,777
Dec 31, 2011	7,818,728	Dec 31, 2014	9,241,595	December 31, 2017	10,343,650
Dec 31, 2012	8,698,143	Dec 31, 2015	9,161,882	December 31, 2018	9,537,847
Dec 31, 2013	9,864,595	12/31/2016	9,360,777	December 31, 2019	11,350,092
	41,368,511		46,326,992		49,754,248
Five year Average	8,273,702	Five year Average	9,265,398	Five year Average	9,950,850
4% of Average	330,948	4% of Average	370,616	4% of Average	398,034
Council Set aside	180000		180000		
	150,948		190,616		
FY 2016		FY 2019			
Dec 31,2010	7,795,988	Dec 31, 2013	9,864,595		
Dec 31, 2011	7,818,728	Dec 31, 2014	9,241,595		
Dec 31, 2012	8,698,143	Dec 31, 2015	9,161,882		
Dec 31, 2013	9,864,595	December 31, 2016	9,360,777		
Dec 31, 2014	9,241,595	December 31, 2017	10,343,650		
	43,419,049		47,972,499		
Five year Average	8,683,810	Five year Average	9,594,500		
4% of Average	347,352	4% of Average	383,780		
Council Set aside	180000				

City of Craig
 Debt Payment
 FY 2021

Long Term Government Debt		<u>July 1, 2019</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Date Due</u>	<u>Revenue Source</u>	<u>Department</u>
Aquatic Center Bonds	Bank of New York	1,570,000.00	65,000.00	35,293.75 33,993.75	100,293.75 33,993.75 134,287.50	10/1/2020 4/1/2021	Endowment Fund	Aquatic Center
Enterprise Fund								
Water Line Improvements	St of AK DEC	99,737.69	7,133.79	1,603.07	8,736.86	8/1/2020	Water Revenue	Water
Water Main Loan 265081	St of AK DEC	207,354.59	12959.66	3304.71 4,907.78	16,264.37	8/1/2020	Water Revenue	Water
	Total All Debt	1,877,092.28	85,093.45	74,195.28	159,288.73			



General Fund Fiscal Year 2021

City of Craig

General Fund Revenues	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	2021/2020	% Change
Property Tax	602,456	619,765	622,000	650,000	655,300	660,000	4,700	0.72%
Sales Tax	931,518	946,272	899,400	930,000	971,550	971,550	0	0.00%
Sales Tax 1% Pool & Recreation (1992)	310,506	315,424	299,800	310,000	320,850	320,850	0	0.00%
Sales Tax School 1% (1988)	310,505	315,424	299,800	310,000	320,850	320,850	0	0.00%
Transient Room Tax			0	25,000	30,000	20,000	(10,000)	-33.33%
Sales Tax Liquor	115,238	114,397	120,000	120,000	120,000	120,000	0	0.00%
Total Local Taxes	2,270,223	2,311,282	2,241,000	2,345,000	2,418,550	2,413,250	(5,300)	-0.22%
PILT	298,338	299,470	265,500	289,500	289,500	289,500	0	0.00%
State Revenue Sharing	146,041	96,626	89,842	95,942	90,019	50,000	(40,019)	-44.46%
Liquor Revenue Sharing	7,700	7,350	5,000	4,000	4,000	4,000	0	0.00%
Raw Fish Tax	342,739	150,045	50,000	50,000	80,000	50,000	(30,000)	-37.50%
Shared Fisheries Tax	4,965	4,782	4,000	4,000	4,000	4,000	0	0.00%
National Forest Receipts	10,000	0		10,000		10,000	10,000	0.00%
COVID 19 Reimbursements						50,000	50,000	0.00%
Total State Revenue	809,783	558,273	414,342	453,442	467,519	457,500	(10,019)	-2.14%
EMS Service Fees	51,438	57,836	83,490	60,000	60,000	70,000	10,000	16.67%
<i>EMS Contractual Adjustments</i>	(18,676)	(20,606)	(37,776)	(30,000)	(30,000)	(25,000)	5,000	-16.67%
EMS Training Fees & Supplies	4,975	15,426	3,981	1,000	1,000	1,000	0	0.00%
Pool Admissions	49,917	49,457	43,692	55,000	55,000	50,000	(5,000)	-9.09%
Library Fees	2,557	3,156	1,186	1,000	1,000	1,000	0	0.00%
Recreation Fees	11,647	15,249	17,276	13,000	17,000	17,000	0	0.00%
Senior Card Fees	3,905	1,079	13,430	3,000	3,000	3,000	0	0.00%
Itinerant Merchant Permit							0	0.00%
Taxi Permit	50	100	0	100	100	100	0	0.00%
Building, Access & Subdivision Permits	17,122	11,453	11,770	8,000	8,000	8,000	0	0.00%
Property Leases	89,850	71,074	67,774	72,000	72,000	63,000	(9,000)	-12.50%
Dump Waste	568	2,766			0	0	0	0.00%
Material Sales	3,165		0	1,000	1,000	1,000	0	0.00%
PSN Road Maintenance Fees					18,000	27,000	9,000	50.00%
Equipment Rentals	1,175	4,768	9,589		0	0	0	0.00%
Total Permits & Fees	217,693	211,758	214,412	184,100	206,100	216,100	10,000	4.85%
Police Fines	12,077	9,414	14,052	10,000	10,000	10,000	0	0.00%
DMV Commissions	65,843	67,153	70,202	60,000	60,000	60,000	0	0.00%
Trooper Dispatch Service	10,000	5,000	10,000	7,200	7,200	7,200	0	0.00%
Contract Jail Service	322,724	322,724	286,584	357,524	357,524	357,524	0	0.00%
Klawock Dispatch Service	52,879	53,088	50,000	53,088	53,088	53,088	0	0.00%
USDA Forest Service Dispatch	3,000	3,000	3,000	3,000	3,000	13,000	10,000	333.33%
Total Public Safety Revenue	466,523	460,379	419,584	490,812	490,812	500,812	10,000	2.04%
Parks Donations (Flwr Baskets)	35	427					0	0.00%
Interest Income (ckng & CD)		197			34,000	0	(34,000)	-100.00%
Interest Income (A/R)	5,321	4,087	1,000	1,000	1,000	1,000	0	0.00%
Misc. Other	9,161	15,592	5,000	5,000	5,000	5,000	0	0.00%
Total Other Revenue	14,517	20,303	6,000	6,000	40,000	6,000	(34,000)	-85.00%
Total GF Revenues	3,778,739	3,561,995	3,295,338	3,479,354	3,622,981	3,593,662	(29,319)	-0.81%

FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT EXPENDITURES

Administration Expenses	FY 2016	FY 2017	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	% Change
Salaries	291,700	300,618	338,920	328,671	331,058	325,595	-2%
Benefits & Unemployment	151,362	173,656	131,896	130,541	134,503	118,350	-12%
Professional Services	130,279	135,891	147,120	136,850	142,550	162,200	14%
Employee Travel, Education, & Due	16,998	16,047	12,217	10,745	11,745	11,745	0%
Materials & Supplies	12,842	15,808	15,320	9,099	7,500	7,500	0%
Utilities	17,687	18,753	18,210	18,186	19,592	16,850	-14%
Repairs & Maintenance	2,500	2,175	1,252	2,809	3,260	3,260	0%
Notices	4,297	2,431	755	900	900	900	0%
Insurance	5,454	3,912	6,986	5,345	8,220	8,220	0%
Contributions	17,350	15,401	14,462	13,090	14,558	14,800	2%
Bank Fees	6,749	9,433	3,275	100	100	100	0%
Bad Debt Write-Off	0	3,400	244	0	0	0	0%
Safety			0	2,000	2,000	2,000	0%
Miscellaneous	974	526	3,220	0	2,000	2,000	0%
Small Equipment	3,985	4,900	4,902	27,100	6,000	8,000	33%
Equipment > \$5000		0					0%
Capital Improvement			164	0	0	0	0%
							0%
Total Administration Expenses	662,177	702,951	698,943	685,436	683,986	681,519	0%

Administration

FY 2021

	<u>Acct #</u>		<u>Amount</u>
Salaries	11-5100	\$ 325,595	\$ 325,595
Benefits	11-5200	118,350	118,350
Unemployment	11-5250		0
Professional Services	11-5310		116,500
Property Assessment (includes Bd of Equalization		28,500	
Audit (FY2018 & sales tax)		40,000	
Legal Fees		12,000	
Lobbyist		36,000	
Contract Services	11-5320		45,700
AccuFund Support		13,500	
Cleaning		4,500	
Code Publishing		1,200	
backup system		26,500	
Travel	11-5410		5,000
SE Conference		2000	
City Clerk Conference		1000	
Misc Travel		1000	
Finance Travel		1000	
Education & Training			
Education & Training - SE Conference	11-5420	300	2,900
City Clerk Conference		300	
Finance Conferences		300	
Safety		2,000	
Dues	11-5430		3,845
SE Conference		870	
AK Municipal League		1,770	
AK Assoc of City Clerks		195	
National & AK Government Finance Assoc		255	
Chamber of Commerce		400	
Public Retirement Dues		105	
Misc Dues		250	
Materials and Supplies	11-5510		9,500
Office Supplies		5,330	
Postage	11-5520	3,170	
Freight	11-5525		
Vehicle fuel	11-5652	1,000	

Utilities			16,850
Electric	11-5610	5,850	
Heating Fuel	11-5620	4,000	
Telephone	11-5630	7,000	
Water, Sewer, Garbage		0	
Repairs & Maintenance			3,260
Equipment Repairs	11-5710		
Equipment Maint Agreement(Copier)	5730	1,200	
Postage Meter Lease	11-5740	1,560	
Building - Annual Flowers	11-5750	500	
Other Expenditures			9,120
Notice & Advertising			
Newsletter Publishing		500	
Ketchikan Daily News		200	
Recording Fees Vehicle License		200	
Insurance	11-5850	8,220	
Contributions			14,800
Catholic Community Service (Senior	11-5910	7,000	
4th of July Celebration		500	
POW Marathon		800	
KRBD		500	
Power		3,000	
POW Health Network		1,500	
Misc Contributions		1,500	
Credit Card Fees	11-5925	100	100
Bad Debts for Property tax, sales tax,	11-5930		0
Miscellaneous Expenses	11-5990	2,000	2,000
Misc Small Office Equipment	11-6200		8,000
Computer upgrades		8,000	
Capital Improvement	11-6206		
TOTAL		\$ 682,377	\$ 682,377

**FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT REVENUES**

<i>Aquatic Center Expenses</i>	FY 2016	FY 2017	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	% Change
Salaries	113,691	107,636	137,688	154,470	156,536	161,742	3%
Benefits & Unemployment	75,654	54,535	81,465	102,664	128,834	121,997	-5%
Professional Services	4,318	2,383	2,133	3,000	4,700	7,400	57%
Employee Travel, Education, & Dues	272	2,023	2,703	6,110	8,820	10,780	22%
Materials & Supplies	17,734	19,642	17,744	26,360	20,200	23,800	18%
Utilities	113,720	100,592	124,197	114,137	131,920	126,000	-4%
Repairs & Maintenance	5,373	1,838	213	2,644	4,800	7,097	48%
Recording		560					0%
Insurance	5,436	4,835	9,264	10,500	10,800	10,800	0%
Credit Card Fees	709	486	44	0	0	1,000	0%
Bad Debt Write-Off			216				0%
Other							0%
Equipment Purchase	5,567	10,777	2,697	1,600	3,796	7,282	92%
Debt Service	135,990	136,488	134,389	136,888	136,888	136,238	0%
Capital Improvement	0			100,000			0%
							0%
Total Swimming Pool Expenses	478,464	441,795	512,753	658,372	607,294	614,136	1%

Aquatic Center

FY 2021

	<u>Acct #</u>		<u>Amount</u>
Salaries	25-5100	\$ 161,742	\$ 161,742
Benefits	25-5200	121,997	121,997
Contract Services			
Gym Assistant program	25-5350	500	7,400
Water Sample Testing	25-5320	5,900	
CC Fees	25-5925	1,000	
Employee Travel, Education, & Dues			10,780
Travel (CPO Training Anchorage & Lifeguard instructor)	25-5410	7,800	
Training	25-5420	2,000	
Lifeguarding Certifications		980	
Materials	25-5510		23,800
Safety Equipment & First Aid Supplies		2,300	
Office & Cleaning Supplies		5,000	
Supplies		3,500	
Chemicals	25-5515	7,000	
Paint & Painting Supplies		2,000	
Freight	25-5525	4,000	
Utilities			126,000
Electricity	25-5610	52,000	
Heating Fuel (Propane)	25-5620	40,000	
Telephone DSL	25-5630	4,000	
Wood Chips	25-5510.01	30,000	
Water, Sewer, Garbage			
Maintenance			7,097
Misc Repairs	25-5700	1,000	
Stenner Pumps misc		800	
Circulation Pump Pentair		2,000	
Chemical Sensor's		3,297	
Building & Grounds Maintenance			
Insurance			10,800
General Liability	25-5850	10,800	
Property			
Equipment Purchases	25-6200		7,282
Fitness equipment		2,000	
Pool Cover		3,000	
Lane Line Reel		1,282	
Computer		1,000	
Capital Improvement	25-6500		
Debt Payments			
Bond Pmt	25-7100	136,238	136,238
TOTAL		\$ 613,136	\$ 613,136

**FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT EXPENDITURES**

<i>Council Expenses</i>	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	% Change
Salaries	15,153	14,289	14,122	13,276	14,700	13,500	13,520	0%
Benefits	114,392	103,535	110,883	57,816	37,632	17,633	16,613	6%
Council Elections	745	564	899	645	950	950	950	0%
Employee Travel, Education,	8,509	11,736	6,564	7,313	1,550	2,050	2,050	0%
Materials & Supplies	436	214	168	1,368	2,100	0	0	0%
Telecommunications				9				0%
Insurance	715	81	140	324	385	220	220	0%
Contributions			427	25				0%
New Equipment				1643				0%
Other-(SE Conf)								0%
								0%
Total Council Expenses	139,950	130,419	133,203	82,419	57,317	34,353	33,353	3%

**FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT EXPENDITURES**

<i>Emergency Medical Services</i>	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget	% Change
Salaries	93,364	86,990	97,165	85,908	106,493	138,546	30%
Benefits & Unemployment	45,958	43,682	67,766	57,272	57,660	60,157	4%
Contracted Services	3,058	3,785	5,793	4,200	3,400	4,845	43%
Employee Travel, Education, & Due	4,085	11,125	2,918	3,840	5,000	7,400	48%
Materials & Supplies	20,261	17,796	19,927	19,500	16,300	18,650	14%
Utilities	5,537	6,642	6,642	6,050	6,300	4,900	-22%
Repairs & Maintenance	4,723	430	461	950	0	0	0%
Recording/Permits	0	160		650	0	0	0%
Insurance	2,712	3,727	4,200	5,289	6,351	6,351	0%
New Equipment	10164	109573		350	650	2,200	238%
Equipment Replacement			2493	5160	0	0	0%
Bad Debt Write-Off	38,467	42,141	7,917	0	0	0	0%
Capital Improvement	0	0		0	0	0	0%
Total EMS Expenses	228,329	326,051	215,282	189,169	202,154	243,049	20%

Emergency Medical Services

2021

	<u>Acct #</u>		<u>Amount</u>
Salaries	17-5100	138,546	\$ 138,546
Benefits	17-5200	60,157	60,157
Contract Services Software	17-5340		4,845
Systems Design		3,345	
MS Virus software		300	
State reporting		400	
I AM Responding		800	
Employee Travel, Education, & Dues			7,400
Travel	17-5410		
EMT			
DR			
Symposium		1,200	
Education & Training			
Webinars - ETT, EMTII, EMT III, CPR	17-5420	4,200	
Dr. Bowman Travel		2,000	
Materials & Supplies			18,650
Office supplies	17-5510	500	
Medical Supplies		8,500	
Equipment Supplies		6,000	
Class Materials	17-5530	1,000	
Postage	17-5520	1,000	
Freight	17-5525	800	
Vehicle Fuel (200gal @ \$4.00)	17-5650	850	
Utilities			4,900
Telephone	17-5630	2,500	
Old Clinic Fuel		1,400	
Old Clinic Electric		1,000	
Water, Sewer, Garbage		-	
Maintenance & Repairs			0
Vehicle Repairs	17-5710		
Dept Maintenance			
Vehicle Licensing & Permits	17-5845		0
Insurance	17-5850		6,351
General Liability		725	
Property		1,825	
Vehicle		3,801	
Permits			
Bad Debts	17-5930		
Small Equipment	17-6200		2,200
Toyo Heater		2,200	
Equipment >\$5000	17-6300		0
Capital Improvements	17-6500		0
TOTAL		\$243,049	\$243,049

**FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT EXPENDITURES**

<i>Parks/Facilities Expenditures</i>	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget	% Change
Salaries	131,952	122,552	124,307	122,419	124,005	133,077	7%
Benefits & Unemployment	81,808	99,332	10,793	92,275	69,460	67,197	-3%
Contracted Services	5,926	5,389	7,200	7,200	7,800	5,100	-35%
Employee Travel, Education, & Du	0	509		0	0	0	
Materials & Supplies	23,763	25,568	30,698	5,700	16,200	17,000	5%
Utilities	13356	15944	16518	15964	16,609	16,000	-4%
Repairs & Maintenance	6,206	1,006	1,355	15,000	10,000	15,000	50%
Insurance	5,936	5,942	11,371	12,178	11,968	11,968	0%
Recording/Permits & Misc.	75	25	35				
Equipment	66,835	9,742	608	1,600	7,200	26,000	261%
Capital Improvement	128913	0	25,591	6,200	6,200	0	-100%
Total Parks/Facilities Expenses	464,770	286,009	228,476	278,536	269,442	291,342	8%

Parks & Public Facilities

FY 2021

	Acct #	Amount	
Salaries	14-5100	133,077	133,077
Benefits	14-5200	67,197	67,197
Contractor Services	14-5330		5,100
Janitorial - Float Plane		4,500	
New Clinic Alarm		600	
Education & Training	14-5410		
Material & Supplies	14-5510		17,000
Buildings		8,000	
Misc.		800	
Parks (planter forms, totem park, RJ Park roof)		5,000	
Freight	14-5525		
Equipment Fuel(100@4.00)	14-5550	400	
Vehicle Fuel (800@3.50)		2,800	
Utilities			16,000
Electricity (Shop & POW Health)	14-5610	8,000	
Heating Fuel	14-5620	5,000	
Telephone	14-5630	3,000	
New Clinic Alarm telephone	14-5630.01		
Water, Sewer, Garbage		0	
Maintenance & Repairs	14-5700		15,000
Building Maintenance	14-5750	10,000	
Wood Boiler Sheet Metal Repair		5,000	
Insurance	14-5850		11,968
General Liability		1,105	
Property		9,151	
Vehicle		1,712	
Equipment	14-6200		
Wood Boiler ID Fan Replacement	14-6300	15,000	26,000
Aquatic Center AHU-1/Clean Condenser Cooler		10,000	
Christmas Decorations for Totem Park		1,000	
Capital Improvements	14-6500		
TOTAL			\$291,342

**FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT EXPENDITURES**

<i>Fire Expenses</i>	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget	% Change
Salaries	0			0	0	0	
Benefits & Unemployment	1,645	2,150	245	4,186	4,186	4,186	0%
Contracted Services	0	3,600	3,500	7,400	3,800	5,400	-27%
Employee Travel, Education, & Dues	2,559	(625)	1,177	5,735	2,700	2,700	-53%
Materials & Supplies	3,620	682	1,274	4,842	6,000	2,600	-46%
Utilities	4,493	5,289	5,091	5,480	6,380	5,900	8%
Repairs & Maintenance	448	0	0	320	3,000	1,000	213%
Insurance	2,820	3,697	4,608	5,113	4,827	4,827	-6%
Recording/Permits & Misc.		30					
Equipment	12,693		3,295	1,980	2,500	0	-100%
Capital Improvement	0				6,200	4,000	
Total Fire Expenses	28,278	14,823	19,190	35,056	39,593	30,613	-13%

Fire

FY 2021

	<u>Acct #</u>	<u>Amount</u>	
Volunteers	18-5100		
Work compensation Insurance	18-5200	4,186	4,186
Contract Services			5,400
Stipends		5,100	
Norton subscription		200	
State Bridge for NIFRS		100	
Employee Travel, Education, & Dues			2,700
Travel	18-5410	1,700	
Education & Training	18-5530	1,000	
Materials & Supplies			2,600
Fire Supplies		1,200	
Office Supplies	18-5510	100	
Vehicle supplies		100	
Promotional Supplies		500	
Postage	18-5520	0	
Freight	18-5525	400	
Fuel		300	
Utilities			5,900
Electric	18-5610	1,500	
Heating fuel	18-5620	2,500	
Vehicle Fuel (100gal @ \$4.00)	18-5650	400	
Telephone		1,500	
Water, Sewer, Garbage		0	
Maintenance & Repairs			1,000
Vehicle Repairs	18-5700	1,000	
Dept Maintenance			
Air refilling			
Vehicle Licensing & Permits			
Insurance	18-5850		4,827
General Liability		135	
Property		791	
Vehicle		3,901	
Small Equipment	18-6200		0
Equipment >\$5000			0
Capital Improvements			
F550 Truck, 3rd Response Vehicle		0	4,000
Fire Hall Heating		4,000	
TOTAL		30,613	<u><u>\$30,613</u></u>

**FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT EXPENDITURES**

<i>Library Expenditures</i>	FY 2016	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	% Change
Salaries	63,212	56,090	64,177	62,250	64,907	62,261	-4%
Benefits & Unemployment	34,509	42,397	44,851	48,533	39,007	35,410	-9%
Contracted Services	939	-1,064	3,104	1,250	2,800	2,900	4%
Employee Travel, Education, &	160	135	448	0	0	0	
Materials & Supplies	8,671	5,740	7,574	9,150	9,270	7,000	-24%
Utilities	5,814	4,880	5,728	11,932	11,227	10,600	-6%
Repairs & Maintenance	14	0	0	1,400	1,400	1,000	-29%
Insurance	516	448	1,236	1,365	1,750	1,750	0%
Recording/Permits & Misc.	0			0	0	0	
Equipment	0			0	0	0	
Capital Improvement	0				0	0	
Total Library Expenses	113,835	108,626	127,118	135,880	130,361	120,922	-7%

Library

FY 2021

	<u>Acct #</u>	<u>Amount</u>	
Salaries	19-5100	62,262	\$ 62,262
Benefits	19-5200	35,410	35,410
Contract services	19-5330		2,900
Computer support		400	
Interlibrary Loan		0	
Follett		900	
Digital Library		1,250	
Moive Licensing		350	
Employee Travel, Education, & Dues			
Travel	19-5410		
Library Conference			
Education & Training	19-5430		
Dues	19-5430		
American Library Assoc			
AKLA CONFERENCE			
Materials & Supplies			7,000
Materials	19-5510	2,000	
Books	19-5531	2,500	
Audio & Visual	19-5535	1,500	
Subscriptions	19-5532	500	
Postage	19-5520	500	
Utilities			10,600
Electric	19-5610	3,600	
Heating Fuel (800 gal @ \$3.50)	19-5620	2,000	
Telephone	19-5630	800	
DSL Internet		4,200	
Water, Sewer, Garbage			
Maintenance & Repairs	19-5700		1,000
Repairs		500	
Building Maint		500	
Insurance	19-5800	1,750	1,750
Small Equipment Purchases	19-6200		
Equipment >\$5000	19-6300		1,300
Disc. Repair Machine		1,300	
Capital Improvements	19-6500		0
		122,222	<u><u>\$122,222</u></u>

**FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT EXPENDITURES**

<i>Planning Expenses</i>	FY 2016	Fy 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget	% Change
Salaries	48,690	57,919	47,697	51,939	45,759	47,046	3%
Benefits & Unemployment	35,921	36,261	24,389	17,532	17,695	17,695	0%
Contracted Services	1,029	1,617	414	7,500	5,800	6,500	12%
Employee Travel, Education,	3,327	63	0	0	0	0	
Materials & Supplies	141	2,408	950	1,000	1,000	1,000	0%
Utilities	0	0		0	0	0	
Repairs & Maintenance	0	0		0	0	500	100%
Insurance	204	87	276	308	265	265	0%
Recording/Permits & Misc.	735	660	773	500	500	750	50%
Equipment	0			0	0	0	
Capital Improvement							
Total Planning Expenses	\$90,047	\$99,015	\$74,499	\$78,780	71,019	73,756	4%

Planning

FY 2021

Salaries	13-5110	\$	47,046
City Planner, (15000 Reimb LEPC Grant)			
Benefits	13-5200	17,695	17,695
Contractual Services	13-5310		6,500
Website Maintenance		4,000	
Omnilert		2,500	
Employee Travel, Education, & Dues			
Plan Commissioner Training,	13-5410		
Conference	13-5420		
Materials & Supplies	13-5510	1,000	1,000
Books, Subscriptions	13-5530		
Postage	13-5520		
Freight	13-5525		
Equipment Repairs	13-5700	500	500
Advertising - Legal Notices	13-5840	500	500
Recording	13-5845	250	250
Insurance	13-5850		265
Equipment Purchases	13-6200		0
Total		\$	<u>73,756</u>

**FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT EXPENDITURES**

<i>Police & Jail Expenditures</i>	FY 2016	FY 2017	FY 2018	FY 2019	Budget	Budget	Change
Salaries	553,284	494,247	517,835	533,269	549,339	574,090	5%
Benefits & Unemployment	362,194	340,303	308,358	326,197	321,618	336,473	5%
Contracted Services	1,995	2,313	4,952	4,200	3,825	7,020	84%
Employee Travel, Education, & I	4,672	7,021	7,768	3,300	5,350	3,000	-44%
Materials & Supplies	50,225	49,229	52,373	46,000	43,000	47,500	10%
Utilities	22,578	30,041	25,957	29,288	29,742	27,000	-9%
Repairs & Maintenance	553	0	0	0	0	0	0%
Insurance	6,271	13,200	7,860	8,722	29,414	29,414	0%
Recording/Permits & Misc.	8,040	2,921	2,091	425	300	2,200	633%
Credit Card Fees	1,791	0	50	0	0	0	0%
Equipment	10,581	-1,915	2,330	9,500	40,000	15,000	-63%
Capital Improvement	0		2,890				
Police & Jail Expenses	1,022,184	937,360	932,464	960,901	1,022,588	1,041,697	2%

Police

FY 2021

	<u>Acct #</u>		<u>Amount</u>
Salaries	16-5100	574,090	574,090
Benefits	16-5200	336,473	336,473
Contract Services	16-5320		7,020
Blackpoint Backup		5,520	
Stencil & Blackpoint		600	
Crime Star		900	
Travel & Education			3,000
Travel	16-5410	2,000	
Education	16-5420	1,000	
Materials & Supplies	16-5510		47,500
Uniforms		2,500	
Patrol Officer supplies	16-5515.0	3,000	
Office supplies	16-5510.0	3,000	
Jail Supplies	16-5519.0	5,000	
Jail Food	16-5519.01	18,000	
Vehicle Fuel (4000 @3.50)	16-5652	14,000	
Postage	16-5520	1,000	
Freight	16-5525	1,000	
Utilities			27,000
Electric	16-5610	12,000	
Heating (1600gal @ \$4.00)	16-5620	5,000	
Telephone	16-5630	10,000	
<i>Water, Sewer, Garbage</i>			
Maintenance & Repairs	16-5710		
Vehicle Repairs	16-5700		
Building & Grounds Maint	16-5750		
Advertising	16-5840	500	500
Licensing Vehicles & Software	16-5845	200	200
Credit Card Fees		1,500	1,500
Insurance	16-5850		29,414
General Liability		24,000	
Property Liability		1,626	
Vehicle		3,788	
Small Equipment	16-6200		
Equipment >5000	16-6300		15,000
Vehicle		15,000	
Capital Improvements	16-6500		
TOTAL		\$1,041,697	\$1,041,697

**FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT REVENUES**

<i>Recreation Expense</i>	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget	% Change
Salaries	38,934	45,420	44,653	45,484	53,362	37,606	-30%
Benefits & Unemployment	29,348	32,247	27,119	24,091	25,772	24,745	-4%
Contracted Services	3,862	4,679	5,693	5,000	3,600	3,600	0%
Employee Travel, Education, & Dues			0				
Materials & Supplies	3,893	2,198	2,688	2,500	2,000	1,050	-48%
Utilities	11,013	12,471	11,874	15,938	17,140	13,000	-24%
Repairs & Maintenance			7	0	0	1,000	100%
Insurance	2,340	2,317	3,696	4,095	4,630	4,630	0%
Recording/Permits & Misc.	25	24		0	0	0	0%
Equipment	1,692		0	2,415	3,500	800	-77%
Capital Improvement				0	0	0	0%
Total Recreation Expenses	91,107	99,356	95,730	99,524	110,004	86,431	-21%

Recreation

FY 2021

	<u>Acct #</u>	<u>Amount</u>	
Salaries	24-5100	37,606	\$ 37,606
Benefits	24-5200	24,745	24,745
Contract Services	24-5330		3,600
Classes, Misc. Instructors		3,600	
Janitor			
Travel	24-5410		
Instructor			
Materials & Supplies	24-5510		1,050
T-Shirts -Soccer, V-Ball, B-Ball		500	
Office Supplies			
Postage	24-5520		
Upgrade Toys & Games		0	
Food/Supplies For After School Program		500	
Sound System, Lights		0	
Heat Tape		50	
Utilities			13,000
Electric	24-5610	3,500	
Heating Fuel/City GYM (2500 gal @ \$4.00)	24-5620	6,000	
Heating Fuel/Youth Center (500GAL @ \$4.00)		2,000	
Telephone	24-5630	1,500	
Water, Sewer, Garbage		0	
Maintenance & Repairs			
Equipment Repairs	24-5750		1,000
Building Maintenance		500	
Landscape/Gravel		0	
Doors		0	
Bathroom Heaters		0	
CC Fees		500	
Insurance	24-5850	4,630	4,630
Equipment Purchases	24-6200		800
Equipment		800	
Equipment Purchases >5000			0
Van		0	
Capital Improvements	24-6500		
TOTAL		\$86,431	\$86,431

**FY2021 BUDGET WORKSHEET
GENERAL FUND
DEPARTMENT EXPENDITURES**

<i>Public Works Expenditures</i>	FY 2016	FY2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget	% Change
Salaries	118,742	139,071	140,968	147,775	153,242	155,380	1%
Benefits & Unemployment	84,960	96,401	78,487	119,709	107,016	102,169	-5%
Contracted Services	601	1,456	5,288	720	8,220	720	-91%
Employee Travel, Education, & Due	1,210	11	4,771	0	0	0	0%
Materials & Supplies	20,230	23,841	27,089	30,600	25,850	28,850	12%
Utilities	14,602	13,810	13,938	18,138	18,886	14,800	-22%
Repairs & Maintenance	35,141	39,683	17,635	25,000	25,000	68,200	173%
Insurance	3,848	3,774	6,864	7,612	7,798	7,798	0%
Recording/Permits & Misc.	114	915	7,962	100	0	0	0%
Equipment	27,238	7,830	3,388	0	0	0	0%
Capital Improvement	0			2,000	0	58,000	100%
Total Public Works Expenses	306,686	326,792	306,390	351,654	346,012	435,917	26%

Public Works

FY 2021

	Acct #	Amount	
Salaries	15-5100	155,380	\$ 155,380
Employee Benefits	15-5200	102,169	102,169
Contractual Services	15-5300		720
Drug Testing	15-5350	720	
Travel & Education			
Misc Travel	15-5410		
Training	15-5420		
Dues	15-5430		
Material & Supplies			28,850
Misc Supplies	15-5510	15,000	
Fleet Supplies			
Equipment Fuel (2000 @4.00)	15-5650	8,000	
Vehicle Fuel (1500@3.50)		5,250	
Propane		100	
Freight	15-5525	500	
Utility			14,800
Electricity, Street Lights	15-5612	7,000	
Electricity	15-5610	4,500	
Heating Fuel	15-5620		
Telephone/DSL	15-5630	3,300	
Water, Sewer, Garbage			
Repairs & Maintenance			68,200
Equipment Repairs	15-5720	50,000	
Street Light Maint.	15-5710	1,200	
Building maint.	15-5750	2,000	
Department Fleet Maint.			
Snow Plow Repair		15,000	
Miscellaneous			7,798
Advertising	15-5840		
Vehicle Licensing	15-5845		
Insurance	15-5850		
Property Liability		3,731	
General Liability		1,300	
Auto		2,767	
Small Equipment	15-6200		
Equipment > \$5000	15-6300		
Air Compressor for Shop		8,000	58,000
Tilt Deck trailer		50,000	
TOTAL		435,917	\$435,917



Enterprise Fund Fiscal Year 2021

Enterprise Wastewater Fund FY2021

Revenues	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Service fees	\$ 269,006	\$ 263,835	\$ 300,080	\$ 290,000	\$ 290,000	\$ 290,000
Service fees - metered						
Material sales						
Grant Funding for Capital			53,140			
Total Operations Revenue	269,006	263,835	353,220	290,000	290,000	290,000
 Wastewater Expenses						
Salaries	84,385	90,553	78,621	72,832	75,938	77,087
Benefits & Unemployment	75,255	84,221	42,319	53,088	52,563	46,941
Contracted Services	4,911	4,393	35,118	7,800	7,800	11,800
Employee Travel, Education, & Dues	1,170	1,514	300	300	1,280	1,280
Materials & Supplies	6,741	6,452	7,817	5,400	8,350	8,200
Utilities	40,585	46,455	67,132	46,572	71,963	55,741
Repairs & Maintenance	5,330	825	3,559	4,000	4,000	4,000
Insurance	4,293	3,877	4,764	5,300	5,450	5,450
Recording/Permits & Misc.	2,242	2,127	110	12,830		-
Equipment	1,114	594	5,180	2,500	5,000	2,000
Water Exp. To Water Dept.						6,229
Garbage Exp. To Garbage Dept.						112
Capital Improvement			58,904			32,000
Total Operations Expenses	226,026	241,011	303,824	210,622	232,344	250,840
Total Wastewater Revenues	\$ 269,006	\$ 263,835	\$ 353,220	\$ 290,000	\$ 290,000	\$ 290,000
Total Wastewater Expenses	226,026	241,011	303,824	210,622	232,344	250,840
Net Revenue (Expense)	\$ 42,980	\$ 22,824	\$ 49,396	\$ 79,378	\$ 57,656	\$ 39,160
Operating Revenue - Expense						39,160

Wastewater-Operational Expenses**FY 2021**

	<u>Acct #</u>		<u>Amount</u>
Salaries	21-5100	77,087	\$ 77,087
Benefits	21-5200	46,941	46,941
Contractual Services	21-5310		11,800
Laboratory Fees		3,500	
Sludge disposal		3,300	
Boreal Controls		1,000	
Tyler Pump Truck			
CC Services		4,000	
Education & Training	21-5420		1,280
Water/Wastewater CEU			
Wastewater cert renewal	21-5430		
WEF/AWWMA dues, city-wide share w/water		1,280	
Other			
Materials & Supplies	21-5510		8,200
Safety			
Shop Supplies		3,000	
Chemicals		1,500	
Postage	21-5520	600	
Freight	21-5525	1,500	
Equipment Fuel (500@3.50)	21-5650	1,600	
Utilities	21-5610		55,741
Electricity, treatment plant		34,000	
8 lift stations,		13,000	
Telephone	21-5630	2,400	
Water, Garbage		6,341	
Maintenance & Repairs	21-5710		4,000
Repairs		4,000	
Pump Stations			
Building Maintenance	21-5750		
Recording/Permits & Misc.			5,450
DEC wastewater disposal permit			
Vehicle Licensing	21-5845		
Insurance	21-5850	5,450	
Bad Debts	21-5930		
Small Equipment Purchase	21-6200		2,000
King Heater		1,000	
Hot Water Tank		1,000	
Equipment Purchase >5000			32,000
12 HP Submersival Pump		12,000	
10 HP Submersival Pump		10,000	
Hand Wench		10,000	
TOTAL		244,499	<u>\$ 244,499</u>

Enterprise Water Fund

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Water Revenues						
Metered service	\$ 262,404	\$ 242,490	\$ 285,021	\$ 300,000	\$ 310,080	\$ 319,382
Non-metered service	6,197	6,893	9,060	4,800	4,896	4,896
Meter sales	7,134	5,117	3,217	1,000	1,000	1,000
Turnoff notice fee	0	50	275	1,000	1,000	1,000
Reconnection fee	535	440	0	500	500	500
Interest		14				
Water Rev. from Other Departments						16,090
Total Operations Revenue	276,270	255,004	297,573	307,300	317,476	342,868
Transfer from Endowment Fund					125,000	44,070
Total Revenue and Endowment Fund						386,938
Water Expenses						
Salaries	148,234	151,536	129,877	142,562	131,908	134,003
Benefits & Unemployment	122,911	154,663	65,772	84,459	81,029	72,557
Contracted Services	12,192	8,195	8,560	8,000	85,000	14,000
Employee Travel, Education, & Dues	1,217	957	1,316	-	3,935	3,935
Materials & Supplies	54,913	66,466	67,239	51,600	57,475	62,400
Utilities	52,802	56,446	55,789	59,400	57,400	57,400
Repairs & Maintenance	8,834	10,025	3,630	10,000	10,000	10,000
Insurance	4,440	4,194	7,896	8,800	8,800	8,800
Recording/Permits & Misc.	2,742	2,167	248	8,850	50	50
Equipment	2,601	1,031	25010	22000	59,310	29,420
Capital Improvement		-		-	5,000	54,070
Total Operations Expenses	410,886	455,680	365,337	395,671	499,907	446,635
Debt Service						
Interest	1253.00	2319.00	7103.00	5205.00	8737	8,737
Debt Retirement	6783	19782	19884	19991	16459	16,264
Total Debt Service	8036.00	22101.00	26987.00	25196.00	25196	25,001
Operating Expense + Debt Service						471,636
Total Water Revenues	276,270	255,004	297,573	307,300	442,476	386,938
Total Water Expenses	418,922	477,781	392,324	420,867	525,103	471,636
Net Revenue (Expense)	\$ (142,652)	\$ (222,777)	\$ (94,751)	\$ (113,567)	\$ (82,627)	\$ (84,698)
Operating Revenue - Expense						-84,698

Water-Operational Expenses**FY 2021**

	Acct #		Amount
Salaries	22-5100	\$ 134,003.34	\$ 134,003
Employee Benefits	22-5200	72,557	72,557
Contract Services	22-5350		14,000
Laboratory testing		3,500	
Boreal Controls		6,500	
CC Fees		4,000	
Employee Travel, Education, & Dues			3,935
Travel	22-5410	2,000	
Water/Wastewater CEU	22-5420	1,000	
Dues		935	
Material & Supplies			62,400
Misc Supplies	22-5510	15,000	
Chemicals	22-5515	30,000	
Postage	22-5520	600	
Freight	22-5525	16,000	
Equipment Fuel (250 gal @ 3.50)	22-5650	800	
Utilities			57,400
Electric	22-5610	55,000	
Heating Fuel	22-5620		
Telephone	22-5630	2,400	
Sewer, Garbage			
Maintenance & Repairs			10,000
Equipment Repair	22-5700	5,000	
Building & Grounds Maintenance	22-5750		
Shop Supplies			
Treatment Plant repairs		5,000	
Recording/Permits & Misc.			8,850
Advertising	22-5440		
Vehicle Licensing	22-5445	50	
Insurance	22-5550	8,800	
Permits			
Credit Card Fees	22-5925		
Small Equipment Purchases	22-6200		1,000
King Heater		1,000	
Equipment Purchases >5000	22-6300		28,420
Radio read & meters		18,820	
6" Cla Valve		4,000	
(2) 4" Cla Valves		5,600	
Capital Improvements	22-6500		54,070
Valve Exerciser machine		44,070	
Clean & Test Water Tank (Steel Tank)		10,000	
Debt Service			25,001
Interest			25,001
Water End Connection Loan	22-7100	8,737	
Water Line Loan		16,264	
Capital Investments (10% Depreciation)			
TOTAL		471,636	<u><u>\$ 471,636</u></u>

Enterprise Garbage Fund FY2021

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Garbage Revenues						
Collection Fees, incl Live Aboard	\$ 288,097	\$ 290,779	\$ 302,708	\$ 315,000	\$ 315,000	\$ 315,000
Dumpster Sales	\$ 4,200		\$ (200)			
Garbage Exp. From other Depts.						7,280
Total Operations Revenue	292,297	290,779	302,508	315,000	315,000	322,280
Garbage Expenses						
Salaries	37,198	36,651	43,657	40,313	37,896	38,295
Benefits & Unemployment	52,301	48,589	34,586	43,457	38,442	33,983
Contracted Services	202,008	201,536	185,290	212,500	207,500	211,500
Employee Travel, Education, & Dues	0			0	0	0
Materials & Supplies	7,669	6,460	7,686	7,000	9,300	9,300
Utilities	0		149	0	500	500
Repairs & Maintenance	267	0	3,607	5,000	5,000	7,500
Insurance	2,472	2,252	3,312	3,700	3,500	3,500
Recording/Permits & Misc.	2,256	2,127	120	0	0	0
Equipment		754		0	0	4,000
Total Garbage Expenses	304,171	298,369	278,407	311,970	302,138	308,579
Total Water Revenues	292,297	290,779	302,508	315,000	315,000	322,280
Total Water Expenses	304,171	298,369	278,407	311,970	302,138	308,579
Net Revenue (Expense)	\$ (11,874)	\$ (7,590)	\$ 24,101	\$ 3,030	\$ 12,862	\$ 13,701
Operating Revenue - Expense						13,701

Garbage-Operational Expenses**FY 2021**

	<u>Acct #</u>		<u>Amount</u>
Salaries	23-5100	\$ 38,295	\$ 38,295
Benefits	23-5200	33,983	33,983
Contract Services	23-5330		211,500
Dump Fees	23-5350	200,000	
HHW program	23-5350	7,500	
CC Fees		4,000	
Travel	23-5410		
Materials & Supplies			9,300
Misc Supplies	23-5510	3,500	
Postage	23-5520	600	
Freight	23-5525		
Equipment Fuel	23-5650	5,200	
Utilities			
Telephone Burn pit internet	23-5630	500	500
Water, Sewer, Garbage			
Maintenance & Repairs			7,500
Equipment Repairs	23-5710	5,000	
Dumpster Repair			
Wind Ring		2,500	
Recording/Permits & Misc.			3,500
Advertising	23-5840		
Vehicle Licensing	23-5845		
Insurance	23-5850	3,500	
Credit Card Fees	23-5920		
Bad Debts	23-5930		
Small Equipment Purchase	23-6200		
Equipment Purchase > \$5000	23-6300		4,000
Bear Dumpster		4,000	
Capital Improvement	23-6500		
TOTAL		\$308,579	\$308,579

Enterprise Docks & Harbors Fund FY 2021

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Dock & Harbor Revenues						
Permanent Moorage	73403	85388	84528	97000	115000	115000
Transient Moorage	90164	109855	102466	110000	105000	105000
Container Storage	14760	15950	16295	14000	14000	14000
Outside Storage Fees	4748	7273	9447	7000	7000	7000
Equipment Rental	1580	1588	1950	1000	1000	1000
Crane User Fees	4170	3585	2900	5000	5000	5000
Shower Fees	1606	2092	2372	2000	2000	2000
Wharfage	1210	2077	1195	2000	2000	2000
Launch Ramp Fees	2285	2933	2976	3000	3000	3000
Electricity from Moorage	10108	16670	16702	14000	14,000	14,000
Impound Fees				1000	1,000	1,000
Vessel Assist	645	684	525	1500	1,500	1,500
Grant Revenue			6270	0	0	0
Other	391	2495	1000	1000	0	0
Total Dock & Harbor Revenues	205,070	250,590	248,626	258,500	270,500	270,500
Dock & Harbor Expenses						
Salaries	146,044	127,521	130,972	127,383	129,538	145,882
Benefits & Unemployment	103,066	109,350	74,760	100,097	78,825	81,904
Contracted Services	3,750	19,459	957	0	2,850	10,900
Employee Travel, Education, & Dues	2,851	833	4,153	4,400	4,350	2,100
Materials & Supplies	23,182	47,912	19,273	7,900	18,445	10,400
Utilities	27,901	32,744	30,935	40,675	62,868	44,592
Repairs & Maintenance	48,277	10,155	31,110	22,450	14,400	17,000
Insurance	18,948	18,412	22,478	21,330	24,000	24,500
Recording/Permits & Misc.	4,016	19,023	634	250	500	500
Equipment	1,102	1,696	28,187	1,000	0	1,500
Water Exp. To Water Dept.						5,360
Garbage exp. to Garbage Dept.						6,832
Capital Improvement	3,450	12,160		130,000	80,000	0
Bad Debts	5,757					
Total Operational Expenses	388,344	399,265	343,459	455,485	415,776	351,470
Total Harbor Revenues	205,070	250,590	248,626	258,500	270,500	270,500
Total Harbor Expenses	388,344	399,265	343,459	455,485	415,776	351,470
Net Revenue (Expense)	\$ (183,274)	\$ (148,675)	\$ (94,833)	\$ (196,985)	\$ (145,276)	\$ (80,970)
Operating Revenue - Expense						(80,970)

Docks & Harbors-Operational Expenses

FY 2021

	<u>Acct #</u>	<u>Harbor</u>	
Salaries	27-5100	\$ 145,882	\$ 145,882
Benefits	24-5200	74,000	74,000
Contract Services	27-5330		10,900
Crane Inspection		900	
CC Fees		10,000	
Employee Travel, Education, & Dues	27-5430		2,100
Harbor Master Dues		150	
Harbor Master Conference	27-5410	350	
Misc. Education			
Harbormaster travel & hotel		1,600	
Materials	27-5510		10,400
Misc. Supplies		500	
Harbor Office		800	
Small Tools		400	
Harbor Bathrooms		2,000	
New Chainsaw		600	
Equipment Fuel (200@4.00)		400	
Vehicle Fuel (1500@3.50)		5,500	
Street Signs		200	
Utilities	27-5610		44,592
Electricity Harbor Bldg.		3,000	
Electricity (Billable)		14,000	
Electricity (Grid)		1,000	
Electricity (St. Lights)		6,500	
Heating Fuel		3,600	
Telephone		4,300	
Water, Sewer, Garbage		12,192	
Maintenance	27-5700		17,000
North Cove Supplies		12,500	
Gangway upgrades	2,200		
Electrical	0		
Decking & Bolts	4,000		
Response boat	1,000		
Water Pedestals	300		
Break water light maintenance	2,000		
Dock cart maintenance	500		
freight	2,500		
South Cove Supplies		4,300	
Water Pedestals	300		
Dock Cart Maaintenance	500		
Electrical	0		
Decking & Bolts	2,500		
freight	1,000		
City Pier, Dock & Old Fuel Dock		200	
Decking & Bolts			
rebuild sections of water line	200		
Crane repairs			
freight			
Float Plane Dock			
Decking & Bolts			
freight			
Boat Hauler			
Advertising	27-5840		
Permits	27-5810		
Lease Agreement State	27-5810		
DEC Permit			
Insurance			24,500
General Liability	27-5800	24,000	
Credit Card Fees (Cranes)		500	
Bad Debts			
Equipment Purchases	27-6200		1,500
Diesal Fired Heater (Response Boat)		1,500	
Capital Improvements	27-6300		
		\$ 330,874	<u>\$ 330,874</u>

Enterprise JT Brown Industrial Park Fund FY 2021

<i>Revenues,</i>	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
PMS Lease	90000	90000	90000	90000	\$96,510	96,510
Silver Bay Lease	154000	245215	158992	158992	158,992	158,992
Other Leases	25621	14988	18631	15531	17,587	17,587
Ice Revenue	133654	77327	114612	85000	80,000	80,000
Storage & Other Revenue	39919	28367	38857	32000	32,000	33,000
Haulout Revenue	24383	6289	30160	24000	24,000	24,000
Power Revenue	3296	3142	2374	7500	7,500	7,500
Total Operational Revenues	\$470,873	\$465,328	\$453,626	\$413,023	\$416,589	\$417,589
<i>Operational Expenses</i>						
Salaries	88,531	69,483	105,614	86,791	88,625	91,856
Benefits & Unemployment	32,263	34,487	33,169	41,465	42,004	37,594
Contracted Services	6220	391	1847	1800	15,500	1,900
Materials & Supplies	8,307	13,879	7,318	12,200	17,800	6,500
Utilities	50,300	44,988	45,903	58,535	52,782	53,336
Repairs & Maintenance	78,050	116,034	7,785	5,000	4,000	3,300
Insurance	6,504	6,095	11,112	9,281	12,000	12,300
Recording/Permits & Misc.	325	1,925	325	325	325	0
Equipment		-	10,570	1,500	0	0
Water Exp to Water Dept.						4,500
Garbage Exp. To Garbage Dept.						336
Capital Improvement		-	51,905	-	0	0
Interest						
Total Operational Expenses	270,500	287,282	275,548	216,897	233,036	211,622
Total JT Brown Ind. Park Revenues	470,873	465,328	453,626	413,023	416,589	417,589
Total JT Brown Ind. Park Expenses	270,500	287,282	275,548	216,897	233,036	211,622
Net Revenue (Expense)	\$ 200,373	\$ 178,046	\$ 178,078	\$ 196,126	\$ 183,553	\$ 205,967
Operating Revenue - Expense						205,967

JT Brown Industrial Park

FY 2021

	<u>Acct #</u>		
Salaries	28-5100	\$ 91,856	\$ 91,856
Benefits	28-5200	37,594	37,594
Contract Services	28-5330		1,900
Crane inspection		900	
CC Fees		1,000	
Materials	28-5510		6,500
Boat Yard			
Misc Tools & Supplies		1,200	
Safety Chain for Boat Stands		300	
Boat Launch			
False Island Pier			
Zincs			
Paint & Supplies		500	
Freight			
Icehouse		4,500	
Salt		4500	
Lumber			
Pump			
Misc Postage	28-5520		
Misc Freight	28-5525		
Utilities	28-5610		53,336
Electricity		46000	
Telephone		1500	
Water, Sewer, Garbage		4,836	
Propane to heat shop		1,000	
Maintenance	28-5700		3,300
Ice House Maintenance		1,500	
Boat Hauler Maintenance		1,800	
Insurance			
General Liability	28-5800		12,300
Property Liability		12000	
Vehicle			
Permits		300	
Advertising			
Equipment Purchases	28-6200		
Capital Improvements	28-6500		
Capital Reserve			
		\$ 206,786	\$ 206,786

Enterprise Cannery Fund FY 2021

Revenues, Cannery	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Storage	\$3,505	\$8,884	\$8,105	\$7,000	\$7,000	\$7,000
Material Sales						
<i>Total Craig Cannery Revenues</i>	<u>\$3,505</u>	<u>\$8,884</u>	<u>\$8,105</u>	<u>\$8,105</u>	<u>\$7,000</u>	<u>\$7,000</u>
Cannery Expenses						
Salaries						
Benefits & Unemployment						
Contracted Services				0	\$0	\$0
Employee Travel, Education, & Dues						
Materials & Supplies	190	92	40	0	880	200
Utilities	3100	1465	1564	2100	3,100	1,600
Repairs & Maintenance	810	156	136	2750	1,000	1,000
Insurance	24	0	960	31	1,020	1,020
Recording/Permits & Misc.	0					
Equipment			0	2000	0	0
Capital Improvement					1,000	1,000
<i>Total Craig Cannery Expenses</i>	<u>4,124</u>	<u>1,713</u>	<u>2,700</u>	<u>6,881</u>	<u>7,000</u>	<u>4,820</u>
Total Cannery Revenues	3,505	8,884	8,105	8,105	7,000	7,000
Total Cannery Expenses	4,124	1,713	2,700	6,881	7,000	4,820
Net Revenue (Expense)	\$ (619)	\$ 7,171	\$ 5,405	\$ 1,224	\$ -	\$ 2,180

Cannery

FY 2021

Contract Services	28-5810	
Ground Maint		1,000
Materials		200
Electric	28-5610	1,600
Garbage		0
Insurance	28-5550	1,020
Equipment Purchase	28-6200	
Capital Improvements	28-6206	1,000
Lighting		
	TOTAL	<u><u>\$4,820</u></u>



Special Revenue Fund Fiscal Year 2021

School Funds
6/30/2019

Year	NFR	Paid School	Excess		City Contribution to School Funds	Total
FY04	\$ 805,626	\$ 692,386	\$ 113,241	113,241		
FY06	1,003,519	860,278	143,241	256,481		
FY05	1,107,861	860,278	247,583	504,064		
FY06	528,261	678,133	(149,872)	354,192		
FY07	594,437	678,133	(83,696)	270,496		
FY08	744,271	400,000	344,271	614,767		
FY09	1,101,332	592,676	508,656	1,123,423		
FY10	1,008,181	550,666	457,515	1,580,938	\$ 50,000	
FY11	871,626	550,666	320,960	1,901,898	100,000	
FY12	836,001	550,666	285,335	2,187,233	150,000	
FY13	807,020	550,660	256,360	2,443,593	250,000	
FY14	657,344	550,660	106,684	2,550,277	300,000	
FY15	594,350	550,600	43,750	2,594,027	350,000	
FY16	486,879	550,600	(63,721)	2,530,307	100,000	
FY17	-	550,600	(550,600)	1,979,707	0	
FY18	447,128	550,600	(103,472)	1,876,235	168,000	
FY19	394,356	550,600	(156,244)	1,719,991	250,000	
FY20	424,503	550,600	(126,097)	1,593,893	300,000	
	\$ 12,412,695	\$ 10,818,802	1,593,893		2,018,000	3,611,893
		Interest			232,327	232,327
		Total Cash	\$ 1,593,893		\$ 2,250,327	\$ 3,844,220

PROPOSED PAY PLAN BY GRADE
FY2021

1.00%

Historical Wage Adjustments

Alaska CPI Index

*AK DOL web-site,
02/11*

FY85	5%	1984	
FY86	3%	1985	
FY87	7%	1986	2.4%
FY88	2%	1987	1.9%
FY89	3%	1988	0.4%
FY90	0%	1989	0.4%
FY91	0%	1990	2.9%
FY92	6%	1991	6.2%
FY93	0%	1992	4.6%
FY94	0%	1993	3.4%
FY95	6.4%	1994	3.1%
FY96	0%	1995	2.1%
FY97	5.2%	1996	2.9%
FY98	1%	1997	2.7%
FY99	0%	1998	1.5%
FY00	3%	1999	1.5%
FY01	1%	2000	1.0%
FY02	0%	2001	1.7%
FY03	2.8%	2002	2.8%
FY04	1.9%	2003	1.9%
FY05	2.0%	2004	2.7%
FY06	2.6%	2005	2.6%
FY07	3.1%	2006	3.1%
FY08	0.0%	2007	3.2%
FY09	2.1%	2008	2.2%
FY10	1.0%	2009	4.6%
FY11	0%	2010	1.2%
FY12	1.0%	2011	1.8%
FY13	3.0%	2012	2.8%
FY 14	1.0%	2013	2.2%
FY 15	0.0%	2014	3.5%
Fy 16	0.0%	2015	1.0%
FY 17	0.0%	2016	0.4%
FY 18	0.0%	2017	0.8%
FY 19	1.0%	2018	0.9%
FY 20		2019	3.0%
FY 21		2020	3.0%
		2021	1.4%
	64%	Average	2.3%
		Total	69.8%