



HAINES BOROUGH FY16 BUDGET

For the Fiscal Year July 1, 2015—June 30, 2016

ADOPTED May 26, 2015 Ordinance No. 15-04-407



HAINES BOROUGH
FY16 Operating Budget

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MEMORANDUM

Date: April 1, 2015
To: Mayor Hill and Members of the Assembly
Residents of the Haines Borough
From: David B. Sosa, Borough Manager
Subject: FY16 Manager's Budget

In accordance with the provisions of Haines Borough Charter Section 9.01, I am pleased to present the proposed Haines Borough Fiscal Year 2016 (FY16) Operating and Capital Budget and six-year Capital Improvement Program (CIP) for your consideration. The budget contains the operating budgets for all Funds and presents the goals and objectives for FY16, sources of revenues, and the plan of operating and capital expenditures, and contains data current as of 8:00 AM on 30 March, 2015.

This budget message is an explanation of the budget and CIP focusing on the work to be done and the financial policies that will direct the funding of that work. It is an outline of the proposed financial policies of the borough for the budget year that describes the most important features of the budget plan, major changes from the previous year in appropriation and revenue items, and major changes in structure and policy. It is intended to help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process.

I believe the long-term goals of the Haines Borough are to provide quality municipal services for all of our citizens and to respond in the most appropriate and fiscally responsible manner to citizen needs and concerns. These services include law enforcement; fire and ambulance; ports and harbors, dispatch and jail; facilities maintenance; public works including water, sewer, and roads; education; economic development; planning and zoning; finance; library; museum; and parks and recreation including pool, community youth development.

Bottom Line Up Front (BLUF): The Borough has the benefit of a strong and capable employee force, experienced Assembly Members, a committed/engaged citizenry, and Funds with generally sound reserves. We are in a challenging fiscal environment which will require that we make some hard choices if we are to continue to deliver essential, quality services, and maintain a safe environment. To address these challenges the Manager's Budget seeks to effectively balance our strengths against the threats in an appropriate manner. To this end the Manager's Budget makes use of internal cost savings measures, a measured mill rate increases in the Area Wide General Fund, and appropriate use of budget Reserves by Fund to minimize mill rate increases while preserving key services.

Organization & Structure of the Budget:

Organization by Fund: This year's budget is organized by Fund and then by Department within a Fund. Organizing in this manner is beneficial because entities are grouped within the Fund from which their revenues are sourced. As a general rule this method of

organization is very helpful for budgets but it does mean that departments that receive revenue from multiple Funds are not grouped together. An example is the Facilities & Public Works Department where Water and Sewer exist as separate Enterprise Funds and are addressed separately. Because the Budget focuses on how, where, and why money is spent it is preferable to organize by fund rather than by Organizational Structure.

Linking Mission, Metrics, & Objectives to the Budget: This year's budget also attempts to demonstrate the link between the Mission of a Department and revenues required for a given Department to achieve its mission. This is accomplished by providing an additional page with each Department's Budget information. This first page identifies the Department, the Mission of the Department, Full Time Equivalent (FTE) positions, a key Metric to assess the Department, and the Department's FY 16 Goals and Objectives. Subsequent pages of the Department Budget outline Revenues and Expenditures. In this way it is possible to understand what a department does, how much money a department receives to accomplish what it does, and how those funds are intended to be spent.

External Environment:

The International Fiscal Outlook is Mixed. Europe and Asia remain depressed as exemplified by slowdowns in China, the low value of the Ruble, and negative growth to slow growth throughout Europe. The sluggish economies combined with a strong US dollar limits Europe and Asia's ability to purchase US produced goods which over time can impact the US economy.

US Considerations: US growth continues at a slow but steady rate and has contributed to lower levels of unemployment and a very strong US Dollar. The low price of oil has the potential to spur production but there will also need to be increased consumer demand. The strength of the US Dollar relative to other currencies will tend to reduce the demand for US products abroad while making foreign products more competitive in the US. This could help spur development in other countries. This same currency issue will reduce the purchasing power for foreigners traveling to the United States while increasing the purchasing power of US travelers abroad.

Alaska Considerations: The low price of oil is having a significant impact on the State of Alaska. The state budget was developed assuming an average of \$95 a barrel and the average for the current and projected FY's will be significantly below that resulting in a deficit in FY 15 of 3 Billion Dollars. This will reduce state spending on Capital Projects and impact revenue sharing. A number of Capital Projects have already been cancelled or delayed which will impact contractors throughout the state. The high value of the dollar, combined with generally high costs in Alaska, may impact the willingness of foreign travelers to come to Alaska and may reduce the dollar value of goods purchased by foreign travelers. One benefit to low oil prices for Alaska is that energy costs will be somewhat lower resulting in savings particularly for vehicle fuel and heating oil. Lower oil prices may also serve to lower, or at least hold in check, the costs of shipping goods to Alaska from the Lower 48 and Canada.

Haines Borough Considerations: The impacts seen across Alaska will apply to Haines. Reduction in Capital Spending by the State will result in fewer opportunities for local contractors and 5% reductions in State revenue sharing will impact our revenues by up to 25K in FY 16. The prices of some goods and services may reduce or remain the same due to low prices for gasoline and heating oil. This will save the Borough some money in the FY but likely not enough to offset the reduction in State Revenue sharing. Lower prices for gasoline will make vehicle travel more appealing although the strength of the dollar will impact the purchasing power for foreign visitors potentially impacting sales tax revenue. The lower cost

of fuel may also impact the amount of Sales Tax revenue that the Borough obtains from fuel sales.

Manager's Guidance to Staff:

Priority 1: Fund essential services. Essential services are those required for the effective functioning of the borough and which preserve and protect life, ensure a standard level of safety, or provide a key service without which there would be significant risk. Included in this definition are items deemed to be Critical Infrastructure. Critical Infrastructure are those infrastructure, or portions of infrastructure, which directly support essential services.

Priority 2: Fund mandated services. Mandated services are those required by Federal Law, State Law, or Borough Code.

Priority 3: Funding Support Activities: Support activities are those activities which contribute to the effective delivery of services. Support Activities will be funded in the following priority:

- Support to Essential Services
- Support to Mandated Services
- Support to Discretionary or non-essential services

Priority 4: Discretionary and non-essential services. These are services that are not directly linked to the protection or preservation of life, the support of critical infrastructure, or which directly support mandated services.

Other Factors to Consider:

- Extent to which other entities (public or private) can provide the program or service in whole or in part
- Cost recovery of the program or service
- Change in demand for the program or service
- Portion of the community served by the program or service

Budget Highlights

Property Tax Mill Rates: I am proposing an increase in the Area Wide mill rate of **.23** mills (not factoring increased debt service).

- Area Wide Increase: this **.23** mill increase is designed to partially offset the revenue losses from several sources. This mill rate is not sufficient to keep the fund balance from dropping below a six month **(50%)** reserve but does minimize the impact to the fund by maintaining a **49%** operating fund balance. Other actions taken to offset revenue losses include
 - Expenditure reductions year to year (see below)
 - Use of the Fund Reserve
 - Each of these measures offsets approximately 1/3 of the deficit experienced through decreased revenues.

Personnel Adjustments & Organizational Adjustments: I am not proposing any changes to the staffing structure for FY 16 although this Budget reflects reduced hours for employees in certain departments and a freeze on hiring in the Police Department as a result of State cuts to the Department of Corrections Community Jail Program.

General Fund (Fund 01):

The total proposed FY15 **Areawide General Fund Revenues** are estimated at **\$3,793,550**, reflecting a decrease of **0%** from FY15. The actual decrease was **4%** prior to adjusting for a mill rate increase of **.23** mills and accounting for a proposed implementation of the e911 surcharge, and vehicle tax. The **.23** mill increase allows the Borough to maintain a fund balance of just less than **6 months** operating reserve (**49%**) after adjusting the budget to account for the **\$72,272 deficit**. Total expenditures for the FY are down **1% (\$53,007)** over FY 15. Significant areas with decreased revenue over FY 15 were:

- 49% reduction in Raw Fish Tax revenue over FY 15 (-\$219,190);
- 5% reduction in State Revenue Sharing (-\$25,350);
- 6% reduction in Federal PILT (-20,000);
- 14% reduction in Interest Earnings (-\$15,000);

The Manager will again recommend implementation of an e911 surcharge to address costs associated with the upgrade of communications infrastructure that supports all emergency services within the Borough. Implementing this surcharge will address the operating costs associated with the system and provide for anticipated lifecycle maintenance and eventual replacement of the system.

These reductions were partially offset by projected increases in the following:

- Budgeting for a .23 mill increase
- 2% increase in Sales tax (\$8,000)
- 62% increase in Business Licenses (\$8,000)
- 120% increase in Miscellaneous Fines & Fees (\$6,000)
- 23% increase in State Revenue-Beverage (\$2,500)
- Introduction of the Revenue from the Vehicle Tax of \$40,000
 - By statute this is unrestricted money that goes to the General Fund which the Borough has designated for a particular use by Ordinance.(HBC 3.46 Vehicle Impoundment and Retirement Program Fund)
- 12% Increase in Penalty & Interest-Sales Tax (\$3,000)

The total proposed FY15 **Areawide General Fund Expenditures** are estimated at **\$4,780,847** reflecting a decrease of **1% (\$53,007)** from FY15. This number also represents a deficit of **\$72,272** but does not reflect transfers and allocations. The **1%** decrease results from cost cutting measures implemented by Department Heads which, before accounting personnel increased amounted to over **\$100,000**. Other significant savings were noted in the following areas:

- Utilities: Costs were down on average as a result of much lower fuel prices (14% year over year as of this writing). This was enough of a decrease to offset the increase in electric costs.
- Employee Health Burden: Only increased \$60 per employee per year.

After factoring in personnel cost increases the reduction was attained through the following actions:

- 4% reduction Elections (-\$235)
- 6% reduction Assessment & Land Management (-\$17,687)
- 8% Reduction Chilkat Center (-\$8,170)
- Mostly due to utilities savings as a result of lower fuel prices
- 3% Reduction in Haines Borough School District (-47,366)
- 2.4% reduction in School District Instructional (-\$38,866)

- Remainder is the result of setting work order transfer of fees from Public Works and Facilities back to 2014 norms. Funds were not required at levels budgeted in FY 15.
- 8% reduction parks (-\$3,578)
 - Mostly due to eliminating fireworks from the parks budget
- 11% reduction for Community Youth Development (-\$3,300)
- 1% reduction for Municipal Swimming Pool (\$10,240)
- And other minor and incidental reductions such as more efficient use of office supplies and identifying ways to save on advertising costs.

Other department budgets are flat or up slightly with the following exceptions:

- Finance increased 3.6% (14,524)
- Information Technology increased 11% (7,852)
 - This reflects an increase in professional and contractual which will provide more hours for the contracted IT professional. A major goal will be to shift computers to Thin client servers which, over time, will provide savings.
- Facilities increased 8% as a result of beginning the process of shifting deferred maintenance from the Capital Budget to the Operating budget

"Community Chest." I am proposing Fund 01 set aside the same amount as in the adopted FY15 budget for grants to community non-profit organizations (\$32,500).

School District. The School appropriation is presented at 80% of the state identified maximum funding level which is a decrease from the historic 83-84% level of funding provided by the Borough to the School district past years. Additionally, in FY 15 the Interim Manager proposed an increase to the budgeted work orders from public facilities so that our staff could provide additional assistance with major maintenance projects at the direction of the Public Facilities Director. This additional assistance was not required in FY 15 and therefore the amount for work orders has been reduced to FY 14 levels. School Board has not yet submitted the final district FY15 budget to the borough.

Pool. During FY2016, the pool will be open approximately 58 hours per week for 49 weeks. It will strive to maintain an average attendance of 30 swimmers per day or 10,000 swimmers (or uses) per year. I am recommending that the pool close for 3 weeks in May during its historical low use period. This will both save money on expenditures and provide time for major maintenance. I am also recommending that user fees be increased approximately \$0.50 for adults and seniors/youth. This rate increase will keep user fees at the roughly the same rate as other Alaskan communities.

Library Budget: In previous years the Library was addressed as a Component of the Borough rather than as a Department of the Borough. In FY 13, mid-way through the year, the Library Budget transitioned to fund as a Department. One of the challenges I encountered was differentiating between the funds provided to the Library by the Borough and the funds provided to the Library by Grants. To address this I directed the Finance Office to break out Borough provided funds and Grant provided funds separately. This makes for a Library Budget that provides greater clarity but which is also rather lengthy. These also identified discrepancies between how the Library perceives the distribution of revenue and expenditures and how the Finance Department perceives the distribution of revenue and expenditures. After accounting for discrepancies the Borough support to the Library was set at \$406,000 for FY 16.

Road Maintenance Service Areas (RMSA): Per Borough Charter Section 12.04 Administration & Finance of Service Areas "(B) Revenue. The assembly by ordinance may levy taxes, make assessments, receive state funds, and otherwise generate income to pay the costs of services provided" HBC Chapter 7.04 refines this further to state ", the

borough shall collect taxes for such maintenance from property owners within the service area based on a yearly budget submitted by the service area board.” In practice this has meant that RMSA’s identify how much they feel is appropriate to fund for road maintenance. The Borough is charged with seeking matching funds from the State for maintenance but given the current fiscal environment it is unlikely that funds will be available. This Budget does not change the method for allocating funds to RMSA’s as that process is defined in Code. ***I do recommend that we review policy in the coming year to develop a funding model that more effectively allows us to maintain our Critical Infrastructure resources to a set standard.***

For FY 16 the RMSA’s have collectively levied **\$26,000** for road maintenance. It is my contention that this amount is well short of what is required to provide adequate maintenance for roads. The actual maintenance cost to provide safe, functional roads is between **\$84,900-\$142,190 per year.**

An assessment by the Public Works Department that appeared in the Strategic Planning Brief of 3 September 2014 identified the following maintenance costs per mile of road-

- Total Road Miles: 26 miles (includes RSA of 5.9 mi D-1 and 2 mi Chip Seal)
- Paved Roads (5.27 miles): Paving maintenance per mile (painting, joint sealing, sweeping, pot holes): \$2-\$5k/mi/yr x 5.27 miles= **10.54k-26.35k/year**
- Gravel Roads: (13.70 miles) D-1 maintenance per mile:
 - Grading: \$600 per mile x 13.70 Miles= 8220 x 6 (49,320/year) or **x 8 (65,760) or x 10 (82,200) or x 12(98,640)**
 - Moderate use road needs to be graded 6 times per year
 - High use road 8 to 12 times per year
 - Calcium: \$1k per mile
- Chip Sealed Roads (4.30 miles): 2-4k/mi/yr x 4.30 mi= **8.6k-17.2k/yr** (Costs exclude Brush Cutting, Snow Plow, Ditch Reconditioning, etc)

Townsite Service Area (Fund 02):

The estimated revenue for the fund is down **\$253,175 (16%)** while proposed direct expenditures are down **\$174,998 (14%)**. The revenue reductions are primarily due to loss of Community Jails Program revenue (**\$270,000**). Other revenue sources saw small reduction with the exceptions of Sales Tax which has a projected increase of **2% (\$25,000)**. After accounting for Transfers and Allocations the Fund has a deficit of **\$80,770 for FY 16**. Reductions in expenditures were achieved primarily through the following actions:

- Freezing the hiring of the 5th Police Officer
- Reducing hours for two Dispatchers (5 full time but 2 with reduced hours)
- Renegotiating the Animal Control contract to
 - Eliminate the Animal Control Officer
 - Transfer animal control to the Police

The personnel impacts to the Police department and Dispatch will have an impact but after discussion with the Police Chief I feel that we can operate at this level. To make up the full shortfall of **\$270,000** from the Community Jails Program would require a Townsite Service Area mill rate increase of more than 1 mill. Should it be deemed advisable to raise the mill rate I would recommend hiring the most flexible positions to least flexible: Police Officer, Dispatcher, Contract for Animal Control.

I am proposing to offset the proposed **FY16 \$81,070** operating deficit by using a portion of the accumulated Townsite Service Area fund balance. With the proposed operating budget, the Townsite Service Area fund balance would decrease to **\$1,265,813 by the end of FY16** which is equivalent to **119%** of the annual operating budget. This is in line with previous Assembly intent to spend down the fund balance for this fund.

Economic Development/Tourism (Fund 23): Major changes to the Economic Development & Tourism Fund for FY 16 include increasing funding to Contractual Services to support a contracted State Lobbyist position, the inclusion of an Events & Projects Line Item to provide funding in support of event highlight the community, a shift to a more targeted advertising strategy relying more on on-line social media and less on print advertising

Fire Service Areas (Fund 25): Expenditures for this Fund are down as a result decreased Dispatch expenditures and staff turnover. This allowed a modest reduction of .03 mils for this Fund which helps to partially offset the Areawide mill increase.

Capital Improvement Projects (Fund 50):

Developing the List: For FY 15 we have altered how the CIP list is developed based on a revised understanding of what constitutes a CIP program. As a guide for a community the size of Haines Borough a CIP project will exceed 5,000 in value and has a useful life of more than three years. Several items on the CIP lists in the past did not meet these criteria most notably the item Deferred Maintenance.

Deferred Maintenance: This item consists of maintenance that should have been addressed in prior year's annual Operating Budgets but was not funded. The impact of this is two-fold. First, it prevents a municipality from identifying a true understanding of Annual Operating & Maintenance Costs because a portion of this cost is hidden in the CIP budget. Secondly, the money spent on deferred maintenance is not available for actual capital projects. For these reasons deferred Maintenance is being phased out of the capital budget and addressed in regular maintenance in the operating budget.

Scheduled Replacement Items: Other items that appear on the CIP list are items that would more appropriately be captured on the operating budget for scheduled replacement. An example is fire hose which was purchased new a number of years ago. Items like this are best replaced on a rotating basis annually with funds provided from the operating budget. The rotation is based on the use life or shelf life of the item. As with Deferred Maintenance, this ensures that the Borough can have a full understanding of Operations and Maintenance Costs.

Significant Capital Projects:

Waste Water Treatment Facility (WWTF): This facility is the #1 priority on the Borough's Legislative Priorities List and is in dire need of repair and upgrades. The CIP does not list specific allocated funds but there are several funding options that the staff is investigating.

- DEC Loan: The Borough is submitting a DEC Loan application for this project. It is very likely that this loan will be approved. The challenge is that paying the principal and debt service on this loan will dramatically increase sewer rates. It is best if this loan is pursued in conjunction with the other options listed. MOST LIKELY OPTION
- Re-appropriation of Existing Grant Funds: The Borough is seeking re-appropriation of approximately \$600,000 in existing grants to focus on the WWTF project. On 26 March 2015 Borough staff was informed that is unlikely that this re-appropriation will be authorized. Furthermore, it is likely that the grant monies will be used by the State for other projects. THIS PATH IS NO LONGER CONSIDERED FEASIBLE.
- Sewer Fund Reserve: There is approximately \$600,000 in the Sewer Fund (Fund 91) Reserve that could be used to partially fund this project. While re-

appropriation is no longer considered feasible it may be possible to obtain a matching grant from the State. This would provide approximately \$1.2 million for Phase 1 of the project which is currently budgeted at \$1.7 million. When used in conjunction with a DEC loan this may be a viable option. The challenge is that it will deplete the Sewer Reserve and there is not a guarantee of obtaining the legislative matching grant.

- DEC Matching Grant: The Borough has applied for DEC Matching Grants on two occasions for this project and has failed to be awarded a grant. In the most recent application this project placed fifth in the state with the four projects ahead of it receiving funding. The Borough will apply again and, if a grant is awarded, can use funds from a grant to recoup any expenses incurred within the 120 days preceding the effective period of the grant. POSSIBLE OPTION.
- CIP Fund Balance: The Manager's Budget appropriates a small amount to the WWTF improvements (\$69,000). If we are willing to re-appropriate from other projects, particularly ongoing projects of lesser priority or projects funded in prior years that have not yet been acted on, we can likely identify sufficient funds to minimize potential rate increases.
- Permanent Fund: The Government Affairs and Services Committee recommended researching drawing from the permanent Fund but this will require a vote of the People.

Lutak Dock: This facility is the #2 priority on the Borough's Legislative Priorities List and is in dire need of repair and upgrades. The expected cost of this project is between \$10 million and \$30 million based on final design. The CIP does not list specific allocated funds but in FY 15 the Assembly authorized \$100,000 to address planning and concept development for this facility. I request that any funds remaining from FY 15 be obligated in FY 16 and that the Borough continues to pursue other funding alternative to move this project forward.

Facilities Workshop: Fund an expansion of the Public Works Shop to accommodate the Facilities Maintenance Personnel and Equipment: The cost for utilities and maintenance of the current facilities workshop is more than \$45,000 per year. A more efficient \$150,000 expansion of the public Works Shop can recoup these costs within 7 years assuming a 50% reduction in utilities and maintenance.

Other Projects:

- Siding repair/replace at the CCA. This is an ongoing project that began with a new roof, second story window replacement, and other energy efficient measures.
- PSB exterior renovation: this will be a four phase project. We are not likely to fund a new facility, and it is the PF Director's belief that we must take care of the facility in use by renovating the facility on wall at a time. This will include new windows, siding, and insulation where necessary.
- Senior Center Improvements including new doors, windows, and siding.
- Pool Locker Room mechanical repairs. This work will be investigative and practical in nature and will educate us for future prioritized repairs. It is difficult to estimate how much will be done with the allocated funds.
- Re-Seed Tlingit Park: 50% this year, 50% next year from the Parks operating budget. This park is highly used by locals and visitors alike.
- IT Thin Client Assessment: \$7,500 to fund Virtual Desktop Infrastructure assessment to evaluate possible long-term cost savings in IT infrastructure

- We continue to emphasize improvements to roads, addressing deferred maintenance on our facilities, and getting high priority projects shovel ready.

Water Fund (Fund 90): With the first full year of the increased rates this fund is projected to have a positive cash flow.

Sewer Fund (Fund 91): With the first full year of the increased rates this fund is projected to have a positive cash flow.

Boat Harbor (Fund 92): As of this writing the Port & Harbor Advisory Committee is in the process of developing revised recommended rates. This budget was prepared using the current rate structure. As in the past the Harbor Enterprise Fund continues to struggle with generating enough revenue to meet operating expenses. The FY 16 Budget for Fund 92 includes an operating transfer from the General Fund (**Raw Fish Tax**) of **\$34,400** which is **16%** of the Raw Fish Tax. For FY 16 Fund 92 is projected to have a **deficit** of **\$7,323** which will be made up from the Fund Reserve.

Permanent Fund: (Fund 97): We have budgeted to transfer the maximum amount from the Permanent Fund earnings reserve to the Area Wide General Fund (**\$281,000**)

Items Not Addressed in this Budget: Every Budget is about choices and this year's budget requires some particularly hard choices. Items not included in this year's budget include:

- DC Trip to engage with our representatives
- Professional Survey (at 50K we are likely better off using a less scientific Survey Monkey)
- 4th of July Fireworks
- Assessment Database
- Assembly Chambers technical upgrades (Video & teleconferencing)
- Funding a Community Center at Mosquito Lake
- Others as identified as we move through the public process

Conclusions:

The degree to which oil revenues drive the State economy will continue to impact the Borough's finances for the foreseeable future. The price of oil is likely to remain low and highly unlikely to reach above \$90 a barrel any time soon. This will mean that state support to municipalities will continue to be low and will likely be cut further over the next several years. This comes at a very challenging time for the Borough with many Critical Infrastructure items such as the Waste Water Treatment Facility, Lutak Dock, Letnikof Float, and other at or near the end of their useful lives. It is vitally important that the Borough take a long-term perspective and clearly identify strategic and operational goals to guide us through the near and mid-term challenges.

On an annual basis it is important that Budget Guidance be provided that reflects our Strategic and Operational Goals and that we clearly articulate priorities and differentiate between essential and discretionary programs and services. This year's Budget made a start at this goal by being structured in such a way as to display links between Department Missions and Goals and the resources necessary to achieve the mission and attain the goals. Continuing this process to include individual programs and services and identifying key metrics will help us make decisions which support our priorities and are driven by data.

I recommend the borough continue to use a modest amount of accumulated fund balances for non-recurring (one-time expenditures) and to bridge gaps in operations in some funds, with the understanding that we may have to take additional steps to curtail expenditures if

the State economy continues to decline. We must also takes steps to track the potential gap that can arise in the costs associated with one-time versus recurring expenses.

It is my hope this budget reflects the levels of service the citizens of Haines desire, but also balances those needs with the public's willingness to pay. Even a borough that watches expenditures as closely as the Haines Borough does must struggle with acceptable service levels and the costs of these services to taxpayers. We all realize services provided by the borough have a direct impact on the quality of life of our residents. The challenge is to balance the provision of these services with the cost of providing them so that residents believe their tax dollars are well invested. Costs continue to rise due to unfunded federal and state mandates, regulatory changes, insurance premiums, utility costs, inflation, and reduced funding availability. We will continue to seek available funding and implement cost saving measures wherever and whenever possible.

Acknowledgments

I want to express my appreciation to all of the Haines Borough staff for their continuous and dedicated service during the past year. Deep gratitude goes to our Finance Director Jila Stuart, the team from the Finance Department who researched and developed the tables and graphs that provide clarity to the budget, and our Director of Public Facilities Carlos Jimenez for the long hours poured into the development of this budget. Finally, I want to thank the mayor and the members of the assembly, for your interest and support thus far and look forward to finalizing a Budget that focuses on our community needs.

Respectfully Submitted,

D.B. Sosa

David B. Sosa
Borough Manager
Haines, Alaska

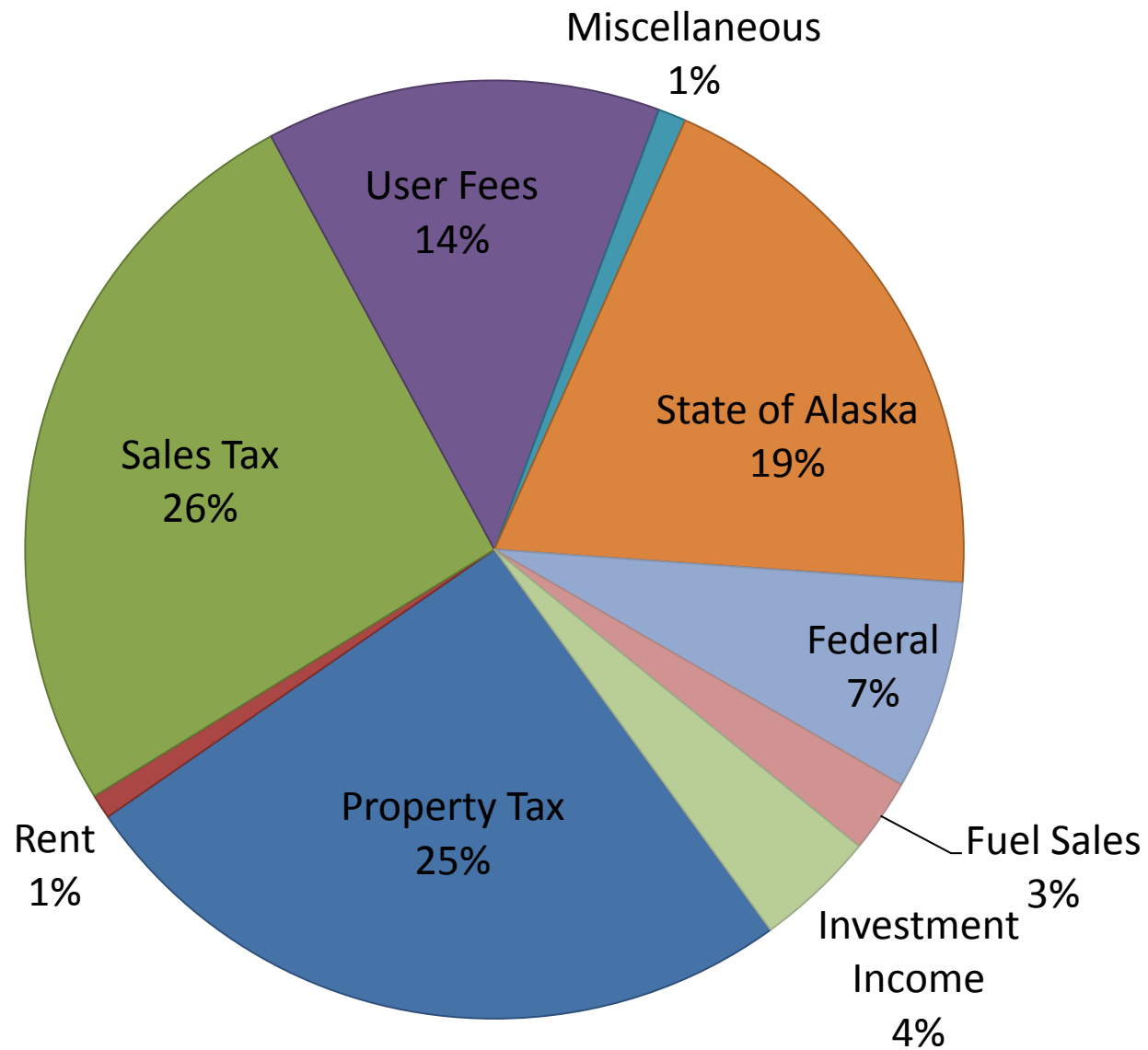
HAINES BOROUGH

FY16 Budget Summary by Fund Type - Adopted 5/26/2015

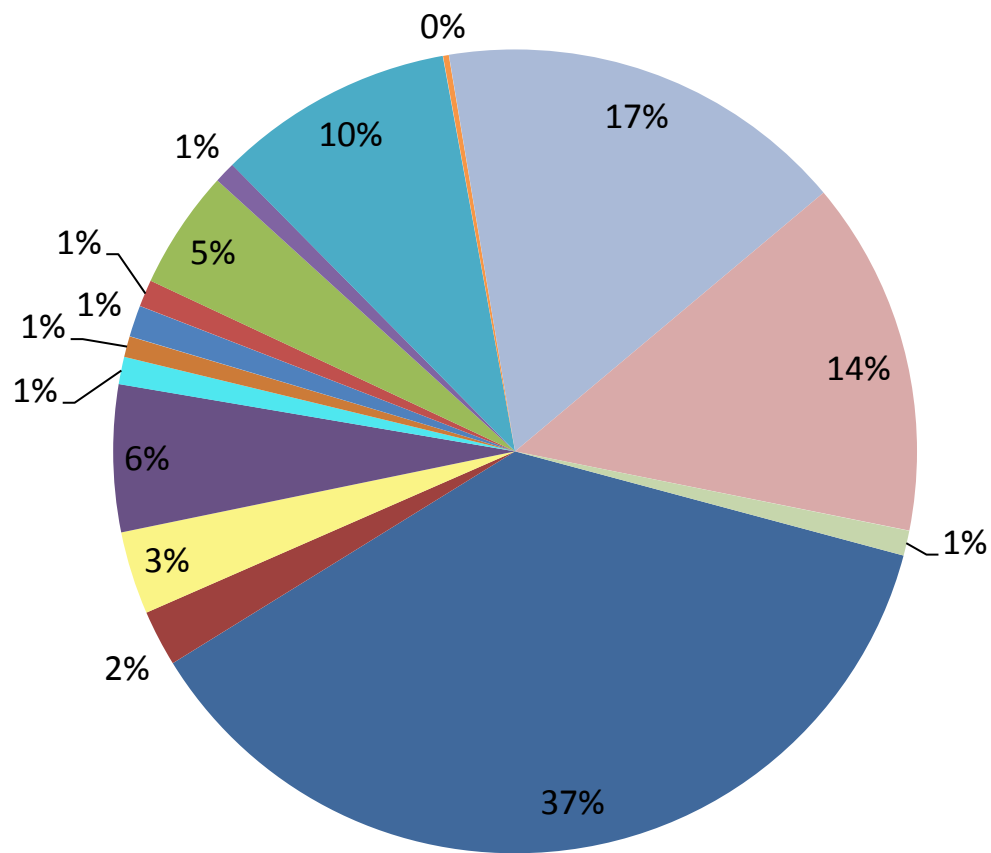
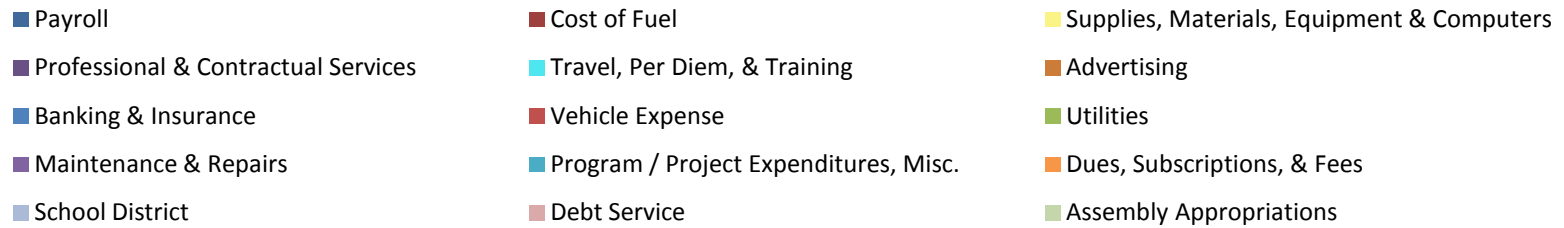


	01 & 02 GENERAL FUNDS	17-34 SPECIAL REVENUE	50-61 CAPITAL IMPROVEMENTS	70-76 DEBT SERVICE	90-94 ENTERPRISE FUNDS	97 PERMANENT FUND	TOTALS
REVENUES							
Property Tax	\$ 2,103,000	\$ 222,908	\$ -	\$ 423,318	\$ -	\$ -	\$ 2,749,226
Sales Tax	1,298,000	755,000	755,000	-	-	-	2,808,000
User Fees	138,635	-	-	-	1,333,300	-	1,471,935
State of Alaska	965,796	190,000	-	954,845	-	-	2,110,641
Federal	510,000	272,264	-	-	-	-	782,264
Fuel Sales	-	-	-	-	274,299	-	274,299
Miscellaneous	57,500	20,000	-	-	26,150	-	103,650
Investment Income	96,500	-	-	-	6,250	344,000	446,750
Rent	91,409	-	-	-	-	-	91,409
	5,260,837	1,460,172	755,000	1,378,163	1,639,999	344,000	10,838,171
EXPENDITURES							
Payroll	3,066,013	443,966	-	-	452,358	-	3,962,337
Cost of Fuel	-	-	-	-	240,613	-	240,613
Supplies, Materials, Equipment & Computers	219,584	35,572	-	-	100,900	-	356,056
Professional & Contractual Services	451,087	121,525	-	-	39,100	21,500	633,212
Dues, Subscriptions, & Fees	9,282	11,250	-	-	4,130	-	24,662
Discretionary Expense	2,050	1,100	-	-	-	-	3,150
Travel, Per Diem, & Training	55,075	50,972	-	-	11,975	-	118,022
Advertising	8,740	79,050	-	-	2,700	-	90,490
Banking & Insurance	68,545	15,275	-	-	49,400	2,000	135,220
Vehicle Expense	94,800	7,500	-	-	13,150	-	115,450
Utilities	288,805	38,455	-	-	185,040	-	512,300
Maintenance & Repairs	38,000	3,500	-	-	50,500	-	92,000
Program / Project Expenditures, Misc.	11,510	282,264	727,200	-	-	-	1,020,974
School District	1,770,000	-	-	-	-	-	1,770,000
Principal	-	-	-	841,275	94,695	-	935,970
Interest	-	-	-	536,936	54,521	-	591,457
Assembly Appropriations	32,500	74,668	-	-	-	-	107,168
Work Orders	(191,100)	38,000	96,500	-	51,600	-	(5,000)
	5,924,891	1,203,097	823,700	1,378,211	1,350,682	23,500	10,704,081
TOTAL REVENUE OVER (UNDER) CASH EXPENDITURE	(664,054)	257,075	(68,700)	(48)	289,317	320,500	134,090
DEPRECIATION EXPENSE	-	-	-	-	1,346,540	-	1,346,540
TRANSFERS	(228,150)	77,038	(82,466)	-	(40,400)	273,978	-
ALLOCATIONS	(352,823)	189,421	47,938	-	215,462	-	99,998
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	\$ (83,081)	\$ (9,384)	\$ (34,172)	\$ (48)	\$ (1,232,285)	\$ 46,522	\$ (1,312,448)

FY16 Haines Borough Budgeted Revenues - All Funds



Haines Borough FY16 Expenditures - All Funds



HAINES BOROUGH - FY16 Real Property Tax Mill Rates*



	<u>Borough</u> <u>Areawide</u>	<u>Fire Service</u> <u>Area</u>	<u>Road /</u> <u>Other</u> <u>Service</u> <u>Area</u>	<u>Total Mills</u> <u>without Debt</u> <u>Service</u>	<u>Debt</u> <u>Service</u> <u>Mills**</u>	<u>FY16 Total</u> <u>Levy</u>	<u>FY15</u> <u>Total Levy</u>	<u>FY14</u> <u>Total Levy</u>	<u>FY13</u> <u>Total Levy</u>	<u>FY12</u> <u>Total Levy</u>
Townsite	5.79	0.87	2.35	9.01	1.46	10.47	10.17	10.17	10.79	11.26
Fire District #1 (outside the Townsite)	5.79	0.87	-	6.66	1.46	8.12	7.82	7.90	8.59	8.40
Fire District #3	5.79	0.90	-	6.69	1.46	8.15	7.72	7.83	8.68	8.43
Dalton Trail RMSA	5.79	0.90	0.61	7.30	1.46	8.76	8.45	8.06	8.92	8.67
Dalton Trail RMSA (no fire service)	5.79	-	0.61	6.40	1.46	7.86	7.65	7.26	7.87	7.67
Dalton Trail & Eagle Vista RMSA	5.79	0.90	2.82	9.51	1.46	10.97	11.13	10.79	12.54	12.29
Dalton Trail & Chilkat Lake RMSA	5.79	-	0.84	6.63	1.46	8.09	7.95	7.26	8.22	8.02
Riverview RMSA	5.79	0.90	0.91	7.60	1.46	9.06	9.55	9.66	10.82	10.80
Letnikof RMSA	5.79	0.87	1.19	7.85	1.46	9.31	8.97	9.09	9.86	9.67
Borough	5.79	-	-	5.79	1.46	7.25	6.92	7.03	7.63	7.43

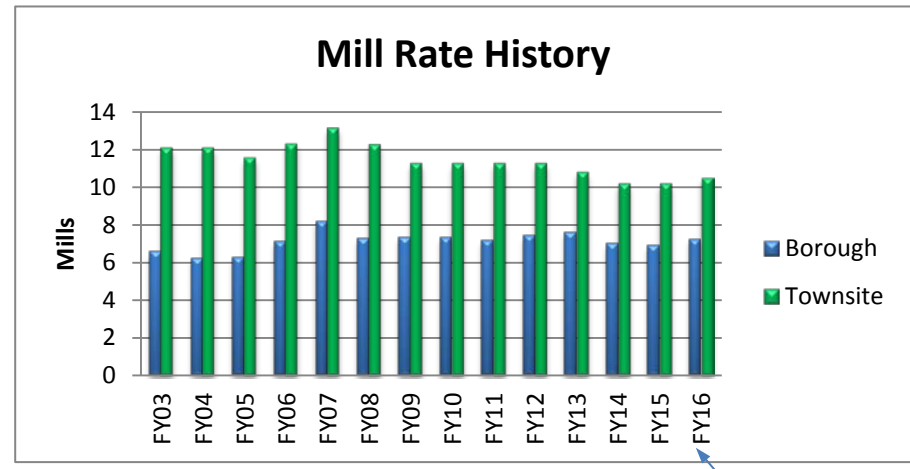
*A mill is equal to \$1.00 of tax for each \$1,000 of assessment.

**Per Alaska Statute debt service mills are not subject to the 10 mill tax cap.

Breakdown of Debt Service Mills

Boroughwide Debt

2005 School Construction Bond	1.33
2015 School Construction Bond	0.08
Library Bond	0.05
	<hr/>
	1.46



HAINES BOROUGH

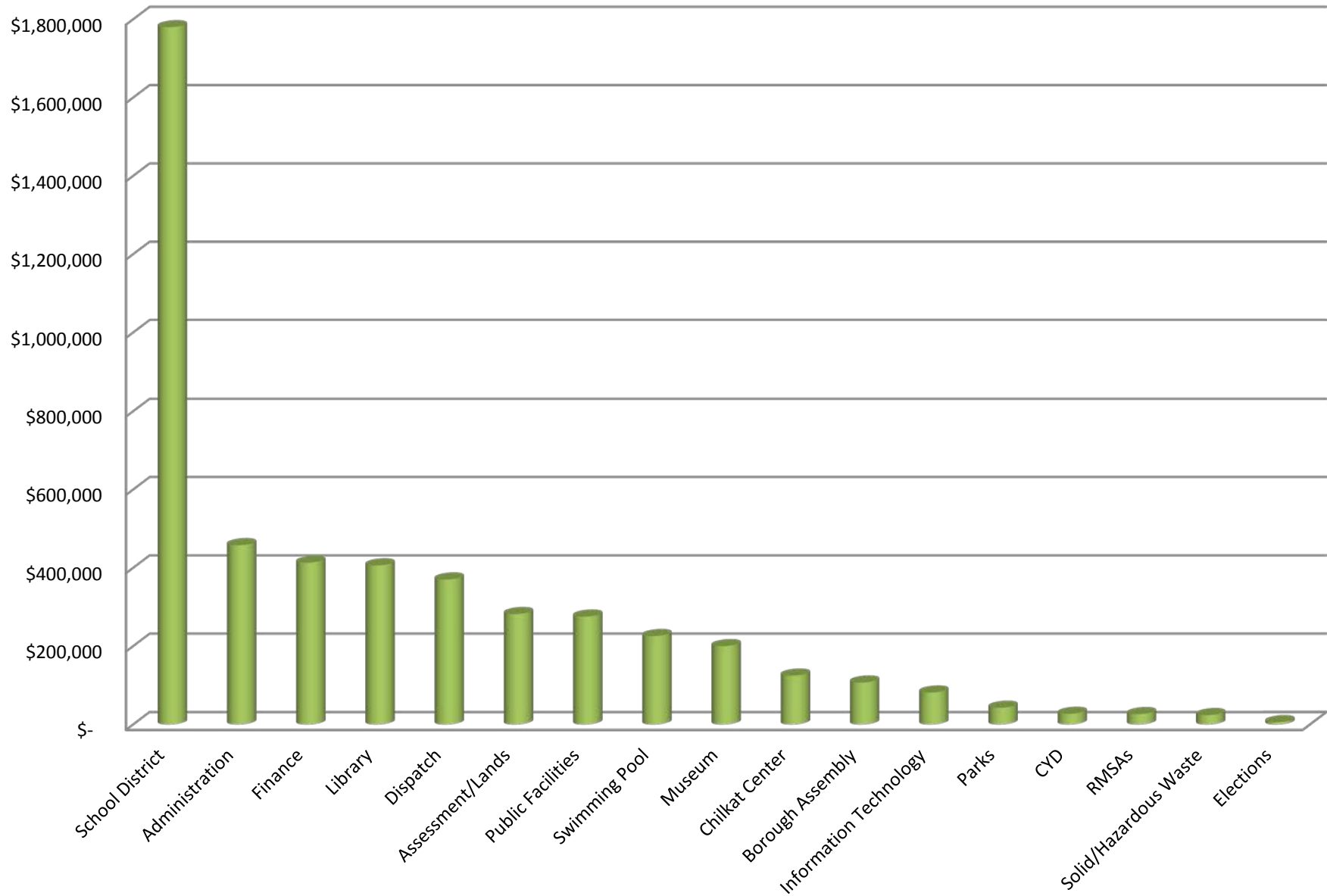
FY16 Budget Summary



FUND 01 AREAWIDE GENERAL FUND

	FY16 Budget
REVENUES	
Property Tax	\$ 1,700,000
State of Alaska	792,685
Sales Tax	596,000
Federal	510,000
Investment Income	95,000
Rent	91,409
User Fees	60,000
Penalty & Interest	53,000
License, Permits, & Fees	43,500
	<hr/> 3,941,591
EXPENDITURES	
Administration	457,660
Borough Assembly	106,758
Elections	5,477
Finance	412,891
Assessment/Land Management	281,641
Information Technology	81,195
Dispatch	369,951
Public Facilities	275,260
Solid & Hazardous Waste	23,450
Chilkat Center for the Arts	124,374
Road Maintenance Service Areas	26,000
Haines Borough School District	1,779,500
Library	406,000
Museum	199,653
Parks	42,344
Community Youth Development	26,796
Swimming Pool	225,479
Allocated Expense	(720,090)
	<hr/> 4,124,339
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(182,748)
Transfers	(194,934)
EXCESS REVENUE OVER (UNDER) EXPENDITURES, & OPERATING TRANSFERS	\$ 12,186
 FY14 Ending Fund (01) Balance	 \$ 2,491,028
FY15 Budgeted (01) Revenue Over (Under) Expenditures	(98,703)
FY16 Budgeted (01) Revenue Over (Under) Expenditures	12,186
 Projected FY16 Ending Fund (01) Balance	 2,404,511
 Projected 06/30/16 Fund Balance as % of Operating Budget	 50%

FY16 Areawide General Fund Expenditures by Department





ADMINISTRATION GENERAL FUND 01-01-10

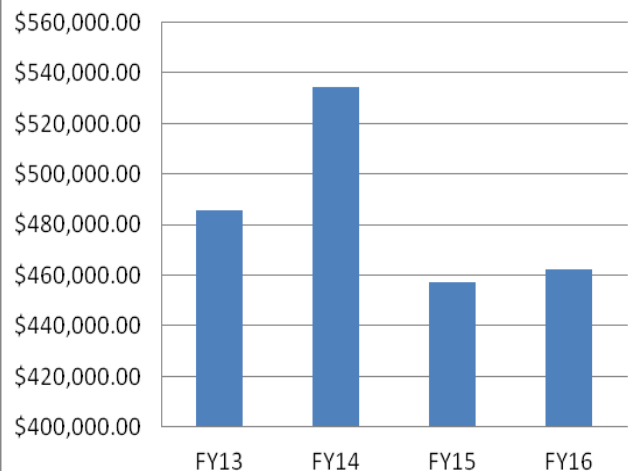
Administration Description:

The Haines Borough has a manager form of government, and the department includes two of the four borough officers appointed by the borough assembly to advise and assist the mayor and assembly: the Manager and the Borough Clerk. The Borough Manager is the chief administrative officer and is responsible for government administration under the ordinances and policies established by the Borough Assembly in accordance with State Statutes, the Home Rule Charter, and the Municipal Code. The Borough Clerk is head of the Office of the Clerk and statutorily administers democratic processes such as elections, access to borough records, permitting, contracting, and all legislative actions ensuring transparency to the public.

Personnel (3¼ FTE):

- Borough Manager (FT)
- Borough Clerk (FT)
- Deputy Clerk (FT)
- Office Assistant (PT - 10 hrs/wk)

Administration Expenditures



Administration Email Activity Since 7/1/14

	Borough Manager	Borough Clerk	Deputy Clerk	Totals
Received	9,069	9,919	5,295	24,283
Sent	4,573	3,425	3,604	11,602
Totals	13,642	13,344	8,899	35,885

Key Objectives for FY16:

- Allocate resources in a manner consistent with the vision, goals, strategies and priority projects outlined in the Strategic Plan
- Support programs and policies consistent with long-term fiscal sustainability
- Identify potential cost-recovery and contracting opportunities
- Ensure that 80% of citizens' service requests are responded to within ten working days.
- Conduct annual or semi-annual briefing meetings with borough employees on important topics, particularly on the borough's financial condition.
- Negotiate a new collective bargaining agreement with the borough employee's union
- Implement a new employee orientation and handbook
- Support employee professional development and encourage low/no cost online training opportunities as an alternative to some of the out of town trainings
- Establish or update various personnel policies, including drug, harassment, computer use, and social media
- Reduce paper consumption by 20%
- Reduce advertising budget by at least 50%

HAINES BOROUGH



FY16 BUDGET

ADMINISTRATION

EXPENDITURES

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
01-01-10-6110	Salaries and wages	\$ 275,857	\$ 207,562	\$ 214,839
01-01-10-6115	Employee Burden	72,992	61,956	64,076
01-01-10-6116	PERS "On Behalf" Pd by State	332,800	-	-
01-01-10-6140	Health Insurance	54,451	50,088	50,268
01-01-10-7211	Supplies & Postage	5,400	6,770	4,850
01-01-10-7230	Material & Equipment	1,328	850	900
01-01-10-7241	Computers & Peripherals	2,090	1,100	2,375
01-01-10-7312	Professional & Contractual	107,903	97,640	92,335
01-01-10-7325	Dues, Subscriptions & Fees	6,549	6,300	6,752
01-01-10-7332	Discretionary Expense	795	1,000	750
01-01-10-7334	Travel & Per Diem	6,781	7,250	4,400
01-01-10-7335	Training	1,836	3,350	2,655
01-01-10-7340	Advertising	1,918	800	350
01-01-10-7351	Banking & Insurance	5,212	5,360	5,050
01-01-10-7355	Vehicle Expense	2,318	1,550	700
01-01-10-7360	Utilities	9,607	10,115	11,360
01-01-10-7900	Work Orders - Administration	(22,740)	(5,000)	(6,000)
01-01-10-7901	Work Orders - Public Works	2,006	500	2,000
		<u>867,101</u>	<u>457,191</u>	<u>457,660</u>



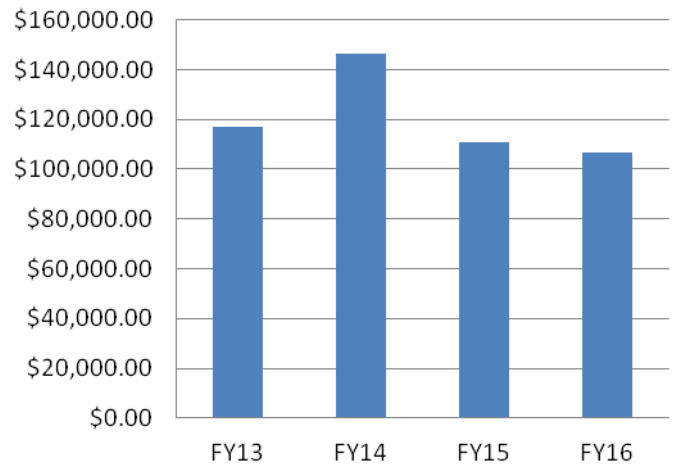
Assembly / Mayor Description:

The borough assembly is elected by the citizens of the Haines Borough and is the sole lawmaking body for the borough, creating and adopting any and all new borough laws and amendments, or repealing laws and amendments. The assembly also serves as the election canvass board and, as needed, acts in a quasi-judicial capacity, including serving as the Board of Equalization (BOE) and hearing various appeals. The assembly annually adopts an operating budget and establishes tax levies. The executive power of the borough is vested in the mayor. The mayor presides at assembly meetings, acts as the ceremonial head for the borough, and executes other powers and duties prescribed by borough code or Alaska Statute Title 29.

Personnel:

- Mayor
- Six Assembly Members

Assembly Expenditures



Key Objectives for FY16:

- Provide open and responsive government leadership.
- Develop, review, and revise goals, strategies and priority projects to provide guidance to the borough manager; adopt a resolution well in advance of FY17 budget development.
- Support the maintenance & development of community infrastructure (water, sewer, streets, parks, and public facilities).
- Maintain a highly-qualified staff that works to provide services to protect and serve residents & visitors.
- Support and plan for land use; adequate and affordable housing; and economic, cultural, and recreational opportunities.
- Evaluate borough expenditures with a view of maintaining a strong fiscal position and awareness of the impact on taxpayers while providing a high quality array of borough services.

Assembly Ordinance/Resolution Activity				
Since 7/1/12				
	FY13	FY14	FY15	Totals
	7/1/12-6/30/13	7/1/13-6/30/14	7/1/13-3/31/15	
Ordinances	36	40	15	91
Resolutions	91	93	44	228
Totals	127	133	59	319



HAINES BOROUGH



FY16 BUDGET

BOROUGH ASSEMBLY

EXPENDITURES

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
01-01-11-6110	Salaries and wages	\$ 35,250	\$ 36,150	36,150
01-01-11-6115	Employee Burden	4,138	4,247	7,763
01-01-11-7211	Supplies & Postage	962	1,150	850
01-01-11-7230	Material & Equipment	741	-	100
01-01-11-7241	Computers and Peripherals	-	2,200	1,650
01-01-11-7312	Professional & Contractual	9,084	7,300	5,900
01-01-11-7325	Dues, Subscriptions & Fees	200	200	200
01-01-11-7332	Discretionary Expense	1,681	1,500	1,000
01-01-11-7334	Travel & Per Diem	8,970	9,850	9,750
01-01-11-7335	Training	2,068	2,100	2,150
01-01-11-7340	Advertising	4,188	6,750	2,400
01-01-11-7351	Banking & Insurance	334	1,500	1,000
01-01-11-7360	Utilities	4,813	5,435	5,345
01-01-11-7710	Appropriations from the Assembly	73,853	32,500	32,500
		<u>146,284</u>	<u>110,882</u>	106,758



ELECTIONS

GENERAL FUND 01-14

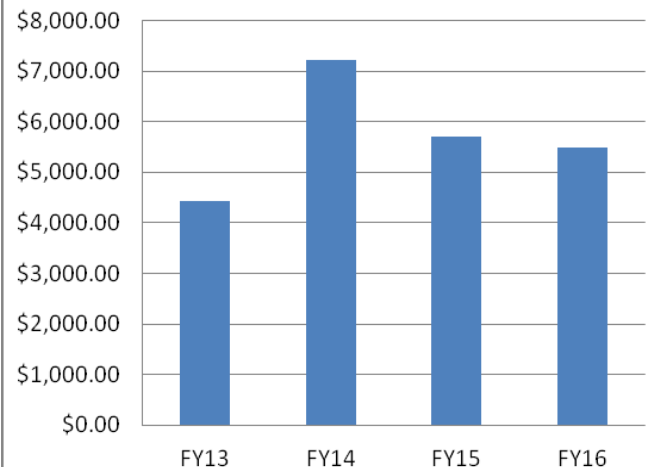
Elections Description:

A general Haines Borough municipal election is held annually on the first Tuesday in October in accordance with the Borough Charter. The election is conducted on a nonpartisan basis to allow the borough voters to elect a mayor, assembly members, and school board members, and to vote on citizens' initiatives and referendums and other ballot propositions. Additionally, the borough assembly may from time to time order a special election, at its discretion. The Borough Clerk conducts all election proceedings as the borough's Election Supervisor.

Personnel:

- Three Election Judges, each precinct
- Up to three Election Clerks, each precinct (temporary short-term employees, hired as needed)

Borough Elections Expenditures



Voter Turnout Since 2002 Consolidation			
Election Date	Registered Voters	Votes Cast	%
2002	2217	1183	53%
2003	2227	813	37%
2004	2196	830	38%
2005	2097	1067	51%
2006	2196	842	38%
2007	2254	761	34%
2008	2273	1200	53%
2009	2244	1059	47%
2010	2255	1094	49%
2011	2272	1172	52%
2012	2222	865	39%
2013	2247	1014	45%
2014	2226	1051	47%

Key Objectives for FY16:

- Continue to conduct all elections in accordance with the Haines Borough Charter and to prevent fraud, deceit, or abuse in that conduct.
- Make efforts to increase voter turnout by 20%.
- Increase participation in the annual election worker training.
- Conduct a training for potential assembly candidates prior to the filing period.

ELECTIONS				
		FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
EXPENDITURES				
01-01-14-6110	Salaries and wages	\$ 1,631	\$ 1,803	1,803
01-01-14-6115	Employee Burden	6	9	9
01-01-14-7211	Supplies & Postage	3,214	1,800	1,665
01-01-14-7312	Professional & Contractual	835	850	850
01-01-14-7334	Travel & Per Diem	-	200	100
01-01-14-7340	Advertising	1,533	850	850
01-01-14-7375	Rent	-	200	200
		7,220	5,712	5,477



Department Description:

The Finance department ensures Borough financial resources are collected, protected, invested and distributed in a fiscally responsible manner in accordance with Haines Borough policy and generally accepted accounting principles. Additionally the department serves elected officials, Borough departments, and the citizens of Haines by providing timely, accurate, and clear information about the Haines Borough's financial position.

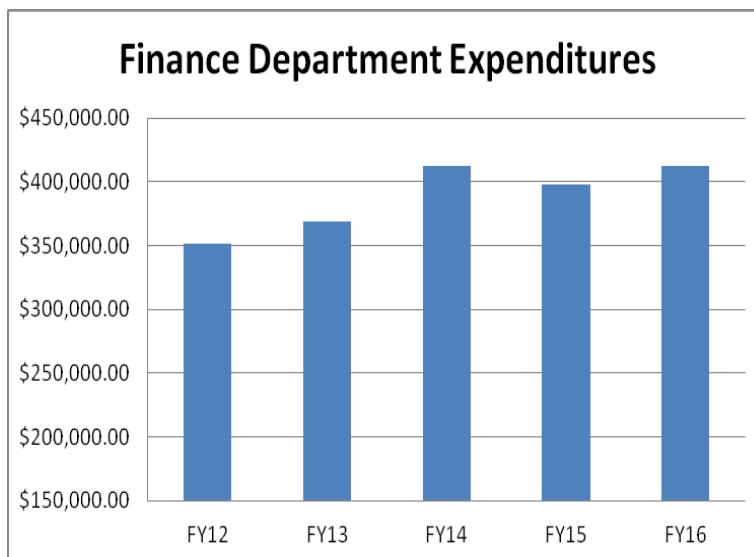
FY14 Payables & Receivables Activity	
Bills Paid	6,321
Paychecks Produced	1,809
Payments Received (est.)	16,745

Personnel (4 FTEs):

- Chief Fiscal Officer (FT)
- Accounts Payable / Payroll (FT)
- Accounts Receivable (FT)
- Sales Tax (FT)

FY16 Objectives:

- Complete integration of new property tax software.
- Assist assessment department as needed with data migration for new assessment database.
- Improve electronic communications to reduce paper, postage, and print ads.
- Assist harbor department as needed with data and procedures for new FSM harbor software.
- Continue and increase online training.
- Work with manager to assess cost and feasibility of credit card transactions.
- Integrate FacilityDude reports into accounting procedures to reduce redundancies.
- Increase Haines Borough financial information available on website to increase transparency.



HAINES BOROUGH



FY16 BUDGET

FINANCE

EXPENDITURES

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
01-01-15-6110	Salaries and wages	\$ 205,541	\$ 186,744	192,109
01-01-15-6115	Employee Burden	59,864	57,683	59,287
01-01-15-6140	Health Insurance	61,100	62,400	62,640
01-01-15-7211	Supplies & Postage	7,049	6,500	7,000
01-01-15-7230	Material & Equipment	315	500	725
01-01-15-7241	Computers & Peripherals	1,412	1,400	15,400
01-01-15-7312	Professional & Contractual	63,735	66,240	59,020
01-01-15-7325	Dues, Subscriptions & Fees	113	275	255
01-01-15-7332	Discretionary Expense	373	300	300
01-01-15-7334	Travel & Per Diem	-	1,600	1,445
01-01-15-7335	Training	1,302	2,300	2,225
01-01-15-7340	Advertising	1,169	1,600	1,300
01-01-15-7351	Banking & Insurance	5,351	5,725	5,985
01-01-15-7360	Utilities	5,462	5,100	5,200
		<u>412,785</u>	<u>398,367</u>	412,891



Assessment & Land Management : GENERAL FUND 01-01-17

Assessment & Land Management:

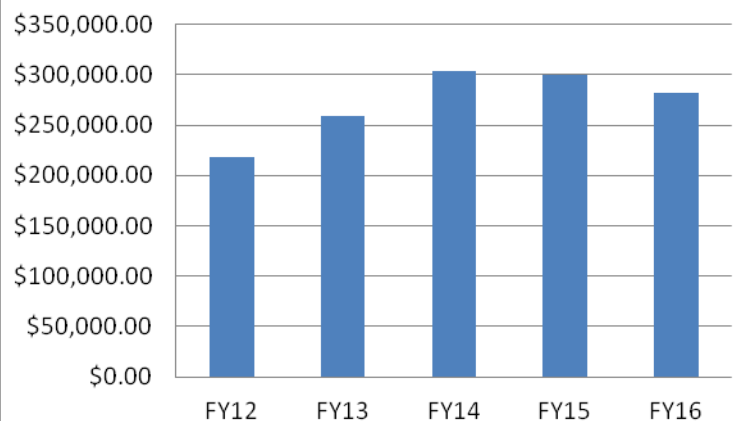
The role of the Assessment & Land management Section is to administer and perform all functions of borough government related to planning, platting, zoning, land use permitting and regulation, real and personal property assessment, and environmental protection as provided for elsewhere in the Haines Borough Code. The department shall further administer, regulate, and enforce provisions of HBC Title [18](#) .

Personnel (3 FTE):

- Borough Manager (Additional Duty)
- Borough Clerk (Additional Duty)
- Assessor (FT)
- Planner (FT)
- Administrative Assistant (FT)

Key Metrics		
	FY 13	FY 14
Properties Assessed	452	237
Enforcement Actions	17	12

Assessment Department Expenditures



Key Objectives for FY16:

- Assess a minimum of 400 properties.
- Transition a minimum of 800 properties to digital records.
- Process requests for exemptions within 10 business days of receipt.
- Complete the tax roll for submission to the finance department by February 1 of 2016.
- Process requests for information within 4 business days.
- Establish a database for property records.
- Provide 100% completion of the Physical Addressing Project (Townsite Only)
- Ensure regular updates are input into the Geographic Information System (GIS)
- Issue building permits within 10 business days of submission
- Enforce zoning code in accordance with Borough Code
- Provide effective and timely administrative support to the Planning Commission.



ASSESSMENT / LAND MANAGEMENT

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
EXPENDITURES				
01-01-17-6110	Salaries and wages	\$ 144,003	\$ 144,096	148,420
01-01-17-6115	Employee Burden	40,478	43,512	44,806
01-01-17-6140	Health Insurance	35,100	46,800	46,980
01-01-17-7211	Supplies & Postage	3,587	3,400	3,400
01-01-17-7230	Material & Equipment	100	250	250
01-01-17-7241	Computers & Peripherals	6,476	6,800	4,600
01-01-17-7312	Professional & Contractual	61,388	40,300	20,700
01-01-17-7325	Dues, Subscriptions & Fees	865	400	400
01-01-17-7334	Travel & Per Diem	5,477	5,300	4,250
01-01-17-7335	Training	827	1,500	1,250
01-01-17-7340	Advertising	1,268	1,150	1,000
01-01-17-7351	Banking & Insurance	889	960	1,000
01-01-17-7355	Vehicle Expense	-	750	700
01-01-17-7360	Utilities	3,626	4,110	3,885
		<u>304,083</u>	<u>299,328</u>	281,641



INFORMATION TECHNOLOGY GENERAL FUND 01-01-20

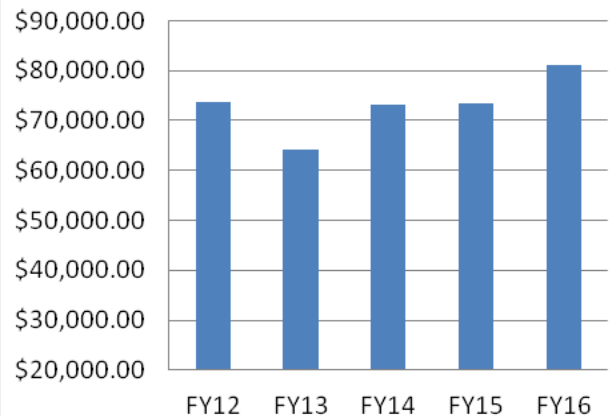
Information Technology Description:

The Information Technology budget funds technology maintenance and support services for the borough, excluding the library and museum. The borough is currently under contract with Kingfisher Consulting (KC) to provide the support services, and the current contract has been in place since January 2012. The services include comprehensive technical computer and network support with a significant portion handled remotely. Components currently include five physical servers, 17 virtual servers, 62 computers/iPads, cell phones, dock security cameras, wireless bridges and site-to-site VPN connections between facilities, and audio/visual equipment. The borough's Library Technology Coordinator provides 2-3 hours of general IT labor each week to assist the contractor onsite.

Personnel:

- Contracted Consultant
- IT assistant - 2-3 hrs/wk

Information Technology Expenditures



System Administrator Hours Since 7/1/12

	FY13	FY14	FY15	Total
	7/1/12-6/30/13	7/1/13-6/30/14	7/1/13-3/31/15	
Hours	817	890	998	2,705
% increase	---	9%	22%	

Note: Hours are based on tasks/projects completed & do not reflect a significant number of unfinished/delayed tasks.

Key Objectives for FY16:

- Continue to maintain and upgrade all of the Borough's ever-expanding technology resources to minimize total cost of ownership and ensure maximum availability for staff use
- Ensure the preservation, availability, security and integrity of the information contained on the borough's computers and information systems
 - Virtual desktop assessment (outcome will shape technology plan)
 - Detailed revision of Technology Plan
 - Sharepoint/Project or File Storage improvements
- Update Disaster Recovery manual
 - Separate Police Department domain
- Provide technology-related training to borough staff to increase efficiency and responsiveness to the public



INFORMATION TECHNOLOGY

EXPENDITURES

		FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
01-01-20-6110	Salaries and wages	\$ 2,701	\$ 3,329	3,423
01-01-20-6115	Employee Burden	664	1,036	1,063
01-01-20-6140	Health Insurance	1,233	1,338	1,344
01-01-20-7211	Supplies & Postage	670	650	650
01-01-20-7241	Computers & Peripherals	7,152	7,600	7,600
01-01-20-7312	Professional & Contractual	59,558	55,650	63,150
01-01-20-7335	Training	-	1,000	1,000
01-01-20-7351	Banking & Insurance	180	200	550
01-01-20-7360	Utilities	1,059	2,540	2,415
		73,218	73,343	81,195



DISPATCH GENERAL FUND 01-02-50

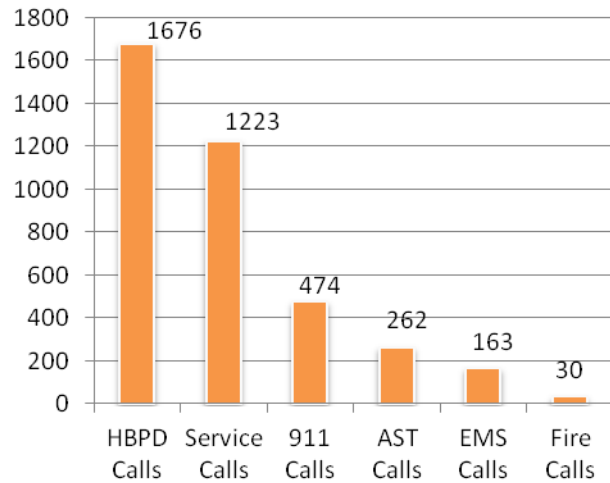
Department Description:

The Haines Borough Police Department dispatch center is the Borough's 911 and public safety central point of contact for dispatch services to the Haines Borough Police Department, Haines Volunteer Fire Department, Klehini Valley Fire Department, Alaska State Troopers and State Parks. It is staffed 24 hours a day, 365 days a year by a team of five trained telecommunicators.

Dispatchers receive calls for medical care, traffic accidents, domestic disturbances, reports of crime, weather reports, road condition updates, complaints about domestic and wild animals as well as a multitude of other issues related to public safety.

They also serve as Jailers, monitoring and supervising those lodged in the Haines Rural Jail Facility.

Types of Dispatch Calls for 2014



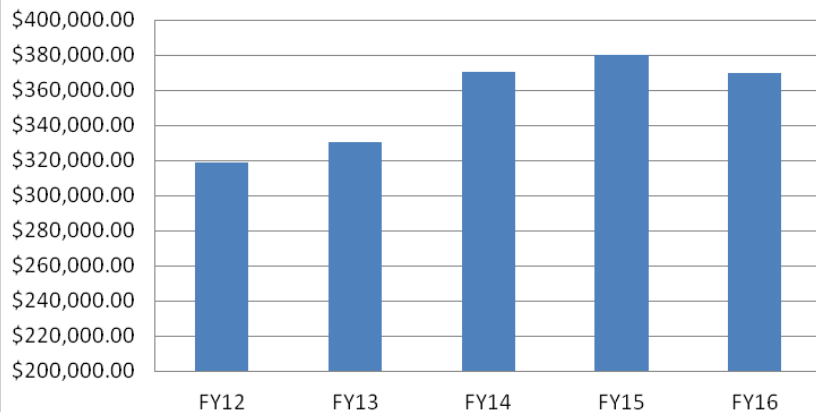
Personnel (#of FTEs):

- Dispatch/Jailers – 5 Full Time positions

FY16 Objectives:

- To receive, confirm, and direct public safety requests to the appropriate public safety service provider.
- To assist the public with general inquiries of a non-public safety nature and direct them to available resources in the community or elsewhere.
- To update and maintain records data bases used by local public safety agencies.
- To improve current records management by establishing a records management system to track types of calls, the time spent relative to each call, and documents generated by calls.
- To complete Emergency Medical Dispatch and jailer training and/or refresher training.

Dispatch Expenditures



HAINES BOROUGH



FY16 BUDGET

DISPATCH

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
EXPENDITURES				
01-02-50-6110	Salaries and wages	\$ 215,775	\$ 213,227	197,199
01-02-50-6115	Employee Burden	63,244	66,077	61,517
01-02-50-6140	Health Insurance	75,400	78,000	78,300
01-02-50-7211	Supplies & Postage	1,365	2,150	2,150
01-02-50-7230	Material & Equipment	2,016	1,500	1,000
01-02-50-7241	Computers & Peripherals	759	800	800
01-02-50-7312	Professional & Contractual	2,038	4,996	15,135
01-02-50-7325	Dues, Subscriptions & Fees	-	150	50
01-02-50-7334	Travel & Per Diem	2,738	4,600	4,100
01-02-50-7335	Training	1,194	1,000	1,000
01-02-50-7340	Advertising	140	200	200
01-02-50-7351	Banking & Insurance	1,037	1,125	1,500
01-02-50-7360	Utilities	4,606	6,242	7,000
		370,311	380,067	369,951

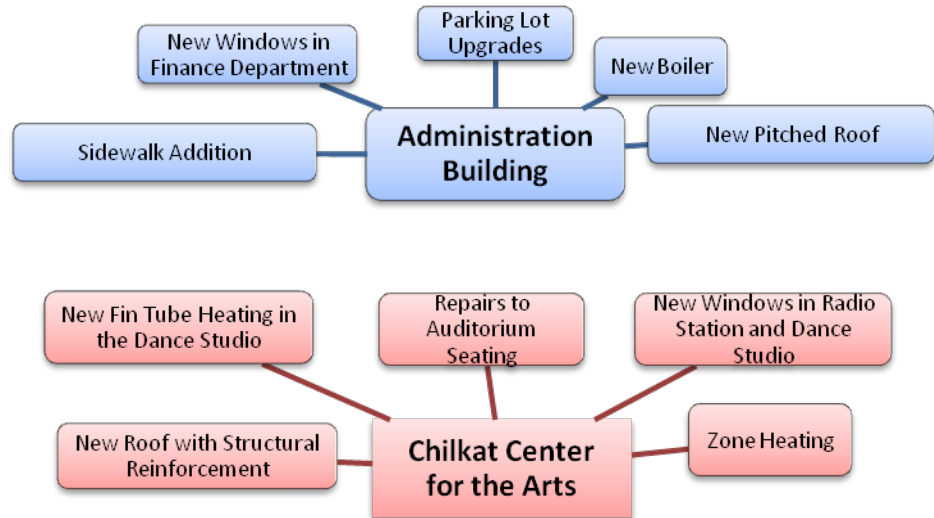


Public Facilities GENERAL FUND 01-04-20

Public Facilities

Maintenance Department

Mission: To enhance and maintain community facilities through quality maintenance, energy efficient construction practice, and systematically addressed deferred maintenance.

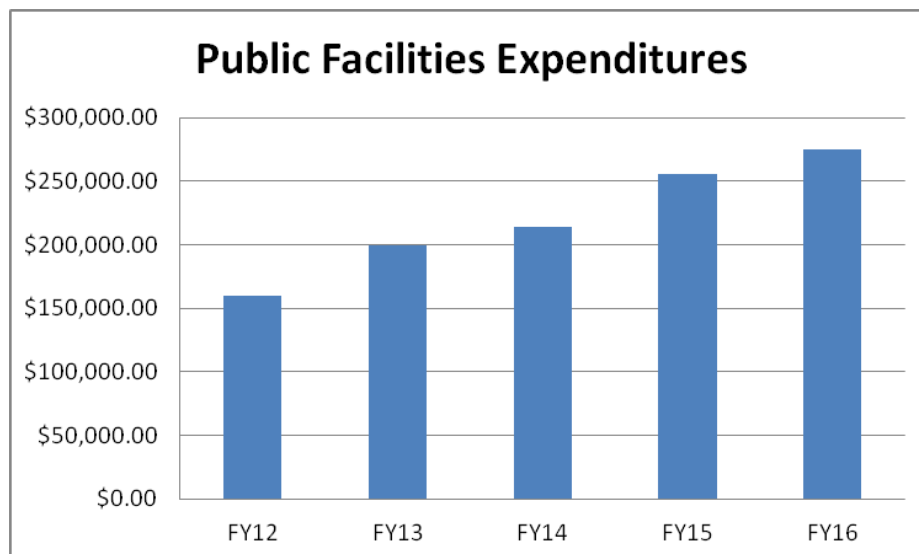


Personnel (2.5 FTEs):

- 1 Facilities Maintenance Superintendent (FT)
- 1 Facilities Maintenance Tech II (FT)
- 0.5 Facilities Laborer II (FT)

FY16 Objectives:

- Systematically address deferred maintenance at Borough facilities.
- Continued upgrades to pool facility.
- New maintenance shop attached to Public Works facility.
- Provide information to the Manager and Assembly to assist in identifying maintenance priorities.
- Focus resources on the Public Safety Building upgrades and repairs.
- Continue to use FacilityDude maintenance program to track expenditures and implement a planned maintenance schedule.





PUBLIC FACILITIES



		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
EXPENDITURES				
01-04-20-6110	Salaries and wages	\$ 194,696	\$ 200,763	206,939
01-04-20-6115	Employee Burden	62,248	66,899	68,961
01-04-20-6140	Health Insurance	46,800	54,600	54,810
01-04-20-7211	Supplies & Postage	337	1,000	940
01-04-20-7230	Material & Equipment	12,505	14,000	14,000
01-04-20-7241	Computers and Peripherals	113	700	2,000
01-04-20-7312	Professional & Contractual	9,142	19,850	15,350
01-04-20-7334	Travel & Per Diem	653	2,000	4,000
01-04-20-7340	Advertising	296	100	100
01-04-20-7351	Banking & Insurance	4,389	4,800	7,600
01-04-20-7355	Vehicle Expense	4,328	6,800	5,750
01-04-20-7360	Utilities	21,864	37,900	31,510
01-04-20-7371	Building Maintenance	21,205	23,000	23,000
01-04-20-7901	Work Orders - Public Works	1,505	500	1,500
01-04-20-7908	Work Orders - Facilities	(166,168)	(176,950)	(161,200)
		213,913	255,962	275,260



SOLID & HAZARDOUS WASTE

		FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
01-05-00-7230	Material & Equipment	\$ 482	\$ 50	50
01-05-00-7312	Professional & Contractual	19,141	20,000	20,500
01-05-00-7340	Advertising	130	100	100
01-05-00-7901	Work Orders - Public Works	1,507	1,800	2,100
01-05-00-7908	Work Orders - Facilities	636	1,200	700
		<u>21,894</u>	<u>23,150</u>	23,450



CHILKAT CENTER FOR THE ARTS



REVENUES

01-08-00-4620 Rental Income

	FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
	26,029	25,000	53,044
EXPENDITURES			
01-08-00-7211 Supplies & Postage	\$ 1,017	\$ 1,100	1,050
01-08-00-7230 Material & Equipment	2,463	2,000	1,800
01-08-00-7312 Professional & Contractual	15,963	17,000	45,344
01-08-00-7340 Advertising	-	750	200
01-08-00-7351 Banking & Insurance	9,192	9,900	8,350
01-08-00-7360 Utilities	47,517	55,750	43,630
01-08-00-7371 Building Maintenance & Repairs	5,097	7,000	7,000
01-08-00-7908 Work Orders - Facilities	16,547	11,000	17,000
	97,796	104,500	124,374
TOTAL REVENUES OVER (UNDER) EXPENDITURES	\$ (71,767)	\$ (79,500)	\$ (71,330)



HAINES BOROUGH



FY16 BUDGET

ROAD MAINTENANCE SERVICE AREAS

		FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
REVENUE				
01-09-49-4025	Property Tax - Letnikof RMSA	10,103	10,000	10,000
01-09-52-4031	Property Tax - Riverview RMSA	2,997	3,000	1,500
01-09-54-4025	Property Tax - Historic Dalton Trail	3,023	9,500	8,000
01-09-55-4025	Property Tax - Eagle Vista RMSA	6,055	6,000	5,000
01-09-56-4025	Property Tax - Chilkat Lake RMSA	-	2,000	1,500
		22,178	30,500	26,000
EXPENDITURES				
01-09-49-7312	Professional Service - Letnikof	\$ 8,018	\$ 10,000	9,000
01-09-49-7901	Work Orders (PW) - Letnikof	807	-	1,000
01-09-52-7312	Professional Service - Riverview	1,141	3,000	1,500
01-09-54-7312	Professional Service - Dalton Trail	10,423	9,500	8,000
01-09-55-7312	Professional Service - Eagle Vista	8,385	6,000	5,000
01-09-56-7312	Professional Service - Chilkat Lake	2,000	2,000	1,500
		30,775	30,500	26,000
TOTAL REVENUES OVER (UNDER) EXPENDITURES		\$ (8,597)	\$ -	\$ -

HAINES BOROUGH



FY16 BUDGET

HAINES BOROUGH SCHOOL DISTRICT



REVENUES

01-12-00-4534 Federal Revenue - Secure Schools

FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
131,581	-	120,000

EXPENDITURES

01-12-00-7601 School District - Instructional
 01-12-00-7602 School District - Activities
 01-12-00-7371 Building Maintenance & Repair
 01-12-00-7901 Work Orders - Public Works
 01-12-00-7908 Work Orders - Facilities

\$ 1,556,866	\$ 1,556,866	1,560,000
210,000	210,000	210,000
1,148	-	-
3,629	6,000	3,500
5,577	14,000	6,000
1,777,221	1,786,866	1,779,500





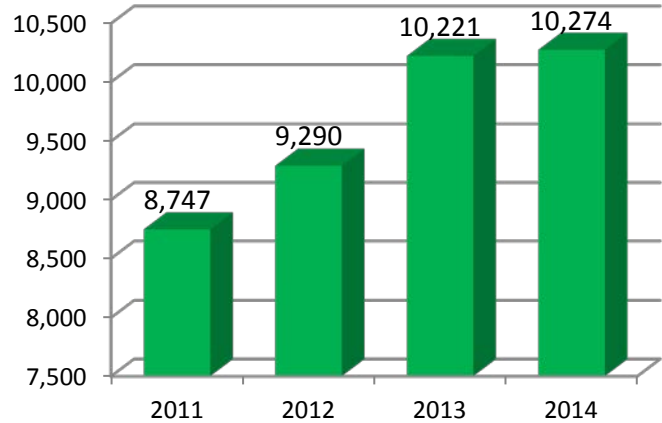
LIBRARY

GENERAL FUND 01-14-00

Department Description:

The mission of the Haines Borough Public Library is to be responsive to community needs by assembling, preserving, and providing access to materials, information, and technology. The Library offers an environment conducive to providing programs, sharing information, and stimulating ideas. HBPL is a community gathering place where all ages are welcome.

Meeting & Program Attendance



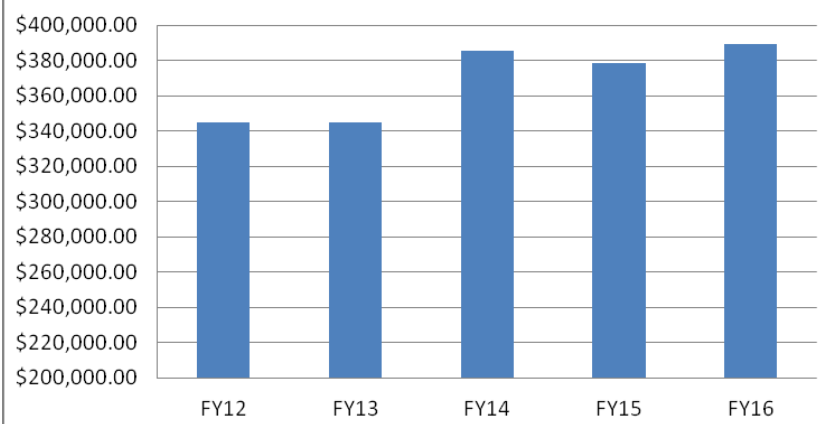
Personnel (#of FTEs): 5.5

- Director, 1 employee in position (FT)
- Library Tech II, 3 employees in position (PT)
- Youth Services, 1 employee (PT)
- Ed./Cultural Coordinator, 1 employee (PT)
- Assistant Director, 1 employee in position (PT)
- Library Aide, 1 employee in position (PT)
- Custodian, 1 employee in position (PT)

FY16 Objectives:

- To continue to maintain a vital collection, information resources, public internet, and adult and children's programming in accordance with our mission and the needs of the community.
- To continue to contribute to funding by applying for Public Library Assistance grants, CE grants, CVCF grants, IMLS Native American Library Services grants in partnership with the Chilkoot Indian Association and E-rate funding for telephone and internet.
- To reduce costs by participating in the Alaska Library Network, Online with Libraries (OWL) state-wide broadband initiative.
- To work with the Alaska Joint Library Catalog group for participation and migration of catalog records.

Taxpayer Funded Library Expenditures*



* Total expenditures less grant funded expenditures and user fees

HAINES BOROUGH



FY16 BUDGET

LIBRARY

LIBRARY - GENERAL

REVENUE

01-14-00-4250	User Fees - Library	16,417	18,276	16,500
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EXPENDITURES

01-14-00-6110	Salaries and wages	\$ 229,926	\$ 228,249	238,763
01-14-00-6115	Employee Burden	67,792	68,519	71,462
01-14-00-6140	Health Insurance	44,381	41,562	41,636
01-14-00-7210	Lending Materials	6,174	8,480	6,174
01-14-00-7211	Supplies & Postage	5,376	4,835	4,835
01-14-00-7230	Material & Equipment	1,239	1,000	400
01-14-00-7241	Computers & Peripherals	668	750	500
01-14-00-7305	Replacement Materials	450	1,500	195
01-14-00-7312	Professional & Contractual	4,478	4,750	4,750
01-14-00-7325	Dues, Subscriptions & Fees	275	400	375
01-14-00-7334	Travel & Per Diem	1,486	-	-
01-14-00-7335	Training	986	-	-
01-14-00-7340	Advertising	-	100	100
01-14-00-7351	Banking & Insurance	6,259	5,710	5,710
01-14-00-7360	Utilities	27,723	27,100	27,100
01-14-00-7371	Building Maintenance	1,983	2,000	2,000
01-14-00-7392	Project Expenditures	85	-	-
01-14-00-7908	Work Orders - Facilities	2,585	2,000	2,000
		401,866	396,955	406,000

LIBRARY - GRANT REVENUES & EXPENDITURES

LIBRARY - IMLS BASIC GRANT

01-14-02-4589	FEDERAL GRANT REVENUE	\$ (7,000)	\$ (7,000)	(7,000)
01-14-02-7210	Lending Materials	2,140	3,150	3,150
01-14-02-7211	Supplies & Postage	400	300	300
01-14-02-7230	Material & Equipment	-	300	
01-14-02-7312	Professional & Contractual	2,250	2,250	2,250
01-14-02-7334	Travel & Per Diem	918	750	750
01-14-02-7335	Training	82	250	250
01-14-02-7392	Project Expenditures	1,210	-	300
		-	-	-

LIBRARY - IMLS ENHANCEMENT 2011

01-14-04-4589	FEDERAL GRANT REVENUE	\$ (25,691)	\$ (20,363)	-
01-14-04-6110	Salaries and wages	9,901	10,068	-
01-14-04-6115	Employee Burden	2,596	2,562	-
01-14-04-6140	Health Insurance	1,186	-	-
01-14-04-7392	Project Expenditures	12,009	7,733	-
		-	-	-

(Library Grants - continued)

LIBRARY GRANT - PLA

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
01-14-05-4341	State Revenue - Library	\$ (10,280)	\$ (6,650)	(6,650)
01-14-05-7210	Lending Materials	8,679	5,650	5,650
01-14-05-7211	Supplies & Postage	100	500	500
01-14-05-7230	Material & Equipment	500	-	-
01-14-05-7334	Travel & Per Diem	580	500	500
01-14-05-7335	Training	420	-	-
		<u>(0)</u>	<u>-</u>	-

LIBRARY SMALL GRANTS & AWARDS

01-14-06-4604	Donations - Library	\$ (3,372)	\$ (10,717)	(10,536)
01-14-06-6110	Salaries and wages	-	1,440	1,493
01-14-06-6115	Employee Burden	-	127	135
01-14-06-7210	Lending Materials	-	-	2,000
01-14-06-7312	Professional & Contractual	-	-	1,908
01-14-06-7334	Travel & Per Diem	-	-	4,000
01-14-06-7335	Training	-	-	1,000
01-14-06-7392	Project Expenditures	<u>3,372</u>	<u>9,150</u>	-
		-	-	-

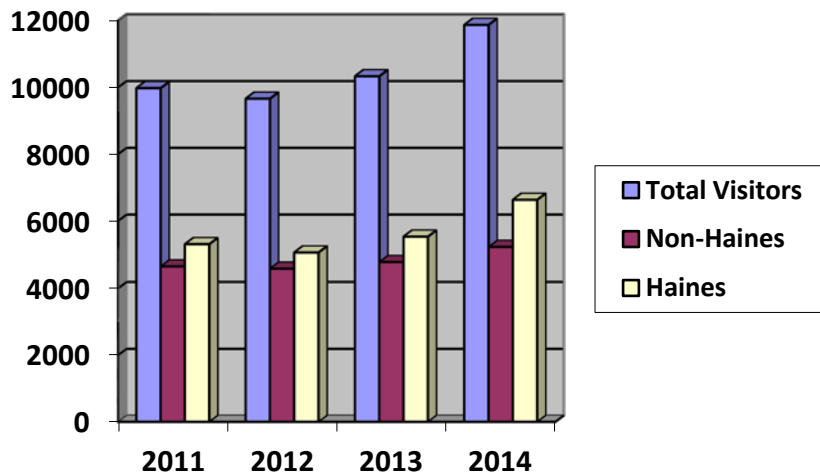
LIBRARY - IMLS GRANT 2014

01-14-07-4589	FEDERAL GRANT REVENUE	\$ -	\$ (47,817)	(64,924)
01-14-07-6110	Salaries and wages	-	27,194	35,251
01-14-07-6115	Employee Burden	-	5,869	10,947
01-14-07-6140	Health Insurance	-	3,900	4,000
01-14-07-7210	Lending Materials	-	-	1,000
01-14-07-7312	Professional & Contractual	-	-	3,975
01-14-07-7334	Travel & Per Diem	-	-	2,250
01-14-07-7335	Training	-	-	250
01-14-07-7392	Project Expenditures	<u>-</u>	<u>10,854</u>	7,251
		-	-	-



Sheldon Museum

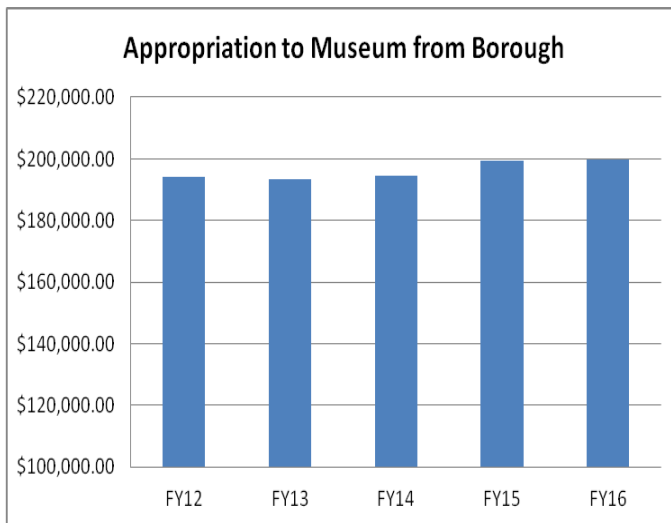
GENERAL FUND 01-15-00



The Sheldon Museum and Cultural Center maintains the historical record of the community, preserving photographs, documents, film, art, audiotape, books and objects that record the story of Haines and its importance to Alaska.

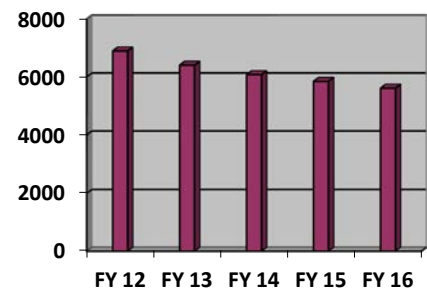
Secondly, the Sheldon Museum serves as an educational resource for Haines, providing a nationally accredited venue that can borrow and display objects from other museums for the enjoyment and edification of our populace.

Thirdly, the Sheldon Museum provides a Haines promotional opportunity and serves as a visitor destination.



Personnel (# of FTEs): 2.69 FTE

- Museum Director, 1 FTE
- Operations Coordinator, 4/5 FTE
- Collections/Exhibits Coordinator, PT (1/3 FTE)
- Bookkeeper (Museum Assistant), PT (1/4 FTE)
- Museum Assistant, Collections, PT (1/6 FTE)
- Janitor, PT (1/7 FTE)



FY16 Objectives:

- Complete plan for a facilities expansion to comply with ADA requirements, reduce energy costs and improve harbor-side access to the museum. Improving our facility makes visitor access easier, serves all ages better, and makes us more capable of borrowing significant collection items from other museums.
- Provide exhibits that bring national art and culture to the community, increasing school participation in exhibits by 25%.
- Begin a traveling exhibit program to promote Haines outside of our region.
- Reinstitute two core positions – Education and Collections. Make full-time and permanent. This gives us adequate staffing for negotiating loans of Haines material currently stored in Eastern and foreign museums and creating exhibits to travel outside of Haines.
- Increase local, regional and national promotion of the museum by 25%.
- Increase archives and research space by 50%.



MUSEUM

EXPENDITURES

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
01-15-00-6110	Salaries and wages	\$ 136,299	\$ 123,015	125,366
01-15-00-6115	Employee Burden	34,974	36,779	34,767
01-15-00-6140	Health Insurance	20,800	31,200	31,320
01-15-00-7351	Banking & Insurance	4,906	5,300	5,200
01-15-00-7371	Building Maintenance & Repairs	818	-	-
01-15-00-7654	Component Unit Reimbursements	(4,969)	-	-
01-15-00-7908	Work Orders - Facilities	1,591	3,000	3,000
		<u>194,420</u>	<u>199,294</u>	199,653

This represents Museum expenditures paid by the Borough. For the draft complete Museum budget see the appendix at the end of the budget document.

Per Borough Code 2.100.050 (D) the the museum board of trustees shall:
Have authority to allocate borough-appropriated funds for museum staffing within the scope of the collective bargaining agreement with the Local 71 Union

HAINES BOROUGH



FY16 BUDGET

PARKS

		FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
01-16-05-6110	Salaries and wages	\$ 7,938	\$ 14,104	14,168
01-16-05-6115	Employee Burden	2,455	5,158	5,176
01-16-05-7211	Supplies & Postage	1,880	2,000	2,000
01-16-05-7230	Material & Equipment	16,500	8,800	3,800
01-16-05-7312	Professional & Contractual	2,473	2,200	2,500
01-16-05-7340	Advertising	75	90	90
01-16-05-7351	Banking & Insurance	739	900	400
01-16-05-7355	Vehicle Expense	1,525	2,000	2,100
01-16-05-7360	Utilities	4,618	5,170	5,110
01-16-05-7371	Building Maintenance & Repairs	448	1,000	1,000
01-16-05-7901	Work Orders - Public Works	7,100	2,000	3,000
01-16-05-7908	Work Orders - Public Facilities	1,670	2,500	3,000
		47,421	45,922	42,344

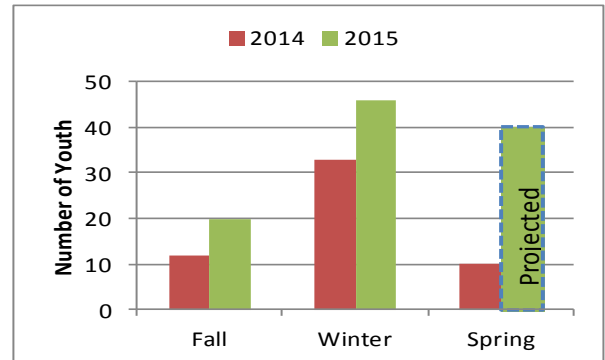


Community Youth Development 01-16-10

Department Description:

CYD contributes to Haines's reputation as a safe and crime free community by helping youth turn into socially responsible and capable citizens. CYD provides youth, particularly middle school youth, opportunities to develop their social and communication skills. CYD focuses on helping young people develop their self-esteem, self-confidence and resiliency.

Youth Participants By Season



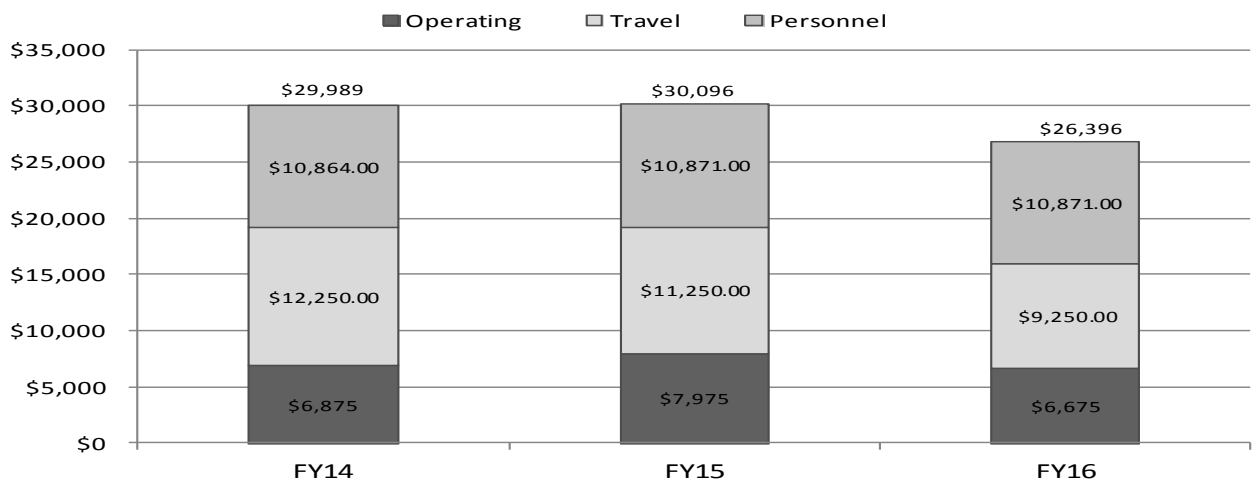
Personnel (#of FTEs):

- 0.34 FTE (part time – 700 hours per year from September 15 – June 15. CYD's programs are divided into three seasons: Fall, Winter and Spring. Each season will offer at least three organized events and/or youth

GOAL: Provide a safe and secure community

- CYD provides youth a fun and/or education experience in a structured, well organized environment with adequate adult supervision. CYD delivers its programs with the assistance of several adult volunteers.
- CYD plans to recruit volunteers and donations by organizing a group of supporters that include other youth group organizations and faith-based communities.
- Program ideas include offering non-sports activities such as drama, debate, drum line, spoken word events (e.g., poetry slams and stand-up comedy) and Late Nite Programs.

Community Youth Development



HAINES BOROUGH



FY16 BUDGET

COMMUNITY YOUTH DEVELOPMENT

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
REVENUE				
01-16-10-4250	User Fees - CYD	3,485	5,000	3,500
EXPENDITURES				
01-16-10-6110	Salaries and wages	\$ 5,798	\$ 9,965	10,335
01-16-10-6115	Employee Burden	525	906	936
01-16-10-7211	Supplies & Postage	144	100	100
01-16-10-7230	Material & Equipment	1,026	2,400	1,400
01-16-10-7241	Computers & Peripherals	50	100	100
01-16-10-7334	Travel & Per Diem	5,484	11,250	9,250
01-16-10-7340	Advertising	48	50	500
01-16-10-7351	Banking & Insurance	836	900	900
01-16-10-7355	Vehicle Expense	664	900	900
01-16-10-7360	Utilities	302	325	325
01-16-10-7392	Program/Project Expenditures	1,775	3,200	2,050
		16,650	30,096	26,796

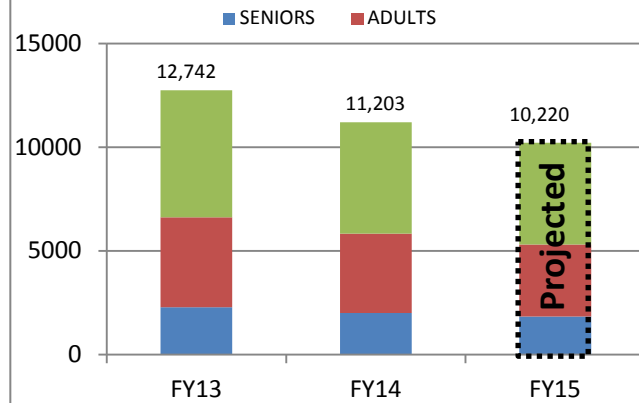


Parks & Recreation: Swimming Pool 01-16-15

Department Description:

Aquatic programs, particularly in communities with working waterfronts, supports the quality of life that economic development wants to achieve. The Haines Swimming Pool offers accessible, enjoyable and varied opportunities for learning and recreation. The Pool is a place where patrons can exercise, relax, and learn to be safe in the water. It teaches adults and children how to swim. It provides residents, particularly children, indoor recreation during the long winter months.

Number of Swimmers



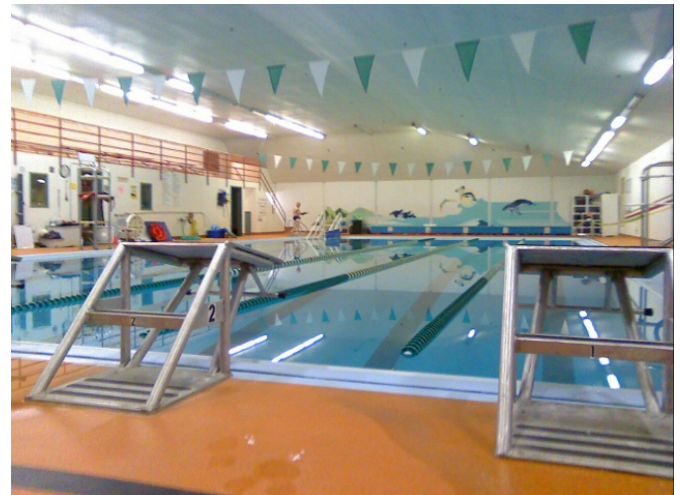
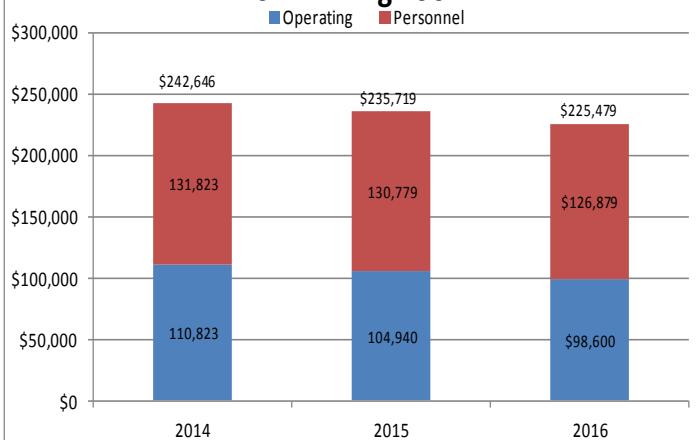
Personnel (#of FTEs):

- 2.55 FTE (@ 5,304 hours of staff time to operate the pool for roughly 58 hours per week.

GOAL: Support Economic Growth and Sustainability

- The pool will be open approximately 58 hours per week for 49 weeks. It will strive to maintain an average attendance of 30 swimmers per day or 10,000 swimmers (or uses) per year.
- User fees will be increased approximately \$0.50 for adults and seniors/youth. This rate increase will keep user fees at the roughly the same rate as other Alaska communities. The Borough will continue to encourage customers to purchase quarterly passes and punch cards by offering discounts.
- Rental fees, contracts and memorandums of understanding will be adjusted to match hourly rental rates to the actual, hourly cost to operate the pool.
- Ideas for new programs include a "Late Nite" program for youth, swimming and water safety certificate training for fishing captains and deckhands.

Swimming Pool





MUNICIPAL SWIMMING POOL

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
REVENUE				
01-16-15-4257	Swimming Pool Revenue	43,072	40,000	40,000
EXPENDITURES				
01-16-15-6110	Salaries and wages	\$ 85,527	\$ 89,920	88,000
01-16-15-6115	Employee Burden	23,058	25,259	23,219
01-16-15-6140	Health Insurance	15,600	15,600	15,660
01-16-15-7211	Supplies & Postage	1,813	1,700	1,300
01-16-15-7230	Material & Equipment	4,520	3,800	2,800
01-16-15-7241	Computers & Peripherals	-	200	200
01-16-15-7312	Professional & Contractual	1,153	2,750	1,950
01-16-15-7334	Travel & Per Diem	1,141	900	500
01-16-15-7335	Training	1,506	1,240	1,000
01-16-15-7340	Advertising	469	100	300
01-16-15-7351	Banking & Insurance	5,381	5,800	5,000
01-16-15-7360	Utilities	84,130	76,450	72,550
01-16-15-7371	Building Maintenance & Repairs	5,000	5,000	5,000
01-16-15-7908	Work Orders - Facilities	6,035	7,000	8,000
		235,332	235,719	225,479



HAINES BOROUGH
FY16 Budget Summary



FUND 02 TOWNSITE GENERAL FUND

	FY16 Budget
REVENUES	
Sales Tax	\$ 702,000
Property Tax	403,000
State of Alaska	208,246
Miscellaneous Revenues	6,000
	<hr/> 1,319,246
EXPENDITURES	
Police	492,578
Public Works	557,131
Animal Control	30,753
Allocated Expense	367,267
	<hr/> 1,447,729
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(128,483)
Transfers	(33,216)
EXCESS REVENUE OVER (UNDER) EXPENDITURES, & OPERATING TRANSFERS	\$ (95,267)
 FY14 Ending Fund (02) Balance	 \$ 1,656,666
FY15 Budgeted (02) Revenue Over (Under) Expenditures	(310,083)
FY16 Budgeted (02) Revenue Over (Under) Expenditures	(95,267)
 Projected FY16 Ending Fund (02) Balance	 1,251,316

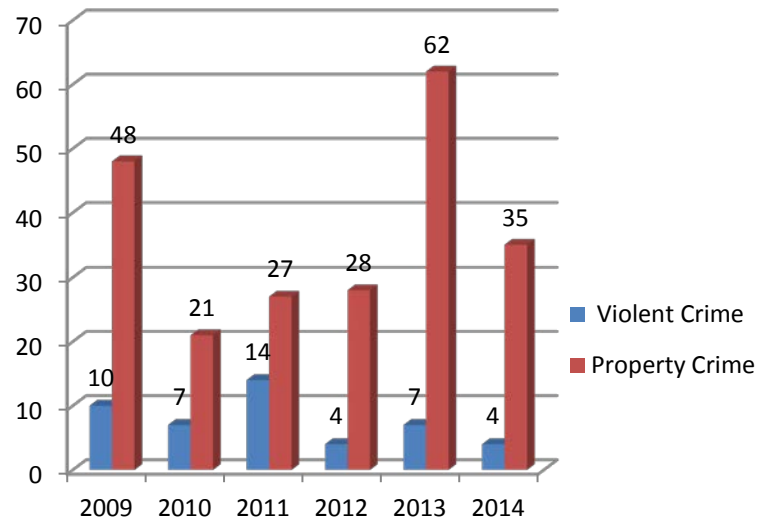


POLICE TOWNSITE FUND 02-02-00

POLICE DEPARTMENT MISSION:

To protect and serve the residents and visitors of the Haines Borough Townsite through collaborative partnerships within the community that focus on education, prevention, and enforcement activities that ensure our quality of life.

6 Year Crime Trend Based on Haines Uniform Crime Reports



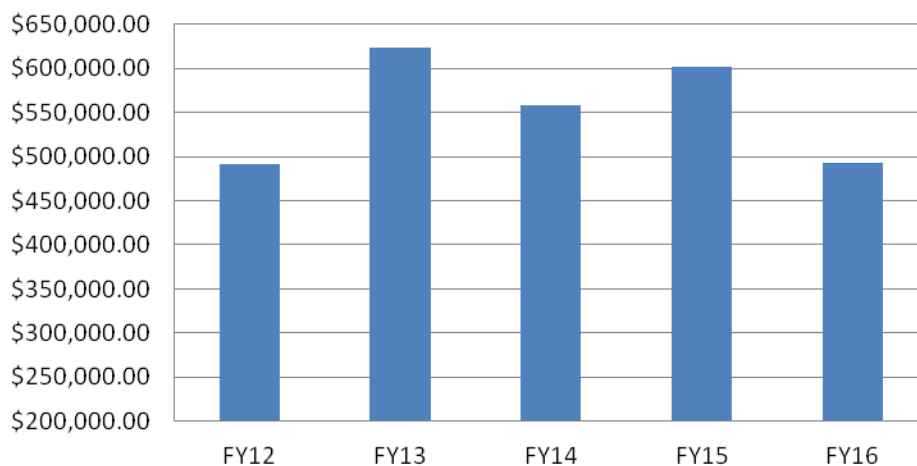
Personnel (#of FTEs):

- Chief of Police – 1 Full Time Position
- Police Officer - 4 FTEs - 3 Active Full Time Positions, 1 inactive (frozen) & open position.

FY16 Objectives:

- To implement a department in-service training program
- To establish the mission as the performance measure for Patrol operations.
- To implement a five (5) minute or less response time to life threatening emergencies.
- To implement and move forward on Police Management Audit Study recommendations.
- To enhance and build community and police relations.

Police Department Expenditures



HAINES BOROUGH



FY16 BUDGET

POLICE DEPARTMENT

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
REVENUE				
02-02-00-4250	Miscellaneous Fines & Fees	3,821	4,200	4,500
02-02-00-4342	State Revenue	387,220	387,220	117,046
		391,041	391,420	121,546
EXPENDITURES				
02-02-00-6110	Salaries & Wages	\$ 288,168	\$ 308,811	\$ 255,727
02-02-00-6115	Employee Burden	95,482	104,387	86,451
02-02-00-6140	Health Insurance	54,600	78,000	62,640
02-02-00-7211	Supplies & Postage	6,154	5,900	5,900
02-02-00-7230	Material & Equipment	30,963	13,450	12,700
02-02-00-7241	Computers & Peripherals	2,611	1,150	1,975
02-02-00-7312	Professional & Contractual	12,974	31,525	9,650
02-02-00-7325	Dues & Subscriptions	1,209	1,150	1,150
02-02-00-7334	Travel & Per Diem	15,419	5,000	7,500
02-02-00-7335	Training	1,402	4,300	4,300
02-02-00-7340	Advertising	1,629	750	750
02-02-00-7351	Banking & Insurance	13,428	15,950	12,700
02-02-00-7355	Vehicle Expense	16,889	14,900	13,300
02-02-00-7360	Utilities	13,847	14,350	14,535
02-02-00-7901	Work Orders - Public Works	3,166	1,000	2,800
02-02-00-7908	Work Orders - Facilities	103	1,000	500
		558,046	601,623	492,578
ALLOCATED EXPENSE				
02-99-00-8106	Allocations - Dispatch Department	230,316	230,758	211,354
TOTAL REVENUES OVER (UNDER) EXPENDITURES		\$ (397,321)	\$ (440,961)	\$ (582,386)



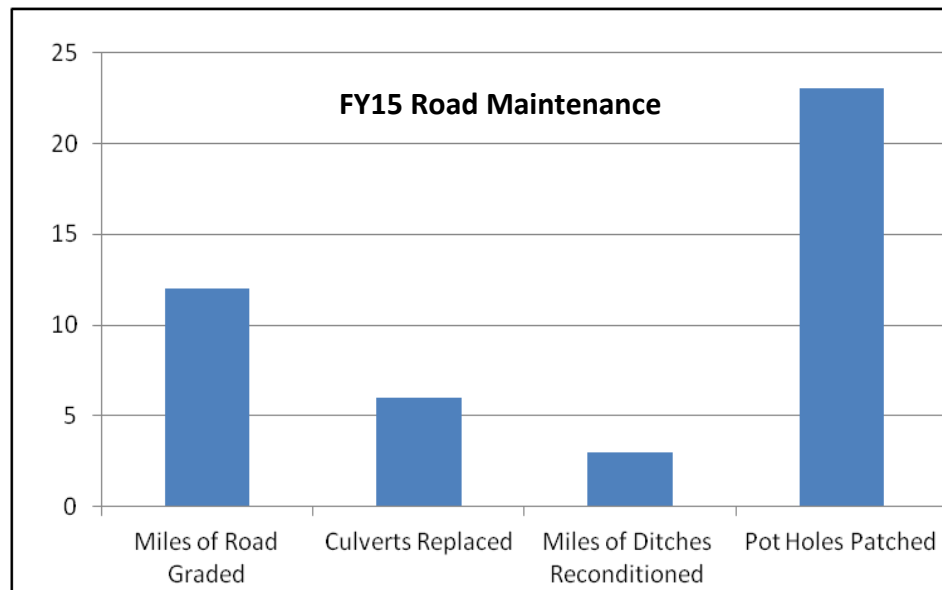
Public Works Department 02-04-00

Public Works Mission:

The Public Works Department provides essential public services and ensures maintenance, safety and serviceability of roads, parks and fleet vehicles through direct action or contracted services.

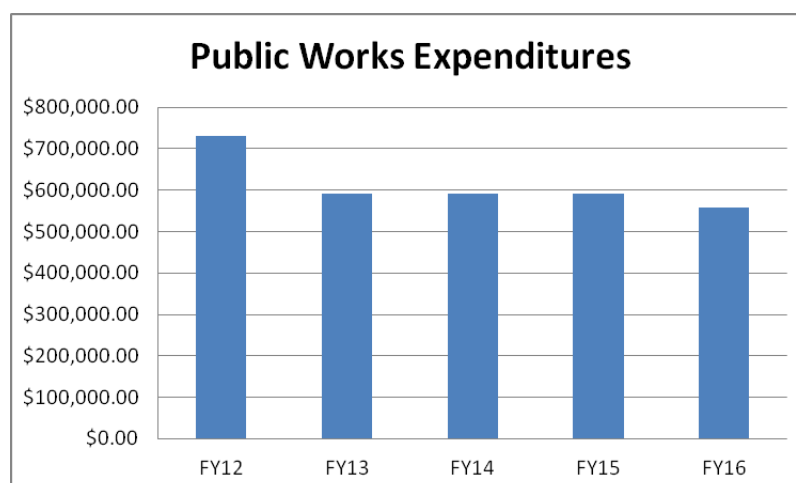
Personnel (#of FTEs):

- 1 Public Works Superintendent (FT)
- 1 Mechanic/Operator (FT)
- 2 Operators (FT)



FY16 Objectives:

- Develop and implement a strategic road maintenance plan for townsite roads (Phase II).
- Identify areas within the townsite for snow storage (purchase/lease).
- Implement Operator training through AKDOT.
- Implement FacilityDude management program to track and assist in the planned maintenance of Borough roads and equipment/vehicle fleet.





PUBLIC WORKS

EXPENDITURES

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
02-04-00-6110	Salaries & Wages	\$ 217,748	\$ 221,151	\$ 217,907
02-04-00-6115	Employee Burden	74,195	80,006	77,134
02-04-00-6140	Health Insurance	59,800	62,400	62,640
02-04-00-7211	Supplies & Postage	221	400	400
02-04-00-7230	Material & Equipment	112,278	107,000	99,000
02-04-00-7241	Computers & Peripherals	441	-	-
02-04-00-7312	Professional & Contractual	36,885	38,200	38,200
02-04-00-7325	Dues & Subscriptions	360	100	100
02-04-00-7334	Travel & Per Diem	1,655	1,450	2,450
02-04-00-7335	Training	100	500	1,000
02-04-00-7340	Advertising	173	500	500
02-04-00-7351	Banking & Insurance	9,221	10,720	7,600
02-04-00-7355	Vehicle Expense	79,396	87,050	71,350
02-04-00-7360	Utilities	63,686	62,250	58,850
02-04-00-7371	Building Maintenance & Repairs	1,124	-	-
02-04-00-7375	Rentals	113	-	-
02-04-00-7901	Work Orders - Public Works	(80,521)	(95,200)	(95,000)
02-04-00-7908	Work Orders - Facilities	14,693	15,000	15,000
		<u>591,567</u>	<u>591,527</u>	557,131



17 LAND DEVELOPMENT & SALES

		FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
REVENUES				
17-01-00-4615	Proceeds from Land Sales	\$ 466,632	\$ 25,000	\$ 20,000
		466,632	25,000	20,000
EXPENDITURES				
17-01-00-7211	Supplies & Postage	\$ 10	\$ 50	\$ 50
17-01-00-7312	Professional & Contractual	26,365	3,150	1,150
17-01-00-7334	Travel & Per Diem	-	200	-
17-01-00-7340	Advertising	-	500	500
17-01-00-7351	Banking & Insurance	100	150	200
		26,475	4,050	1,900
TRANSFERS				
17-98-00-8252	Operating Transfers - OUT to Perm. Fund	401,019	8,081	7,022
ALLOCATED EXPENSE				
17-99-00-8101	Allocations - Administration	\$ 5,743	\$ 2,861	2,951
17-99-00-8104	Allocations - Finance	4,109	4,377	4,722
17-99-00-8105	Allocations - Assessment/Land Mgmt	4,779	5,631	3,405
		14,631	12,869	11,078
Total Expenditures, Transfers, & Allocations		442,125	25,000	20,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ 24,507	\$ -	\$ -



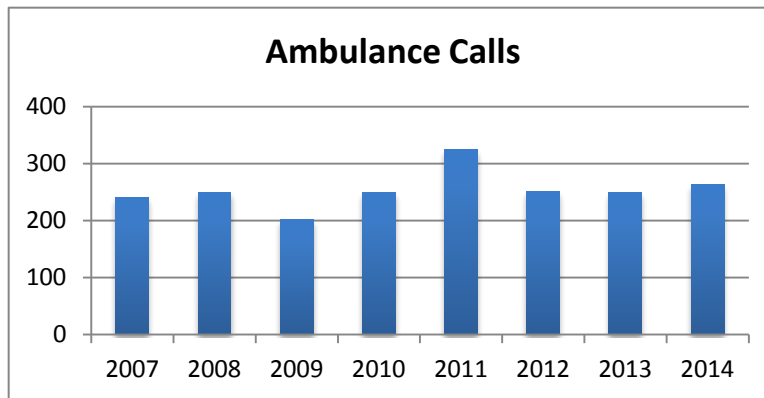
AMBULANCE MEDICAL SVC AREA 20-03-00

Department Description:

The Haines Volunteer Fire Department, through its members, is dedicated to protecting life and property through public safety education, fire prevention, fire suppression and emergency medical response.

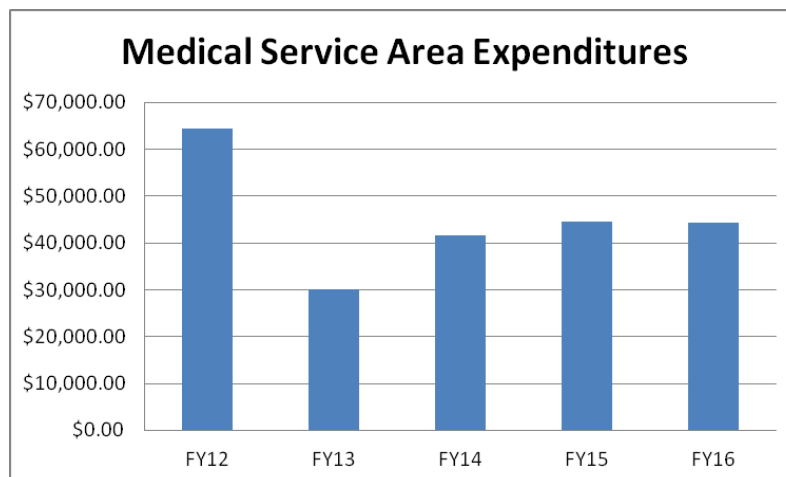
Personnel (#of FTEs):

- 1 Fire Chief (Stipend)
- 1 Training Officer (FT)
- 1 EMT Fire Fighter (FT)
- 48 Volunteers
- Shares staff with FD#1



FY16 Objectives:

- Hire a new Training Officer with AI's retirement.
- Train the many new volunteers.
- Increase the opportunity for training for EMS volunteers. Send a volunteer to Seattle to do a ride along for a few days, this would expose one to many types of calls in a very short time frame.
- A new fully equipped Ambulance is \$175,000 we have been very blessed in that the last 3 ambulances have been grant funded with as little as a 17% match. In the next 10 years without a grant we will need to look at funding a new ambulance.





20 MEDICAL SERVICE AREA

		FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
REVENUE				
20-01-09-4130	Sales Tax	\$ 246,769	\$ 247,000	252,000
EXPENDITURES				
LOCAL EMERGENCY PLANNING				
20-01-00-7211	Supplies & Postage	\$ -	\$ 500	\$ 500
20-01-00-7240	Material & Equipment	3,671	-	-
20-01-00-7312	Professional & Contractual	-	8,000	\$ 8,000
20-01-00-7335	Training	-	1,500	1,500
		<u>3,671</u>	<u>10,000</u>	<u>10,000</u>
OTHER MEDICAL SERVICES				
20-02-00-7710	Appropriations from the Assembly	<u>28,750</u>	<u>28,750</u>	\$ 28,750
AMBULANCE				
20-03-00-7211	Supplies & Postage	\$ 333	\$ 750	\$ 750
20-03-00-7230	Material & Equipment	11,800	9,750	8,600
20-03-00-7312	Professional & Contractual	521	2,460	2,350
20-03-00-7325	Dues, Subscriptions, & Fees	-	-	400
20-03-00-7334	Travel & Per Diem	3,745	7,200	8,300
20-03-00-7335	Training	10,263	7,550	8,050
20-03-00-7340	Advertising	-	100	100
20-03-00-7351	Banking & Insurance	4,905	5,000	5,200
20-03-00-7355	Vehicle Expense	1,701	3,150	2,350
20-03-00-7360	Utilities	8,250	8,175	7,685
20-03-00-7901	Work Orders - Public Works	86	400	500
		<u>41,603</u>	<u>44,535</u>	<u>44,285</u>
TRANSFERS				
20-98-00-8253	Operating Transfer - OUT fr MSA	<u>82,325</u>	<u>5,000</u>	<u>5,000</u>
ALLOCATED EXPENSE				
20-99-03-8101	Allocations - Administration	1,643	1,431	1,476
20-99-03-8104	Allocations - Finance	3,507	6,305	9,013
20-99-03-8106	Allocations - Dispatch Department	69,997	73,059	67,564
20-99-03-8107	Allocations - Fire Department	91,174	94,346	89,825
20-99-03-8120	Allocations - Information Technology	-	587	593
		<u>166,321</u>	<u>175,728</u>	<u>168,471</u>
Total Expenditures, Transfers & Allocated Expense		322,671	264,013	256,506
EXCESS REVENUE OVER (UNDER) EXPENDITURES,		<u>\$ (75,902)</u>	<u>\$ (17,013)</u>	<u>\$ (4,506)</u>
ALLOCATIONS, & OPERATING TRANSFERS				
FY14 Ending Fund (20) Balance				\$ 124,131
FY15 Budgeted (20) Revenue Under Expenditures				(17,013)
FY16 PROPOSED (20) Revenue Under Expenditures				(4,506)
Projected FY16 Ending Fund (20) Balance				102,612

HAINES BOROUGH
FY16 Budget Summary



FUND 23 ECONOMIC DEVELOPMENT & TOURISM PROMOTION FUND

	FY16 Budget
REVENUES	
Sales Tax	\$ 503,000
Miscellaneous Revenues	-
	<hr/> 503,000
EXPENDITURES	
Tourism Promotion	341,227
Economic Development	160,783
Allocated Expense	25,342
	<hr/> 527,352
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(24,352)
Transfers	-
EXCESS REVENUE OVER (UNDER) EXPENDITURES, & OPERATING TRANSFERS	\$ (24,352)
 FY14 Ending Fund (23) Balance	 \$ 391,004
FY15 Budgeted (23) Revenue Over (Under) Expenditures	(41,987)
FY16 Budgeted (23) Revenue Over (Under) Expenditures	(24,352)
 Projected FY16 Ending Fund (23) Balance	 324,665

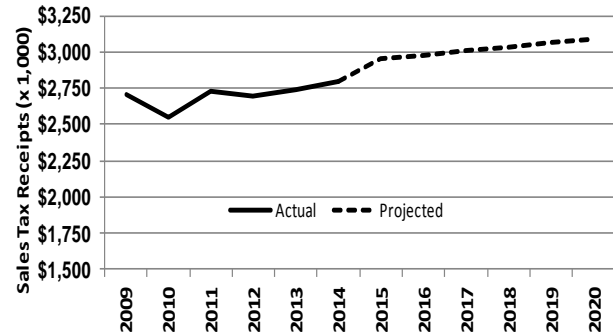


CED: Tourism Department 23-02-00

Department Description:

Sales tax pays for nearly half of the Borough's operating expenses -- and tourism generates approximately half of the Borough's sales tax. The Borough's Tourism Department provides it some influence over this vital revenue source. The primary mission of the Tourism Department is to sustain and grow those tourism and hospitality industries that generate this important source of revenue. It promotes Haines as a popular destination place for

Sales Tax Receipts



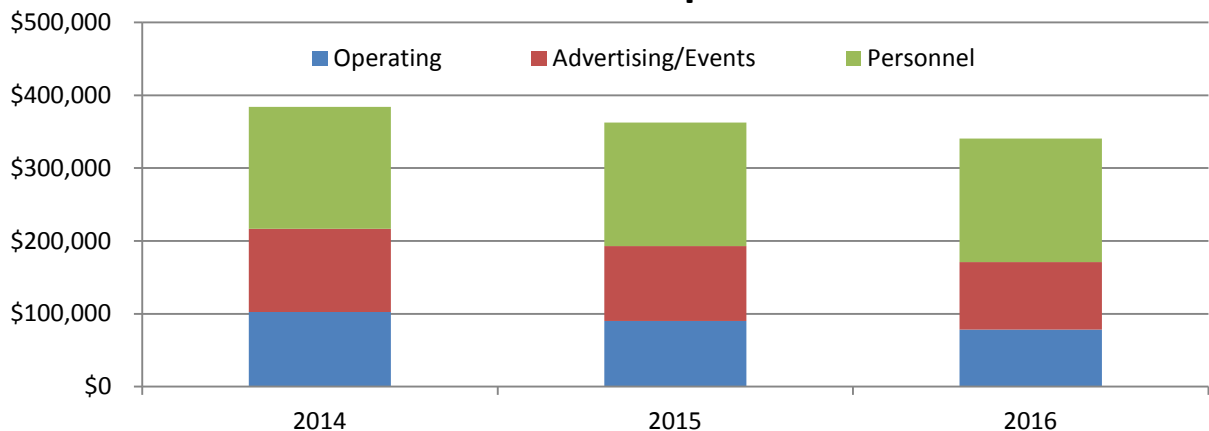
Personnel (#of FTEs):

- 2.91 FTE (2.00 full-time and 0.91 part-time/seasonal)

Goal: Support Economic Growth and Sustainability

- Continue to work with the Tourism Advisory Board to develop and promote new tourism products.
- Update existing presentations regarding Haines as a port of destination for cruise ships and an ideal vacation destination for independent travelers.
- Strategically enhance and promote winter tourism.
- Prepare and coordinate a schedule of "Borough-Sponsored" events.
- Work in conjunction with the Chamber of Commerce, Chilkat Arts Center, Fairgrounds and local hotels and restaurants to coordinate services during conferences and non-borough-sponsored events.
- Develop and/or participate in an on-line social media marketing platform that promotes tourism in Haines.
- Revise the existing marketing strategy to include more on-line advertisements.

Tourism Dept



HAINES BOROUGH



FY16 BUDGET

TOURISM PROMOTION



TOURISM

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
23-02-00-6110	Salaries & Wages	\$ 98,398	\$ 105,766	108,229
23-02-00-6115	Employee Burden	32,616	32,794	33,531
23-02-00-6140	Health Insurance	28,600	31,200	31,320
23-02-00-7211	Supplies & Postage	9,700	9,150	9,150
23-02-00-7230	Material & Equipment	811	2,370	2,000
23-02-00-7241	Computers & Peripherals	2,482	3,000	500
23-02-00-7312	Professional & Contractual	11,257	55,450	13,000
23-02-00-7325	Dues & Subscriptions	9,355	9,330	9,000
23-02-00-7332	Discretionary Expense	481	500	500
23-02-00-7334	Travel & Per Diem	16,076	16,183	11,672
23-02-00-7335	Training & Registration	6,694	5,995	5,625
23-02-00-7340	Advertising	98,453	102,850	77,850
23-02-00-7351	Banking & Insurance	1,730	1,840	1,800
23-02-00-7360	Utilities	22,461	23,200	17,650
23-02-00-7371	Building Maintenance & Repairs	3,862	5,000	3,500
23-02-00-7392	Events & Projects	-	-	10,000
23-02-00-7710	Appropriations from Assembly	17,000	17,500	17,500
23-02-00-7901	Work Orders - Public Works	59	-	100
23-02-00-7908	Work Orders - Facilities	2,782	5,000	4,000
23-02-00-7955	Work Orders-Tour/Econ Dev	(15,390)	(16,000)	(15,700)
		347,428	411,128	341,227

Noise Study

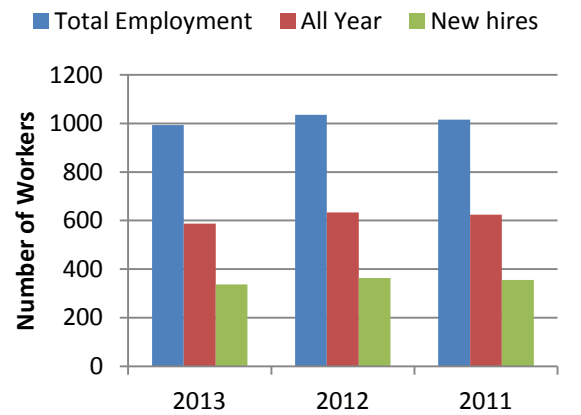


Community & Economic Development

Department Description:

Haines Borough strives to boost the economic vitality of Haines by creating access to capital for the retention and expansion of existing businesses while also devoting an appropriate amount of resources to create incentives that attract new businesses. It seeks to enhance the quality of life, particularly for its residents who are less fortunate, by supporting local nonprofits through its Grant Writing Team and on-going dialogue to coordinate the delivery of services.

Borough Employment



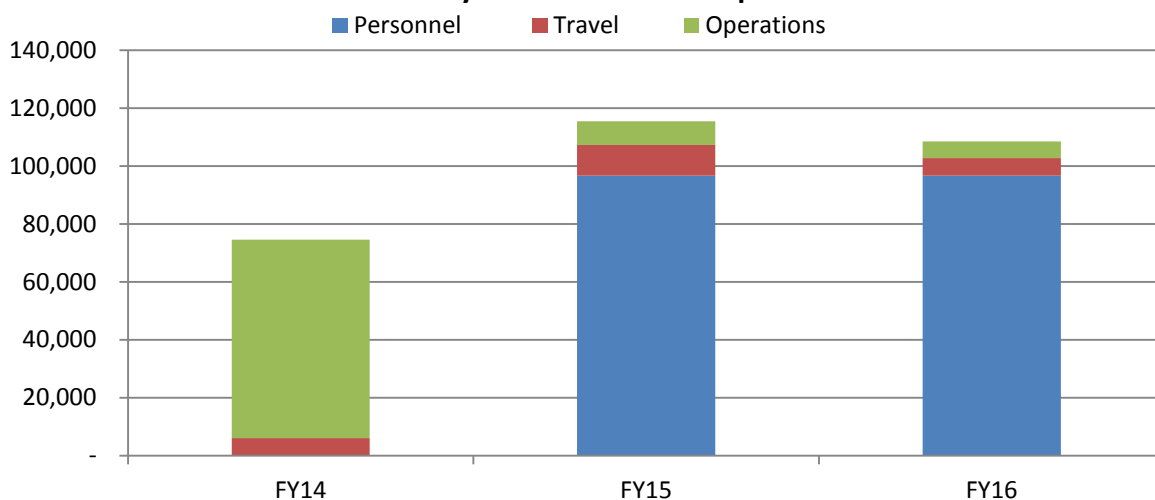
Personnel (#of FTEs):

- 1.00 FTE (full time)

GOAL: Support Economic Growth and Sustainability

- Expand the Borough's website to include access to various types of business loans and assistance.
- Prospect for new businesses and prepare development proposals to entice them to locate in Haines.
- Explore the feasibility and development of the wood pellet, fish byproduct and shell fish industries in Haines.
- Develop an on-line marketing platform that promotes a variety of Haines brands, products and businesses.
- Perform a "supply-chain" marketing analysis and, if found feasible, initiate development projects to create a market and industry for the Lutak Dock, wood pellet furnaces and Mosquito Lake Ag Project.
- Create a variety of design scenarios for downtown Haines that include street amenities, social gathering places and internet hotspots.

Community & Economic Development





ECONOMIC DEVELOPMENT

		FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
23-03-00-6110	Salaries & Wages	\$ 2,200	\$ 59,020	64,958
23-03-00-6115	Employee Burden	197	16,223	19,910
23-03-00-6140	Health Insurance	-	11,380	18,948
23-03-00-7211	Supplies & Postage	-	1,100	622
23-03-00-7230	Material & Equipment	3,262	500	500
23-03-00-7241	Computers & Peripherals	-	2,000	-
23-03-00-7312	Professional & Contractual	45,370	10,000	45,000
23-03-00-7325	Dues & Subscriptions	45	400	800
23-03-00-7332	Discretionary Expense	100	1,000	600
23-03-00-7334	Travel & Per Diem	4,284	10,600	6,100
23-03-00-7335	Training & Registration	599	725	725
23-03-00-7340	Advertising	150	500	500
23-03-00-7351	Banking & Insurance	222	600	375
23-03-00-7360	Utilities	35	1,430	1,745
23-03-00-7900	Work Orders - Administration	12,565	-	-
		69,029	115,478	160,783



FIRE SERVICE AREA #1 FIRE 25-01-00

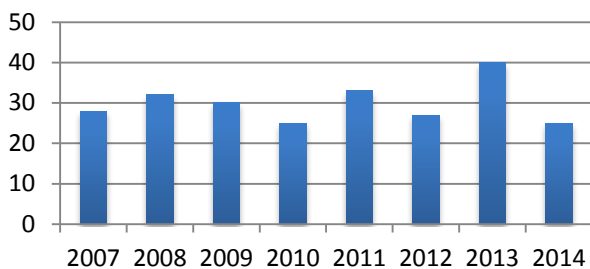
Department Description:

The Haines Volunteer Fire Department, through its members, is dedicated to protecting life and property through public safety education, fire prevention, fire suppression and emergency medical response.

Personnel (#of FTEs):

- 1 Fire Chief (Stipend)
- 1 Training Officer (FT)
- 1 EMT Fire Fighter (FT)
- 48 Volunteers

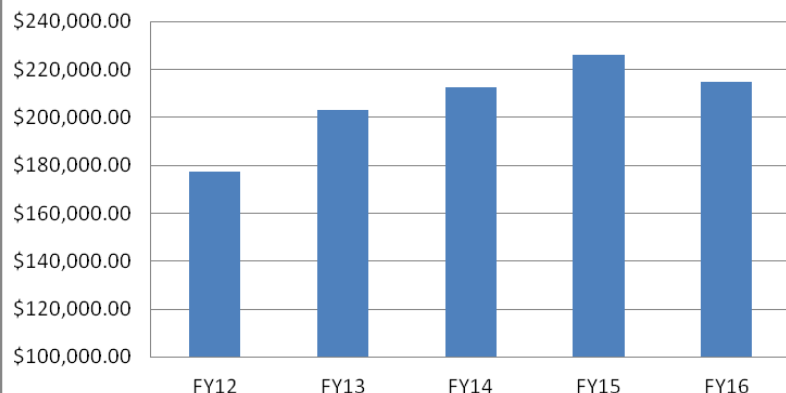
Fire Calls



FY16 Objectives:

- Hire a new Training Officer with Al's retirement.
- Train the many new volunteers.
- Locate funding for a FF1 and/or FF2 class in Haines.
- Continue to add to the equipment sinking fund. Engine 1, a 1976 pumper, needs to be replaced (\$400,000). In six years, airpacks will need to be replaced (\$150,000). Most of our 2 ½ and 3 inch fire hose is from the 70s and is in need of replacement.

Fire District #1 Expenditures





25 FIRE SERVICE AREAS

FIRE DISTRICT #1

REVENUES

25-01-00-4021 Real Property Taxes

FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
\$ 193,183	\$ 198,500	\$ 191,000

EXPENDITURES

25-01-00-6110 Salaries & Wages
25-01-00-6115 Employee Burden
25-01-00-6140 Health Insurance
25-01-00-7211 Supplies & Postage
25-01-00-7230 Material & Equipment
25-01-00-7312 Professional & Contractual
25-01-00-7325 Dues & Subscriptions
25-01-00-7334 Travel & Per Diem
25-01-00-7335 Training
25-01-00-7340 Advertising
25-01-00-7351 Banking & Insurance
25-01-00-7355 Vehicle Expense
25-01-00-7360 Utilities
25-01-00-7901 Work Orders - Public Works
TOTAL DIRECT EXPENSE - FD#1

\$ 102,495	\$ 105,854	100,505
35,832	38,237	35,245
31,200	31,200	31,320
443	1,200	1,200
10,823	11,650	10,200
421	960	900
265	650	1,050
1,792	4,000	4,000
3,048	5,000	5,000
-	100	100
11,879	9,150	7,700
4,049	5,600	5,150
9,792	11,395	11,375
388	1,000	1,000
212,427	225,996	214,745

TRANSFERS

25-98-00-8207 Operating Xfer - From Fire

77,325	-	-
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ALLOCATED EXPENSE

25-99-01-8101 Allocations - Administration
25-99-01-8104 Allocations - Finance
25-99-01-8106 Allocations - Dispatch Department
25-99-01-8107 Allocations - Fire Department
25-99-01-8120 Allocations - Information Technology

\$ 1,643	\$ 1,431	1,476
4,946	5,176	4,722
69,997	73,059	64,074
(91,174)	(94,346)	(89,825)
-	-	593
(14,588)	(14,680)	(18,960)

Total Expenditures, Transfers & Allocations - FD#1

275,164	211,316	195,785
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FD#1 EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS

\$ (81,981)	\$ (12,816)	\$ (4,785)
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FY14 Ending Fund (25) Balance

FY15 Budgeted (25) Revenue Over (Under) Expenditures

FY16 PROPOSED (25) Revenue Over (Under) Expenditures

Projected FY16 Ending Fund (25) Balance

\$ 63,432
(12,816)
(4,785)
45,831

	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
FIRE DISTRICT #3 - KLEHINI VALLEY VOLUNTEER FIRE DEPARTMENT			
REVENUES			
25-02-00-4025 Real Property Taxes	\$ 28,359	\$ 28,418	\$ 31,908
EXPENDITURES			
25-02-00-7710 Appropriations from the Assembly	28,359	28,418	28,418
<i>ALLOCATED EXPENSE</i>			
25-99-02-8106 Allocations - Dispatch Department	-	-	3,490
FD#3 EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional detail for the Klehini Valley Volunteer Fire Department budget can be found in the appendix to the budget.



34 COMMERCIAL PASSENGER VESSEL TAX

REVENUES

34-01-00-4341 State Revenue

FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
\$ 608,196	\$ 145,000	\$ 190,000

EXPENDITURES

34-01-00-7211 Supplies & Postage
34-01-00-7230 Material & Equipment
34-01-00-7312 Professional & Contractual
34-01-00-7907 Work Orders - Ports/Harbor
34-01-00-7908 Work Orders - Public Facilities
34-01-00-7955 Work Orders-Tour/Econ Dev
34-98-00-8254 Operating Transfers - CPV Tax

\$ 1,541	\$ 3,100	1,500
7,430	-	-
39,700	59,675	51,125
13,169	24,900	29,400
5,266	3,000	3,000
15,390	16,000	15,700
525,700	-	65,016
608,196	106,675	165,741

EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS

\$ -	\$ 38,325	\$ 24,259
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FY14 Ending Fund (34) Deferred Revenue

FY15 Budgeted (34) Unearned Revenue

FY16 Budgeted (34) Unearned Revenue

Projected FY16 Ending Fund (34) Deferred Revenue Balance

\$ 8,358

38,325

24,259

70,942

Operating Transfers for:

- \$7,800 to fund 01 for second dispatcher when cruise ship is in port
- \$33,216 to refund fund 02 for PC Dock trestle replacement per Ord #14-01-365
- \$6,000 to water fund for full cost of water purchased by ships



50 CAPITAL IMPROVEMENT PROJECTS

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
REVENUES				
50-01-09-4130	Sales Tax	\$ 740,306	\$ 742,000	755,000
50-01-00-4604	Donations	46,842	-	-
EXPENDITURES				
50-01-00-7392	Project Expenditures	1,366,404	1,034,700	727,200
50-01-00-7900	Work Orders - Administration	871	-	6,000
50-01-00-7901	Work Orders - Public Works	8,924	29,000	18,500
50-01-00-7908	Work Orders - Pub. Facilities	45,450	87,250	72,000
		1,421,650	1,150,950	823,700
TRANSFERS				
50-98-00-8200	Operating Transfers - In from GF	\$ (60,000)	\$ -	(40,000)
50-98-00-8207	Operating Transfers - In from Fire	(48,750)	-	-
50-98-00-8228	Operating Transfers - In from TSA	(443,168)	(233,000)	-
50-98-00-8253	Operating Transfers -In from Medical	(48,750)	-	-
50-98-00-8254	Operating Transfers -In from CVP	-	-	(18,000)
50-98-00-8255	Operating Transfers - In from EconDev	(50,000)	-	-
50-98-00-8257	Operating Transfers - OUT from CIP	49,536	70,000	157,500
50-98-00-8258	Operating Trans -In from Equip Sink	(46,842)	-	-
		(647,975)	(163,000)	99,500
<div> Transfers to Sinking Fund to save for purchase of: -Chilkat Center Air Handling Unit Replacement \$25,000 -HVFD Pumper Truck Replacement \$25,000 -HVFD SCBA Equipment Replacement \$32,500 -KVVFD Tanker Truck \$25,000 -Public Works Heavy Equipment \$50,000 </div>				
ALLOCATED EXPENSE				
50-99-00-8101	Allocations - Administration	\$ 15,810	\$ 18,197	17,703
50-99-00-8104	Allocations - Finance	13,940	21,724	30,235
		29,750	39,921	47,938
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (16,277)	\$ (285,871)	\$ (216,138)
FY14 Ending Fund (50) Balance				\$ 1,271,812
FY15 Budgeted (50) Revenue Over (Under) Expenditures				(285,871)
FY16 PROPOSED (50) Revenue Over (Under) Expenditures				(216,138)
Projected FY16 Ending Fund (50) Balance				769,803
<div> This balance is for ongoing projects appropriated in previous years. Per HBC Section 9.05 capital appropriations do not lapse at year end. </div>				



Capital Improvement Projects (CIP) Six-Year Plan FY16-FY21

Year	Item	Description	Cost	Funding Source
FY16	Chilkat Center	CCA Upper Auditorium Interior Repairs	\$14,000	CIP
FY16	Chilkat Center	Equipment Sinking Fund (CCA AHU 2021)	\$25,000	CIP / ID Grant / Loan
FY16	Chilkat Center	Siding Repair and Paint	\$20,000	CIP
FY16	Excursion Inlet	Boarding Float (combine w/ FY15 appropriation) Desig	\$25,000	CIP
FY16	Facilities Shop	Addition to Public Works Shop	\$150,000	CIP
FY16	Facilities/PW	Forklift Tire Replacement	\$12,000	CIP
FY16	Fire Department	Equipment Sinking Fund (Engine 1 Pumper)	\$25,000	CIP /TSA
FY16	Fire Department	Equipment Sinking Fund (HVFD SCBA 5-year plan)	\$32,500	CIP /TSA
FY16	Fire Department	Replace Fire Hose (1st of 3 phases)	\$7,700	CIP /TSA
FY16	Information Tech.	Thin Client Assessment	\$7,500	CIP
FY16	KVVFD	Equipment Sinking Fund (KVVFD Tanker)	\$25,000	CIP / KVVFD
FY16	KVVFD	Replace SCBA (12)	\$20,800	CIP
FY16	Oslund Park	Repairs to Oslund Park Quonset	\$10,500	CIP
FY16	PW / WS / P&Z	Large Format Scanner	\$6,000	CIP
FY16	Pool/Facilities	Locker Room Plumbing Mechanical	\$30,000	CIP
FY16	Public Safety Building	PSB Exterior Renovation (Phase I of IV)	\$25,000	CIP /TSA
FY16	Public Works	Equipment Sinking Fund (PW Heavy Equipment)	\$50,000	CIP /TSA
FY16	Public Works	Major Road D-1 (4" Lift)	\$11,500	CIP
FY16	Public Works	Moose Lane Widening to ROW	\$22,300	CIP /TSA
FY16	Public Works	Re-seed and topsoil for Tlingit Park 50%	\$7,400	CIP
FY16	Public Works	Road Improvements	\$160,000	CIP / TSA
FY16	Senior Center	Replace Siding & Doors Senior Center	\$80,000	CIP/Legislative Grant
FY16	Sewer	Wastewater Treatment Plant Improvements	\$69,000	CIP / DEC Loan / Sewer Fund
FY16	Sheldon Museum	Replace Museum Roofing	\$50,000	CIP
FY16	Water	Tower Road Water Tank Roof Replacement	\$40,000	CIP
FY16	Water	Townsite Fire Hydrants	\$12,000	CIP / TSA
FY16	Water	Water Plant Door Replacement	\$25,000	CIP
FY16	Harbor	South Portage Cove Harbor Expansion (FY15-FY17)	\$19,500,000	Legislative Grant
FY16	High School	High School Roof Repairs	\$60,000	Legislative Grant
FY16	High School	Voc Ed Building Mechanical Upgrades	\$848,000	G.O. Bond
FY16	Lutak Dock	Lutak Dock Upgrades - Phase I	\$100,000	Lutak Dock Enterprise Fund
FY16	Sewer	Replace West Fair Drive Sewer Main	\$171,200	Sewer Fund / LID
FY16	Sewer	Wastewater Treatment Facility Upgrades Phase I	\$1,700,000	CIP / DEC Loan / Sewer Fund
FY16	Tourism	People Mover Cart	\$18,000	Head Tax
FY16	Water	Piedad Water Tank, Springs, and Chlorination	\$565,500	DEC Grant / Loan

Year	Item	Description	Cost	Funding Source
FY17	Chilkat Center	Equipment Sinking Fund (CCA AHU 2021)	\$25,000	CIP
FY17	Excursion Inlet	Community-wide Improvements	\$20,000	CIP
FY17	Facilities	Utility Truck	\$30,000	CIP
FY17	Fire Department	Replace Fire Hose (2nd of 3 phases)	\$5,400	CIP
FY17	Fire Department	Equipment Sinking Fund (HVFD SCBA 5-year plan)	\$32,500	CIP
FY17	Fire Department	New Pickup Truck	\$30,000	CIP
FY17	Fire Department	Equipment Sinking Fund (Engine 1 Pumper)	\$25,000	CIP
FY17	KVVFD	Equipment Sinking Fund (KVVFD Tanker)	\$25,000	CIP / KVVFD
FY17	Police Department	New Vehicle (2014 Ford Interceptor SUV Patrol)	\$36,000	CIP
FY17	Public Safety Building	PSB Exterior Renovation	\$25,000	CIP
FY17	Public Works	New Pickup w/Utility Box and Pipe Rack	\$35,000	CIP
FY17	Public Works	Road Improvements	\$205,000	CIP
FY17	Public Works	Equipment Sinking Fund (PW Heavy Equipment)	\$55,000	CIP
FY17	Tlingit Park	Re-seed and topsoil for Tlighthet Park 50%	\$7,400	CIP/Operating Budget 50%
FY17	Sewer	Sewer Lift Station and Controls, Beach Rd. @ 1 mile	\$56,000	CIP
FY17	Sewer	Skyline Lift Station upgrade	\$75,000	CIP
FY17	Sewer	Wastewater Treatment Facility Upgrades Phase II	\$3,980,000	Legislative/DEC
FY17	Sheldon Museum	Museum Humidifier	\$50,000	
FY17	Water	Young Road Water Main Relocation	\$273,200	DEC
FY17	Water	Townsite Fire Hydrants	\$12,400	CIP
FY17	Water	Water Line Extend FAA, Mt. Riley, Small Tracts	\$1,000,000	DEC/LID/CIP
FY17	Water/Sewer	New Utility Pickup Truck	\$30,000	CIP
FY18	Admin	New Copier	\$25,000	CIP
FY18	Chilkat Center	Equipment Sinking Fund (CCA AHU 2021)	\$25,000	CIP
FY18	Excursion Inlet	Community-wide Improvements	\$25,000	CIP
FY18	Public Safety Building	PSB Exterior Renovation	\$25,000	CIP
FY18	Fire Department	Replace Fire Hose (3rd of 3 phases)	\$2,700	CIP
FY18	Fire Department	Equipment Sinking Fund (HVFD SCBA 5-year plan)	\$32,500	CIP
FY18	Fire Department	Replace Engine 3 Tanker Truck	\$130,000	Sinking Fund / HVFD
FY18	Fire Department	Equipment Sinking Fund (Truck)	\$25,000	CIP
FY18	KVVFD	Equipment Sinking Fund (KVVFD Tanker)	\$25,000	CIP / KVVFD
FY18	Museum	Siding Replacement	\$100,000	CIP
FY18	Public Works	Road Improvements	\$211,000	CIP
FY18	Parks	Parks Pick-Up Truck	\$25,000	CIP
FY18	Public Works	Loader with Wing and V Plow	\$340,000	Equipment Sinking
FY18	Public Works	Equipment Sinking Fund (PW Heavy Equipment)	\$57,000	CIP
FY18	Sewer	Sewer Lift Station and Controls, Beach Rd. @ 1 mile	\$56,000	CIP

Year	Item	Description	Cost	Funding Source
FY18	Sewer	Highland Estates Sewer Extension	\$745,560	CIP
FY18	Water	Townsite Fire Hydrants	\$12,800	CIP
FY18	Water	Extend Water Main Small Tracts/Bear Trail Lane	\$1,725,000	LID/DEC Loan
FY18	Water	Water Plant Expansion and Upgrades	\$2,500,000	DEC/Water/CIP
FY19	Fire	Sinking Fund Replace SCBA (25)	\$32,500	CIP
FY19	Water	Townsite Fire Hydrants	\$13,200	CIP
FY19	Chilkat Center	Equipment Sinking Fund (CCA AHU 2021)	\$25,000	CIP
FY19	Tlingit Park	Tlingit Park Pavilion Replacement	\$25,000	CIP
FY19	Public Safety Building	PSB Exterior Renovation	\$25,000	CIP
FY19	Fire Department	Equipment Sinking Fund (Replace Engine 1)	\$30,000	CIP
FY19	KVVFD	Equipment Sinking Fund (KVVFD Tanker)	\$25,000	CIP / KVVFD
FY19	Pool	Replace Handrails and Guardrails	\$51,000	Legislative Request
FY19	Public Works	Road Improvements	\$217,000	CIP
FY19	Public Works	Equipment Sinking Fund (PW Heavy Equipment)	\$59,000	CIP
FY19	Public Works	Dump Truck	\$200,000	CIP
FY19	Tlingit Park Restroom	Replace Roofing on Tlingit Park Restrooms	\$6,000	CIP
FY19	Water Plant	Bathroom and Septic Upgrades	\$12,000	CIP
FY20	Water	Townsite Fire Hydrants	\$13,600	CIP
FY20	Chilkat Center	Equipment Sinking Fund (CCA AHU 2021)	\$25,000	CIP
FY20	Facilities	Sinking Fund	\$12,000	CIP
FY20	Chilkat Center	CCA AHU controls and pumps	\$70,000	CIP
FY20	Fire Department	Equipment Sinking Fund (Truck)	\$22,000	CIP
FY20	Public Works	Road Improvements	\$223,000	CIP
FY20	Public Works	Equipment Sinking Fund (PW Heavy Equipment)	\$61,000	CIP
FY21	Water	Townsite Fire Hydrants	\$14,100	CIP
FY21	Facilities	Equipment Sinking Fund (CCA AHU 2021)	\$25,000	CIP
FY21	Fire Department	Equipment Sinking Fund	\$30,000	CIP
FY21	Public Works	Road Improvements	\$229,000	CIP
FY21	Port Chilkoot Dock	Port Chilkoot Dock Improvements - Phase III	\$860,000	Legislative Request
FY21	Public Works	Equipment Sinking Fund (PW Heavy Equipment)	\$63,000	CIP



61 EQUIPMENT SINKING FUND

		FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
TRANSFERS				
61-98-00-8200	Transfers - In from General Fund	\$ -	\$ -	\$ (19,466)
61-98-00-8253	Transfers -In from Medical	(5,000)	(5,000)	(5,000)
61-98-00-8257	Transfers - In from CIP	(35,000)	(70,000)	(157,500)
61-98-00-8258	Transfers -OUT from Sinking	46,842	-	-
		<u>6,842</u>	<u>(75,000)</u>	<u>(181,966)</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (6,842)</u>	<u>\$ 75,000</u>	<u>\$ 181,966</u>
FY14 Ending Fund (61) Balance				\$ 248,791
FY15 Budgeted (61) Contributions to Sinking Fund				75,000
FY16 PROPOSED (61) Contributions to Sinking Fund				181,966
Projected FY16 Ending Fund (61) Balance				505,757

Transfers to Sinking Fund to save for purchase of:

-Chilkat Center Air Handling Unit Replacement	\$25,000
-HVFD Pumper Truck Replacement	\$25,000
-HVFD SCBA Equipment Replacement	\$32,500
-KVVFD Tanker Truck	\$25,000
-Public Works Heavy Equipment	\$50,000

Haines Borough
Equipment Sinking Fund
Projected Balances as of June 30, 2016

Ambulance

FY96	Appropriation	\$ 5,000
FY97	Appropriation	5,000
FY98	Appropriation	5,000
FY99	Appropriation	5,000
FY00	Appropriation	5,000
FY01	Appropriation	5,000
FY02	Appropriation	5,000
FY03	Appropriation	5,000
FY05	Appropriation	5,000
FY05	Purchase Ambulance	(32,364)
FY06	Appropriation	5,000
FY07	Appropriation	5,000
FY08	Appropriation	5,000
FY09	Appropriation	5,000
FY10	Appropriation	5,000
FY11	Appropriation	5,000
FY11	Match for Ambulance Grant	(17,432)
FY12	Appropriation	5,000
FY13	Appropriation	5,000
FY14	Appropriation	5,000
FY15	Appropriation	5,000
FY16	Proposed Budget	5,000
		-
	Projected Balance	\$ 50,204

Fire Department -HVFD Truck

FY03	Appropriation	\$ 15,000
FY05	Appropriation	30,000
FY06	Appropriation	15,000
FY07	Appropriation	10,000
FY07	Purchase Fire Truck	(35,200)
FY08	Appropriation	5,000
FY09	Appropriation	5,000
FY10	Appropriation	5,000
FY11	Appropriation	5,000
FY13	Appropriation	40,000
FY14	Appropriation	35,000
FY14	Purchase Fire Truck	(46,842)
FY15	Appropriation	20,000
FY16	Proposed Budget	25,000
		-

Projected Balance	\$ 127,958
NEW FY16 Fire Department -HVFD SCBA Equipment Replacement (need \$162,500 in 2020)	
FY16 Proposed Budget	\$ 32,500
NEW FY16 Fire Department -KVVFD Truck (Tanker Truck)	
FY16 Proposed Budget	\$ 25,000
NEW FY16 Chilkat Center Air Handling Units (Est. \$150K in 2021 - total project cost ~\$300K)	
FY16 Proposed Budget	\$ 25,000
NEW FY16 e911 Equipment Replacement	
FY16 Proposed Budget	\$ 19,466
Public Works Equipment	
Cumulative Fund Balance	\$ 5,435
FY98 Appropriation	60,000
FY99 Appropriation	10,000
FY00 Appropriation	10,000
FY01 Appropriation	10,000
FY02 Appropriation	10,000
FY03 Appropriation	10,000
FY03 Transfer OUT CIP Fund	(115,435)
FY04 Transfer OUT CIP Fund	(20,000)
FY05 Appropriation	16,040
FY06 Appropriation	10,000
FY07 Appropriation	10,000
FY08 Appropriation	10,000
FY09 Appropriation	20,000
FY10 Appropriation	10,000
FY11 Transfer to CIP for Equipment	(50,000)
FY11 Transfer balance from Fund 40 CIP	54,589
FY13 Appropriation	65,000
FY14 No Appropriation	-
FY15 Appropriation	50,000
FY16 Proposed Budget	50,000
	-
	\$ 225,629
Total Proposed Sinking Fund Balance 06/30/2016	\$ 505,757



DEBT SERVICE FUNDS

75 LIBRARY BOND FUND

REVENUES

75-01-00-4021 Property Tax Revenue

FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
\$ 14,050	\$ 13,785	\$ 14,100

EXPENDITURES

75-01-00-7510 Principal

\$ 5,740	\$ 5,980	6,275
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75-01-00-7520 Interest

8,408	8,168	7,873
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14,148	14,148	14,148
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EXCESS REVENUE OVER (UNDER) EXPENDITURES,
ALLOCATIONS, & OPERATING TRANSFERS

\$ (98)	\$ (363)	\$ (48)
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76 SCHOOL G.O. BOND FUND

2005 School Bonds

REVENUES

76-01-00-4021 Property Tax Revenue

\$ 388,395	\$ 379,715	\$ 384,768
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76-01-00-4389 State of Alaska Revenue

908,728	906,016	897,795
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1,297,123	1,285,731	1,282,563
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EXPENDITURES

76-01-00-7510 Principal

\$ 760,000	\$ 795,000	835,000
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76-01-00-7520 Interest

538,184	499,310	447,563
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1,298,184	1,294,310	1,282,563
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2015 School Bonds

REVENUES

76-02-00-4021 Property Tax Revenue

\$ -	\$ -	\$ 24,450
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76-02-00-4389 State of Alaska Revenue

-	-	57,050
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-	-	81,500
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EXPENDITURES

76-02-00-7520 Interest

-	-	81,500
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-	-	81,500
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EXCESS REVENUE OVER (UNDER) EXPENDITURES,
ALLOCATIONS, & OPERATING TRANSFERS

\$ (1,061)	\$ (8,579)	\$ 0
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Water Department: The Water Utility's mission is to collect, provide proper treatment for, and distribute water to the residents of the Haines Townsite for the lowest practical costs in a prudent, reasonable and responsible manner.

Significant Water Projects Completed in the Last 10 Years:

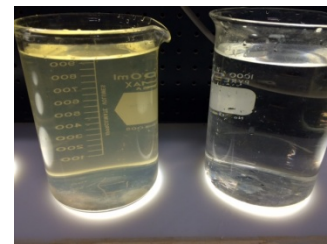
- Replaced Lily Lake transmission line. 10,080 feet.
- Replaced wood stave pipe Young Road. 2,208 feet of 8-inch pipe.
- Replaced AC pipe Willard, Mission and 1st Ave. 2,010 feet of 8-inch pipe.
- Replaced AC pipe Oceanview , View St. 773 feet of 8-inch pipe.
- Replaced AC pipe 4th, View and Lynnvew. 3,283 feet of 8-inch pipe.
- Replaced AC pipe Muncaster and Oslund. 3,407 feet of 8-inch pipe.
- Total pipe replaced in the last 10 years = 21,761 feet.
- Replaced Young Road water tank.
- Water Plant upgrades –electrical upgrades & emergency generator.
- Replaced Barnett Water tank and pump station.

Personnel (#of FTEs):

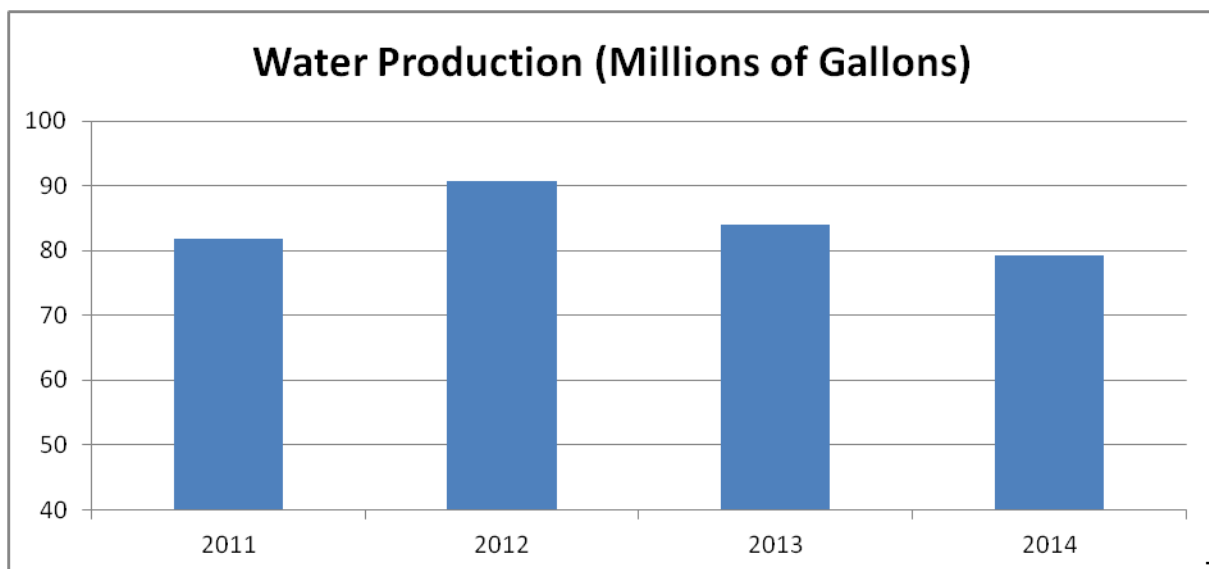
- 1 Water/Sewer Operator (FT)
- 1 Assistant Water/Sewer Operator (FT)
- 1 Water/Sewer Laborer (FT/Seasonal)

FY16 Objectives:

- Replace Allen Road Water line.
- Piedad Springs/Transmission Line upgrades & replacement.
- Install backflow devices on infrastructure as risk warrants.
- Add hydrants in Piedad/Comstock/Crystal Cathedral area.
- Flush hydrants and water mains throughout the system.
- Exercise main valves.



Untreated & Treated Lily Lake Water



HAINES BOROUGH



FY16 BUDGET

90 WATER REVENUE FUND

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
REVENUES				
90-01-00-4401	Water Service Revenue	\$ 332,821	\$ 332,000	\$ 341,500
90-01-00-4408	Cruise Ship Water Sales	13,262	15,000	15,000
90-01-00-4402	New Connection Hookup Fees	(449)	4,500	4,500
90-01-00-4407	Water Expansion Fee	2,250	2,000	2,000
90-01-00-4600	Miscellaneous Revenue	8,397	5,000	8,000
90-01-00-4610	Interest Earnings	3,301	3,750	3,750
	TOTAL REVENUES	359,582	362,250	374,750
EXPENDITURES				
90-01-00-6110	Salaries and wages	\$ 94,185	\$ 77,785	\$ 83,396
90-01-00-6115	Employee Burden	30,717	26,420	28,304
90-01-00-6140	Health Insurance	26,000	23,400	23,490
90-01-00-7211	Supplies & Postage	2,619	2,500	2,650
90-01-00-7230	Material & Equipment	39,617	48,400	48,600
90-01-00-7241	Computers & Peripherals	20	1,000	500
90-01-00-7312	Professional & Contractual	41,672	29,400	21,000
90-01-00-7325	Dues, Subscriptions & Fees	220	850	1,300
90-01-00-7334	Travel & Per Diem	653	2,200	2,100
90-01-00-7335	Training	-	700	600
90-01-00-7340	Advertising	77	1,000	1,000
90-01-00-7351	Banking & Insurance	6,607	7,180	7,750
90-01-00-7355	Vehicle Expense	5,630	4,250	3,700
90-01-00-7360	Utilities	23,702	29,350	26,900
90-01-00-7371	Maintenance & Repairs	8,749	17,000	18,000
90-01-00-7510	Principal	-	42,872	45,139
90-01-00-7520	Interest	3,550	11,549	10,812
90-01-00-7901	Work Orders - Public Works	12,450	32,500	35,000
90-01-00-7908	Work Orders - Facilities	12,434	10,000	9,000
90-01-00-7961	Work Orders - Water Department	(4,119)	-	-
	TOTAL CASH DIRECT EXPENDITURES	304,782	368,356	369,241
TRANSFERS				
90-98-00-8254	Operating Transfer - In from CPV Tax	-	-	(6,000)
90-98-00-8261	Operating Transfer - OUT from Water	162,767	-	-
	TOTAL TRANSFERS	162,767	-	(6,000)
ALLOCATED EXPENSE				
90-99-00-8101	Allocations - Administration	\$ 3,286	\$ 2,861	2,951
90-99-00-8104	Allocations - Finance	22,944	22,122	23,650
90-99-00-8105	Allocation - Assessment / Land Mgmt	1,575	1,980	2,055

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
90-99-00-8120	Allocations - IT	1,977	1,761	1,780
90-99-00-8161	Allocations - Water Revenue	(56,781)	(46,050)	(49,293)
90-99-00-8162	Allocations - Sewer Department	17,396	16,174	17,293
	TOTAL ALLOCATED EXPENSE	(9,603)	(1,152)	(1,564)
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS		457,946	367,204	361,677
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		(98,364)	(4,954)	13,073
NON-CASH EXPENDITURES				
90-01-00-7385	DEPRECIATION EXPENSE	255,319	234,000	259,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (353,683)	\$ (238,954)	\$ (245,927)
FY14 Ending Fund (90) Unrestricted Net Assets				\$ 255,779
FY15 Budgeted (90) Revenue Under CASH Expenditures				(4,954)
FY16 PROPOSED (90) Revenue Over CASH Expenditures				13,073
Projected FY16 Ending Fund (90) Unrestricted Net Assets				263,898
Projected 06/30/16 Fund Balance as % of Fund Capital Assets				4%



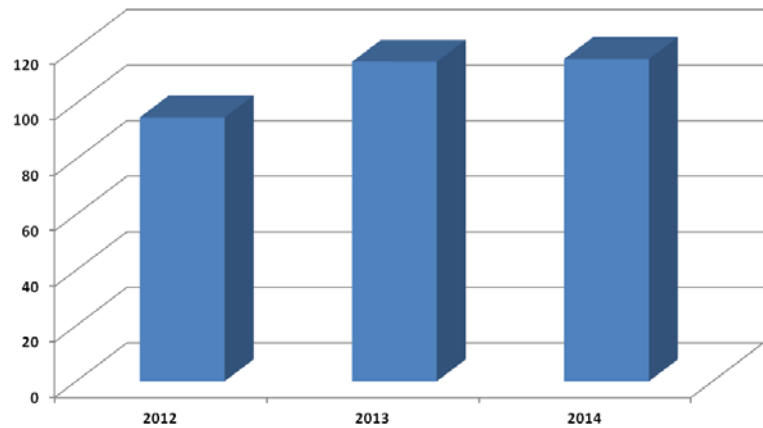
Sewer Department

Sewer Department

Mission:

To ensure the health and safety of the community by safely treating and processing the wastewater generated.

Sludge Loads (Thousands of Pounds)



Personnel (2.5 FTEs):

- 1 Water/Sewer Operator (FT)
- 0.5 Water/Sewer Laborer (FT/Seasonal)
- 1 Assistant Water/Sewer Operator (FT)

FY16 Objectives:

- Phase I Sewer Plant Upgrades including new building shell and electrical components.
- Implement the use of FacilityDude to track labor associated with routine and planned maintenance work.
- Jet sewers throughout the system and inspect manholes for damage and leaks.
- Video inspection/assessment of sewer mains to generate a replacement schedule.





91 SEWER REVENUE FUND (WASTEWATER TREATMENT)

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
REVENUES				
91-01-00-4404	Sewer Service Revenue	\$ 400,595	\$ 401,000	\$ 428,600
91-01-00-4405	Sewer Hookup Revenue	1,596	1,000	1,000
91-01-00-4407	Sewer Expansion Fee	2,100	1,500	1,500
91-01-00-4600	Miscellaneous Revenue	425	1,350	1,350
91-01-00-4610	Interest Earnings	708	1,000	500
		<u>405,424</u>	<u>405,850</u>	<u>432,950</u>
EXPENDITURES				
91-01-00-6110	Salaries and wages	\$ 52,077	\$ 45,787	49,739
91-01-00-6115	Employee Burden	17,006	15,634	16,948
91-01-00-6140	Health Insurance	15,600	15,600	15,660
91-01-00-7211	Supplies & Postage	2,001	2,300	2,250
91-01-00-7230	Material & Equipment	14,410	21,200	23,800
91-01-00-7241	Computers & Peripherals	20	1,000	500
91-01-00-7312	Professional & Contractual	19,579	11,400	6,000
91-01-00-7325	Dues, Subscriptions & Fees	1,870	2,080	2,080
91-01-00-7334	Travel & Per Diem	503	1,500	1,500
91-01-00-7335	Training	-	825	825
91-01-00-7340	Advertising	629	1,000	1,000
91-01-00-7351	Banking & Insurance	15,028	16,250	14,000
91-01-00-7355	Vehicle Expense	5,727	4,250	3,450
91-01-00-7360	Utilities	83,521	87,750	85,790
91-01-00-7371	Maintenance & Repairs	11,586	20,000	18,000
91-01-00-7510	Principal	-	44,500	49,556
91-01-00-7520	Interest	49,349	45,449	43,709
91-01-00-7901	Work Orders - Public Works	12,575	11,000	16,000
91-01-00-7908	Work Orders - Facilities	6,803	5,000	8,000
		<u>308,283</u>	<u>352,525</u>	<u>358,807</u>
ALLOCATED EXPENSE				
91-99-00-8101	Allocations - Administration	\$ 3,286	\$ 2,861	2,951
91-99-00-8104	Allocations - Finance	22,944	22,122	23,650
91-99-00-8105	Allocation - Assessment / Land Mgmt	1,575	1,980	2,055
91-99-00-8120	Allocations - IT	1,977	1,761	1,780
91-99-00-8161	Allocations - Water Revenue	56,781	46,050	49,293
91-99-00-8162	Allocations - Sewer Department	(17,396)	(16,174)	(17,293)
		<u>69,167</u>	<u>58,600</u>	<u>62,436</u>
TOTAL CASH EXPENDITURES & ALLOCATED EXPENSE		377,450	411,125	421,243
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		27,974	(5,275)	11,707

	FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Sewer Fund continued)</i>			
NON-CASH EXPENDITURES			
91-01-00-7385 Depreciation Expense	236,189	239,000	239,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	<u>\$ (208,214)</u>	<u>\$ (244,275)</u>	<u>\$ (227,293)</u>
FY14 Ending Fund (91) Unrestricted Net Assets			\$ 668,600
FY15 Budgeted (91) Revenue Under <i>CASH</i> Expenditures			(5,275)
FY16 PROPOSED (91) Revenue Over <i>CASH</i> Expenditures			11,707
Projected FY16 Ending Fund (91) Unrestricted Net Assets			675,032
Projected 06/30/16 Fund Balance as % of Fund Capital Assets			13%



HARBOR 92 01-00

Department Description:

Harbor Department Enterprise Fund is responsible for providing and maintaining Portage Cove and Letnikof Cove Harbors and efficiently meeting the needs of the Borough by insuring safe and efficient facilities. The top priority is to insure the customers of the Borough's Harbor Facilities are met. In cooperation with the Advisory Board and other Borough departments we are meeting those needs.

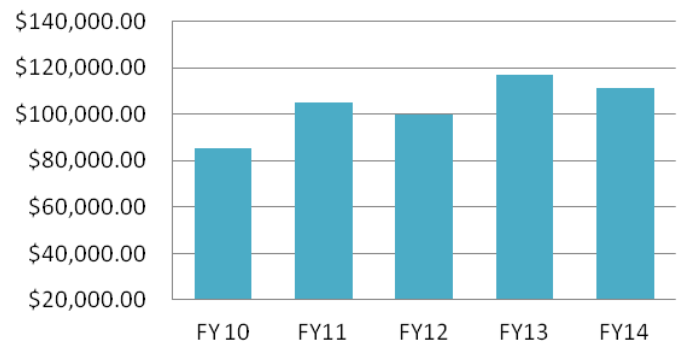
Personnel (3 FTEs) Serves Boat Harbor & Port Facilities:

- Harbormaster (1 FT)
- Assistant Harbormaster (1 FT)
- Seasonal Assistant Harbormaster: (3 Seasonal)

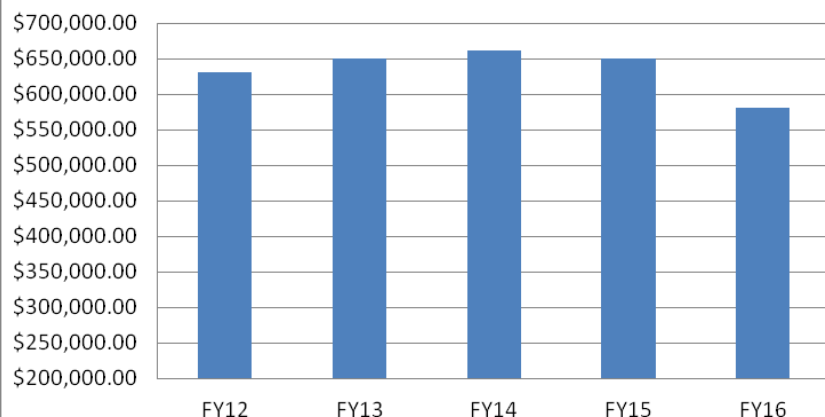
FY16 Objectives:

- To provide a year round facility to safely moor and store vessels and related equipment.
- To give a high level of customer service and to assist harbor users in a consistent and professional manner.
- To provide fuel, power, water, waste disposal, and related harbor services efficiently and safely.
- To maintain and/or repair docks, launch ramps, harbor facilities, and equipment.
- To update current harbor accounting software to FSM Marina Management Software.
- To replace the fuel dispenser stations with The Commander Dispenser, this will connect to FSM.
- To help facilitate the ongoing Portage Cove Harbor Expansion project.

HARBOR MOORAGE REVENUE



Harbor Expenditures



HAINES BOROUGH



FY16 BUDGET

92 BOAT HARBOR FUND

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
REVENUES				
92-01-00-4421	Transient Moorage	\$ 29,999	\$ 32,000	\$ 30,500
92-01-00-4422	Annual Slip Rental	81,316	92,900	89,400
92-01-00-4425	Ramp Fees	14,433	13,200	13,800
92-01-00-4427	Ice Sales	14,710	11,000	11,000
92-01-00-4428	Fuel Sales	323,137	328,000	274,299
92-01-00-4600	Miscellaneous Revenue	24,231	17,200	16,800
92-01-00-4610	Interest Earnings	1,999	2,000	2,000
		489,825	496,300	437,799
OPERATING EXPENDITURES				
92-01-00-5000	Cost of Fuel Sold	\$ 286,404	\$ 304,000	240,613
92-01-00-6110	Salaries and wages	142,517	143,048	144,600
92-01-00-6115	Employee Burden	49,952	51,789	52,376
92-01-00-6140	Health Insurance	27,300	37,700	37,845
92-01-00-7211	Supplies & Postage	2,354	2,800	2,600
92-01-00-7230	Material & Equipment	61,273	14,350	7,850
92-01-00-7241	Computers & Peripherals	22	200	200
92-01-00-7312	Professional & Contractual	10,498	2,000	2,000
92-01-00-7325	Dues, Subscriptions & Fees	251	150	150
92-01-00-7334	Travel & Per Diem	1,442	1,800	1,800
92-01-00-7335	Training	330	350	350
92-01-00-7340	Advertising	1,133	9,000	500
92-01-00-7351	Banking & Insurance	15,306	16,200	16,400
92-01-00-7355	Vehicle Expense	2,320	3,000	2,400
92-01-00-7360	Utilities	53,728	59,700	57,800
92-01-00-7371	Maintenance & Repairs	-	11,000	9,000
92-01-00-7375	Rent	2,355	-	-
92-01-00-7901	Work Orders - Public Works	12,537	4,000	4,000
92-01-00-7908	Work Orders - Facilities	9,513	5,000	5,000
92-01-00-7963	Work Orders - Harbors	(17,568)	(15,000)	(5,000)
92-01-00-8430	Improvements other than buildings	50,037	-	-
		711,703	651,087	580,484
TRANSFERS				
92-98-00-8200	Operating Transfers - Gen Fund	(30,300)	(47,500)	(34,400)
92-98-00-8263	Op Transfer - Harbor	74,997	-	
		44,697	(47,500)	(34,400)

Raw Fish Tax

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Harbor Fund continued)</i>				
ALLOCATED EXPENSE				
92-99-00-8101	Allocations - Administration	\$ 4,930	\$ 4,292	5,903
92-99-00-8104	Allocations - Finance	11,931	12,180	14,197
92-99-00-8120	Allocations - IT	1,098	1,174	1,187
92-99-00-8163	Allocations - Harbor	(121,548)	(121,955)	(122,249)
		<u>(103,589)</u>	<u>(104,309)</u>	(100,962)
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS		652,811	499,278	445,122
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		(162,986)	(2,978)	(7,323)
NON-CASH EXPENSE				
92-01-00-7385	Depreciation Expense	278,230	283,863	292,230
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (441,216)</u>	<u>\$ (286,841)</u>	<u>\$ (299,553)</u>
FY14 Ending Fund (92) Unrestricted Net Assets				\$ 409,477
FY15 Budgeted (92) Revenue Over (Under) CASH Expenditures				(2,978)
FY16 PROPOSED (92) Revenue Over (Under) CASH Expenditures				(7,323)
Projected FY16 Ending Fund (92) Unrestricted Net Assets				399,176
Projected 06/30/16 Fund Balance as % of Fund Capital Assets				5%



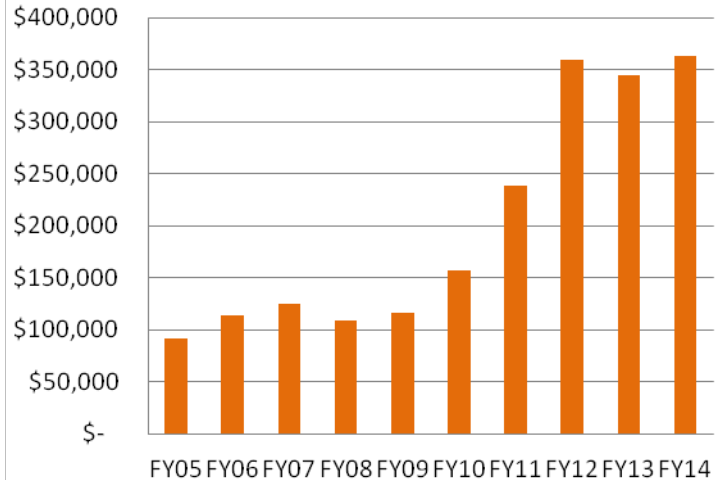
LUTAK DOCK

93 01-00

Department Description:

Lutak Dock Enterprise Fund is responsible for maintaining the Lutak Dock and related facilities. The top priority is to insure the security and safety of the vessels and equipment that utilize this facility. Limiting access and maintaining the dock structure are of the utmost importance. In cooperation with Borough leadership, the entities that utilize this facility, and the public at large, we are striving to meet those goals.

LUTAK DOCK REVENUES



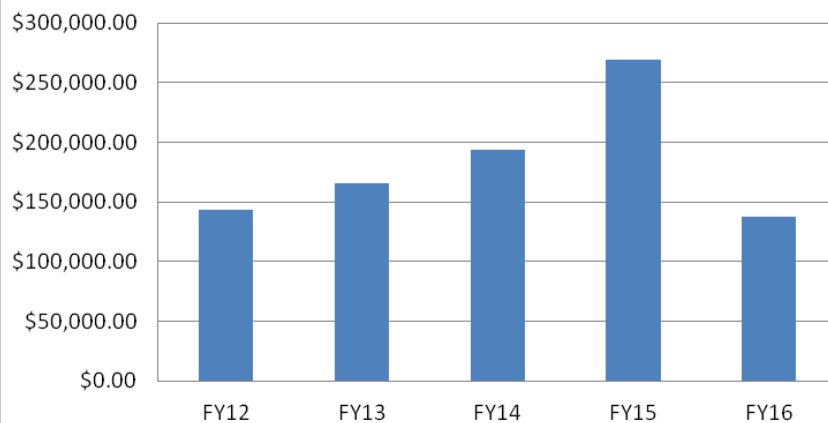
Personnel (3 FTEs) Serves Boat Harbor & Port Facilities:

- Harbormaster (1 FT)
- Assistant Harbormaster (1 FT)
- Seasonal Assistant Harbormaster (3 Seasonal)

FY16 Objectives:

- To provide a year round facility to store and safely load and unload goods from vessels.
- To monitor and maintain existing structure weakness and repair as needed.
- To maintain the integrity of the security fence and equipment at this facility.
- To help facilitate any dock repairs and/or dock expansion to extend service life.
- To assist with the Lutak Dock Strategic Doing Advisory Group.

Lutak Dock *Cash* Expenditures



HAINES BOROUGH



FY16 BUDGET

93 LUTAK DOCK FUND

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
REVENUES				
93-01-00-4600	Land Sales Proceeds	\$ 134,604	\$ -	\$ -
93-01-00-4217	Lutak Dock Fees	362,854	350,000	320,000
		<u>\$ 497,458</u>	<u>\$ 350,000</u>	<u>\$ 320,000</u>
EXPENDITURES				
93-01-00-7211	Supplies & Postage	\$ 254	\$ 800	800
93-01-00-7230	Material & Equipment	4,927	12,250	8,250
93-01-00-7241	Computers & Peripherals	-	200	200
93-01-00-7312	Professional & Contractual	59,335	132,100	108,800
93-01-00-7325	Dues, Subscriptions & Fees	232	300	300
93-01-00-7334	Travel & Per Diem	1,505	2,050	2,050
93-01-00-7335	Training	330	350	350
93-01-00-7340	Advertising	260	100	100
93-01-00-7351	Banking & Insurance	3,931	4,500	3,650
93-01-00-7355	Vehicle Expense	1,793	3,100	2,400
93-01-00-7360	Utilities	7,040	5,470	5,260
93-01-00-7371	Maintenance & Repairs	-	4,000	4,000
93-01-00-7901	Work Orders - Public Works	2,249	6,700	3,000
93-01-00-7908	Work Orders - Facilities	559	2,500	2,000
		<u>82,414</u>	<u>174,420</u>	<u>141,160</u>
ALLOCATED EXPENSE				
93-99-00-8101	Allocations - Administration	\$ 16,415	\$ 10,015	11,805
93-99-00-8104	Allocations - Finance	6,965	7,328	7,524
93-99-00-8120	Allocations - IT	1,098	1,174	1,187
93-99-00-8163	Allocations - Harbor	86,674	76,590	76,211
		<u>111,152</u>	<u>95,107</u>	<u>96,727</u>
TOTAL CASH EXPENDITURES & ALLOCATIONS		193,566	269,527	237,887
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		303,892	80,473	82,113
NON-CASH EXPENSE				
93-01-00-7385	Depreciation Expense	172,119	165,000	165,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ 131,773</u>	<u>\$ (84,527)</u>	<u>\$ (82,887)</u>
FY14 Ending Fund (93) Unrestricted Net Assets				\$ 697,906
FY15 Budgeted (93) Revenue Over CASH Expenditures				80,473
FY16 Budgeted (93) Revenue Over CASH Expenditures				82,113
Projected FY16 Ending Fund (93) Unrestricted Net Assets				860,492
Projected 06/30/16 Fund Balance as % of Fund Capital Assets				36%

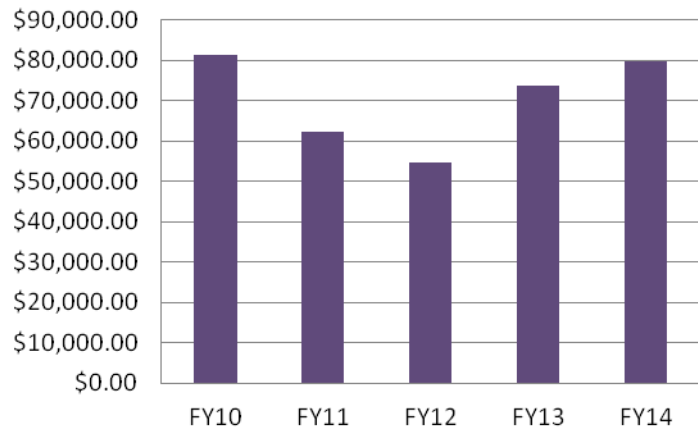


PC DOCK 94 01-00

Department Description:

Port Chilkoot Cruise Ship Dock Enterprise Fund is responsible for maintaining the Port Chikoot Cruise Ship Dock structure and meeting the security needs of the vessels that utilize this facility. The top priority is to insure the safety of these vessels and its passengers. In cooperation with the USCG, cruise ship companies, tour operators and Borough departments, we are meeting those needs.

PC DOCK REVENUES



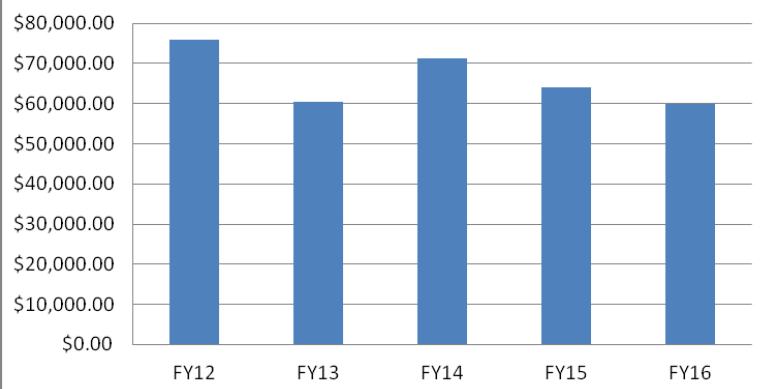
Personnel (3 FTEs) Serves Boat Harbor & Port Facilities:

- Harbormaster (1 FT)
- Assistant Harbormaster (1 FT)
- Seasonal Assistant Harbormaster (3 Seasonal)

FY16 Objectives:

- To continue providing a facility to which vessels can be safely moored and passengers can be loaded and unloaded.
- To provide a high level of security, controlling access to restricted areas.
- To present a clean and attractive facility in which to welcome passengers and encourage future visits.
- To maintain and/or repair docks, lightering float, and related equipment as needed.
- To fairly and indiscriminately enforce Borough code, Federal, and State laws.
- To operate the PC Dock within the budgetary limits while maintaining a high quality of service.

Port Chilkoot Dock *Cash* Expenditures



HAINES BOROUGH



FY16 BUDGET

94 PORT CHILKOOT DOCK FUND

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
REVENUES				
94-01-00-4218	PC Dock Usage Fee	\$ 62,495	\$ 62,300	\$ 74,000
94-01-00-4225	PC Dock Parking Permit	200	500	500
94-01-00-4600	Miscellaneous Revenue	17,000	-	
		<u>79,695</u>	<u>62,800</u>	<u>74,500</u>
EXPENDITURES				
94-01-00-7211	Supplies & Postage	\$ 252	\$ 750	750
94-01-00-7230	Material & Equipment	6,561	2,250	1,750
94-01-00-7241	Computers & Peripherals	-	200	200
94-01-00-7312	Professional & Contractual	868	1,300	1,300
94-01-00-7325	Dues, Subscriptions & Fees	232	300	300
94-01-00-7334	Travel & Per Diem	1,505	2,050	2,050
94-01-00-7335	Training	330	350	350
94-01-00-7340	Advertising	303	100	100
94-01-00-7351	Banking & Insurance	8,129	8,800	7,600
94-01-00-7355	Vehicle Expense	5,884	1,550	1,200
94-01-00-7360	Utilities	7,102	6,720	9,290
94-01-00-7371	Repairs & Maintenance	-	2,500	1,500
94-01-00-7901	Work Orders - Public Works	5,675	1,500	1,000
94-01-00-7907	Work Orders - Ports/Harbor	(13,169)	(24,900)	(29,400)
94-01-00-7908	Work Orders - Facilities	454	3,000	3,000
		<u>24,124</u>	<u>6,470</u>	<u>990</u>
ALLOCATED EXPENSE				
94-99-00-8101	Allocations - Administration	\$ 4,930	\$ 4,292	4,427
94-99-00-8104	Allocations - Finance	6,317	6,665	7,173
94-99-00-8120	Allocations - IT	1,098	1,174	1,187
94-99-00-8163	Allocations - Harbor	34,874	45,365	46,038
		<u>47,219</u>	<u>57,496</u>	<u>58,825</u>
TOTAL CASH EXPENDITURES & ALLOCATIONS		71,343	63,966	59,815
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		8,352	(1,166)	14,685
NON-CASH EXPENSE				
94-01-00-7385	Depreciation Expense	241,839	391,310	391,310
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (233,487)</u>	<u>\$ (392,476)</u>	<u>\$ (376,625)</u>
FY14 Ending Fund (94) Unrestricted Net Assets				\$ 204
FY15 Budgeted (94) Revenue Over (Under) CASH Expenditures				(1,166)
FY16 Budgeted (94) Revenue Over (Under) CASH Expenditures				14,685
Projected FY16 Ending Fund (94) Unrestricted Net Assets				13,723
Projected 06/30/16 Fund Balance as % of Fund Capital Assets				0%



97 PERMANENT FUND

		FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED
REVENUE				
97-01-00-4610	Permanent Fund Income	\$ 593,987	\$ 280,000	\$ 344,000
EXPENDITURES				
97-01-00-7312	Professional & Contractual	\$ 20,466	\$ 20,250	21,500
97-01-00-7351	Banking & Insurance	1,639	2,000	2,000
		22,105	22,250	23,500
TRANSFERS				
97-98-00-8252	Operating Transfers - IN from Land Sales	\$ (401,019)	\$ (8,081)	(7,022)
97-98-00-8260	Operating Transfers - IN from LID Fund	(16,129)	-	-
97-98-00-8264	Operating Transfers - OUT from Permanent	150,000	267,000	281,000
		(267,148)	258,919	273,978
EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS		\$ 839,030	\$ (1,169)	\$ 46,522
FY14 Ending Fund (97) Balance				\$ 8,678,522
FY15 Budgeted (97) Revenue Over (Under) Expenditures				(1,169)
FY16 PROPOSED (97) Revenue Over (Under) Expenditures				46,522
Projected FY16 Ending Fund (97) Balance				8,723,875

Section 9.09 Permanent Fund (Haines Borough Charter)

(A) Purpose. The Haines Permanent Fund holds and invests income from land sales and other sources identified by ordinance of the borough assembly. The permanent fund shall be maintained in perpetuity as a separate fund, apart from all other funds and accounts of the borough.

(B) Principal. The principal of the fund shall be invested in such types of income producing investments specifically designated by ordinance. Any use of principal other than reinvestment shall be made by ordinance ratified by the voters of the borough.

(C) Use of income. Only income of the fund may be spent. The Assembly shall provide for the protection of the fund principal from the effects of inflation and may appropriate any remaining income for borough expenses. (Ord. 07-08-161)



Haines Borough Permanent Fund

Summary of Principal & Earnings Reserve Balances

As of 06/30/14

	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Beginning Principal Balance	5,563,090	5,606,471	5,798,593	5,988,014	6,111,766	6,213,629	6,304,762	6,449,772
Add								
Transfer from Land Sales/LID	-	16,453	-	-	-	-	-	417,148
Inflation Proofing	43,381	175,669	189,421	123,752	101,863	91,133	145,010	146,195
Ending Principal Balance	5,606,471	5,798,593	5,988,014	6,111,766	6,213,629	6,304,762	6,449,772	7,013,115
Beginning Earnings Reserve Balance	45,669	326,202	418,339	418,697	838,984	1,237,608	1,313,886	1,389,719
Add								
Earnings/Change in Value	433,812	289,359	208,532	564,262	661,714	328,899	382,364	593,987
Less								
Inflation Proofing	(43,381)	(175,669)	(189,421)	(123,752)	(101,863)	(91,133)	(145,010)	(146,195)
Expenses	(23,591)	(21,553)	(18,754)	(20,223)	(21,227)	(21,488)	(21,521)	(22,105)
Transfer to General Fund	(86,307)	-	-	-	(140,000)	(140,000)	(140,000)	(150,000)
Ending Earnings Reserve Balance	326,202	418,339	418,697	838,984	1,237,608	1,313,886	1,389,719	1,665,407
Total Fund Balance	5,932,673	6,216,932	6,406,711	6,950,750	7,451,238	7,618,648	7,839,492	8,678,522

HAINES BOROUGH FY16 BUDGET

01 AREAWIDE GENERAL FUND



REVENUE

AREA WIDE REVENUE

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
01-01-09-4011	Property Tax Revenue	\$ 1,668,937	\$ 1,607,500	\$ 1,674,000
01-01-09-4130	Sales Tax	493,537	495,000	503,000
01-01-09-4132	Sales Tax Lodging	83,046	90,000	93,000
01-01-09-4210	Business Licenses	21,600	13,000	21,000
01-01-09-4226	Burial Permits	4,389	3,000	3,000
01-01-09-4366	e911 Surcharge	-	27,245	35,135
01-01-09-4250	Miscellaneous Fines & Fees	11,431	5,000	11,000
01-01-09-4341	State Revenue - Other	333,361	-	-
01-01-09-4350	State Revenue - Beverage	13,950	11,000	13,500
01-01-09-4353	State Revenue - Revenue Sharing	509,924	507,000	481,650
01-01-09-4363	State Revenue - Raw Fish Tax	172,511	438,390	219,200
01-01-09-4364	State Revenue - Shared Fisheries	2,407	4,000	3,200
01-01-09-4365	State Revenue - Vehicle Tax	-	16,650	40,000
01-01-09-4532	Federal Revenue - P.I.L.T.	366,573	360,000	340,000
01-01-09-4534	Federal Revenue -Timber Receipts	-	-	50,000
01-01-09-4600	Miscellaneous Revenue	56,532	-	-
01-01-09-4610	Interest Earnings	112,152	110,000	95,000
01-01-09-4614	Penalty & Interest - Property Tax	20,779	25,000	25,000
01-01-09-4617	Penalty & Interest - Sales Tax	36,921	25,000	28,000
01-01-09-4620	Rent	35,049	39,000	38,365
01-01-09-4640	Sale of Fixed Asset	31,110	10,049	-
		<u>\$ 3,974,208</u>	<u>3,786,834</u>	<u>3,674,050</u>

ASSESSMENT/LAND MANAGEMENT

01-01-17-4221	Building Permits	<u>8,350</u>	<u>10,000</u>	<u>8,500</u>
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CHILKAT CENTER FOR THE ARTS

01-08-00-4620	Rental Income	<u>26,029</u>	<u>25,000</u>	<u>53,044</u>
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ROAD MAINTENANCE SERVICE AREAS

01-09-49-4025	Property Tax - Letnikof RMSA	10,103	10,000	10,000
01-09-52-4031	Property Tax - Riverview RMSA	2,997	3,000	1,500
01-09-54-4025	Property Tax - Historic Dalton Trail	3,023	9,500	8,000
01-09-55-4025	Property Tax - Eagle Vista RMSA	6,055	6,000	5,000
01-09-56-4025	Property Tax - Chilkat Lake RMSA	-	2,000	1,500
		<u>22,178</u>	<u>30,500</u>	<u>26,000</u>

HAINES BOROUGH SCHOOL DISTRICT

01-12-00-4534	Federal Revenue - Secure Schools	<u>131,581</u>	<u>-</u>	<u>120,000</u>
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		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
LIBRARY				
01-14-00-4250	User Fees - Library	16,417	18,276	16,500
COMMUNITY YOUTH DEVELOPMENT				
01-16-10-4250	User Fees - CYD	3,485	5,000	3,500
MUNICIPAL SWIMMING POOL				
01-16-15-4257	Swimming Pool Revenue	43,072	40,000	40,000
TOTAL AREAWIDE REVENUES		\$ 4,225,319	\$ 3,915,610	\$ 3,941,594
EXPENDITURES				
ADMINISTRATION				
01-01-10-6110	Salaries and wages	\$ 275,857	\$ 207,562	\$ 214,839
01-01-10-6115	Employee Burden	72,992	61,956	64,076
01-01-10-6116	PERS "On Behalf" Pd by State	332,800	-	-
01-01-10-6140	Health Insurance	54,451	50,088	50,268
01-01-10-7211	Supplies & Postage	5,400	6,770	4,850
01-01-10-7230	Material & Equipment	1,328	850	900
01-01-10-7241	Computers & Peripherals	2,090	1,100	2,375
01-01-10-7312	Professional & Contractual	107,903	97,640	92,335
01-01-10-7325	Dues, Subscriptions & Fees	6,549	6,300	6,752
01-01-10-7332	Discretionary Expense	795	1,000	750
01-01-10-7334	Travel & Per Diem	6,781	7,250	4,400
01-01-10-7335	Training	1,836	3,350	2,655
01-01-10-7340	Advertising	1,918	800	350
01-01-10-7351	Banking & Insurance	5,212	5,360	5,050
01-01-10-7355	Vehicle Expense	2,318	1,550	700
01-01-10-7360	Utilities	9,607	10,115	11,360
01-01-10-7900	Work Orders - Administration	(22,740)	(5,000)	(6,000)
01-01-10-7901	Work Orders - Public Works	2,006	500	2,000
		867,101	457,191	457,660
BOROUGH ASSEMBLY				
01-01-11-6110	Salaries and wages	\$ 35,250	\$ 36,150	36,150
01-01-11-6115	Employee Burden	4,138	4,247	7,763
01-01-11-7211	Supplies & Postage	962	1,150	850
01-01-11-7230	Material & Equipment	741	-	100
01-01-11-7241	Computers and Peripherals	-	2,200	1,650
01-01-11-7312	Professional & Contractual	9,084	7,300	5,900
01-01-11-7325	Dues, Subscriptions & Fees	200	200	200
01-01-11-7332	Discretionary Expense	1,681	1,500	1,000
01-01-11-7334	Travel & Per Diem	8,970	9,850	9,750
01-01-11-7335	Training	2,068	2,100	2,150
01-01-11-7340	Advertising	4,188	6,750	2,400
01-01-11-7351	Banking & Insurance	334	1,500	1,000
01-01-11-7360	Utilities	4,813	5,435	5,345
01-01-11-7710	Appropriations from the Assembly	73,853	32,500	32,500
		146,284	110,882	106,758

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
ELECTIONS				
01-01-14-6110	Salaries and wages	\$ 1,631	\$ 1,803	1,803
01-01-14-6115	Employee Burden	6	9	9
01-01-14-7211	Supplies & Postage	3,214	1,800	1,665
01-01-14-7312	Professional & Contractual	835	850	850
01-01-14-7334	Travel & Per Diem	-	200	100
01-01-14-7340	Advertising	1,533	850	850
01-01-14-7375	Rent	-	200	200
		7,220	5,712	5,477
FINANCE				
01-01-15-6110	Salaries and wages	\$ 205,541	\$ 186,744	192,109
01-01-15-6115	Employee Burden	59,864	57,683	59,287
01-01-15-6140	Health Insurance	61,100	62,400	62,640
01-01-15-7211	Supplies & Postage	7,049	6,500	7,000
01-01-15-7230	Material & Equipment	315	500	725
01-01-15-7241	Computers & Peripherals	1,412	1,400	15,400
01-01-15-7312	Professional & Contractual	63,735	66,240	59,020
01-01-15-7325	Dues, Subscriptions & Fees	113	275	255
01-01-15-7332	Discretionary Expense	373	300	300
01-01-15-7334	Travel & Per Diem	-	1,600	1,445
01-01-15-7335	Training	1,302	2,300	2,225
01-01-15-7340	Advertising	1,169	1,600	1,300
01-01-15-7351	Banking & Insurance	5,351	5,725	5,985
01-01-15-7360	Utilities	5,462	5,100	5,200
		412,785	398,367	412,891
ASSESSMENT/LAND MANAGEMENT				
01-01-17-6110	Salaries and wages	\$ 144,003	\$ 144,096	148,420
01-01-17-6115	Employee Burden	40,478	43,512	44,806
01-01-17-6140	Health Insurance	35,100	46,800	46,980
01-01-17-7211	Supplies & Postage	3,587	3,400	3,400
01-01-17-7230	Material & Equipment	100	250	250
01-01-17-7241	Computers & Peripherals	6,476	6,800	4,600
01-01-17-7312	Professional & Contractual	61,388	40,300	20,700
01-01-17-7325	Dues, Subscriptions & Fees	865	400	400
01-01-17-7334	Travel & Per Diem	5,477	5,300	4,250
01-01-17-7335	Training	827	1,500	1,250
01-01-17-7340	Advertising	1,268	1,150	1,000
01-01-17-7351	Banking & Insurance	889	960	1,000
01-01-17-7355	Vehicle Expense	-	750	700
01-01-17-7360	Utilities	3,626	4,110	3,885
		304,083	299,328	281,641
INFORMATION TECHNOLOGY				
01-01-20-6110	Salaries and wages	\$ 2,701	\$ 3,329	3,423
01-01-20-6115	Employee Burden	664	1,036	1,063
01-01-20-6140	Health Insurance	1,233	1,338	1,344
01-01-20-7211	Supplies & Postage	670	650	650
01-01-20-7241	Computers & Peripherals	7,152	7,600	7,600
01-01-20-7312	Professional & Contractual	59,558	55,650	63,150

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Information Technology Continued)</i>				
01-01-20-7335	Training	-	1,000	1,000
01-01-20-7351	Banking & Insurance	180	200	550
01-01-20-7360	Utilities	1,059	2,540	2,415
		<u>73,218</u>	<u>73,343</u>	81,195
DISPATCH				
01-02-50-6110	Salaries and wages	\$ 215,775	\$ 213,227	197,199
01-02-50-6115	Employee Burden	63,244	66,077	61,517
01-02-50-6140	Health Insurance	75,400	78,000	78,300
01-02-50-7211	Supplies & Postage	1,365	2,150	2,150
01-02-50-7230	Material & Equipment	2,016	1,500	1,000
01-02-50-7241	Computers & Peripherals	759	800	800
01-02-50-7312	Professional & Contractual	2,038	4,996	15,135
01-02-50-7325	Dues, Subscriptions & Fees	-	150	50
01-02-50-7334	Travel & Per Diem	2,738	4,600	4,100
01-02-50-7335	Training	1,194	1,000	1,000
01-02-50-7340	Advertising	140	200	200
01-02-50-7351	Banking & Insurance	1,037	1,125	1,500
01-02-50-7360	Utilities	4,606	6,242	7,000
		<u>370,311</u>	<u>380,067</u>	369,951
PUBLIC FACILITIES				
01-04-20-6110	Salaries and wages	\$ 194,696	\$ 200,763	206,939
01-04-20-6115	Employee Burden	62,248	66,899	68,961
01-04-20-6140	Health Insurance	46,800	54,600	54,810
01-04-20-7211	Supplies & Postage	337	1,000	940
01-04-20-7230	Material & Equipment	12,505	14,000	14,000
01-04-20-7241	Computers and Peripherals	113	700	2,000
01-04-20-7312	Professional & Contractual	9,142	19,850	15,350
01-04-20-7334	Travel & Per Diem	653	2,000	4,000
01-04-20-7340	Advertising	296	100	100
01-04-20-7351	Banking & Insurance	4,389	4,800	7,600
01-04-20-7355	Vehicle Expense	4,328	6,800	5,750
01-04-20-7360	Utilities	21,864	37,900	31,510
01-04-20-7371	Building Maintenance	21,205	23,000	23,000
01-04-20-7901	Work Orders - Public Works	1,505	500	1,500
01-04-20-7908	Work Orders - Facilities	(166,168)	(176,950)	(161,200)
		<u>213,913</u>	<u>255,962</u>	275,260
SOLID & HAZARDOUS WASTE				
01-05-00-7230	Material & Equipment	\$ 482	\$ 50	50
01-05-00-7312	Professional & Contractual	19,141	20,000	20,500
01-05-00-7340	Advertising	130	100	100
01-05-00-7901	Work Orders - Public Works	1,507	1,800	2,100
01-05-00-7908	Work Orders - Facilities	636	1,200	700
		<u>21,894</u>	<u>23,150</u>	23,450

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
CHILKAT CENTER FOR THE ARTS				
01-08-00-7211	Supplies & Postage	\$ 1,017	\$ 1,100	1,050
01-08-00-7230	Material & Equipment	2,463	2,000	1,800
01-08-00-7312	Professional & Contractual	15,963	17,000	45,344
01-08-00-7340	Advertising	-	750	200
01-08-00-7351	Banking & Insurance	9,192	9,900	8,350
01-08-00-7360	Utilities	47,517	55,750	43,630
01-08-00-7371	Building Maintenance & Repairs	5,097	7,000	7,000
01-08-00-7908	Work Orders - Facilities	16,547	11,000	17,000
		<u>97,796</u>	<u>104,500</u>	124,374
ROAD MAINTENANCE SERVICE AREAS				
01-09-49-7312	Professional Service - Letnikof	\$ 8,018	\$ 10,000	9,000
01-09-49-7901	Work Orders (PW) - Letnikof	807	-	1,000
01-09-52-7312	Professional Service - Riverview	1,141	3,000	1,500
01-09-54-7312	Professional Service - Dalton Trail	10,423	9,500	8,000
01-09-55-7312	Professional Service - Eagle Vista	8,385	6,000	5,000
01-09-56-7312	Professional Service - Chilkat Lake	2,000	2,000	1,500
		<u>30,775</u>	<u>30,500</u>	26,000
HAINES BOROUGH SCHOOL DISTRICT				
01-12-00-7601	School District - Instructional	\$ 1,556,866	\$ 1,556,866	1,560,000
01-12-00-7602	School District - Activities	210,000	210,000	210,000
01-12-00-7371	Building Maintenance & Repair	1,148	-	-
01-12-00-7901	Work Orders - Public Works	3,629	6,000	3,500
01-12-00-7908	Work Orders - Facilities	5,577	14,000	6,000
		<u>1,777,221</u>	<u>1,786,866</u>	1,779,500
LIBRARY				
01-14-00-6110	Salaries and wages	\$ 229,926	\$ 228,249	238,763
01-14-00-6115	Employee Burden	67,792	68,519	71,462
01-14-00-6140	Health Insurance	44,381	41,562	41,636
01-14-00-7210	Lending Materials	6,174	8,480	6,174
01-14-00-7211	Supplies & Postage	5,376	4,835	4,835
01-14-00-7230	Material & Equipment	1,239	1,000	400
01-14-00-7241	Computers & Peripherals	668	750	500
01-14-00-7305	Replacement Materials	450	1,500	195
01-14-00-7312	Professional & Contractual	4,478	4,750	4,750
01-14-00-7325	Dues, Subscriptions & Fees	275	400	375
01-14-00-7334	Travel & Per Diem	1,486	-	-
01-14-00-7335	Training	986	-	-
01-14-00-7340	Advertising	-	100	100
01-14-00-7351	Banking & Insurance	6,259	5,710	5,710
01-14-00-7360	Utilities	27,723	27,100	27,100
01-14-00-7371	Building Maintenance	1,983	2,000	2,000
01-14-00-7392	Project Expenditures	85	-	-
01-14-00-7908	Work Orders - Facilities	2,585	2,000	2,000
		<u>401,866</u>	<u>396,955</u>	406,000

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
LIBRARY - IMLS BASIC GRANT				
01-14-02-4589	FEDERAL GRANT REVENUE	\$ (7,000)	\$ (7,000)	(7,000)
01-14-02-7210	Lending Materials	2,140	3,150	3,150
01-14-02-7211	Supplies & Postage	400	300	300
01-14-02-7230	Material & Equipment	-	300	
01-14-02-7312	Professional & Contractual	2,250	2,250	2,250
01-14-02-7334	Travel & Per Diem	918	750	750
01-14-02-7335	Training	82	250	250
01-14-02-7392	Project Expenditures	1,210	-	300
		-	-	-
LIBRARY - IMLS ENHANCEMENT 2011				
01-14-04-4589	FEDERAL GRANT REVENUE	\$ (25,691)	\$ (20,363)	-
01-14-04-6110	Salaries and wages	9,901	10,068	-
01-14-04-6115	Employee Burden	2,596	2,562	-
01-14-04-6140	Health Insurance	1,186	-	-
01-14-04-7392	Project Expenditures	12,009	7,733	-
		-	-	-
LIBRARY GRANT - PLA				
01-14-05-4341	State Revenue - Library	\$ (10,280)	\$ (6,650)	(6,650)
01-14-05-7210	Lending Materials	8,679	5,650	5,650
01-14-05-7211	Supplies & Postage	100	500	500
01-14-05-7230	Material & Equipment	500	-	-
01-14-05-7334	Travel & Per Diem	580	500	500
01-14-05-7335	Training	420	-	-
		(0)	-	-
LIBRARY SMALL GRANTS & AWARDS				
01-14-06-4604	Donations - Library	\$ (3,372)	\$ (10,717)	(10,536)
01-14-06-6110	Salaries and wages	-	1,440	1,493
01-14-06-6115	Employee Burden	-	127	135
01-14-06-7210	Lending Materials	-	-	2,000
01-14-06-7312	Professional & Contractual	-	-	1,908
01-14-06-7334	Travel & Per Diem	-	-	4,000
01-14-06-7335	Training	-	-	1,000
01-14-06-7392	Project Expenditures	3,372	9,150	
		-	-	-
LIBRARY - IMLS GRANT 2014				
01-14-07-4589	FEDERAL GRANT REVENUE	\$ -	\$ (47,817)	(64,924)
01-14-07-6110	Salaries and wages	-	27,194	35,251
01-14-07-6115	Employee Burden	-	5,869	10,947
01-14-07-6140	Health Insurance	-	3,900	4,000
01-14-07-7210	Lending Materials	-	-	1,000
01-14-07-7312	Professional & Contractual	-	-	3,975
01-14-07-7334	Travel & Per Diem	-	-	2,250
01-14-07-7335	Training	-	-	250
01-14-07-7392	Project Expenditures	-	10,854	7,251
		-	-	-

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
MUSEUM				
01-15-00-6110	Salaries and wages	\$ 136,299	\$ 123,015	125,366
01-15-00-6115	Employee Burden	34,974	36,779	34,767
01-15-00-6140	Health Insurance	20,800	31,200	31,320
01-15-00-7351	Banking & Insurance	4,906	5,300	5,200
01-15-00-7371	Building Maintenance & Repairs	818	-	-
01-15-00-7654	Component Unit Reimbursements	(4,969)	-	-
01-15-00-7908	Work Orders - Facilities	1,591	3,000	3,000
		<u>194,420</u>	<u>199,294</u>	199,653
PARKS				
01-16-05-6110	Salaries and wages	\$ 7,938	\$ 14,104	14,168
01-16-05-6115	Employee Burden	2,455	5,158	5,176
01-16-05-7211	Supplies & Postage	1,880	2,000	2,000
01-16-05-7230	Material & Equipment	16,500	8,800	3,800
01-16-05-7312	Professional & Contractual	2,473	2,200	2,500
01-16-05-7340	Advertising	75	90	90
01-16-05-7351	Banking & Insurance	739	900	400
01-16-05-7355	Vehicle Expense	1,525	2,000	2,100
01-16-05-7360	Utilities	4,618	5,170	5,110
01-16-05-7371	Building Maintenance & Repairs	448	1,000	1,000
01-16-05-7901	Work Orders - Public Works	7,100	2,000	3,000
01-16-05-7908	Work Orders - Public Facilities	1,670	2,500	3,000
		<u>47,421</u>	<u>45,922</u>	42,344
COMMUNITY YOUTH DEVELOPMENT				
01-16-10-6110	Salaries and wages	\$ 5,798	\$ 9,965	10,335
01-16-10-6115	Employee Burden	525	906	936
01-16-10-7211	Supplies & Postage	144	100	100
01-16-10-7230	Material & Equipment	1,026	2,400	1,400
01-16-10-7241	Computers & Peripherals	50	100	100
01-16-10-7334	Travel & Per Diem	5,484	11,250	9,250
01-16-10-7340	Advertising	48	50	500
01-16-10-7351	Banking & Insurance	836	900	900
01-16-10-7355	Vehicle Expense	664	900	900
01-16-10-7360	Utilities	302	325	325
01-16-10-7392	Program/Project Expenditures	1,775	3,200	2,050
		<u>16,650</u>	<u>30,096</u>	26,796
MUNICIPAL SWIMMING POOL				
01-16-15-6110	Salaries and wages	\$ 85,527	\$ 89,920	88,000
01-16-15-6115	Employee Burden	23,058	25,259	23,219
01-16-15-6140	Health Insurance	15,600	15,600	15,660
01-16-15-7211	Supplies & Postage	1,813	1,700	1,300
01-16-15-7230	Material & Equipment	4,520	3,800	2,800
01-16-15-7241	Computers & Peripherals	-	200	200
01-16-15-7312	Professional & Contractual	1,153	2,750	1,950
01-16-15-7334	Travel & Per Diem	1,141	900	500
01-16-15-7335	Training	1,506	1,240	1,000
01-16-15-7340	Advertising	469	100	300

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Municipal Swimming Pool continued)</i>				
01-16-15-7351	Banking & Insurance	5,381	5,800	5,000
01-16-15-7360	Utilities	84,130	76,450	72,550
01-16-15-7371	Building Maintenance & Repairs	5,000	5,000	5,000
01-16-15-7908	Work Orders - Facilities	6,035	7,000	8,000
		<u>235,332</u>	<u>235,719</u>	225,479
TOTAL AREAWIDE EXPENSES		<u>5,218,288</u>	<u>4,833,854</u>	4,844,429
TOTAL REVENUE OVER (UNDER) EXPENDITURES		<u>(992,969)</u>	<u>(918,244)</u>	(902,835)
<div> TRANSFERS <div> Transfer of Raw Fish Tax to Harbor Fund \$34,400 Transfer Vehicle tax to CIP Fund \$40,000 Transfer portion e911 surcharge to equipment sinking fund \$19,466 </div> </div>				
01-98-00-8200	Operating Transfers - OUT fr General	\$ 93,268	\$ 184,948	93,866
01-98-00-8254	Operating Transfers - IN fr CPV Tax	-	-	(7,800)
01-98-97-8264	Operating Transfers - In fr Permanent	<u>(150,000)</u>	<u>(267,000)</u>	(281,000)
		<u>(56,732)</u>	<u>(82,052)</u>	(194,934)
<div> TRANSFER FROM CPV TAX TO PAY FOR 2ND DISPATCHER ON DAYS WHEN CRUISE SHIP IS DOCKED. </div>				
ALLOCATED EXPENSE				
01-99-00-8101	Allocations - Administration	\$ (190,118)	\$ (162,151)	(157,086)
01-99-00-8104	Allocations - Finance	(167,370)	(180,445)	(193,725)
01-99-00-8105	Allocations - Assess/Planning	(7,928)	(9,590)	(7,516)
01-99-00-8106	Allocations - Dispatch Department	(370,310)	(375,279)	(346,482)
01-99-00-8120	Allocations - IT	(28,271)	(29,349)	(30,854)
01-99-00-8155	Allocations - Economic Development	-	19,325	15,573
		<u>(763,997)</u>	<u>(737,489)</u>	(720,090)
FUND 01 EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (172,240)</u>	<u>\$ (98,703)</u>	\$ 12,190
FY14 Ending Fund (01) Balance				\$ 2,491,028
FY15 Budgeted (01) Revenue Over (Under) Expenditures				(98,703)
FY16 Budgeted (01) Revenue Over (Under) Expenditures				12,190
Projected FY16 Ending Fund (01) Balance				2,404,514
Projected 06/30/16 Fund Balance as % of Operating Budget				50%

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
02 TOWNSITE SERVICE AREA				
REVENUE				
TOWNSITE				
02-01-09-4011	Property Tax Revenue	\$ 391,094	\$ 405,500	\$ 403,000
02-01-09-4130	Sales Tax	688,440	677,000	702,000
02-01-09-4341	State Revenue - General	96,000	96,000	91,200
02-01-09-4610	Interest Earnings	1,869	2,500	1,500
		<u>1,177,403</u>	<u>1,181,000</u>	<u>1,197,700</u>
POLICE				
02-02-00-4250	Miscellaneous Fines & Fees	3,821	4,200	4,500
02-02-00-4342	State Revenue - Corrections / Public Safety	387,220	387,220	117,046
		<u>391,041</u>	<u>391,420</u>	<u>121,546</u>
PUBLIC WORKS				
02-04-00-4531	Chilkoot Indian Assoc. Road Maint.	217,778	-	-
02-04-00-4600	Miscellaneous Revenue	1,005	-	-
		<u>218,783</u>	<u>-</u>	<u>-</u>
TOTAL TOWNSITE REVENUES		<u>1,787,227</u>	<u>1,572,420</u>	<u>1,319,246</u>
EXPENDITURES				
POLICE				
02-02-00-6110	Salaries & Wages	\$ 288,168	\$ 308,811	\$ 255,727
02-02-00-6115	Employee Burden	95,482	104,387	86,451
02-02-00-6140	Health Insurance	54,600	78,000	62,640
02-02-00-7211	Supplies & Postage	6,154	5,900	5,900
02-02-00-7230	Material & Equipment	30,963	13,450	12,700
02-02-00-7241	Computers & Peripherals	2,611	1,150	1,975
02-02-00-7312	Professional & Contractual	12,974	31,525	9,650
02-02-00-7325	Dues & Subscriptions	1,209	1,150	1,150
02-02-00-7334	Travel & Per Diem	15,419	5,000	7,500
02-02-00-7335	Training	1,402	4,300	4,300
02-02-00-7340	Advertising	1,629	750	750
02-02-00-7351	Banking & Insurance	13,428	15,950	12,700
02-02-00-7355	Vehicle Expense	16,889	14,900	13,300
02-02-00-7360	Utilities	13,847	14,350	14,535
02-02-00-7901	Work Orders - Public Works	3,166	1,000	2,800
02-02-00-7908	Work Orders - Facilities	103	1,000	500
		<u>558,046</u>	<u>601,623</u>	<u>492,578</u>
PUBLIC WORKS				
02-04-00-6110	Salaries & Wages	\$ 217,748	\$ 221,151	\$ 217,907
02-04-00-6115	Employee Burden	74,195	80,006	77,134
02-04-00-6140	Health Insurance	59,800	62,400	62,640
02-04-00-7211	Supplies & Postage	221	400	400

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Public Works continued)</i>				
02-04-00-7230	Material & Equipment	112,278	107,000	99,000
02-04-00-7241	Computers & Peripherals	441	-	-
02-04-00-7312	Professional & Contractual	36,885	38,200	38,200
02-04-00-7325	Dues & Subscriptions	360	100	100
02-04-00-7334	Travel & Per Diem	1,655	1,450	2,450
02-04-00-7335	Training	100	500	1,000
02-04-00-7340	Advertising	173	500	500
02-04-00-7351	Banking & Insurance	9,221	10,720	7,600
02-04-00-7355	Vehicle Expense	79,396	87,050	71,350
02-04-00-7360	Utilities	63,686	62,250	58,850
02-04-00-7371	Building Maintenance & Repairs	1,124	-	-
02-04-00-7375	Rentals	113	-	-
02-04-00-7901	Work Orders - Public Works	(80,521)	(95,200)	(95,000)
02-04-00-7908	Work Orders - Facilities	14,693	15,000	15,000
		<u>591,567</u>	<u>591,527</u>	<u>557,131</u>
ANIMAL CONTROL				
02-04-10-7312	Professional & Contractual	47,813	47,813	30,753
TOTAL TOWNSITE EXPENSES		1,197,426	1,240,963	1,080,462
TOTAL REVENUE OVER (UNDER) EXPENDITURES		589,801	331,457	238,784
TRANSFERS				
02-98-00-8228	Operating Transfers - OUT fr TSA	565,774	233,000	-
02-98-00-8254	Operating Transfers - IN fr CPV Tax	-	-	(33,216)
		<u>565,774</u>	<u>233,000</u>	<u>(33,216)</u>
ALLOCATED EXPENSE				
02-99-00-8101	Allocations - Administration	120,929	103,895	91,115
02-99-00-8104	Allocations - Finance	59,333	58,625	49,371
02-99-00-8106	Allocations - Dispatch Department	230,316	230,758	211,354
02-99-00-8120	Allocations - IT	14,433	15,262	15,427
		<u>425,011</u>	<u>408,540</u>	<u>367,267</u>
FUND 02 EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (400,984)</u>	<u>\$ (310,083)</u>	<u>\$ (95,267)</u>
FY14 Ending Fund (02) Balance				\$ 1,656,666
FY15 Budgeted (02) Revenue Over (Under) Expenditures				(310,083)
FY16 Budgeted (02) Revenue Over (Under) Expenditures				(95,267)
Projected FY16 Ending Fund (02) Balance				1,251,316
Projected 06/30/16 Fund Balance as % of Operating Budget				116%

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
17 LAND DEVELOPMENT & SALES				
REVENUES				
17-01-00-4615	Proceeds from Land Sales	\$ 466,632	\$ 25,000	\$ 20,000
		466,632	25,000	20,000
EXPENDITURES				
17-01-00-7211	Supplies & Postage	\$ 10	\$ 50	\$ 50
17-01-00-7312	Professional & Contractual	26,365	3,150	1,150
17-01-00-7334	Travel & Per Diem	-	200	-
17-01-00-7340	Advertising	-	500	500
17-01-00-7351	Banking & Insurance	100	150	200
		26,475	4,050	1,900
TRANSFERS				
17-98-00-8252	Operating Transfers - OUT to Perm. Fund	401,019	8,081	7,022
ALLOCATED EXPENSE				
17-99-00-8101	Allocations - Administration	\$ 5,743	\$ 2,861	2,951
17-99-00-8104	Allocations - Finance	4,109	4,377	4,722
17-99-00-8105	Allocations - Assessment/Land Mgmt	4,779	5,631	3,405
		14,631	12,869	11,078
Total Expenditures, Transfers, & Allocations		442,125	25,000	20,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ 24,507	\$ -	\$ -
20 MEDICAL SERVICE AREA				
REVENUE				
20-01-09-4130	Sales Tax	\$ 246,769	\$ 247,000	252,000
EXPENDITURES				
LOCAL EMERGENCY PLANNING				
20-01-00-7211	Supplies & Postage	\$ -	\$ 500	\$ 500
20-01-00-7240	Material & Equipment	3,671	-	-
20-01-00-7312	Professional & Contractual	-	8,000	\$ 8,000
20-01-00-7335	Training	-	1,500	1,500
		3,671	10,000	10,000
OTHER MEDICAL SERVICES				
20-02-00-7710	Appropriations from the Assembly	28,750	28,750	\$ 28,750
AMBULANCE				
20-03-00-7211	Supplies & Postage	\$ 333	\$ 750	\$ 750
20-03-00-7230	Material & Equipment	11,800	9,750	8,600
20-03-00-7312	Professional & Contractual	521	2,460	2,350
20-03-00-7325	Dues, Subscriptions, & Fees	-	-	400
20-03-00-7334	Travel & Per Diem	3,745	7,200	8,300

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Ambulance continued)</i>				
20-03-00-7335	Training	10,263	7,550	8,050
20-03-00-7340	Advertising	-	100	100
20-03-00-7351	Banking & Insurance	4,905	5,000	5,200
20-03-00-7355	Vehicle Expense	1,701	3,150	2,350
20-03-00-7360	Utilities	8,250	8,175	7,685
20-03-00-7901	Work Orders - Public Works	86	400	500
		<u>41,603</u>	<u>44,535</u>	44,285
<div> <div>Transfer to equipment sinking fund towards future ambulance purchase.</div> <div></div> </div>				
TRANSFERS				
20-98-00-8253	Operating Transfer - OUT fr Medical Service	<u>82,325</u>	<u>5,000</u>	5,000
ALLOCATED EXPENSE				
20-99-03-8101	Allocations - Administration	1,643	1,431	1,476
20-99-03-8104	Allocations - Finance	3,507	6,305	9,013
20-99-03-8106	Allocations - Dispatch Department	69,997	73,059	67,564
20-99-03-8107	Allocations - Fire Department	91,174	94,346	89,825
20-99-03-8120	Allocations - Information Technology	-	587	593
		<u>166,321</u>	<u>175,728</u>	168,471
Total Expenditures, Transfers & Allocated Expense		322,671	264,013	256,506
EXCESS REVENUE OVER (UNDER) EXPENDITURES,		<u>\$ (75,902)</u>	<u>\$ (17,013)</u>	\$ (4,506)
ALLOCATIONS, & OPERATING TRANSFERS				
FY14 Ending Fund (20) Balance				\$ 124,131
FY15 Budgeted (20) Revenue Under Expenditures				(17,013)
FY16 Budgeted (20) Revenue Under Expenditures				(4,506)
Projected FY16 Ending Fund (20) Balance				102,612
21 TITLE III FOREST RECEIPTS				
<div> <div>Proposed match to replace bridge at South Creek in Excursion Inlet</div> <div></div> </div>				
REVENUES				
21-01-00-4534	Federal Revenue	<u>\$ 30,509</u>	<u>\$ 16,995</u>	\$ 272,264
EXPENDITURES				
21-01-00-7392	Project Expenditures	<u>30,509</u>	<u>16,995</u>	272,264
EXCESS REVENUE OVER (UNDER) EXPENDITURES,		<u>\$ -</u>	<u>\$ -</u>	\$ -
ALLOCATIONS, & OPERATING TRANSFERS				
FY14 Ending Fund (21) Deferred Revenue				\$ 289,259
FY15 Budgeted (21) Revenue Earned				(16,995)
FY16 Budgeted (21) Revenue Earned				(272,264)
Projected FY16 Ending Fund (21) Deferred Revenue Balance				-

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
23 ECONOMIC DEVELOPMENT & TOURISM PROMOTION				
REVENUES				
23-01-09-4130	Sales Tax	\$ 493,537	\$ 495,000	503,000
23-02-00-4600	Miscellaneous Revenues	1,229	-	-
		494,766	495,000	503,000
EXPENDITURES				
TOURISM				
23-02-00-6110	Salaries & Wages	\$ 98,398	\$ 105,766	108,229
23-02-00-6115	Employee Burden	32,616	32,794	33,531
23-02-00-6140	Health Insurance	28,600	31,200	31,320
23-02-00-7211	Supplies & Postage	9,700	9,150	9,150
23-02-00-7230	Material & Equipment	811	2,370	2,000
23-02-00-7241	Computers & Peripherals	2,482	3,000	500
23-02-00-7312	Professional & Contractual	11,257	55,450	13,000
23-02-00-7325	Dues & Subscriptions	9,355	9,330	9,000
23-02-00-7332	Discretionary Expense	481	500	500
23-02-00-7334	Travel & Per Diem	16,076	16,183	11,672
23-02-00-7335	Training & Registration	6,694	5,995	5,625
23-02-00-7340	Advertising	98,453	102,850	77,850
23-02-00-7351	Banking & Insurance	1,730	1,840	1,800
23-02-00-7360	Utilities	22,461	23,200	17,650
23-02-00-7371	Building Maintenance & Repairs	3,862	5,000	3,500
23-02-00-7392	Events & Projects	-	-	10,000
23-02-00-7710	Appropriations from Assembly	17,000	17,500	17,500
23-02-00-7901	Work Orders - Public Works	59	-	100
23-02-00-7908	Work Orders - Facilities	2,782	5,000	4,000
23-02-00-7955	Work Orders-Tour/Econ Dev	(15,390)	(16,000)	(15,700)
		347,428	411,128	341,227
ECONOMIC DEVELOPMENT				
23-03-00-6110	Salaries & Wages	\$ 2,200	\$ 59,020	64,958
23-03-00-6115	Employee Burden	197	16,223	19,910
23-03-00-6140	Health Insurance	-	11,380	18,948
23-03-00-7211	Supplies & Postage	-	1,100	622
23-03-00-7230	Material & Equipment	3,262	500	500
23-03-00-7241	Computers & Peripherals	-	2,000	-
23-03-00-7312	Professional & Contractual	45,370	10,000	45,000
23-03-00-7325	Dues & Subscriptions	45	400	800
23-03-00-7332	Discretionary Expense	100	1,000	600
23-03-00-7334	Travel & Per Diem	4,284	10,600	6,100
23-03-00-7335	Training & Registration	599	725	725
23-03-00-7340	Advertising	150	500	500
23-03-00-7351	Banking & Insurance	222	600	375
23-03-00-7360	Utilities	35	1,430	1,745
23-03-00-7900	Work Orders - Administration	12,565	-	-
		69,029	115,478	160,783

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
TRANSFERS				
23-98-00-8255	Operating Transfers - OUT from EconDev	55,880	-	-
		55,880	-	-
ALLOCATED EXPENSE				
23-99-01-8101	Allocations - Administration	\$ 11,503	\$ 10,015	14,328
23-99-01-8104	Allocations - Finance	10,433	13,821	19,467
23-99-01-8120	Allocations - IT	6,590	5,870	7,120
23-99-03-8155	Allocations - Economic Development	-	(19,325)	(15,573)
		28,526	10,381	25,342
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (6,097)	\$ (41,987)	\$ (24,352)
	FY14 Ending Fund (23) Balance			\$ 391,004
	FY15 Budgeted (23) Revenue Over (Under) Expenditures			(41,987)
	FY16 Budgeted (23) Revenue Over (Under) Expenditures			(24,352)
	Projected FY16 Ending Fund (23) Balance			324,665

25 FIRE SERVICE AREAS

Fire District #1

REVENUES

25-01-00-4021	Real Property Taxes	<u>\$ 193,183</u>	<u>\$ 198,500</u>	<u>\$ 191,000</u>
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EXPENDITURES

25-01-00-6110	Salaries & Wages	\$ 102,495	\$ 105,854	100,505
25-01-00-6115	Employee Burden	35,832	38,237	35,245
25-01-00-6140	Health Insurance	31,200	31,200	31,320
25-01-00-7211	Supplies & Postage	443	1,200	1,200
25-01-00-7230	Material & Equipment	10,823	11,650	10,200
25-01-00-7312	Professional & Contractual	421	960	900
25-01-00-7325	Dues & Subscriptions	265	650	1,050
25-01-00-7334	Travel & Per Diem	1,792	4,000	4,000
25-01-00-7335	Training	3,048	5,000	5,000
25-01-00-7340	Advertising	-	100	100
25-01-00-7351	Banking & Insurance	11,879	9,150	7,700
25-01-00-7355	Vehicle Expense	4,049	5,600	5,150
25-01-00-7360	Utilities	9,792	11,395	11,375
25-01-00-7901	Work Orders - Public Works	388	1,000	1,000
TOTAL DIRECT EXPENSE - FD#1		<u>212,427</u>	<u>225,996</u>	<u>214,745</u>

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
TRANSFERS				
25-98-00-8207	Operating Xfer - From Fire	77,325	-	-
ALLOCATED EXPENSE				
25-99-01-8101	Allocations - Administration	\$ 1,643	\$ 1,431	1,476
25-99-01-8104	Allocations - Finance	4,946	5,176	4,722
25-99-01-8106	Allocations - Dispatch Department	69,997	73,059	64,074
25-99-01-8107	Allocations - Fire Department	(91,174)	(94,346)	(89,825)
25-99-01-8120	Allocations - Information Technology	-	-	593
		(14,588)	(14,680)	(18,960)
Total Expenditures, Transfers & Allocations - FD#1		275,164	211,316	195,785
FD#1 EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (81,981)	\$ (12,816)	\$ (4,785)
FIRE DISTRICT #3 - KLEHINI VALLEY VOLUNTEER FIRE DEPARTMENT				
REVENUES				
25-02-00-4025	Real Property Taxes	<u>\$ 28,359</u>	<u>\$ 28,418</u>	\$ 31,908
EXPENDITURES				
25-02-00-7710	Appropriations from the Assembly	<u>28,359</u>	<u>28,418</u>	28,418
ALLOCATED EXPENSE				
25-99-02-8106	Allocations - Dispatch Department	-	-	3,490
FD#3 EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ -	\$ -	\$ -
FY14 Ending Fund (25) Balance				\$ 63,432
FY15 Budgeted (25) Revenue Over (Under) Expenditures				(12,816)
FY16 Budgeted (25) Revenue Over (Under) Expenditures				(4,785)
Projected FY16 Ending Fund (25) Balance				45,831

34 COMMERCIAL PASSENGER VESSEL TAX

REVENUES

34-01-00-4341 State Revenue

FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
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PC Dock Trestle Replacement

\$ 608,196	\$ 145,000	\$ 190,000
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EXPENDITURES

34-01-00-7211 Supplies & Postage
 34-01-00-7230 Material & Equipment
 34-01-00-7312 Professional & Contractual
 34-01-00-7907 Work Orders - Ports/Harbor
 34-01-00-7908 Work Orders - Public Facilities
 34-01-00-7955 Work Orders-Tour/Econ Dev
 34-98-00-8254 Operating Transfers - CPV Tax

\$ 1,541	\$ 3,100	1,500
7,430	-	-
39,700	59,675	51,125
13,169	24,900	29,400
5,266	3,000	3,000
15,390	16,000	15,700
525,700	-	65,016
608,196	106,675	165,741

EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS

\$ -	\$ 38,325	\$ 24,259
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FY14 Ending Fund (34) Deferred Revenue
 FY15 Budgeted (34) Unearned Revenue
 FY16 Budgeted (34) Unearned Revenue

\$ 8,358
 38,325
 24,259

Projected FY16 Ending Fund (34) Deferred Revenue Balance

70,942

Operating Transfers for:

- \$7,800 to fund 01 for second dispatcher when cruise ship is in port
- \$33,216 to refund fund 02 for PC Dock trestle replacement per Ord #14-01-365
- \$6,000 to water fund for full cost of water purchased by ships
- \$18,000 to CIP fund for purchase of new people mover cart

50 CAPITAL IMPROVEMENT PROJECTS

REVENUES

50-01-09-4130 Sales Tax
 50-01-00-4604 Donations

\$ 740,306	\$ 742,000	755,000
46,842	-	-

EXPENDITURES

50-01-00-7392 Project Expenditures
 50-01-00-7900 Work Orders - Administration
 50-01-00-7901 Work Orders - Public Works
 50-01-00-7908 Work Orders - Pub. Facilities

1,366,404	1,034,700	727,200
871	-	6,000
8,924	29,000	18,500
45,450	87,250	72,000
1,421,650	1,150,950	823,700

TRANSFERS

50-98-00-8200 Operating Transfers - In from GF
 50-98-00-8207 Operating Transfers - In from Fire
 50-98-00-8228 Operating Transfers - In from TSA
 50-98-00-8253 Operating Transfers -In from Medical
 50-98-00-8254 Operating Transfers -In from CVP
 50-98-00-8255 Operating Transfers - In from EconDev

\$ (60,000)	\$ -	(40,000)
(48,750)	-	-
(443,168)	(233,000)	-
(48,750)	-	-
-	-	(18,000)
(50,000)	-	-

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Capital Improvement Projects continued)</i>				
50-98-00-8257	Operating Transfers - OUT from CIP	49,536	70,000	157,500
50-98-00-8258	Operating Trans -In from Equip Sink	(46,842)	-	-
		<u>(647,975)</u>	<u>(163,000)</u>	99,500
<div> Transfers to Sinking Fund to save for purchase of: -Chilkat Center Air Handling Unit Replacement \$25,000 -HVFD Pumper Truck Replacement \$25,000 -HVFD SCBA Equipment Replacement \$32,500 -KVVFD Tanker Truck \$25,000 -Public Works Heavy Equipment \$50,000 </div>				
ALLOCATED EXPENSE				
50-99-00-8101	Allocations - Administration	\$ 15,810	\$ 18,197	17,703
50-99-00-8104	Allocations - Finance	13,940	21,724	30,235
		<u>29,750</u>	<u>39,921</u>	47,938
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (16,277)</u>	<u>\$ (285,871)</u>	<u>\$ (216,138)</u>
FY14 Ending Fund (50) Balance				\$ 1,271,812
FY15 Budgeted (50) Revenue Over (Under) Expenditures				(285,871)
FY16 Budgeted (50) Revenue Over (Under) Expenditures				(216,138)
Projected FY16 Ending Fund (50) Balance				769,803
<div> This balance is for ongoing projects appropriated in previous years. Per HBC Section 9.05 capital appropriations do not lapse at year end. </div>				
61 EQUIPMENT SINKING FUND				
TRANSFERS				
61-98-00-8200	Transfers - In from General Fund	\$ -	\$ -	\$ (19,466)
61-98-00-8253	Transfers -In from Medical	(5,000)	(5,000)	(5,000)
61-98-00-8257	Transfers - In from CIP	(35,000)	(70,000)	(157,500)
61-98-00-8258	Transfers -OUT from Sinking	46,842	-	-
		<u>6,842</u>	<u>(75,000)</u>	(181,966)
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (6,842)</u>	<u>\$ 75,000</u>	<u>\$ 181,966</u>
75 LIBRARY BOND FUND				
REVENUES				
75-01-00-4021	Property Tax Revenue	\$ 14,050	\$ 13,785	\$ 14,100
EXPENDITURES				
75-01-00-7510	Principal	\$ 5,740	\$ 5,980	6,275
75-01-00-7520	Interest	8,408	8,168	7,873
		<u>14,148</u>	<u>14,148</u>	14,148
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (98)</u>	<u>\$ (363)</u>	<u>\$ (48)</u>

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
76 SCHOOL G.O. BOND FUND				
2005 School Bonds				
REVENUES				
76-01-00-4021	Property Tax Revenue	\$ 388,395	\$ 379,715	\$ 384,768
76-01-00-4389	State of Alaska Revenue	908,728	906,016	897,795
		1,297,123	1,285,731	1,282,563
EXPENDITURES				
76-01-00-7510	Principal	\$ 760,000	\$ 795,000	835,000
76-01-00-7520	Interest	538,184	499,310	447,563
		1,298,184	1,294,310	1,282,563
2015 School Bonds				
REVENUES				
76-02-00-4021	Property Tax Revenue	\$ -	\$ -	\$ 24,450
76-02-00-4389	State of Alaska Revenue	-	-	57,050
		-	-	81,500
EXPENDITURES				
76-02-00-7520	Interest	-	-	81,500
		-	-	81,500
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (1,061)</u>	<u>\$ (8,579)</u>	<u>\$ 0</u>
90 WATER REVENUE FUND				
REVENUES				
90-01-00-4401	Water Service Revenue	\$ 332,821	\$ 332,000	\$ 341,500
90-01-00-4408	Cruise Ship Water Sales	13,262	15,000	15,000
90-01-00-4402	New Connection Hookup Fees	(449)	4,500	4,500
90-01-00-4407	Water Expansion Fee	2,250	2,000	2,000
90-01-00-4600	Miscellaneous Revenue	8,397	5,000	8,000
90-01-00-4610	Interest Earnings	3,301	3,750	3,750
	TOTAL REVENUES	359,582	362,250	374,750
EXPENDITURES				
90-01-00-6110	Salaries and wages	\$ 94,185	\$ 77,785	\$ 83,396
90-01-00-6115	Employee Burden	30,717	26,420	28,304
90-01-00-6140	Health Insurance	26,000	23,400	23,490
90-01-00-7211	Supplies & Postage	2,619	2,500	2,650
90-01-00-7230	Material & Equipment	39,617	48,400	48,600
90-01-00-7241	Computers & Peripherals	20	1,000	500
90-01-00-7312	Professional & Contractual	41,672	29,400	21,000
90-01-00-7325	Dues, Subscriptions & Fees	220	850	1,300
90-01-00-7334	Travel & Per Diem	653	2,200	2,100
90-01-00-7335	Training	-	700	600
90-01-00-7340	Advertising	77	1,000	1,000
90-01-00-7351	Banking & Insurance	6,607	7,180	7,750
90-01-00-7355	Vehicle Expense	5,630	4,250	3,700

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Water Fund continued)</i>				
90-01-00-7360	Utilities	23,702	29,350	26,900
90-01-00-7371	Maintenance & Repairs	8,749	17,000	18,000
90-01-00-7510	Principal	-	42,872	45,139
90-01-00-7520	Interest	3,550	11,549	10,812
90-01-00-7901	Work Orders - Public Works	12,450	32,500	35,000
90-01-00-7908	Work Orders - Facilities	12,434	10,000	9,000
90-01-00-7961	Work Orders - Water Department	(4,119)	-	-
TOTAL CASH DIRECT EXPENDITURES		304,782	368,356	369,241
TRANSFERS				
90-98-00-8254	Operating Transfer - In from CPV Tax	-	-	(6,000)
90-98-00-8261	Operating Transfer - OUT from Water	162,767	-	-
TOTAL TRANSFERS		162,767	-	(6,000)
ALLOCATED EXPENSE				
90-99-00-8101	Allocations - Administration	\$ 3,286	\$ 2,861	2,951
90-99-00-8104	Allocations - Finance	22,944	22,122	23,650
90-99-00-8105	Allocation - Assessment / Land Mgmt	1,575	1,980	2,055
90-99-00-8120	Allocations - IT	1,977	1,761	1,780
90-99-00-8161	Allocations - Water Revenue	(56,781)	(46,050)	(49,293)
90-99-00-8162	Allocations - Sewer Department	17,396	16,174	17,293
TOTAL ALLOCATED EXPENSE		(9,603)	(1,152)	(1,564)
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS		457,946	367,204	361,677
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		(98,364)	(4,954)	13,073
NON-CASH EXPENDITURES				
90-01-00-7385	DEPRECIATION EXPENSE	255,319	234,000	259,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (353,683)	\$ (238,954)	\$ (245,927)
FY14 Ending Fund (90) Unrestricted Net Assets				\$ 255,779
FY15 Budgeted (90) Revenue Under CASH Expenditures				(4,954)
FY16 Budgeted (90) Revenue Over CASH Expenditures				13,073
Projected FY16 Ending Fund (90) Unrestricted Net Assets				263,898
Projected 06/30/16 Fund Balance as % of Fund Capital Assets				4%

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
91 SEWER REVENUE FUND (WASTEWATER TREATMENT)				
REVENUES				
91-01-00-4404	Sewer Service Revenue	\$ 400,595	\$ 401,000	\$ 428,600
91-01-00-4405	Sewer Hookup Revenue	1,596	1,000	1,000
91-01-00-4407	Sewer Expansion Fee	2,100	1,500	1,500
91-01-00-4600	Miscellaneous Revenue	425	1,350	1,350
91-01-00-4610	Interest Earnings	708	1,000	500
		405,424	405,850	432,950
EXPENDITURES				
91-01-00-6110	Salaries and wages	\$ 52,077	\$ 45,787	49,739
91-01-00-6115	Employee Burden	17,006	15,634	16,948
91-01-00-6140	Health Insurance	15,600	15,600	15,660
91-01-00-7211	Supplies & Postage	2,001	2,300	2,250
91-01-00-7230	Material & Equipment	14,410	21,200	23,800
91-01-00-7241	Computers & Peripherals	20	1,000	500
91-01-00-7312	Professional & Contractual	19,579	11,400	6,000
91-01-00-7325	Dues, Subscriptions & Fees	1,870	2,080	2,080
91-01-00-7334	Travel & Per Diem	503	1,500	1,500
91-01-00-7335	Training	-	825	825
91-01-00-7340	Advertising	629	1,000	1,000
91-01-00-7351	Banking & Insurance	15,028	16,250	14,000
91-01-00-7355	Vehicle Expense	5,727	4,250	3,450
91-01-00-7360	Utilities	83,521	87,750	85,790
91-01-00-7371	Maintenance & Repairs	11,586	20,000	18,000
91-01-00-7510	Principal	-	44,500	49,556
91-01-00-7520	Interest	49,349	45,449	43,709
91-01-00-7901	Work Orders - Public Works	12,575	11,000	16,000
91-01-00-7908	Work Orders - Facilities	6,803	5,000	8,000
		308,283	352,525	358,807
ALLOCATED EXPENSE				
91-99-00-8101	Allocations - Administration	\$ 3,286	\$ 2,861	2,951
91-99-00-8104	Allocations - Finance	22,944	22,122	23,650
91-99-00-8105	Allocation - Assessment / Land Mgmt	1,575	1,980	2,055
91-99-00-8120	Allocations - IT	1,977	1,761	1,780
91-99-00-8161	Allocations - Water Revenue	56,781	46,050	49,293
91-99-00-8162	Allocations - Sewer Department	(17,396)	(16,174)	(17,293)
		69,167	58,600	62,436
TOTAL CASH EXPENDITURES & ALLOCATED EXPENSE		377,450	411,125	421,243
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		27,974	(5,275)	11,707
NON-CASH EXPENDITURES				
91-01-00-7385	Depreciation Expense	236,189	239,000	239,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (208,214)	\$ (244,275)	\$ (227,293)

	FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Sewer Fund continued)</i>			
FY14 Ending Fund (91) Unrestricted Net Assets			\$ 668,600
FY15 Budgeted (91) Revenue Under CASH Expenditures			(5,275)
FY16 Budgeted (91) Revenue Over CASH Expenditures			11,707
Projected FY16 Ending Fund (91) Unrestricted Net Assets			675,032
Projected 06/30/16 Fund Balance as % of Fund Capital Assets			13%

92 BOAT HARBOR FUND

REVENUES

92-01-00-4421	Transient Moorage	\$ 29,999	\$ 32,000	\$ 30,500
92-01-00-4422	Annual Slip Rental	81,316	92,900	89,400
92-01-00-4425	Ramp Fees	14,433	13,200	13,800
92-01-00-4427	Ice Sales	14,710	11,000	11,000
92-01-00-4428	Fuel Sales	323,137	328,000	274,299
92-01-00-4600	Miscellaneous Revenue	24,231	17,200	16,800
92-01-00-4610	Interest Earnings	1,999	2,000	2,000
		489,825	496,300	437,799

OPERATING EXPENDITURES

92-01-00-5000	Cost of Fuel Sold	\$ 286,404	\$ 304,000	240,613
92-01-00-6110	Salaries and wages	142,517	143,048	144,600
92-01-00-6115	Employee Burden	49,952	51,789	52,376
92-01-00-6140	Health Insurance	27,300	37,700	37,845
92-01-00-7211	Supplies & Postage	2,354	2,800	2,600
92-01-00-7230	Material & Equipment	61,273	22,850	7,850
92-01-00-7241	Computers & Peripherals	22	200	200
92-01-00-7312	Professional & Contractual	10,498	2,000	2,000
92-01-00-7325	Dues, Subscriptions & Fees	251	150	150
92-01-00-7334	Travel & Per Diem	1,442	1,800	1,800
92-01-00-7335	Training	330	350	350
92-01-00-7340	Advertising	1,133	500	500
92-01-00-7351	Banking & Insurance	15,306	16,200	16,400
92-01-00-7355	Vehicle Expense	2,320	3,000	2,400
92-01-00-7360	Utilities	53,728	59,700	57,800
92-01-00-7371	Maintenance & Repairs	-	11,000	9,000
92-01-00-7375	Rent	2,355	-	-
92-01-00-7901	Work Orders - Public Works	12,537	4,000	4,000
92-01-00-7908	Work Orders - Facilities	9,513	5,000	5,000
92-01-00-7963	Work Orders - Harbors	(17,568)	(15,000)	(5,000)
92-01-00-8430	Improvements other than buildings	50,037	-	-
		711,703	651,087	580,484

TRANSFERS

92-98-00-8200	Operating Transfers - Gen Fund	(30,300)	(47,500)	(34,400)
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Raw Fish Tax

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Harbor Transfers continued)</i>				
92-98-00-8263	Op Transfer - Harbor	74,997	-	
		44,697	(47,500)	(34,400)
ALLOCATED EXPENSE				
92-99-00-8101	Allocations - Administration	\$ 4,930	\$ 4,292	5,903
92-99-00-8104	Allocations - Finance	11,931	12,180	14,197
92-99-00-8120	Allocations - IT	1,098	1,174	1,187
92-99-00-8163	Allocations - Harbor	(121,548)	(121,955)	(122,249)
		(103,589)	(104,309)	(100,962)
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS		652,811	499,278	445,122
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		(162,986)	(2,978)	(7,323)
NON-CASH EXPENSE				
92-01-00-7385	Depreciation Expense	278,230	283,863	292,230
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (441,216)</u>	<u>\$ (286,841)</u>	<u>\$ (299,553)</u>
FY14 Ending Fund (92) Unrestricted Net Assets				\$ 409,477
FY15 Budgeted (92) Revenue Over (Under) CASH Expenditures				(2,978)
FY16 Budgeted (92) Revenue Over (Under) CASH Expenditures				(7,323)
Projected FY16 Ending Fund (92) Unrestricted Net Assets				399,176
Projected 06/30/16 Fund Balance as % of Fund Capital Assets				5%

93 LUTAK DOCK FUND

REVENUES

93-01-00-4600	Land Sales Proceeds	\$ 134,604	\$ -	\$ -
93-01-00-4217	Lutak Dock Fees	362,854	350,000	320,000
		<u>\$ 497,458</u>	<u>\$ 350,000</u>	<u>\$ 320,000</u>

EXPENDITURES

93-01-00-7211	Supplies & Postage	\$ 254	\$ 800	800
93-01-00-7230	Material & Equipment	4,927	12,250	8,250
93-01-00-7241	Computers & Peripherals	-	200	200
93-01-00-7312	Professional & Contractual	59,335	132,100	108,800
93-01-00-7325	Dues, Subscriptions & Fees	232	300	300
93-01-00-7334	Travel & Per Diem	1,505	2,050	2,050
93-01-00-7335	Training	330	350	350
93-01-00-7340	Advertising	260	100	100
93-01-00-7351	Banking & Insurance	3,931	4,500	3,650
93-01-00-7355	Vehicle Expense	1,793	3,100	2,400
93-01-00-7360	Utilities	7,040	5,470	5,260

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(Lutak Dock continued)</i>				
93-01-00-7371	Maintenance & Repairs	-	4,000	4,000
93-01-00-7901	Work Orders - Public Works	2,249	6,700	3,000
93-01-00-7908	Work Orders - Facilities	559	2,500	2,000
		<u>82,414</u>	<u>174,420</u>	141,160
ALLOCATED EXPENSE				
93-99-00-8101	Allocations - Administration	\$ 16,415	\$ 10,015	11,805
93-99-00-8104	Allocations - Finance	6,965	7,328	7,524
93-99-00-8120	Allocations - IT	1,098	1,174	1,187
93-99-00-8163	Allocations - Harbor	86,674	76,590	76,211
		<u>111,152</u>	<u>95,107</u>	96,727
TOTAL CASH EXPENDITURES & ALLOCATIONS		193,566	269,527	237,887
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		303,892	80,473	82,113
NON-CASH EXPENSE				
93-01-00-7385	Depreciation Expense	172,119	165,000	165,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ 131,773</u>	<u>\$ (84,527)</u>	<u>\$ (82,887)</u>
FY14 Ending Fund (93) Unrestricted Net Assets				\$ 697,906
FY15 Budgeted (93) Revenue Over CASH Expenditures				80,473
FY16 Budgeted (93) Revenue Over CASH Expenditures				82,113
Projected FY16 Ending Fund (93) Unrestricted Net Assets				860,492
Projected 06/30/16 Fund Balance as % of Fund Capital Assets				36%

94 PORT CHILKOOT DOCK FUND

REVENUES

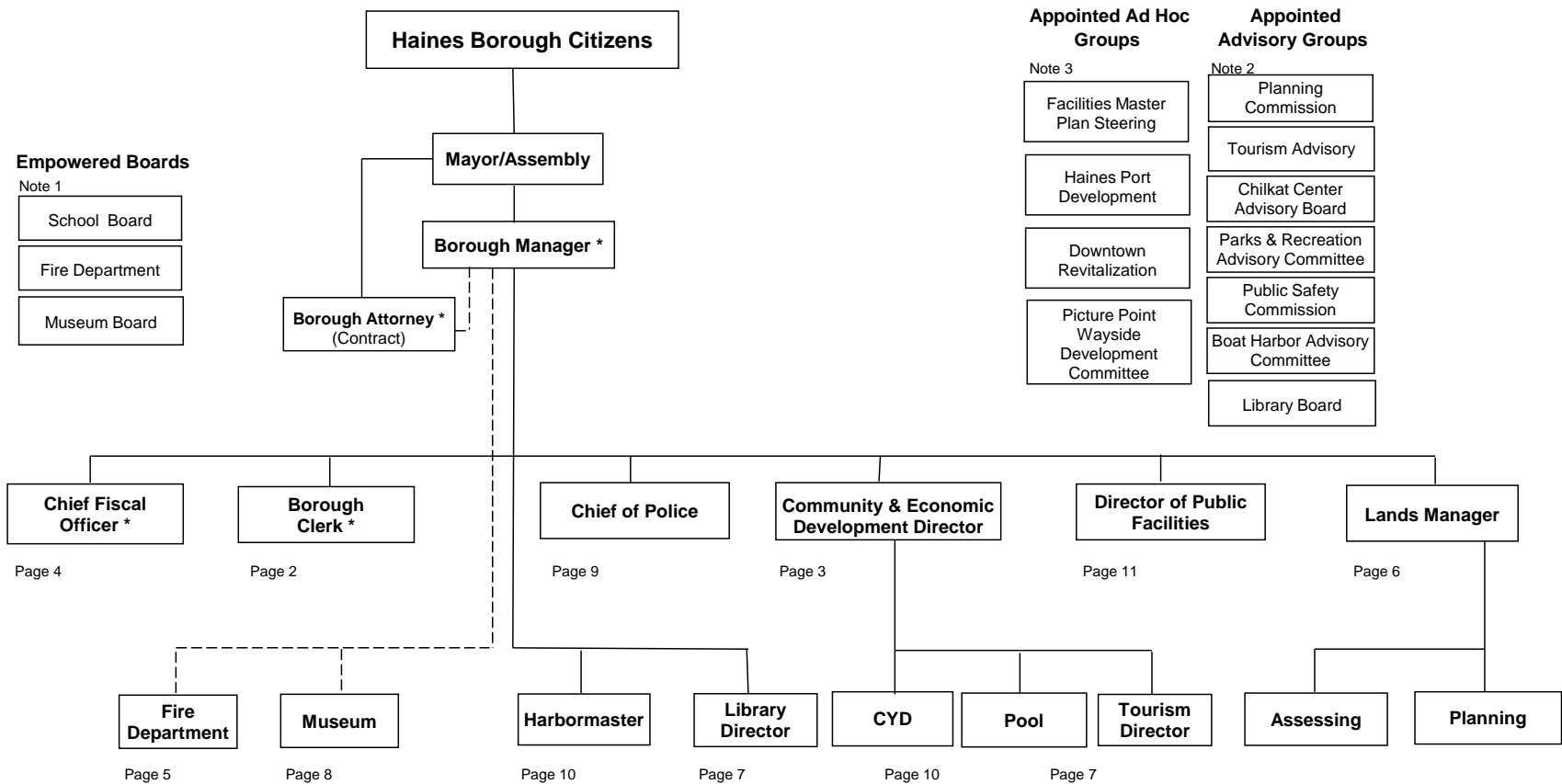
94-01-00-4218	PC Dock Usage Fee	\$ 62,495	\$ 62,300	\$ 74,000
94-01-00-4225	PC Dock Parking Permit	200	500	500
94-01-00-4600	Miscellaneous Revenue	17,000	-	
		<u>79,695</u>	<u>62,800</u>	74,500

EXPENDITURES

94-01-00-7211	Supplies & Postage	\$ 252	\$ 750	750
94-01-00-7230	Material & Equipment	6,561	2,250	1,750
94-01-00-7241	Computers & Peripherals	-	200	200
94-01-00-7312	Professional & Contractual	868	1,300	1,300
94-01-00-7325	Dues, Subscriptions & Fees	232	300	300
94-01-00-7334	Travel & Per Diem	1,505	2,050	2,050
94-01-00-7335	Training	330	350	350
94-01-00-7340	Advertising	303	100	100
94-01-00-7351	Banking & Insurance	8,129	8,800	7,600
94-01-00-7355	Vehicle Expense	5,884	1,550	1,200

		FY14 ACTUAL	FY15 BUDGET	FY16 BUDGET
<i>(PC Dock continued)</i>				
94-01-00-7360	Utilities	7,102	6,720	9,290
94-01-00-7371	Repairs & Maintenance	-	2,500	1,500
94-01-00-7901	Work Orders - Public Works	5,675	1,500	1,000
94-01-00-7907	Work Orders - Ports/Harbor	(13,169)	(24,900)	(29,400)
94-01-00-7908	Work Orders - Facilities	454	3,000	3,000
		<u>24,124</u>	<u>6,470</u>	990
ALLOCATED EXPENSE				
94-99-00-8101	Allocations - Administration	\$ 4,930	\$ 4,292	4,427
94-99-00-8104	Allocations - Finance	6,317	6,665	7,173
94-99-00-8120	Allocations - IT	1,098	1,174	1,187
94-99-00-8163	Allocations - Harbor	34,874	45,365	46,038
		<u>47,219</u>	<u>57,496</u>	58,825
TOTAL CASH EXPENDITURES & ALLOCATIONS		71,343	63,966	59,815
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		8,352	(1,166)	14,685
NON-CASH EXPENSE				
94-01-00-7385	Depreciation Expense	241,839	391,310	391,310
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (233,487)</u>	<u>\$ (392,476)</u>	<u>\$ (376,625)</u>
FY14 Ending Fund (94) Unrestricted Net Assets				\$ 204
FY15 Budgeted (94) Revenue Over (Under) CASH Expenditures				(1,166)
FY16 Budgeted (94) Revenue Over (Under) CASH Expenditures				14,685
Projected FY16 Ending Fund (94) Unrestricted Net Assets				13,723
Projected 06/30/16 Fund Balance as % of Fund Capital Assets				0%
97 PERMANENT FUND				
REVENUE				
97-01-00-4610	Permanent Fund Income	<u>\$ 593,987</u>	<u>\$ 280,000</u>	<u>\$ 344,000</u>
EXPENDITURES				
97-01-00-7312	Professional & Contractual	\$ 20,466	\$ 20,250	21,500
97-01-00-7351	#NUM!	1,639	2,000	2,000
		<u>22,105</u>	<u>22,250</u>	23,500
TRANSFERS				
97-98-00-8252	Operating Transfers - IN from Land Sales	\$ (401,019)	\$ (8,081)	(7,022)
97-98-00-8260	Operating Transfers - IN from LID Fund	(16,129)	-	-
97-98-00-8264	Operating Transfers - OUT from Permanent	150,000	267,000	281,000
		<u>(267,148)</u>	<u>258,919</u>	273,978
EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ 839,030</u>	<u>\$ (1,169)</u>	<u>\$ 46,522</u>

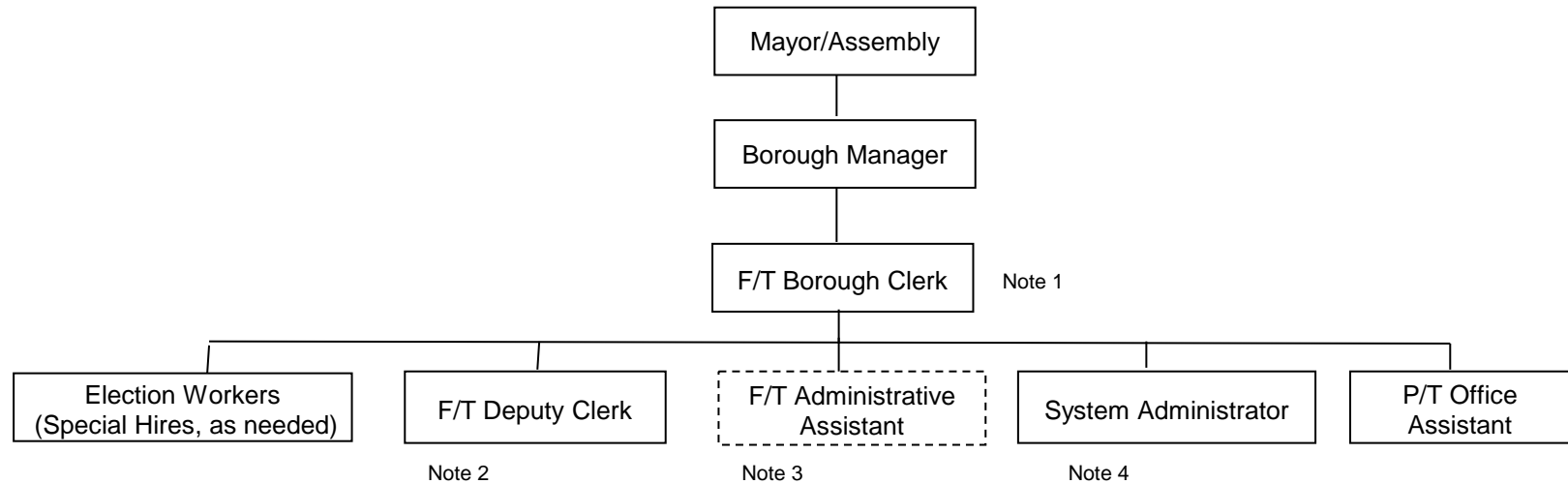
Haines Borough Organization Chart - Effective 7/1/14 (adopted by the Borough Assembly on 5/27/14)



Notes:

1. The term "Empowered Boards" is explained on Page 12.
2. Advisory Groups and their duties are mandated by ordinance. Members serve at the pleasure of the mayor. Appointments are by the mayor subject to assembly confirmation.
3. Ad Hoc Groups are created by the assembly for a specific purpose and are intended to have a limited timeframe and scope.
3. A solid line indicates a direct reporting relationship; a dotted line indicates an information flow or advisory relationship
4. An asterisk (*) indicates that the position is a borough officer. Officers are appointed by and serve at the pleasure of the assembly. However, each one works under the direct supervision of the Borough Manager.
5. In the Borough Manager's absence, the Borough Clerk will act as manager followed by other borough officers in order of seniority.

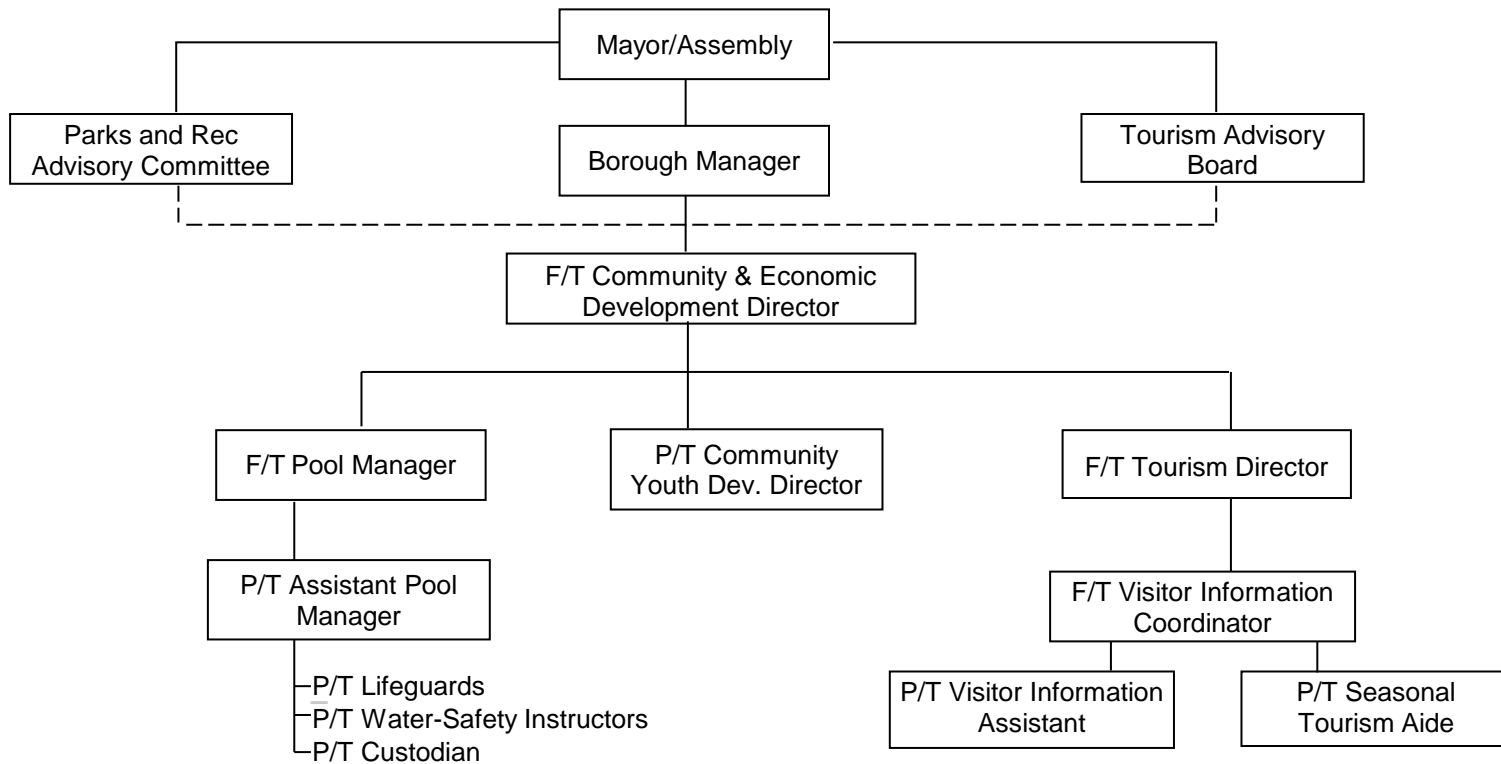
CLERK'S OFFICE



Notes:

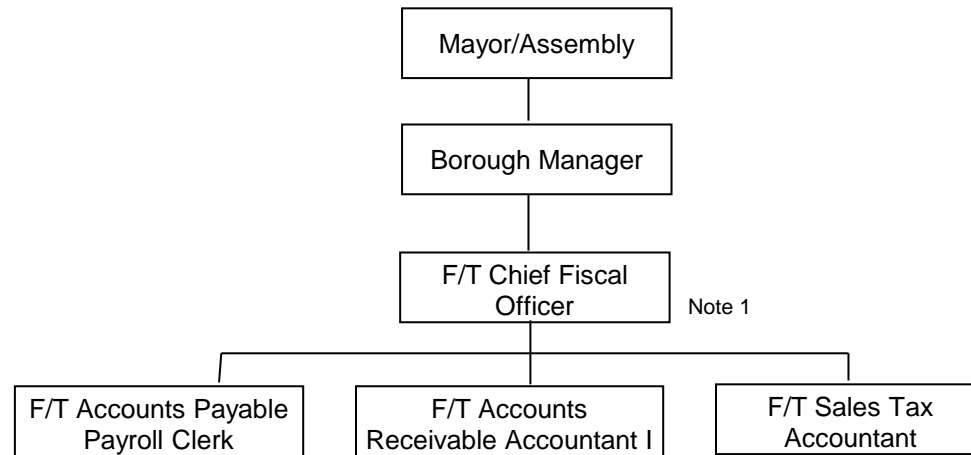
1. The Borough Clerk is a borough officer who reports directly to the Manager but is appointed by, and serves at the pleasure of, the Borough Assembly.
2. This position reports directly to the borough clerk but also provides support to the Director of Public Facilities.
3. This position reports directly to the borough clerk but is part of the Lands Dept.; this position splits time between these two departments.
4. Currently a contract position.

COMMUNITY & ECONOMIC DEVELOPMENT



Note: A solid line indicates a direct reporting relationship; a dotted line indicates an information flow or advisory relationship.

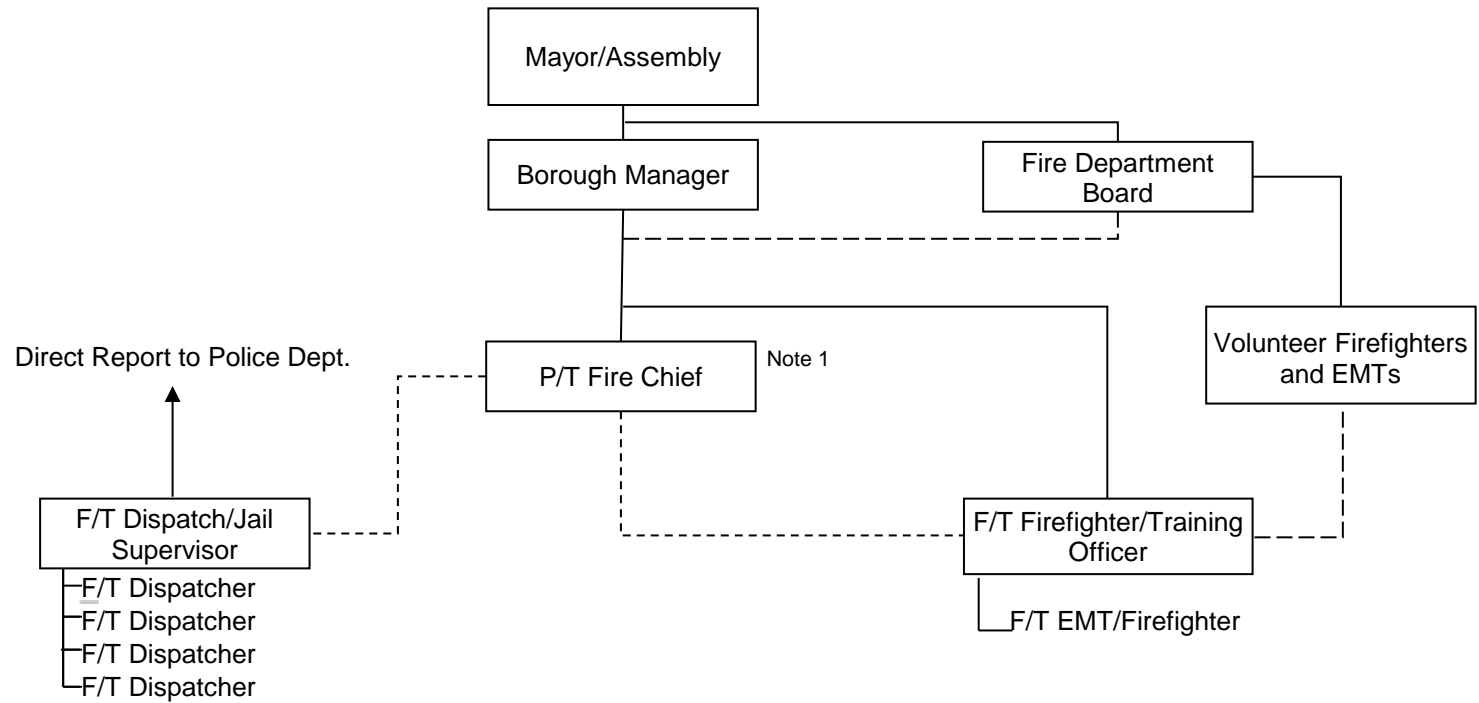
FINANCE DEPARTMENT



Notes:

1. The Chief Fiscal Officer is a borough officer who reports directly to the Manager but is appointed by, and serves at the pleasure of, the Borough Assembly. This position is more commonly known as Finance Director.

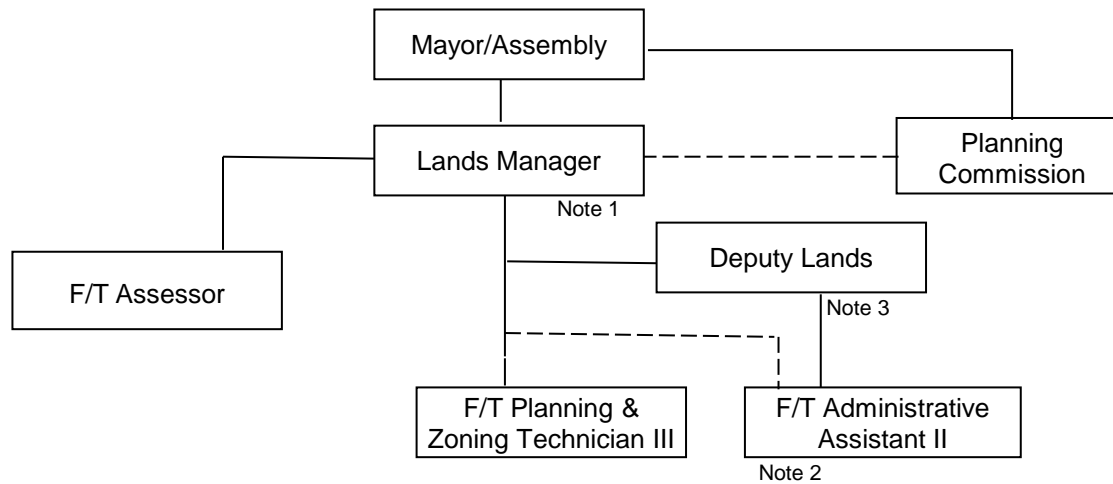
FIRE DEPARTMENT



Notes:

1. Fire Chief reports directly to both the Manager and the Fire Department (per code).
2. A solid line indicates a direct reporting relationship; a dotted line indicates an information flow or advisory relationship.

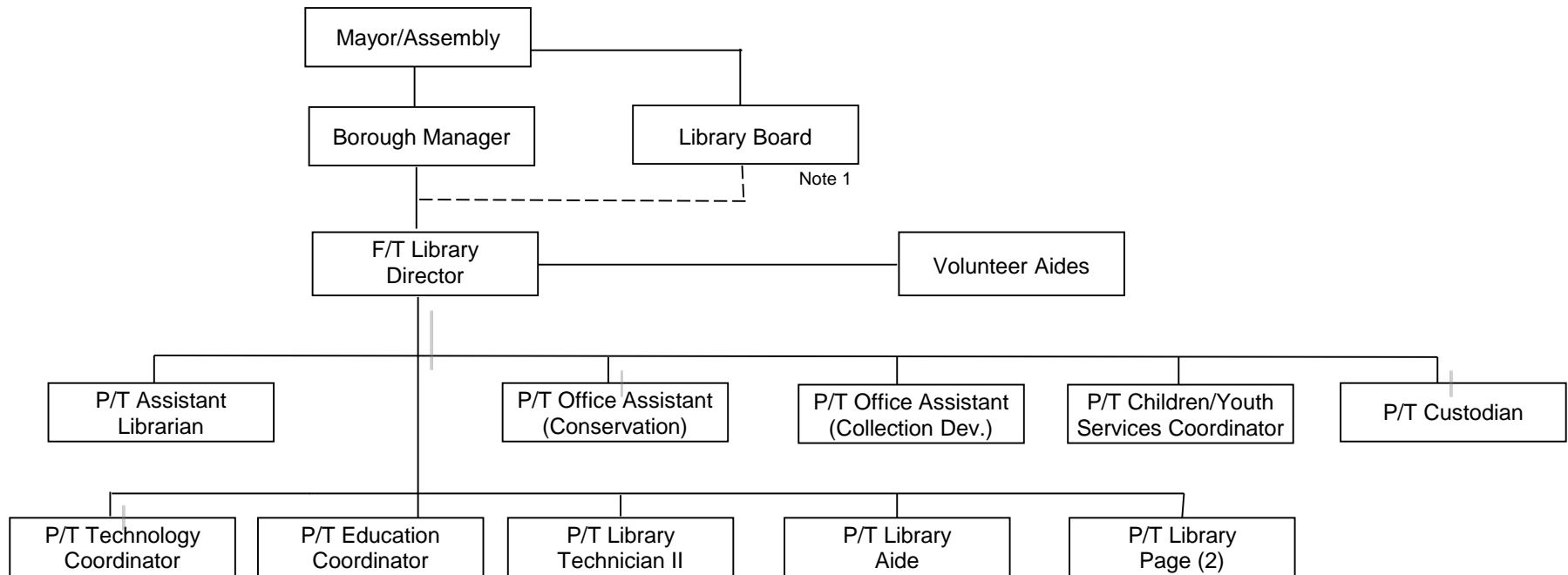
LANDS MANAGEMENT / ASSESSMENT DEPARTMENT



Notes:

1. The borough manager serves as Lands Manager.
2. This position reports to the borough clerk but splits time between this department and administration.
3. The Borough Clerk serves as the Deputy Lands Manager.

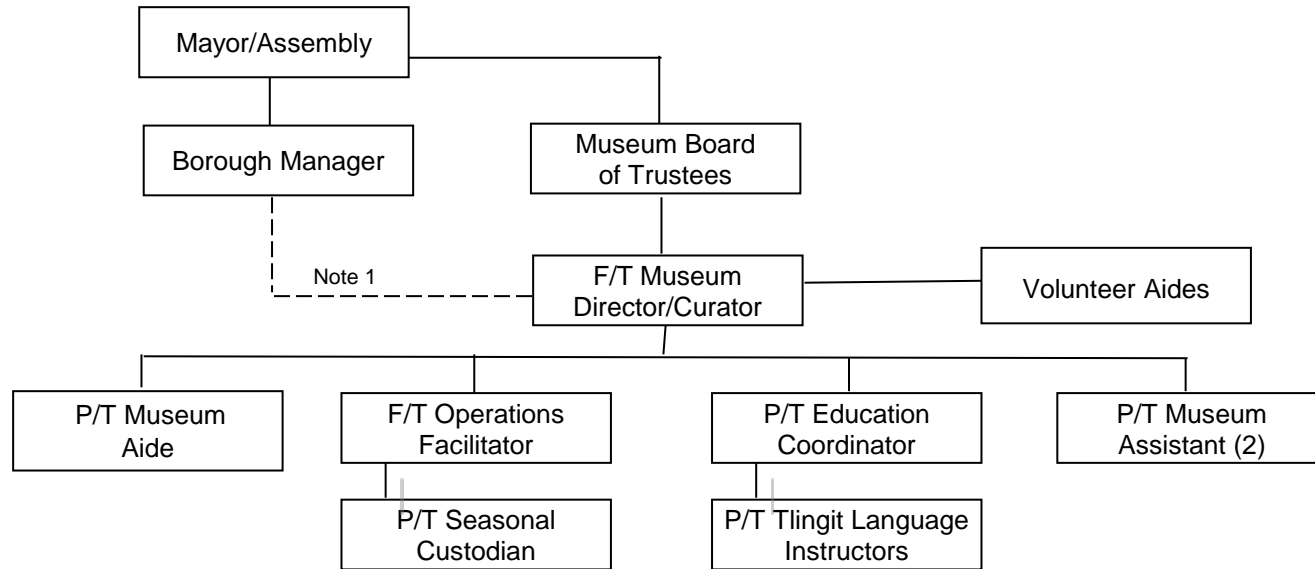
LIBRARY



Notes:

1. The library staff members are Borough Employees. The Library Director reports directly to the Borough Manager. The library is a department of the borough with a somewhat empowered board per HBC 2.98.

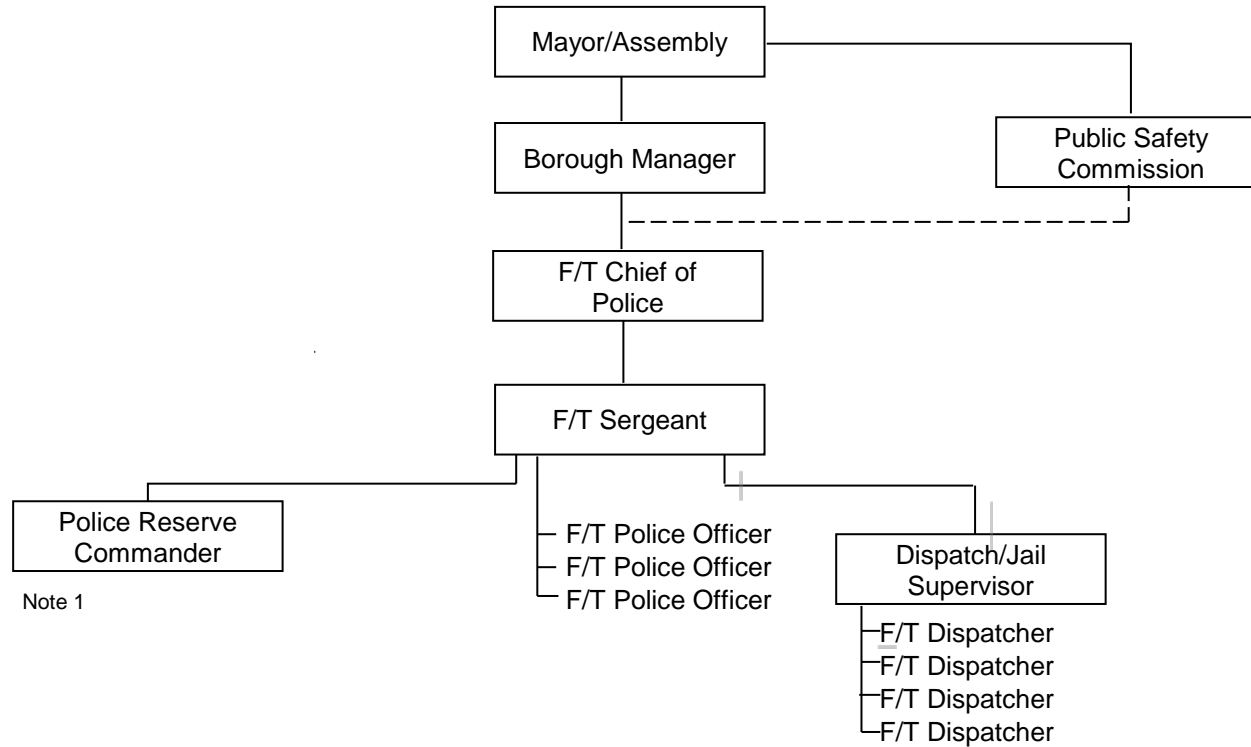
MUSEUM



Notes:

1. The museum staff members are Borough Employees. The Museum Director reports directly to the Museum Board of Trustees but has a functional support relationship with the manager (and the manager's staff as so delegated) for payroll and accounting services. Funds for the operation of the museum are appropriated by the assembly each year. To the extent the museum's expenses exceed such appropriations, the deficit is made up from unrestricted grants and income to the museum.
2. A solid line indicates a direct reporting relationship; a dotted line indicates an information flow or advisory relationship.

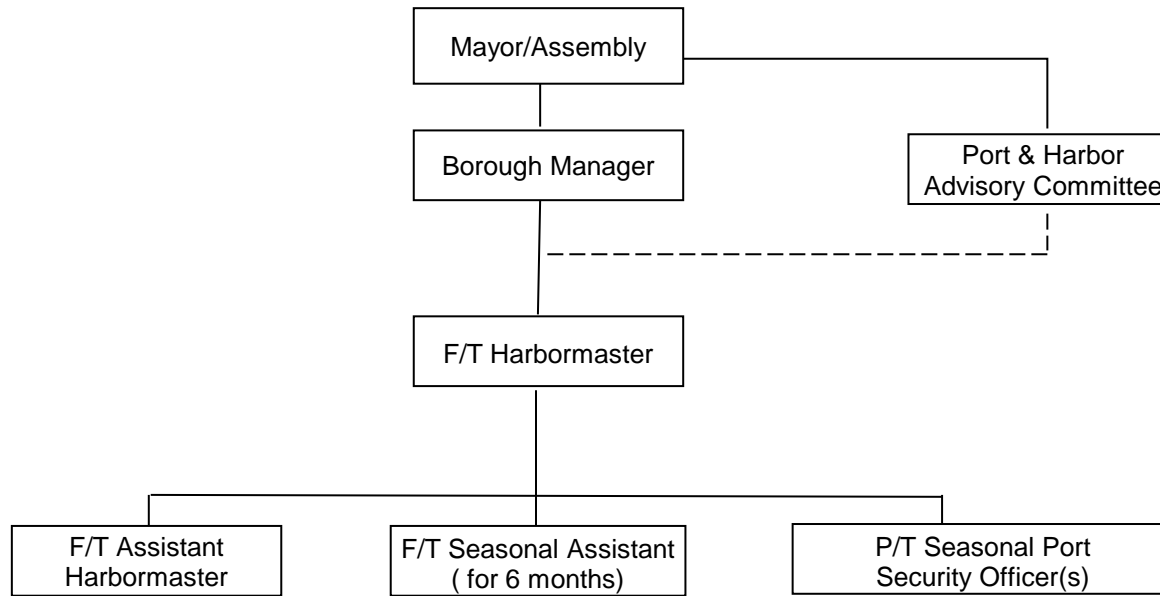
POLICE DEPARTMENT



Notes:

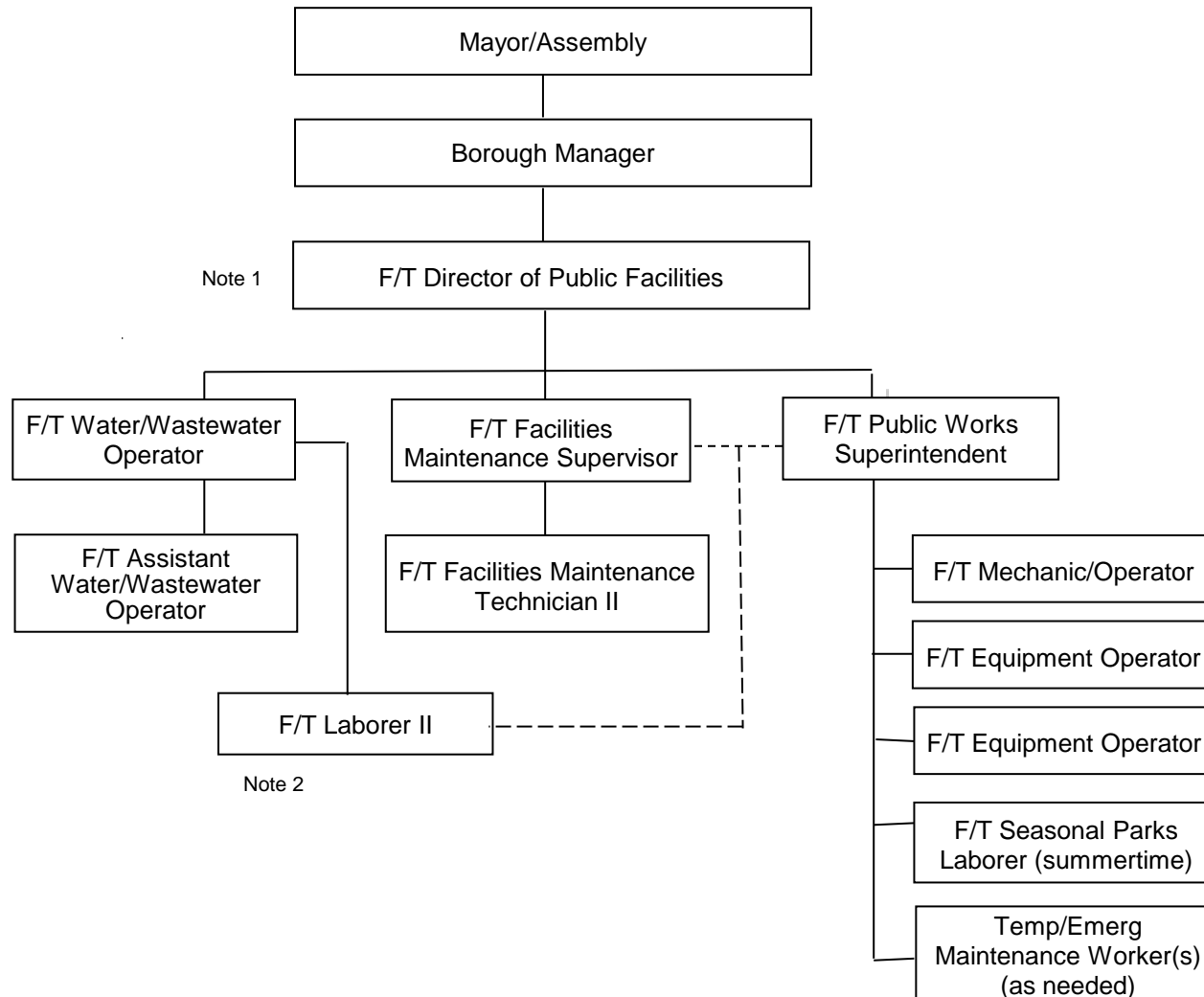
1. The Police Reserve Commander position is normally held by one of the police officers.
2. A solid line indicates a direct reporting relationship; a dotted line indicates an information flow or advisory relationship.

PORTS & HARBORS



1. A solid line indicates a direct reporting relationship; a dotted line indicates an information flow or advisory relationship.

DEPARTMENT OF PUBLIC FACILITIES



Notes:

1. The clerk's office provides part-time administrative support for the Director.
2. This position reports to the W/S Operator but splits time between water/wastewater, public works, and facilities maintenance.

Empowered Boards

The Museum Board of Trustees and, to a certain extent, the Library Board and Fire Department Board are designated as "empowered" boards although the respective enabling codes do not use that term. Members are appointed.

The School Board is an "empowered" board, as well, but its members are elected during the Haines Borough General Municipal Election.

An empowered board has overall authority to...

- Assume responsibility and stewardship over assets
- Promulgate regulations, fees, charges, and policies
- Negotiate and enter into contracts and grant agreements
- Apply for and administer funds from state and federal agencies (as well as from the borough assembly)



HAINES BOROUGH

FY16 BUDGETED PAYROLL

Position	Current Employee	Straight Time Hours	Over- time Hours	Standby Hours	Hourly Rate	Gross Earnings	PERS	SBS	Medicare	Alaska ESD	Worker's Comp	Union Health Insurance	Total Costs
Administration													
Borough Manager	David Sosa	2,080	0	0	47.13	98,000	21,560	6,007	1,421	n/a	466	15,660	143,114
Borough Clerk	Julie Cozzi	2,080	0	0	33.59	69,867	15,371	4,283	1,013	387	332	18,948	110,201
Deputy Clerk	Krista Kielsmeier	2,080	0	0	19.68	40,934	9,006	2,509	594	387	195	15,660	69,284
Office Assistant	Donna Lambert	520	0	0	11.61	6,037	n/a	370	88	60	29	n/a	6,584
Totals		6,760	0	0		214,839	45,936	13,170	3,115	834	1,021	50,268	329,183
Assembly													
Mayor	Jan Hill	0	0	0	0.00	15,000	3,300	920	218	n/a	71	n/a	19,508
Deputy Mayor Member B	Diana Lapham	0	0	0	0.00	3,525	n/a	216	51	n/a	17	n/a	3,809
Assembly Member A	Dave Berry Jr.	0	0	0	0.00	3,525	776	216	51	n/a	17	n/a	4,584
Assembly Member C	Mike Case	0	0	0	0.00	3,525	n/a	216	51	n/a	17	n/a	3,809
Assembly Member D	Joanne Waterman	0	0	0	0.00	3,525	776	216	51	n/a	17	n/a	4,584
Assembly Member E	George Campbell	0	0	0	0.00	3,525	n/a	216	51	n/a	17	n/a	3,809
Assembly Member F	Ron Jackson	0	0	0	0.00	3,525	n/a	216	51	n/a	17	n/a	3,809
Totals		0	0	0		36,150	4,851	2,216	524		172	-	43,913
Assessment / Land Management													
Administrative Assistant	Kathy Friedle	2080	0	0	18.17	37,794	8,315	2,317	548	387	180	15,660	65,200
P & Z Technican III	Xi Cui (Tracy)	2080	0	0	24.46	50,877	11,193	3,119	738	387	242	15,660	82,215
Assessor	Dean Olsen	2080	0	0	26.62	55,370	12,181	3,394	803	387	263	15,660	88,058
Planning Commissioner A		0	0	0	0.00	780	n/a	48	11	n/a	4	n/a	843
Planning Commissioner B		0	0	0	0.00	600	n/a	37	9	n/a	3	n/a	648
Planning Commissioner C		0	0	0	0.00	600	n/a	37	9	n/a	3	n/a	648
Planning Commissioner D		0	0	0	0.00	600	n/a	37	9	n/a	3	n/a	648
Planning Commissioner E		0	0	0	0.00	600	n/a	37	9	n/a	3	n/a	648
Planning Commissioner F		0	0	0	0.00	600	n/a	37	9	n/a	3	n/a	648
Planning Commissioner G		0	0	0	0.00	600	n/a	37	9	n/a	3	n/a	648
Totals		6,240	-	-		148,420	31,689	9,098	2,152	1,161	705	46,980	240,206
Community Youth Development													
CYD Coordinator	Al Giddings	650	0	0	15.9	10,335	n/a	634	150	103	49	n/a	11,271
Totals		650	0	0		10,335	-	634	150	103	49	-	11,271
Dispatch													
Dispatcher A	Jane Clark	2080	50	0	20.16	43,445	9,558	2,663	630	387	207	15,660	72,549
Dispatcher B	Tamsen Cassidy	2080	50	0	19.66	42,367	9,321	2,597	614	387	201	15,660	71,148
Dispatcher C	Sierra Hinkle	2080	50	0	17.16	36,980	8,136	2,267	536	387	176	15,660	64,141
Dispatcher D	Brittany Miller	2063	0	0	16.66	34,370	7,561	2,107	498	344	163	15,660	60,703
Dispatcher E	Linda Waldo	1879	0	0	16.66	31,304	6,887	1,919	454	313	149	15,660	56,686
Shift Differential	Swing Shift	2920	0	0	0.50	1,460	321	89	21	15	7	n/a	1,913
Shift Differential	Grave Yard	2920	0	0	1.00	2,920	642	179	42	29	14	n/a	3,827
Dispatch Supervisor Differen		0	2080	50	2.02	4,353	958	267	63	387	21	-	6,048
Totals		10,182	150	0		197,199	43,384	12,088	2,859	2,249	937	78,300	337,016
Economic Development													
Economic Dev. Director	Bill Mandeville	2080	0	0	31.23	64,958	14,291	3,982	942	387	309	18,948	103,817
Totals		2,080	0	0		64,958	14,291	3,982	942	387	309	18,948	103,817



HAINES BOROUGH

FY16 BUDGETED PAYROLL

Position	Current Employee	Straight Time Hours	Over- time Hours	Standby Hours	Hourly Rate	Gross Earnings	PERS	SBS	Medicare	Alaska ESD	Worker's Comp	Union Health Insurance	Total Costs
Elections													
Precinct Chairman	To be determined	18	0	0	12.50	225	n/a	n/a	n/a	n/a	1	n/a	226
Precinct Chairman	To be determined	18	0	0	12.50	225	n/a	n/a	n/a	n/a	1	n/a	226
Election Worker	To be determined	18	0	0	11.00	198	n/a	n/a	n/a	n/a	1	n/a	199
Election Worker	To be determined	15	0	0	11.00	165	n/a	n/a	n/a	n/a	1	n/a	166
Election Worker	To be determined	15	0	0	11.00	165	n/a	n/a	n/a	n/a	1	n/a	166
Election Worker	To be determined	15	0	0	11.00	165	n/a	n/a	n/a	n/a	1	n/a	166
Election Worker	To be determined	15	0	0	11.00	165	n/a	n/a	n/a	n/a	1	n/a	166
Election Worker	To be determined	15	0	0	11.00	165	n/a	n/a	n/a	n/a	1	n/a	166
Election Worker	To be determined	15	0	0	11.00	165	n/a	n/a	n/a	n/a	1	n/a	166
Election Worker	To be determined	15	0	0	11.00	165	n/a	n/a	n/a	n/a	1	n/a	166
Totals		159	0	0		1,803					9		1,812
Finance													
Chief Fiscal Officer	Jila Stuart	1,924	0	0	30.75	59,163	13,016	3,627	858	387	281	15,660	92,992
Accounts Receivable Clerk	Tina Olsen	2,080	20	0	19.67	41,504	9,131	2,544	602	387	197	15,660	70,025
Payroll/Accounts Payable	Cathy Keller	2,080	20	0	24.44	51,568	11,345	3,161	748	387	245	15,660	83,114
Sales Tax Clerk	Jessie Badger	2,080	0	0	19.17	39,874	8,772	2,444	578	387	190	15,660	67,905
Totals		8,164	40	0		192,109	42,264	11,776	2,786	1,548	913	62,640	314,036
Fire													
Fireman	Al Badgley	104	0	0	28.48	2,962	652	182	43	30	209	1,305	5,382
Fireman	AB leave payout	177	0	0	28.48	5,041	n/a	309	73	50	356	n/a	5,829
Fireman	TBD	2,080	24	0	21.20	44,859	9,869	2,750	650	387	3,165	14,355	76,035
EMT	Jennifer Walsh	2,080	24	0	19.68	41,643	9,161	2,553	604	387	2,938	15,660	72,946
Fire Chief	Scott Bradford	0	0	0	0.00	6,000	n/a	368	87	n/a	423	n/a	6,878
Totals		4,441	48	0		100,505	19,682	6,161	1,457	854	7,090	31,320	167,070
Harbors													
Harbormaster	TBD	2,080	TBD	0	0.00	70,000	15,400	4,291	1,015	387	4,579	15,660	111,332
Assistant Harbormaster	Shawn Bell	2,080	10	0	18.67	39,114	8,605	2,398	567	387	2,559	15,660	69,289
Seasonal Assistant	Mark Allen	1,040	0	0	17.90	18,616	4,096	1,141	270	387	1,218	6,525	32,252
Port Security Officer	Henry Pollan	700	0	0	16.40	11,480	2,526	704	166	115	751	n/a	15,742
Port Security Officer	Scott Brewington	350	0	0	15.40	5,390	n/a	330	78	54	353	n/a	6,205
Totals		6,250	10	0		144,600	30,626	8,864	2,097	1,330	9,459	37,845	234,821
Information Technology													
IT Technician	Erik Baldwin Stevens	156	0	0	21.94	3,423	753	210	50	34	16	1,344	5,829
Totals		156	0	0		3,423	753	210	50	34	16	1,344	5,829



HAINES BOROUGH

FY16 BUDGETED PAYROLL

Position	Current Employee	Straight Time Hours	Over- time Hours	Standby Hours	Hourly Rate	Gross Earnings	PERS	SBS	Medicare	Alaska ESD	Worker's Comp	Union Health Insurance	Total Costs
Library													
Library Director	Patricia Brown	2,080	188	-	28.25	66,727	14,680	4,090	968	387	317	15,660	102,828
Assistant Librarian	Lisa Blank	572	-	-	17.25	9,867	n/a	605	143	99	47	-	10,760
Library Aide/Techican	Rebecca Heaton	1,404	-	-	22.67	31,829	7,002	1,951	462	318	151	15,660	57,373
Library Aide/Administration	Deborah Gravel	1,300	-	-	14.75	19,175	4,219	1,175	278	192	91	-	25,130
Library Janitor	Dale Sanne	910	-	-	17.64	16,052	3,532	984	233	161	857	-	21,819
Library Tech II	Jedidiah Blum-Evitts	1,248	-	-	15.25	19,032	4,187	1,167	276	190	90	-	24,942
Technology Coordinator	Erik Baldwin Stevens	1,456	-	-	21.94	31,945	7,028	1,958	463	319	152	10,316	52,182
Education Coordinator	Jessie Morgan	988	-	-	17.16	16,954	3,730	1,039	246	170	81	-	22,219
Children/Youth Svcs Coord	Holly Davis	1,092	-	-	20.66	22,561	4,963	1,383	327	226	107	-	29,567
Library Aide	Jennifer Kain	416	-	-	11.11	4,622	n/a	283	67	46	22	-	5,040
Library Grants													
Technology Coordinator	Erik Baldwin Stevens	468	-	-	21.94	10,268	2,259	629	149	103	49	4,000	17,457
Program Coordinator	Jessie Morgan	520	-	-	17.16	8,923	1,963	547	129	89	42	-	11,694
Cataloger-Special coll	Rebecca Heaton	208	-	-	22.67	4,715	1,037	289	68	47	22	-	6,180
IT Assistant	TBD Range I	624	-	-	18.18	11,344	2,496	695	164	113	54	-	14,867
Library Page	TBD Range A	160	-	-	9.33	1,493	n/a	92	22	15	7	-	1,628
Totals		13,446	188	-	276	275,506	57,095	16,889	3,995	2,475	2,091	45,636	403,687
Museum													
Museum Director	Helen Alten	2080	0	0	26.25	54,600	12,012	3,347	792	387	260	15,660	87,057
Operations Facilitator	Blythe Carter	1650	0	0	21.16	34,914	7,681	2,140	506	349	166	15,660	61,417
Collections Coordinator	Andrea Nelson	630	0	0	16.66	10,496	2,309	643	152	105	50	n/a	13,755
Museum Assistant	Nancy Nash	365	0	0	17.25	6,296	1,385	386	91	63	30	n/a	8,252
Museum Assistant	Wendy Bergstrand	810	0	0	15.25	12,353	n/a	757	179	124	59	n/a	13,471
Museum Aid	To be determined	260	0	0	11.11	2,889	n/a	177	42	29	14	n/a	3,150
Janitor	Jonathan Greene	280	0	0	13.64	3,819	n/a	234	55	38	204	n/a	4,351
Totals		6,075	0	0		125,366	23,387	7,685	1,818	1,095	782	31,320	191,453
Parks													
Parks Laborer II	To be determined	920	0	0	15.4	14,168	3,117	868	205	142	844	n/a	19,344
Totals		920	0	0		14,168	3,117	868	205	142	844	-	19,344
Police													
Chief of Police	William Musser	2,080	0	0	36.96	76,877	16,913	4,713	1,115	387	2,654	15,660	118,318
Police Officer	Jason Rettinger	2,080	100	265	25.23	58,714	12,917	3,599	851	387	2,027	15,660	94,156
Police Officer	Joshua Dryden	2,080	100	265	24.73	57,599	12,672	3,531	835	387	1,988	15,660	92,672
Police Officer	Jeremy Groves	2,080	100	265	24.23	56,484	12,427	3,462	819	387	1,950	15,660	91,189
Promotion to Police Officer II		2,080	100	0	0.75	1,673	368	103	24	387	58	n/a	2,612
PD Shift Differential	Swing Shift	2,920	0	0	0.50	1,460	321	89	21	15	50	n/a	1,957
PD Shift Differential	Grave Yard	2,920	0	0	1.00	2,920	642	179	42	29	101	n/a	3,914
Totals		8,320	300	795		255,727	56,260	15,676	3,708	1,979	8,828	62,640	404,818
Pool													
Pool Manager	RaeAnne Galasso	1976	0	0	20.67	40,844	8,986	2,504	592	387	2,181	15,660	71,154
Pool Custodian	Milosz Rybinski	520	0	0	13.64	7,093	n/a	435	103	71	379	n/a	8,080
Lifeguard Step 1	Various	936	0	0	11.72	10,970	n/a	672	159	110	586	n/a	12,497
Lifeguard Step 2	Various	832	0	0	12.22	10,167	n/a	623	147	102	543	n/a	11,582
Instructor	Various	70	0	0	13.64	956	n/a	59	14	10	51	n/a	1,089
Assistant Manager	Maggie Martin	1040	0	0	15.9	16,536	3,638	1,014	240	165	883	n/a	22,476
Totals		5,374	0	0		86,566	12,624	5,306	1,255	844	4,624	15,660	126,879



HAINES BOROUGH

FY16 BUDGETED PAYROLL

Position	Current Employee	Straight Time Hours	Over- time Hours	Standby Hours	Hourly Rate	Gross Earnings	PERS	SBS	Medicare	Alaska ESD	Worker's Comp	Union Health Insurance	Total Costs
Public Facilities													
Public Facilities Director	Carlos Jimenez	2,080	0	0	39.60	82,368	17,963	5,049	1,194	387	392	15,660	123,013
Facility Maint. Tech II	Eddie Bryant	2,080	0	0	27.48	57,158	12,416	3,504	829	387	3,053	15,660	93,007
Facility Maint. Tech II	Andus Hale	2,080	0	0	23.96	49,837	10,806	3,055	723	387	2,662	15,660	83,129
Laborer II	Ted Cheney	1,040	0	0	16.90	17,576	3,708	1,077	255	176	939	7,830	31,561
Totals		7,280	0	0		206,939	44,893	12,685	3,001	1,337	7,045	54,810	330,710
Public Works													
Public Works Superintendent	Ralph Borders	2,080	65	0	30.48	66,370	14,601	4,068	962	387	3,952	15,660	106,001
Mechanic/Operator	Will Hickman	2,080	65	0	21.70	48,212	10,395	2,955	699	387	2,870	15,660	81,179
Equipment Operator	Daymond Hoffman	2,080	65	0	20.44	44,508	9,792	2,728	645	387	2,650	15,660	76,371
Equipment Operator	John Spencer	2,080	65	0	23.44	51,041	11,229	3,129	740	387	3,039	15,660	85,224
Seasonal Operator	Roger Ingledue	200	0	0	19.94	3,988	n/a	244	58	40	237	n/a	4,568
Seasonal Operator	Ryan Cook	200	0	0	18.94	3,788	n/a	232	55	38	226	n/a	4,339
Totals		8,720	260	0		217,907	46,018	13,358	3,160	1,626	12,974	62,640	357,681
Tourism Promotion													
Tourism Director	Leslie Ross	2080	0	0	22.46	46,717	10,278	2,864	677	387	222	15,660	76,805
Information Coordinator	Tammy Piper	2080	0	0	17.25	35,880	7,894	2,199	520	359	171	15,660	62,683
Tourism Information Asst.	Linda Moyer	1205	0	0	14.72	17,738	3,902	1,087	257	177	84	n/a	23,246
Staff Aide - Seasonal	Malcolm Kanahele	680	0	0	11.61	7,895	1,737	484	114	79	38	n/a	10,347
Totals		6,045	0	0		108,229	23,810	6,634	1,569	1,002	514	31,320	173,080
Water/Sewer													
Water/Sewer Operator	Scott Bradford	2,080	50	20	29.74	64,275	14,140	3,940	932	387	2,348	15,660	101,682
Laborer II	Ted Cheney	1,040	50	30	16.90	19,121	4,207	1,172	277	191	710	7,830	33,509
Asst. Water/Sewer Operator	Dennis Durr	2,080	100	30	22.18	49,739	10,943	3,049	721	387	1,848	15,660	82,346
Totals		5,200	200	80		133,135	29,290	8,161	1,930	965	4,906	39,150	217,537
COMBINED TOTALS		106,462	1,196	875		2,537,883	529,970	155,462	36,773	19,964	63,289	670,821	4,014,161

HAINES BOROUGH

FY16 Budget Summary by Fund



FUND		Revenue	Direct Expenses	Excess Revenue Over (Under) Expenses	Allocated Expenses	Transfers	Excess Revenue Over (Under) Exp, Alloc, & Op Transfers
01	Areawide General Fund	\$ 3,941,591	\$ 4,844,429	\$ (902,838)	\$ (720,090)	\$ (194,934)	\$ 12,186
02	Townsite Service Area GF	1,319,246	1,080,462	238,784	367,267	(33,216)	(95,267)
Combined General Funds		5,260,837	5,924,891	(664,054)	(352,823)	(228,150)	(83,081)
17	Land Development & Sales	20,000	1,900	18,100	11,078	7,022	0
20	Medical Services	252,000	83,035	168,965	168,471	5,000	(4,506)
21	Title III Forest Receipts	272,264	272,264	0	0	0	0
23	Economic Dev. & Tourism	503,000	502,010	990	25,342	0	(24,352)
25	Fire Service Areas	222,908	243,163	(20,255)	(15,470)	0	(4,785)
34	Passenger Vessel Tax	190,000	100,725	89,275	0	65,016	24,259
Special Revenue Funds Total		1,460,172	1,203,097	257,075	189,421	77,038	(9,384)
50	Capital Projects	755,000	823,700	(68,700)	47,938	99,500	(216,138)
61	Equipment Sinking	0	0	0	0	(181,966)	181,966
Capital Project Funds Total		755,000	823,700	(68,700)	47,938	(82,466)	(34,172)
75	Library Bonds	14,100	14,148	(48)	0	0	(48)
76	School G.O. Bond	1,364,063	1,364,063	0	0	0	0
Debt Service Funds Total		1,378,163	1,378,211	(48)	0	0	(48)
90	Water	374,750	628,241	(253,491)	(1,564)	(6,000)	(245,927)
91	Sewer	432,950	597,807	(164,857)	62,436	0	(227,293)
92	Harbor	437,799	872,714	(434,915)	(100,962)	(34,400)	(299,553)
93	Lutak Dock	320,000	206,160	113,840	196,727	0	(82,887)
94	PC Dock	74,500	392,300	(317,800)	58,825	0	(376,625)
*Enterprise Funds Total		1,639,999	2,697,222	(1,057,223)	215,462	(40,400)	(1,232,285)
97	Permanent Fund	\$ 344,000	\$ 23,500	\$ 320,500	\$ -	\$ 273,978	\$ 46,522
			\$ 12,050,621	Total Budgeted Expense (including depreciation)			

*Funds 90-94 expenditures include a total of \$1,346,540 in depreciation expense.

Haines Borough
FY16 Summary of Budgeted Interfund Transfers

	Transfers- In	Transfers- Out
01 Areawide General Fund		
Share of Raw Fish Tax to Harbor		34,400
Vehicle Tax to CIP for Vehicle Yard		40,000
Share e911 surcharge to Equipment Sinking		19,466
From CPV for 2nd Dispatcher	7,800	
From Permanent Fund Earnings Reserve	281,000	
02 Townsite Service Area		
From CPV to repay for Trestle Replacement	33,216	
17 Land Development & Sales		
Income from the sale of land to Permanent Fund		7,022
20 Medical Service Area		
To Equipment Sinking Fund for Ambulance		5,000
34 Commerical Passenger Vessel Tax		
To fund 01 for 2nd dispatcher		7,800
To TSA to refund for trestle replacement		33,216
To water fund for cruise ship water		6,000
To CIP for Peoplemover Cart		18,000
50 Capital Improvement Projects		
Vehicle Tax in from 01	40,000	
From CPV for Peoplemover	18,000	
To Equipment Sinking for Chilkat Ctr AHU		25,000
To Equipment Sinking for HVFD Truck		25,000
To Equipment Sinking for HVFD SCBA		32,500
To Equipment Sinking for KVVFD Truck		25,000
To Equipment Sinking for PW Equipment		50,000
61 Equipment Sinking Fund		
From GF for e911 Equipment	19,466	
From MSA for Ambulance	5,000	
From CIP for Chilkat Ctr AHU	25,000	
From CIP for HVFD Truck	25,000	
From CIP for HVFD SCBA	32,500	
From CIP for KVVFD Truck	25,000	
From CIP for PW Equipment	50,000	
90 Water Fund		
From CPV for Cruise Ship Water	6,000	
92 Harbor Fund		
Share of Raw Fish tax from Fund 01	34,400	
97 Permanent Fund		
Income from the sale of land	7,022	
To Fund 01 for operations		281,000
	609,404	609,404



HAINES BOROUGH

FY16 BUDGET

SUMMARY OF ALLOCATED EXPENSES BY DEPARTMENT

	ALLOCATIONS FROM										Total Allocation to Dept
	8101	8104	8106	8107	8120	8163	8105	8155	8161	8162	
	Admin	Finance	Dispatch	F.D. #1	Information Technology	Harbor	Assess-ment	Economic Develop.	Water	Sewer	
ALLOCATIONS TO:											
Areawide General Fund	\$ -	-	-		-			15,573			\$ 15,573
Fire Department (FD#1)	1,476	4,722	67,564		593						74,355
Townsite Service Area	91,115	49,371	211,354		15,427						367,267
Lands Sales	2,951	4,722					3,405				11,079
Medical Service (Ambulance)	1,476	9,013	67,564	89,825	593						168,471
Economic Development /Tourism	14,328	19,467			7,120						40,916
Capital Improvement Projects	17,703	30,235									47,937
Water Revenue Fund	2,951	23,650			1,780		2,055			17,293	47,730
Sewer Revenue Fund	2,951	23,650			1,780		2,055		49,293		79,730
Small Boat Harbor	5,903	14,197			1,187						21,286
Lutak Dock	11,805	7,524			1,187	76,211					96,726
Port Chilkoot Dock	4,427	7,173			1,187	46,038					58,825
TOTAL Allocation from Dept	\$ 157,086	193,725	346,482	89,825	30,854	122,249	7,516	15,573	49,293	17,293	\$ 1,029,895

Allocations are a way of distributing shared expenses between funds. Allocations are used primarily for distributing payroll costs. The following is a synopsis of the FY16 allocations:

Administration Department

- The Borough Manager's salary and burden is allocated 2% to Land Sales, 1% to Ambulance, 7% to the Economic Development Fund, 1% to Fire District #1, 6% to capital projects, 2% to Water 2% to Sewer, 4% to Harbors, 8% to the Lutak dock, and 3% to the Port Chilkoot Dock.
- The Clerk's wages and burden is allocated 3% to the capital projects fund & 3% to Economic Development.
- The Deputy Clerk's payroll is allocated 8% to capital projects & 1% to Economic Development..

Finance Department

- The Accounts Receivable Clerk is allocated 20% to the Water Fund, 20% to the Sewer Fund, 6.5% to the Harbor Fund, 2% to the Lutak dock, and 1.5% to the Port Chilkoot dock.
- The Accounts Payable/Payroll Clerk and the CFO are each allocated 2% to fire, 1 % to Ambulance, 1.5% to land sales, 6% to the Capital Improvement Project fund, 4% to Economic Development/Tourism, and 4% to each Water, Sewer, and Ports.
- A total of 49% of the annual financial audit is allocated from Finance to the following places: Fire, Lands, Ambulance, Economic Development, CIP, Water, Sewer, Ports, and Harbors.
- The Sales Tax Audit and the payroll for the Sales Tax Accountant are allocated to the funds that receive proceeds from sales tax: the Medical Service Area Fund, Economic Development, and Capital Improvement Projects.

Information Technology (IT) Department

- 19% of all IT expense is allocated to the Townsite Service Area (police & Public works)
- 9% of IT expense is allocated to Economic Development / Tourism
- 2% of IT expense is allocated to each Water, Sewer, Harbor, Lutak Dock, and PC Dock
- 1% of IT expense is allocated to each Fire and Ambulance

Dispatch Department

After operating costs related to the new e911 system are backed out, dispatch expenses are allocated out:

- 19.5% to Fire Districts #1 & #3.
- 19.5% to the Ambulance Department.
- 61% to the Police Department.

Fire Department

- 55% of the Fireman and EMT's wages and burden are allocated to Ambulance.
- 25% of the Fire Chief's stipend is allocated to Ambulance

Harbor Fund

- 70% of the Harbormaster is allocated to the Port Funds
- 20% of the Assistant Harbormaster is allocated to the Port Funds
- 40% of the Harbor seasonal assistant is allocated to the Port Funds
- 80% of the Port Security Officer is allocated to the Port Funds

Assessment / Land Management Department

- The Planning & Zoning Tech III is allocated 2% to Lands, 2.5% to each Water and Sewer
- The Assessor is allocated 2% to the Land Sales Fund

Water Revenue Fund

- 32% of the Water Operator's wages and burden are allocated to the Sewer Fund
- 50% of the Laborer II wages and burden are allocated to the Sewer Fund

Sewer Revenue Fund

- 21% of the Assistant Sewer Operator wages and burden are allocated to Water Revenue

Economic Development

- 15% of the Community & Economic Development Director payroll is allocated to the general fund for the administrative work this position will provide for the Pool and CYD.

Allocation from Fund 01 to Fund 02

23% of Administration, Finance, and Information Technology costs which have not already been allocated elsewhere are allocated from the Area-wide General Fund (01) to the Townsite Service Area Fund (02).

**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Summary**

HAINES BOROUGH SCHOOL DISTRICT
District Name

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Beginning Fund Balance: July 1, 2015 (Subject to 10% Limit per AS 14.17.505(a))	\$668,993
(Excluded from the 10% Limit)	\$214,975
Total Beginning Fund Balance	<u>\$883,968</u>

Revenue

010 City/Borough Appropriations	(1) \$1,560,000
030 Earnings on Investments	(2) <u>2,150</u>
040 Other Local Revenues	(3) <u>2,500</u>
041 Tuition from Students	(4) <u>0</u>
042 Tuition - Other Districts	(5) <u>0</u>
047 E-Rate Program	(6) <u>174,615</u>
050 State Sources	(7) <u>2,924,158</u>
100 Federal Sources - Direct	(8) <u>0</u>
150 Federal Sources - Through the State	(9) <u>0</u>
190 Federal Sources - Other Agencies	(10) <u>0</u>
250 Transfers From Other Funds	(11) <u>0</u>
Total Revenue	<u>\$4,663,423</u>

Expenditures

100 Instruction	(12) \$2,039,318
200 Special Education Instruction	(13) <u>766,140</u>
220 Special Education Support Services	(14) <u>0</u>
300 Support Services - Students	(15) <u>91,500</u>
350 Support Services - Instruction	(16) <u>410,388</u>
400 School Administration	(17) <u>274,375</u>
450 School Administration Support Services	(18) <u>153,342</u>
510 District Administration	(19) <u>193,433</u>
550 District Administration Support Services	(20) <u>229,181</u>
600 Operations and Maintenance of Plant	(21) <u>616,814</u>
700 Student Activities	(22) <u>0</u>
780 Community Services	(23) <u>1,079</u>
900 Other Financing Uses	(24) <u>40,000</u>
Total Expenditures	<u>\$4,815,570</u>

Ending Fund Balance: June 30, 2016 (Subject to 10% Limit per AS 14.17.505(a))	\$0 **
(Excluded from the 10% Limit)	<u>\$0</u>
Total Ending Fund Balance	<u>\$0</u>

** Must be greater than or equal to zero

**Minimum Expenditure for Instruction Calculation
AS14.17.520 & 4 AAC 09.115**

Total Instructional Expenditures (Functions 100-400)	(a) <u>\$3,581,721</u>
Total Expenditure Codes (Functions 100-780)	(b) <u>\$4,775,570</u>
Total Instructional Expenditures (a) divided by Total Expenditures (b)	<u>75%</u>

FY2016 School Operating Fund Budget Revenues

HAINES BOROUGH SCHOOL DISTRICT

District Name

010 City/Borough Appropriations

	Amount	
011 City/Borough Direct Appropriation	1,560,000	
012 City/Borough "In-Kind"		
(detail descriptions & dollar amts required for in-kind)		
In-Kind is a required code and must be presented separately		
or budget will be returned.		
Total City/Borough Appropriations		\$1,560,000
		Transferred to (1) on page 2

030 Earnings on Investments

030 Earnings on Investments	2,150	
Total Earnings on Investments		\$2,150
		Transferred to (2) on page 2

040 Other Local Revenues

040 Other Local Revenues - Identify:		
(provide detail descriptions & dollar amts for local revenues)		
MISC RECEIPTS	2,500	
Total Other Local Revenues		\$2,500
		Transferred to (3) on page 2

041 Tuition from Students

041 Tuition from Students		
Total Tuition from Students		\$0
		Transferred to (4) on page 2

042 Tuition - Other Districts

042 Tuition		
Total Tuition - Other Districts		\$0
		Transferred to (5) on page 2

047 E-Rate Program

047 E-Rate Program Revenue	174,615	
Total E-Rate Program		\$174,615
		Transferred to (6) on page 2

Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Revenues

HAINES BOROUGH SCHOOL DISTRICT

District Name

050 State Sources (051 includes quality schools grants)

051 Foundation Program	2,619,243
055 Supplemental Aid	
056 TRS On-Behalf Payments	271,457
057 PERS On-Behalf Payments	33,458
059 Tuition	
090 Other State Revenues - Identify	

Total State Sources**\$2,924,158**

Transferred to (7) on page 2

100 Federal Sources - Direct

Amount

110 Impact Aid (Public Law 874 (100%))	
140 Other Federal Revenue - Identify	

Total Federal Sources - Direct**\$0**

Transferred to (8) on page 2

150 Federal Sources - Through the State of Alaska - Identify:**Total Federal Sources - Through the State****\$0**

Transferred to (9) on page 2

190 Federal Sources - Other Agencies - Identify:**Total Federal Sources - Other Agencies****\$0**

Transferred to (10) on page 2

250 Transfers From Other Funds - Identify:**Total Transfers From Other Funds****\$0**

Transferred to (11) on page 2

Total Projected Revenues**\$4,663,423**

**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

HAINES BOROUGH SCHOOL DISTRICT

District Name

Function 100 Instruction

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	1,133,213	17.80
320 Non-Certificated Salaries	90,965	3.25
Total Salaries	\$1,224,178	
Employee Benefits		
360 Employee Benefits	723,618	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits	\$723,618	
Total Salaries & Employee Benefits	\$1,947,796	
Non-Personnel		
410 Professional and Technical Services	9,500	
419 Chief Administrator Contract Services		
420 Staff Travel	6,550	
425 Student Travel	1,500	
430 Utility Services	2,350	
435 Energy		
440 Other Purchased Services	1,000	
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	60,585	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
Dues/Fees	1,500	
Recertification fees	1,000	
510 Equipment	7,537	
Total Non-Personnel	\$91,522	
Total Salaries, Benefits, Non-Personnel	\$2,039,318	

Transferred to (12) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

HAINES BOROUGH SCHOOL DISTRICT

District Name

Function 200 Special Education Instruction

Amount

Personnel FTE

Salaries

310 Certificated Salaries	168,269	3.00
320 Non-Certificated Salaries	257,652	7.50

Total Salaries

\$425,921

Employee Benefits

360 Employee Benefits	281,299	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits	\$281,299	

Total Salaries & Employee Benefits

\$707,220

Non-Personnel

410 Professional and Technical Services	49,500
420 Staff Travel	4,500
425 Student Travel	
430 Utility Services	600
435 Energy	
440 Other Purchased Services	
445 Insurance and Bond Premiums	
450 Supplies, Materials and Media	4,320
480 Tuition and Stipends	
490 Other Expenses - Identify:	

510 Equipment

Total Non-Personnel

\$58,920

Total Salaries, Benefits, Non-Personnel

\$766,140

Transferred to (13) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

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HAINES BOROUGH SCHOOL DISTRICT

District Name

Function 220 Special Education Support Services - Students

Amount

Personnel FTE

Salaries

310 Certificated Salaries

320 Non-Certificated Salaries

Total Salaries

\$0

Employee Benefits

360 Employee Benefits

380 Housing Allowance/Subsidy

390 Transportation Allowance

Total Employee Benefits

\$0

Total Salaries & Employee Benefits

\$0

Non-Personnel

410 Professional and Technical Services

419 Chief Administrator Contract Services

420 Staff Travel

425 Student Travel

430 Utility Services

435 Energy

440 Other Purchased Services

445 Insurance and Bond Premiums

450 Supplies, Materials and Media

480 Tuition and Stipends

490 Other Expenses - Identify:

510 Equipment

Total Non-Personnel

\$0

Total Salaries, Benefits, Non-Personnel

\$0

Transferred to (14) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

Page 8

HAINES BOROUGH SCHOOL DISTRICT

District Name

Function 300 Support Services - Students

Amount

Personnel FTE

Salaries

310 Certificated Salaries

57,373

138

1.00

320 Non-Certificated Salaries		
Total Salaries		<u>\$57,373</u>
Employee Benefits		
360 Employee Benefits	33,063	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits		<u>\$33,063</u>
Total Salaries & Employee Benefits		<u><u>\$90,436</u></u>
Non-Personnel		
410 Professional and Technical Services	500	
420 Staff Travel		
425 Student Travel		
430 Utility Services	64	
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	500	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
510 Equipment		
Total Non-Personnel		<u><u>\$1,064</u></u>
Total Salaries, Benefits, Non-Personnel		<u><u>\$91,500</u></u>
Transferred to (15) on page 2		

**Alaska Department of Education and Early Development - School Finance
FY2016 School Operating Fund Budget Expenditures**

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HAINES BOROUGH SCHOOL DISTRICT
District Name

Function	350 Support Services - Instruction	Amount	Personnel FTE
Salaries			
310 Certificated Salaries	19,784		0.25
		<u>139</u>	

320 Non-Certificated Salaries	32,194	1.00
Total Salaries		\$51,978
Employee Benefits		
360 Employee Benefits	39,500	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits		\$39,500
Total Salaries & Employee Benefits		\$91,478
Non-Personnel		
410 Professional and Technical Services	3,130	
420 Staff Travel	4,750	
425 Student Travel		
430 Utility Services	211,720	
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	74,310	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
510 Equipment	25,000	
Total Non-Personnel		\$318,910
Total Salaries, Benefits, Non-Personnel		\$410,388

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Alaska Department of Education and Early Development - School Finance FY2016 School Operating Fund Budget Expenditures

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HAINES BOROUGH SCHOOL DISTRICT
District Name

Function 400 School Administration	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	166,660	2.00
Total Salaries	\$166,660	
Employee Benefits		140

360 Employee Benefits	88,598	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits		\$88,598
Total Salaries & Employee Benefits		\$255,258
Non-Personnel		
410 Professional and Technical Services		
419 Chief Administrator Contract Services		
420 Staff Travel	2,750	
425 Student Travel		
430 Utility Services	7,670	
435 Energy		
440 Other Purchased Services	97	
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	8,000	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
Dues/fees	600	
510 Equipment		
Total Non-Personnel		\$19,117
Total Salaries, Benefits, Non-Personnel		\$274,375

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Alaska Department of Education and Early Development - School Finance FY2016 School Operating Fund Budget Expenditures

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HAINES BOROUGH SCHOOL DISTRICT

District Name

Function 450 School Administration Support Services

Salaries

320 Non-Certificated Salaries

Total Salaries

Employee Benefits

360 Employee Benefits

380 Housing Allowance/Subsidy

Amount

Personnel FTE

83,386

2.00

\$83,386

64,656

141

390 Transportation Allowance		
Total Employee Benefits		\$64,656
Total Salaries & Employee Benefits		\$148,042
Non-Personnel		
410 Professional and Technical Services		
420 Staff Travel		
425 Student Travel		
430 Utility Services		
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	5,300	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
510 Equipment		
Total Non-Personnel		\$5,300
Total Salaries, Benefits, Non-Personnel		\$153,342

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Alaska Department of Education and Early Development - School Finance FY2016 School Operating Fund Budget Expenditures

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HAINES BOROUGH SCHOOL DISTRICT
District Name

Function 510 District Administration	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	103,000	1.00
320 Non-Certificated Salaries	7,700	
Total Salaries	\$110,700	
Employee Benefits		
360 Employee Benefits	51,903	
380 Housing Allowance/Subsidy		

390 Transportation Allowance		
Total Employee Benefits		<u>\$51,903</u>
Total Salaries & Employee Benefits		<u><u>\$162,603</u></u>
Non-Personnel		
410 Professional and Technical Services	<u>11,000</u>	
419 Chief Administrator Contract Services		
420 Staff Travel	<u>5,550</u>	
425 Student Travel		
430 Utility Services	<u>4,380</u>	
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media	<u>1,200</u>	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
Dues/fees	<u>8,700</u>	
510 Equipment		
Total Non-Personnel		<u><u>\$30,830</u></u>
Total Salaries, Benefits, Non-Personnel		<u><u>\$193,433</u></u>

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Alaska Department of Education and Early Development - School Finance FY2016 School Operating Fund Budget Expenditures

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HAINES BOROUGH SCHOOL DISTRICT

District Name

Function 550 District Administration Support Services	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	<u>111,917</u>	<u>2.00</u>
Total Salaries	<u>\$111,917</u>	
Employee Benefits		
360 Employee Benefits	<u>75,349</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits	<u>\$75,349</u>	143

Total Salaries & Employee Benefits		\$187,266
Non-Personnel		
410 Professional and Technical Services	37,000	
420 Staff Travel	2,000	
425 Student Travel		
430 Utility Services	4,055	
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums	17,300	
450 Supplies, Materials and Media	200	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
Dues/fees	2,500	
495 Indirect Costs	(21,140)	
510 Equipment		
Total Non-Personnel		\$41,915

Total Salaries, Benefits, Non-Personnel **\$229,181**

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Alaska Department of Education and Early Development - School Finance FY2016 School Operating Fund Budget Expenditures

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HAINES BOROUGH SCHOOL DISTRICT
District Name

Function 600 Operations and Maintenance of Plant	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	120,527	3.00
Total Salaries	\$120,527	
Employee Benefits		
360 Employee Benefits	101,037	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits	\$101,037	
Total Salaries & Employee Benefits	\$221,564	

Non-Personnel		
410 Professional and Technical Services	18,000	
420 Staff Travel	250	
425 Student Travel		
430 Utility Services	40,500	
435 Energy	241,500	
440 Other Purchased Services	20,500	
445 Insurance and Bond Premiums	30,000	
450 Supplies, Materials and Media	37,000	
480 Tuition and Stipends		
490 Other Expenses - Identify:		
Dues/fees	2,500	
510 Equipment	5,000	
Total Non-Personnel		\$395,250

Total Salaries, Benefits, Non-Personnel **\$616,814**

Transferred to (21) on page 2

Alaska Department of Education and Early Development - School Finance FY2016 School Operating Fund Budget Expenditures

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HAINES BOROUGH SCHOOL DISTRICT

District Name

Function	700	Student Activities	Amount	Personnel FTE
Salaries				
310	Certificated Salaries			
320	Non-Certificated Salaries			
	Total Salaries		\$0	
Employee Benefits				
360	Employee Benefits			
380	Housing Allowance/Subsidy			
390	Transportation Allowance			
	Total Employee Benefits		\$0	
	Total Salaries & Employee Benefits		\$0	
Non-Personnel				
410	Professional and Technical Services			
420	Staff Travel			145

425 Student Travel		
430 Utility Services		
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media		
480 Tuition and Stipends		
490 Other Expenses - Identify:		
510 Equipment		
Total Non-Personnel		\$0

Total Salaries, Benefits, Non-Personnel **\$0**

Transferred to (22) on page 2

Alaska Department of Education and Early Development - School Finance FY2016 School Operating Fund Budget Expenditures

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HAINES BOROUGH SCHOOL DISTRICT
District Name

Function 780 Community Services	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries		
Total Salaries		\$0
Employee Benefits		
360 Employee Benefits	1,079	
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits		\$1,079
Total Salaries & Employee Benefits		\$1,079
Non-Personnel		
410 Professional and Technical Services		
420 Staff Travel		
425 Student Travel		
430 Utility Services		
435 Energy		

440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media		
480 Tuition and Stipends		
490 Other Expenses - Identify:		
510 Equipment		
Total Non-Personnel		\$0

Total Salaries, Benefits, Non-Personnel **\$1,079**

Transferred to (23) on page 2

Alaska Department of Education and Early Development - School Finance FY2016 School Operating Fund Budget Other Financing Uses

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HAINES BOROUGH SCHOOL DISTRICT
District Name

Function 900 Other Financing Uses	Amount
Transfers To:	
550 Transfer to Other Funds	
(Provide a detailed explanation for all transfers)	
Student Activities	40,000
Total Other Financing Uses	\$40,000

Transferred to (24) on page 2

Alaska Department of Education and Early Development - School Finance FY2016 School Operating Fund Budget TRS/PERS Functional Breakdown

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HAINES BOROUGH SCHOOL DISTRICT
District Name

The department uses two required revenue object codes, 056 and 057, for the purpose of recording TRS and PERS on-behalf revenue. The full amount of the TRS and PERS on-behalf from all funds must be recorded in the operating fund. The district is to calculate the functional break-out in order to allocate the related on-behalf expenditure.

The district is to use the following allocation method for breaking out the TRS by function.

- 1) To calculate the TRS on-behalf amount take the difference between the Board Recommended Rate and the Effective Rate and multiply the difference by the total district wide TRS payroll from all funds. You will now have the total dollar amount of the TRS on-behalf for all funds.
- 2) Divide the (total district wide TRS payroll by function from all funds) by the (total district wide TRS payroll from all funds) to derive a percentage of total district wide TRS payroll by function.
- 3) The total district wide TRS payroll by function percentage is multiplied by the total TRS on-behalf to come up with the total TRS on-behalf by function to be recorded in the operating fund.

The district is to use the same methodology for recording total PERS on-behalf. The TRS and PERS on-behalf allocations are to be recorded in the schedule below and also included in the employee benefits in each function. The total on-behalf employee benefits by function should reconcile to the total on-behalf revenues recorded from page 4.

	TRS	PERS
Total On-Behalf Revenue from page 4	<u>271,457</u>	<u>33,458</u>
		148

Function 100 On-Behalf Expenditures	185,520	4,462
Function 200 On-Behalf Expenditures	27,784	10,106
Function 220 On-Behalf Expenditures		
Function 300 On-Behalf Expenditures	9,587	0
Function 350 On-Behalf Expenditures	3,306	1,627
Function 400 On-Behalf Expenditures	27,849	
Function 450 On-Behalf Expenditures		4,276
Function 510 On-Behalf Expenditures	17,411	
Function 550 On-Behalf Expenditures		5,808
Function 600 On-Behalf Expenditures		6,100
Function 700 On-Behalf Expenditures		1,079
Function 780 On-Behalf Expenditures		
Total On-Behalf Employee Benefits by Function	271,457	33,458

Note: TRS and PERS on-behalf for Pupil Transportation and Food Service should be included in function 300 and TRS and PERS on-behalf for Construction & Facilities Acquisition should be included in function 600.

				FY 2015 Approved budget	FY 2015 Actual YTD	FY 2016 Proposed budget
Income						
			Admissions & Museum Passes	24,000.00	18,064.02	\$ 24,000.00
			Total Admissions	24,000.00	18,064.02	\$ 24,000.00
			Haines Borough - building maintenance	3,000.00	1,215.01	\$ 3,000.00
			Haines Borough - building insurance	5,200.00	1,868.15	\$ 5,200.00
			Haines Borough - architect	12,000.00		\$ -
			Haines Borough - technology			\$ -
			Haines Borough Appropriation (Staff)	190,994.00	145,332.59	\$ 191,453.00
			Haines Borough Appropriation-Total	211,194.00	148,415.75	\$ 199,653.00
			Sales, Store	38,000.00	29,514.02	\$ 38,000.00
			Sales, Online Store	1,000.00		\$ -
			Store Purchases	20,000.00	9,523.77	\$ 15,000.00
			Store Income	19,000.00	19,990.25	\$ 23,000.00
			Special Events / Fundraisers / Raffles	5,000.00		
			Totem Trot		5,120.00	\$ 6,000.00
			Dinner and a Movie		3,756.00	\$ 4,000.00
			TLC class fundraising			\$ -
			Free Ride World Tour		604.99	
			Membership	2,000.00	340.00	\$ 3,000.00
			Workshop & Event Fees			\$ 1,000.00
			Restricted Donations		1,469.68	\$ -
			Individual Donations	4,000.00	2,523.76	\$ 6,000.00
			Business Donations	1,000.00		\$ -
			Total Donations	12,000.00	13,814.43	\$ 20,000.00
			Copies/Reproductions	50.00	1,514.88	\$ 1,000.00
			Interest	60.00	40.59	\$ -
			Miscellaneous (Pass admin fee, other)	350.00	962.53	\$ 1,000.00
			Rent	100.00	80.00	\$ -
			Total Income	258,554.00	202,882.45	\$ 268,653.00

			FY 2015 Approved budget	FY 2015 Actual YTD	FY 2016 Proposed budget
Income					
Expense					
		Personnel Costs			
		Payroll Funded by Borough	190,294.00	145,332.59	\$ 191,453.00
		Payroll not funded by Borough	2102.00		\$ 21,376.00
		Annual Leave Expense	0.00		\$ 10,700.00
		Tlingit Language Class, Teacher	1,200.00		(In Payroll)
		Intern	2,800.00	171.00	(In Grants)
		Consultant (Architect) - Boro pays	12,000.00		\$ -
		Total Personnel Costs	208,396.00	145,503.59	\$ 223,529.00
		Administrative			
		Honoraria	500.00		\$ 500.00
		Supplies - Office & Building	2,500.00	2,603.63	\$ 2,500.00
		Donations to other orgs	50.00		\$ 50.00
		Advertising & Marketing	750.00	3,544.10	\$ 2,500.00
		Membership & Subscriptions	925.00	1,277.00	\$ 925.00
		Postage and Shipping	950.00	789.67	\$ 950.00
		Telephone, Fax, email	3,600.00	3,327.08	\$ 3,600.00
		Travel/Training	2,000.00	1,564.19	\$ 2,000.00
		Bank Service Charges	175.00	276.08	\$ 175.00
		Insurance (Haines Boro)	5,000.00	1,868.15	\$ 5,000.00
		Total Administrative Costs	16,450.00	15,249.90	\$ 18,200.00
		Miscellaneous Expenses			
		Petty Cash Discrepancies		15.75	
		Equipment Purchase	3,500.00	723.84	\$ -
		Depreciation Expense			
		Total Miscellaneous Expenses	3,500.00	739.59	\$ -
		Professional Services			
		Professional Svs Grant Funded			
		Professional Services - Other	900.00	1,100.00	\$ 900.00
		Total Professional Services	900.00	1,100.00	\$ 900.00
		Store Expenses: Phone, Charge Card			
		Fees, Bus. License, postage, supplies	2,400.00	2,422.78	\$ 2,400.00
		Utilities			
		Electric	4,500.00	3,138.06	\$ 4,500.00
		Fuel Oil	13,000.00	8,588.81	\$ 13,000.00
		Trash	400.00	163.75	\$ 400.00
		Water	900.00	834.46	\$ 900.00
		Total Utilities	18,800.00	12,725.08	\$ 18,800.00

				FY 2015 Approved budget	FY 2015 Actual YTD	FY 2016 Proposed budget	
Income							
	Maintenance						
	Building Maintenance & Repairs					\$	-
	Boro Maintenance			3,000.00	1,215.01	\$	3,000.00
	Museum Maintenance			1,000.00	884.89	\$	1,000.00
	Security			850.00	1,552.93	\$	1,500.00
	Computer Maintenance & Repairs			400.00	1,506.39	\$	1,500.00
	Equipment Maintenance & Repairs			300.00	190.87	\$	200.00
	Grounds Maintenance			2,500.00	1,113.05	\$	2,500.00
	Total Maintenance			8,050.00	6,463.14	\$	9,700.00
	Special Event / Fundraising Expenses			500.00	4,774.73	\$	4,250.00
	Education			500.00		\$	1,000.00
	Programs (Special Events)				841.17		
	(Supplies, History Day, Doll Fair)				1,066.67		
	Total Education			500.00	1,907.84	\$	1,000.00
	Collections						
	Acquisitions				1,236.50	\$	500.00
	Oral History					\$	-
	Supplies			100.00	125.43	\$	-
	Collections Care (Tape Digitization)			500.00	631.26	\$	-
	Total Collections			600.00	1,993.19	\$	500.00
	Exhibits, misc.				2,794.03		
	Fall - Early Winter Exhibit (October - Dec			750.00		\$	750.00
	Winter Exhibit (Jan - March)			750.00		\$	750.00
	Spring Exhibit (April-May)			750.00		\$	750.00
	Total Exhibits			2,250.00	2,794.03	\$	2,250.00
	Other Programs				106.55		
	Totem Carving			0.00	4,687.50	\$	-
	Newsletter			100.00		\$	-
	Volunteers			100.00	188.28	\$	200.00
	Total Program			200.00	4,982.33	\$	200.00
	Grant Expenses - Supplies			300.00		\$	-
	Board Discretionary Fund			500.00		\$	-
Total Expense				263,346.00	200,656.20	\$	281,729.00
Net Ordinary Income				-4,792.00	2,226.25	\$	(13,076.00)
Proposed Grants Income							
	ASM Grant-In-Aid: Intern and Collections Care				4,400.00		\$4,400
	Museums Alaska Collections Management Fund				7,940.24	\$	15,000.00
	Museums Alaska Art Acquisitions Fund				29,000.00	\$	15,000.00

				FY 2015 Approved budget	FY 2015 Actual YTD	FY 2016 Proposed budget	
Income							
	National Endowment for the Humanities						
	Preservation Assistance Grant				6,000.00	\$ 6,000.00	
	Sustainability					\$ 350,000.00	
	Harper Touring Arts Fund				2,070.00	\$ 2,000.00	
	New Pathways				2,266.08	\$ 20,000.00	
Total Grants					51,676.32	\$ 412,400.00	
Proposed Grants Expenses							
	ASM Grant-In-Aid: Summer Intern						
	Summer Intern					\$ 3,900.00	
	Collections Care Supplies					\$ 500.00	
	Museums Alaska: Collections Management						
	Personnel				6174.31	\$ 10,000.00	
	Collections Care Supplies				907.87	\$ 3,000.00	
	Staff Training					\$ 2,000.00	
	Museums Alaska: Art Acquisitions						
	Collections Acquisitions				29,000	\$ 15,000.00	
	National Endowment for the Humanities: PAG						
	Consultant					\$ 3,800.00	
	Equipment			2184	\$ 2,200.00		
	National Endowment for the Humanities: Sustainable						
	Equipment: Compactor Storage				\$ 239,158.00		
	Personnel: Archivist & Assistant				\$ 105,842.00		
	Collections Care Supplies				\$ 5,000.00		
	Harper Touring Arts Fund						
	Traveling Exhibit Expenses			975.00	\$ 2,000.00		
	New Pathways			3,469.81			
	Exhibit				\$ 20,000.00		
Total Grant Expenses				42,710.99	\$ 412,400.00		

KLEHINI VALLEY VOLUNTEER FIRE DEPARTMENT

HC 60 Box 2890

Haines, AK 99827

(907)767-5550

02/27/2015

RECEIVED Haines Borough
MAR 09 2015
Clerk's Office

KVFD

FY 2016

BUDGET

1. Building Maintenance	\$2000.00
2. Communications	\$1000.00
3. Equipment	\$1000.00
4. General Fund	\$1500.00
5. Insurance	\$6400.00
6. Officer Compensation	\$5400.00
7. Training	\$1500.00
8. Equipment Sinking Fund	\$ 500.00
9. Trucks	\$9118.00
10. Dispatch	\$3490.00

TOTAL

\$31908.00

KLEHINI VALLEY VOLUNTEER FIRE DEPARTMENT

HC 60 Box 2890

Haines, AK 99827

(907)767-5550

2016 Budget

BUILDING

- Maintenance \$1200.00
- Phone \$ 800.00

Total \$2000.00

COMMUNICATIONS \$1000.00

EQUIPMENT \$1000.00

GENERAL FUND

- Office supplies \$ 400.00
- Miscellaneous \$1100.00

Total \$1500.00

INSURANCE \$6400.00

OFFICER COMPENSATION

- Chief \$3600.00
- Treasurer \$1800.00

Total \$5400.00

TRAINING

- Books \$1000.00
- Classes \$ 500.00

Total \$1500.00

23 **KLEHINI VALLEY VOLUNTEER FIRE DEPARTMENT**
HC 60 Box 2890
Haines, AK 99827
(907)767-5550

2016 Budget

<u>EQUIPMENT SINKING FUND</u>	\$ 500.00
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TRUCKS

- | | |
|---------------|------------------|
| • Fuel | \$1000.00 |
| • Maintenance | \$1300.00 |
| • Payments | <u>\$6818.00</u> |

Total	\$9118.00
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<u>DISPATCH</u>	\$3490.00
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TOTAL BUDGET	\$31908.00
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KLEHINI VALLEY VOLUNTEER FIRE DEPARTMENT

HC 60 Box 2890

Haines, AK 99827

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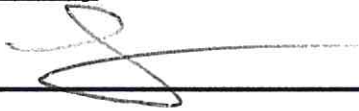
2016 Budget

Board of Directors

This budget "FY 2016" for KVVFD has been approved

By the Board of Directors

Chief- Robert Clay



Assistant Chief – Sage Thomas



Sean McLaughlin



Robert Venables



Keith Brooks
