

**LAKE AND PENINSULA BOROUGH
ORDINANCE NO. 13-06**

**AN ORDINANCE ADOPTING THE LAKE AND PENINSULA BOROUGH OPERATING BUDGET
FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014 (FY-14).**

BE IT ENACTED by the Assembly of the Lake and Peninsula Borough that:

Section 1. Classification.

This is a Non-Code Ordinance.

Section 2. General Provisions.

The Lake and Peninsula Borough is authorized to receive revenues, make expenditures, and make changes in cash balances for the period beginning July 1, 2013 and ending June 30, 2014, in accordance with the "Fiscal Year 13-14 Operating Budget, \$6,629,617.00" attached hereto as "Exhibit A" and incorporated herein by reference.

Section 3. Authorization and Appropriation.

The appropriations set forth in "Exhibit A" are adopted and authorized for the period beginning July 1, 2013 and ending June 30, 2014, and are the operating budget for that period.

The Manager is authorized to over expend or transfer funds between line items within functions or departments as needed provided that said transfers do not exceed 25% of the approved budget for that function or department. The manager is further authorized to exceed approved function or department budgets by up to 10% or a maximum of \$10,000 to address unanticipated circumstances. In no case shall the manager expend more funds in a given fiscal year than the amount authorized for the overall Operating Budget unless approved by the Assembly. New expenditures for activities not authorized herein, transfers between functions or departments which exceed the above authorization, transfers between the General Fund and other funds, or any other modifications to the approved budget must be done by ordinance and the normal budget amendment process.

Section 4. Effective Date.

This ordinance shall become effective upon enactment by the Borough Assembly.

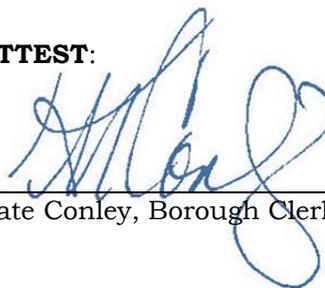
ENACTED by a duly constituted quorum of the Lake and Peninsula Borough Assembly this 14th day of May , 2013

IT WITNESS THERETO:



Glen Alsworth Sr., Mayor

ATTEST:



Kate Conley, Borough Clerk

Introduced: April 16, 2013
Public Hearing: May 14, 2013
Enacted: May 14, 2013
Ayes: Alvarez, Kalmakoff, Olsen, Ravenmoon, Salmon
Nays:
Not Voting: Alsworth
Absent: Seybert

PROPOSED
LAKE & PENINSULA BOROUGH
GENERAL FUND BUDGET
FISCAL YEAR 2014



APRIL 15, 2013

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RAW FISH TAX ESTIMATE

	Ugashik & Egegik	Chignik	Chignik	Chignik	Chignik	North Pen
	Salmon		Cod	Tanner	Halibut	Salmon
JULY 1 to DECEMBER 31, 2011	\$370,000	\$100,000	\$0	\$0	\$15,000	\$15,000
JANUARY 1 to JUNE 30, 2012	\$345,000	\$100,000	\$40,000	\$30,000	\$10,000	\$15,000
JULY 1 to DECEMBER 31, 2012	\$545,000	\$200,000	\$0	\$0	\$10,000	\$15,000
JANUARY 1 to JUNE 30, 2013	?	?	\$40,000	\$10,000	?	\$15,000
July 1 to December 31, 2013	?	?	\$0	\$0	?	\$15,000

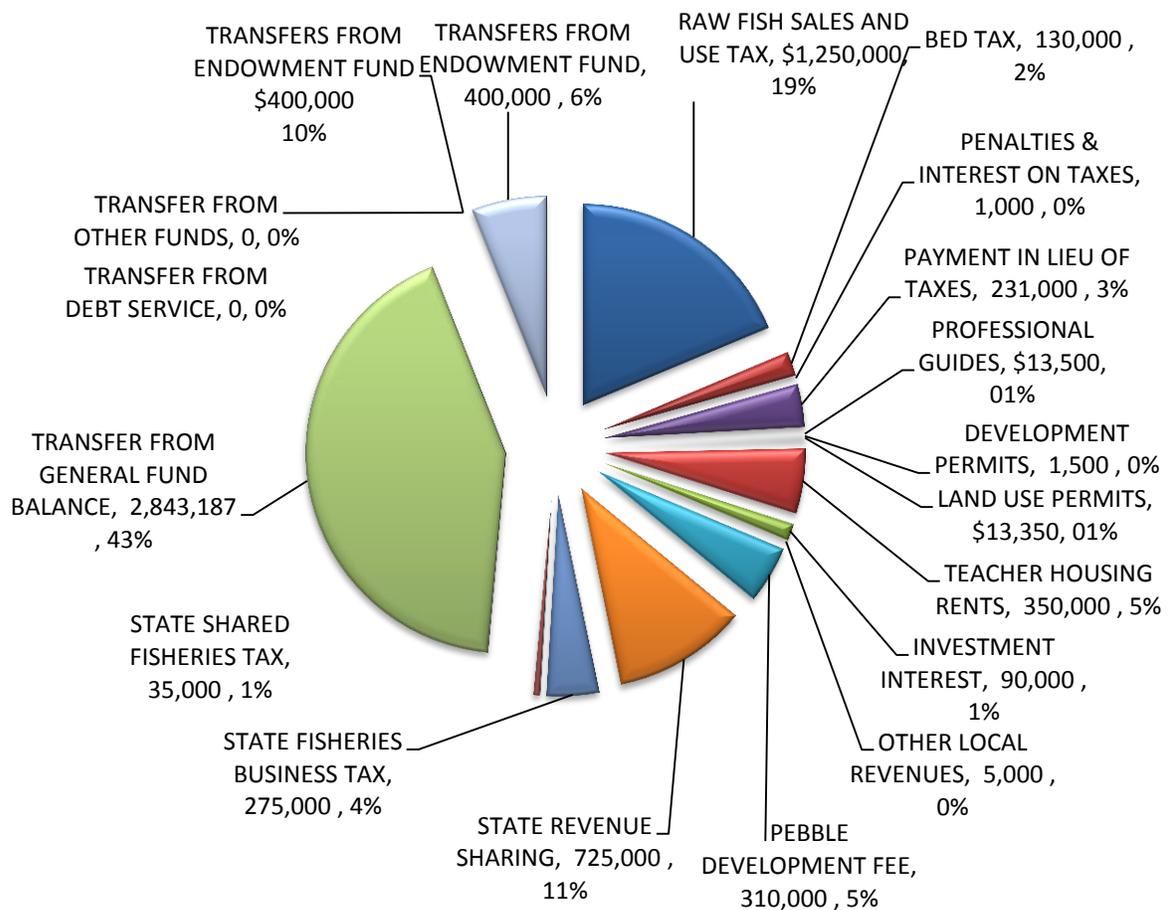
Attached is a simple table showing what elements go into making a gross guess at what future fish tax revenue might be. This table does not show you how I came up with each number in the table but is just to show what numbers I have to come up with to address the basic request as I understand it.

I want to underscore just how 'wild' some of these guesses are. The last half of the fiscal year asks that I make tax income forecasts for salmon runs that have no run forecast at all. Forecasting salmon price that far ahead is little short of insane. The end of one and beginning of another fiscal year is June 30 which is smack dab in the middle of the salmon season which effectively asks me to not only guess what the run is going to be and how much fishermen will be paid but what the run timing will be (i.e. how much of the run will have passed by July 1.) And yet any guess is better than none at all and, believe it or not, more often than not they do seem to be ball park estimates that have some level of utility. But I caution you to be very very cautious with these numbers and past 'successes' may have no bearing on the usefulness of the next estimate.

Chuck McCallum

FY 2014 GENERAL FUND REVENUE CHART

**LAKE & PENINSULA BOROUGH
 GENERAL FUND REVENUES
 FISCAL YEAR 2014
 \$6,680,037**



- RAW FISH SALES AND USE TAX
- PENALTIES & INTEREST ON TAXES
- PROFESSIONAL GUIDES
- LAND USE PERMITS
- INVESTMENT INTEREST
- PEBBLE DEVELOPMENT FEE
- STATE FISHERIES BUSINESS TAX
- TRANSFER FROM GENERAL FUND BALANCE
- TRANSFER FROM OTHER FUNDS
- BED TAX
- PAYMENT IN LIEU OF TAXES
- DEVELOPMENT PERMITS
- TEACHER HOUSING RENTS
- OTHER LOCAL REVENUES
- STATE REVENUE SHARING
- STATE SHARED FISHERIES TAX
- TRANSFER FROM DEBT SERVICE
- OTHER STATE REVENUE

FY 2014 GENERAL FUND REVENUE DETAIL

GENERAL FUND REVENUES	ADOPTED BUDGET FY-12	ACTUAL FY-12	ACTUAL YTD -13	ADOPTED BUDGET 2013	PROPOSED BUDGET 2014	DIFFERENCE
RAW FISH SALES AND USE TAX	\$2,138,998	\$1,272,877	\$1,002,229	\$1,250,000	\$1,250,000	\$0
BED TAX	166,144	157,436	130,062	125,000	130,000	\$5,000
PENALTIES & INTEREST ON TAXES	3,330	224		1,500	1,000	(\$500)
PAYMENT IN LIEU OF TAXES	243,889	276,962		231,000	231,000	\$0
PROFESSIONAL GUIDES	19,116	24,431	21,147	13,500	18,000	\$4,500
DEVELOPMENT PERMITS	1,540	500		1,500	1,500	\$0
LAND USE PERMITS	45,125	29,675	16,950	13,350	15,350	\$2,000
TEACHER HOUSING RENTS	343,668	343,668	350,688	343,650	350,000	\$6,350
INVESTMENT INTEREST	54,100	90,943	78,596	90,000	90,000	\$0
OTHER LOCAL REVENUES	13,699	15,103	1,396	5,000	5,000	\$0
PEBBLE DEVELOPMENT FEE	310,000	310,000	155,000	310,000	310,000	\$0
STATE REVENUE SHARING	429,889	428,873	866,307	608,406	725,000	\$116,594
STATE FISHERIES BUSINESS TAX	214,796	255,093	385,759	135,000	275,000	\$140,000
STATE SHARED FISHERIES TAX	40,280	-		35,000	35,000	\$0
TRANSFER FROM GENERAL FUND BALANCE				703,369	2,843,187	\$2,139,818
TRANSFER FROM DEBT SERVICE	1,106,225	3,183				
TRANSFER FROM OTHER FUNDS	54,871	32,021				
OTHER STATE REVENUE	58,854	295,761		10,600		(\$10,600)
TRANSFERS FROM ENDOWMENT FUND	400,000	400,000	400,000	400,000	400,000	\$0
TOTAL	\$5,644,524	\$3,936,750	\$3,408,134	\$4,276,875	\$6,680,037	\$2,403,162

FY 2014 GENERAL FUND REVENUE EXPLANATORY NOTES

1. Raw Fish Tax. We are estimating \$1,250,000. This is an increase from FY-13 based upon past history, estimates from the borough's Fishery Advisor. We feel that this is a cautious approach even in light of market.
2. Bed Taxes. In light of the modest upswing in the economy and a greater emphasis on communication with and collection from lodges we are estimating an increase of \$5,000.
3. Department of Interior-Federal Payment in Lieu of Taxes. These funds are transferred by all regional governments based on a formula of population and eligible federal lands within its boundaries.
4. Investment interest. Yields have raised slightly but the upturn in the equity market creates competition for investors resources.
5. Payment in lieu of development fee. LPB received a payment in lieu of a development fee linked to the proposed Pebble mining project. The total amount is \$310,000.
6. State fisheries shared taxes. This is based on a rough estimate of past fund amounts.
7. State FMA (fish management area) shared taxes. This is based on a rough estimate of past fund amounts.

FINANCE TERMS

GASB (Pronounced gaz-bee) – abbreviation for Governmental Accounting Standards Board. This board establishes the rules and regulation governing governmental accounting.

GAAP (Pronounced gap) – abbreviation for Generally Accepted Accounting Practices. These practices are established to assure that the entities (Borough) conform to the rules and regulations mandated by GASB. The Finance Department’s Policy and Procedures Manual identifies and explains the Borough’s internal controls to achieve conformance with GASB and GAAP.

Equity Investments – are what one normally hears referred to as stocks. Equities, stocks represent ownership, after all debts are paid. Stocks can fluctuate dramatically as we have all seen in the past 18 months. Because of this fluctuation, uncertainty, equities are a poor choice of investment for public funds.

Fixed Income Securities – are interest bearing debt investments. Bonds, Loans, Notes, etc., are forms of debt obligations. These obligations normally have a dollar amount (principal), upon which an interest rate is attached, and give a specific maturity date when the entire principal must be repaid. A personal example would be a car loan or home loan is a debt instrument. These are amounts “owed”.

Fund Balance – is the net worth of the particular fund. Example: What the fund has in the bank less what the fund owes equals net worth.

Interest – is the amount of income the Borough receives from its Investments and Penalties & Interest calculated on late tax returns.

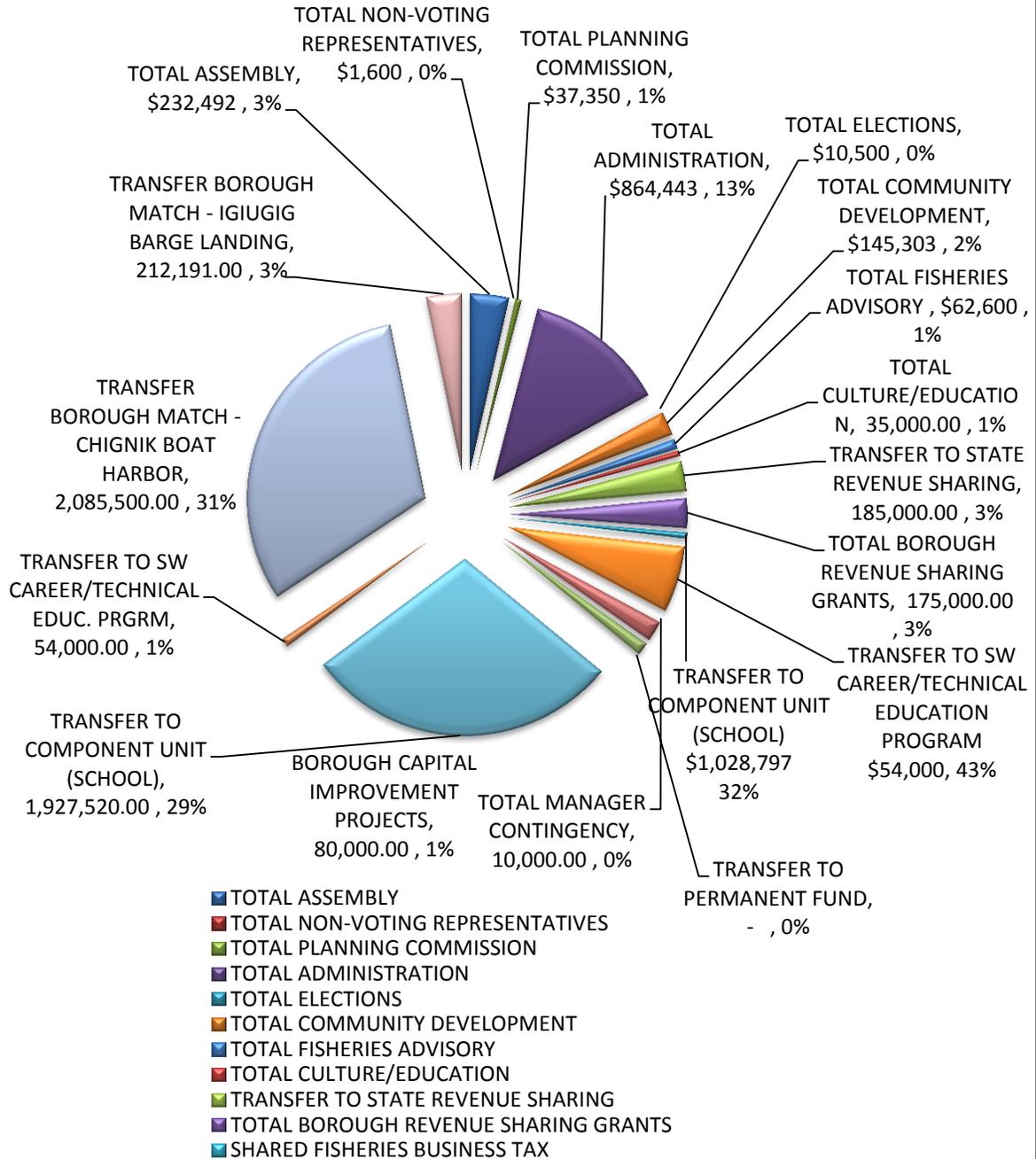
Liquidity – refers to the immediate monetary needs of the Borough. For liquidity purposes, some of the Borough’s investments are in very short term investments, backed by the Federal Government. These investments include Gov’t T Bills and notes, Overnight Gov’t Repurchase Agreements, Commercial Paper Funds backed by the U.S. Gov’t. Basically, all of these investments are available on a 24-hour notice; with no principal fluctuation. That means a dollar in is a dollar out.

LPB – Lake and Peninsula Borough

Market Gain/Loss – is the dollar amount of change in the current price of the underlying Borough investment. This amount normally fluctuates more for those investments which are in equities (stocks)

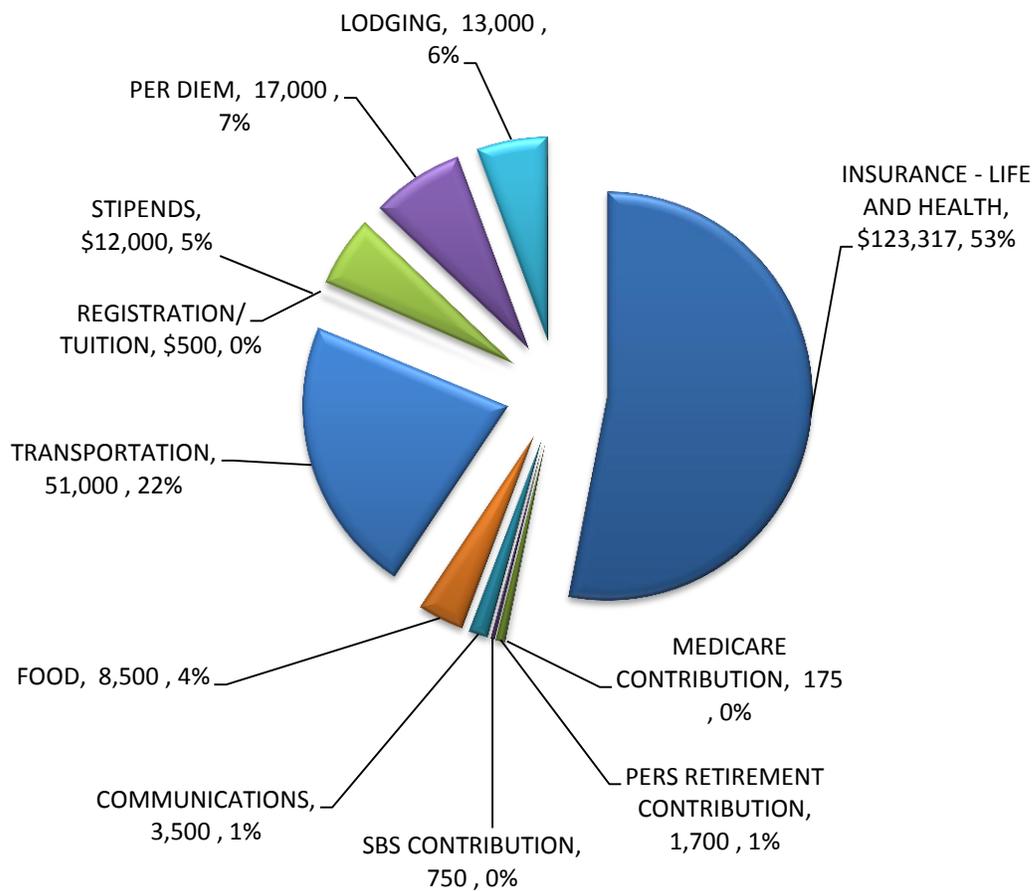
FY-2014 GENERAL FUND EXPENDITURE CHART

**LAKE & PENINSULA BOROUGH
 GENERAL FUND EXPENDITURES
 FISCAL YEAR 2014
 \$6,680,037**



FY-2014 ASSEMBLY EXPENDITURE CHART

**LAKE & PENINSULA BOROUGH
ASSEMBLY EXPENDITURES
FY 2014
\$232,492**



- INSURANCE - LIFE AND HEALTH
- PERS RETIREMENT CONTRIBUTION
- COMMUNICATIONS
- TRANSPORTATION
- STIPENDS
- LODGING
- MEDICARE CONTRIBUTION
- SBS CONTRIBUTION
- FOOD
- REGISTRATION/TUITION
- PER DIEM

PROPOSED
 LAKE & PENINSULA BOROUGH
 FY-2014 GENERAL FUND BUDGET
FY-2014 ASSEMBLY DETAIL

	ADOPTED BUDGET 2012	ACTUAL EXPENSE (FY-12)	ADOPTED BUDGET 2013	ACTUAL EXPENSE (FY-13)	PROPOSED BUDGET 2014	BUDGET DIFFERENCE
ASSEMBLY						
INSURANCE - LIFE AND HEALTH	\$115,700	\$134,844	\$85,000	\$62,099	\$123,317	\$38,317
MEDICARE CONTRIBUTION	175	144	175	109	175	\$0
PERS RETIREMENT CONTRIBUTION	2,700	1,210	1,700	726	1,700	\$0
SBS CONTRIBUTION	750	674	750	484	750	\$0
COMMUNICATIONS	1,500	4,774	3,700	2,817	3,500	(\$200)
FOOD	6,500	11,675	8,500	6,308	8,500	\$0
TRANSPORTATION	45,000	73,657	51,750	45,374	51,000	(\$750)
REGISTRATION/TUITION	500	1,840	500	375	500	\$0
STIPENDS	12,000	11,000	13,000	7,900	13,000	\$0
PER DIEM	21,000	16,800	17,000	12,300	17,000	\$0
LODGING	12,000	15,609	13,000	10,680	13,000	\$0
DUES AND FEES	1,000	250	50	40	50	\$0
TOTAL ASSEMBLY	\$218,825	\$272,478	\$195,125	\$149,212	\$232,492	\$37,367

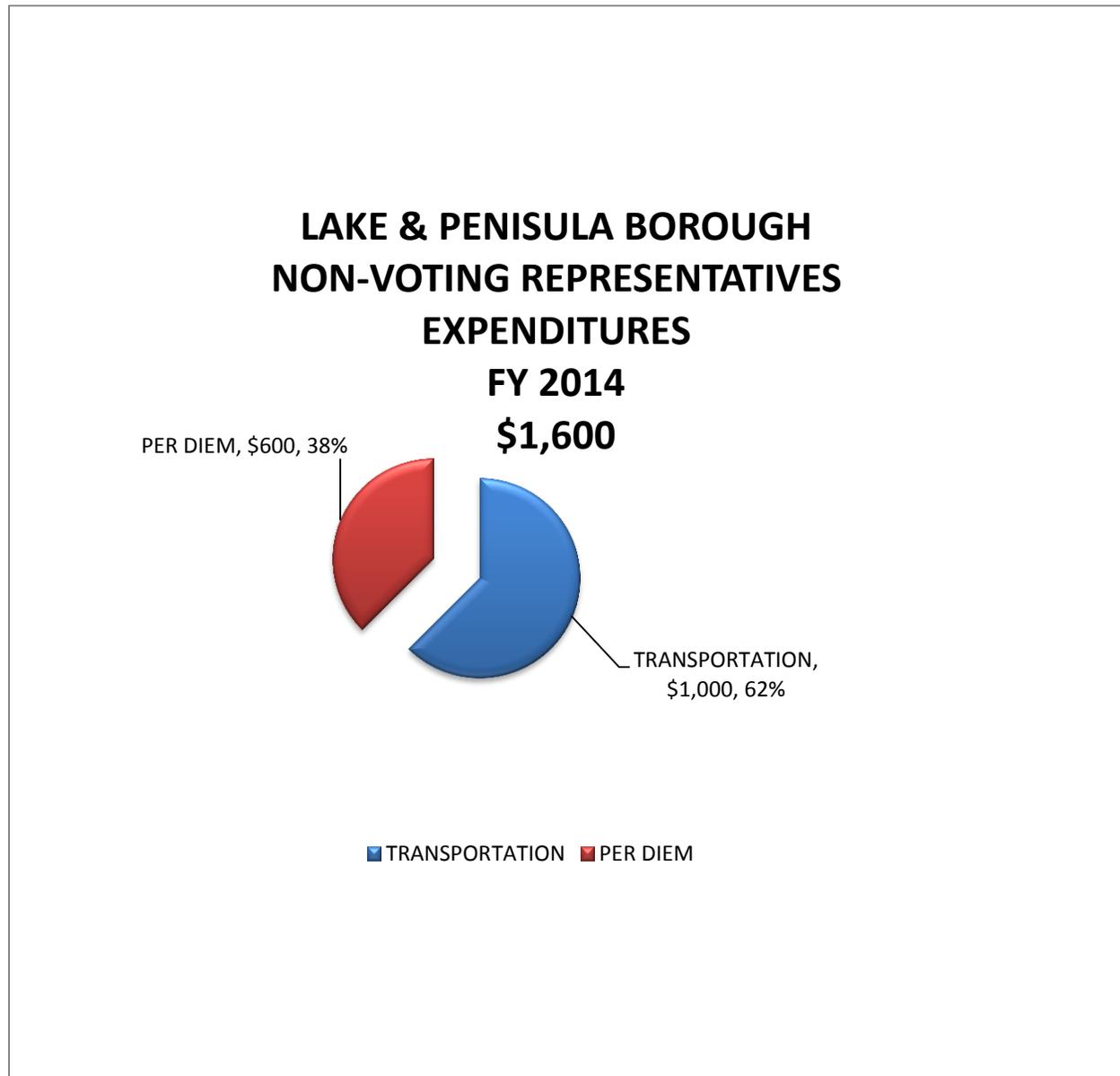
Notes to Budget Detail

Using estimates from the School District, we believe that this budget line more accurately reflects the anticipated insurance costs to the Borough. This will be reflected in each of the functional areas with insurance costs. See estimated calculations below:

MO. PREMIUM	JULY - DECEMBER	JAN - JUNE*
\$ 1,941.10	\$ 11,646.58	\$ 11,646.58
\$ 979.03	\$ 5,874.19	\$ 5,874.19
\$ 1,719.00	\$ 10,314.00	\$ 10,314.00
\$ 1,719.00	\$ 10,314.00	\$ 10,314.00
\$ 1,004.40	\$ 6,026.40	\$ 6,026.40
\$ 2,913.85	\$ 17,483.11	\$ 17,483.11
	\$ 61,658.28	\$ 61,658.28
	Total	\$ 123,316.56

Premiums vary as to number of family members. January- June estimates include a 20% premium increase.

FY-2014 NON-VOTING REPRESENTATIVES EXPENDITURE CHART AND DETAIL



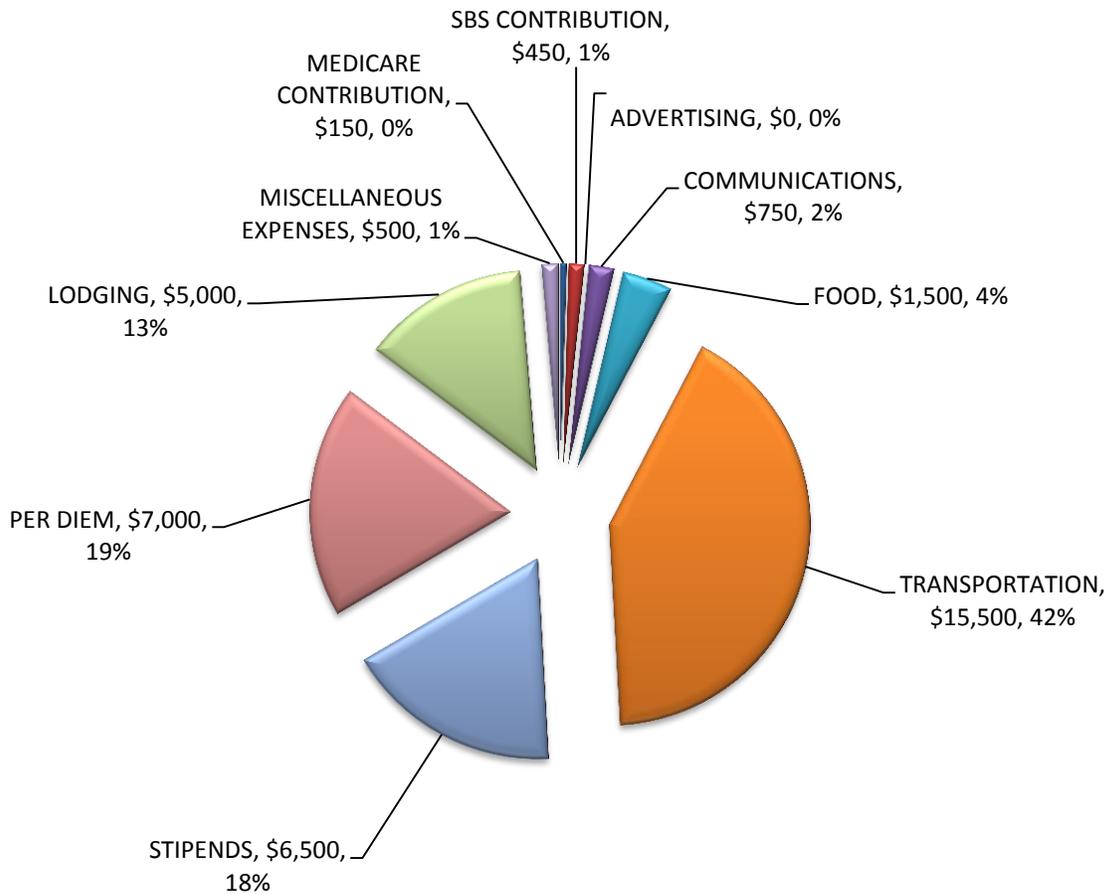
	ADOPTED BUDGET 2012	ACTUAL EXPENSE (FY-12)	ADOPTED BUDGET 2013	ACTUAL EXPENSE (FY-13)	PROPOSED BUDGET 2014	BUDGET DIFFERENCE
NON-VOTING REPRESENTATIVES						
TRANSPORTATION	\$1,000	\$0	\$1,000	-	\$1,000	\$0
PER DIEM	600	490	\$600	\$0	\$600	\$0
TOTAL NON-VOTING REPRESENTATIVES	\$1,600	\$490	\$1,600	\$0	\$1,600	\$0

Notes to Budget Detail

There are no substantive changes.

FY-2014 PLANNING COMMISSION EXPENDITURE CHART

**LAKE & PENINSULA BOROUGH
PLANNING COMMISSION EXPENDITURES
FY 2014
\$37,350**



- | | | |
|-------------------------|--------------------|------------------|
| ■ MEDICARE CONTRIBUTION | ■ SBS CONTRIBUTION | ■ ADVERTISING |
| ■ COMMUNICATIONS | ■ FOOD | ■ TRANSPORTATION |
| ■ STIPENDS | ■ PER DIEM | ■ LODGING |

FY-2014 PLANNING COMMISSION DETAIL

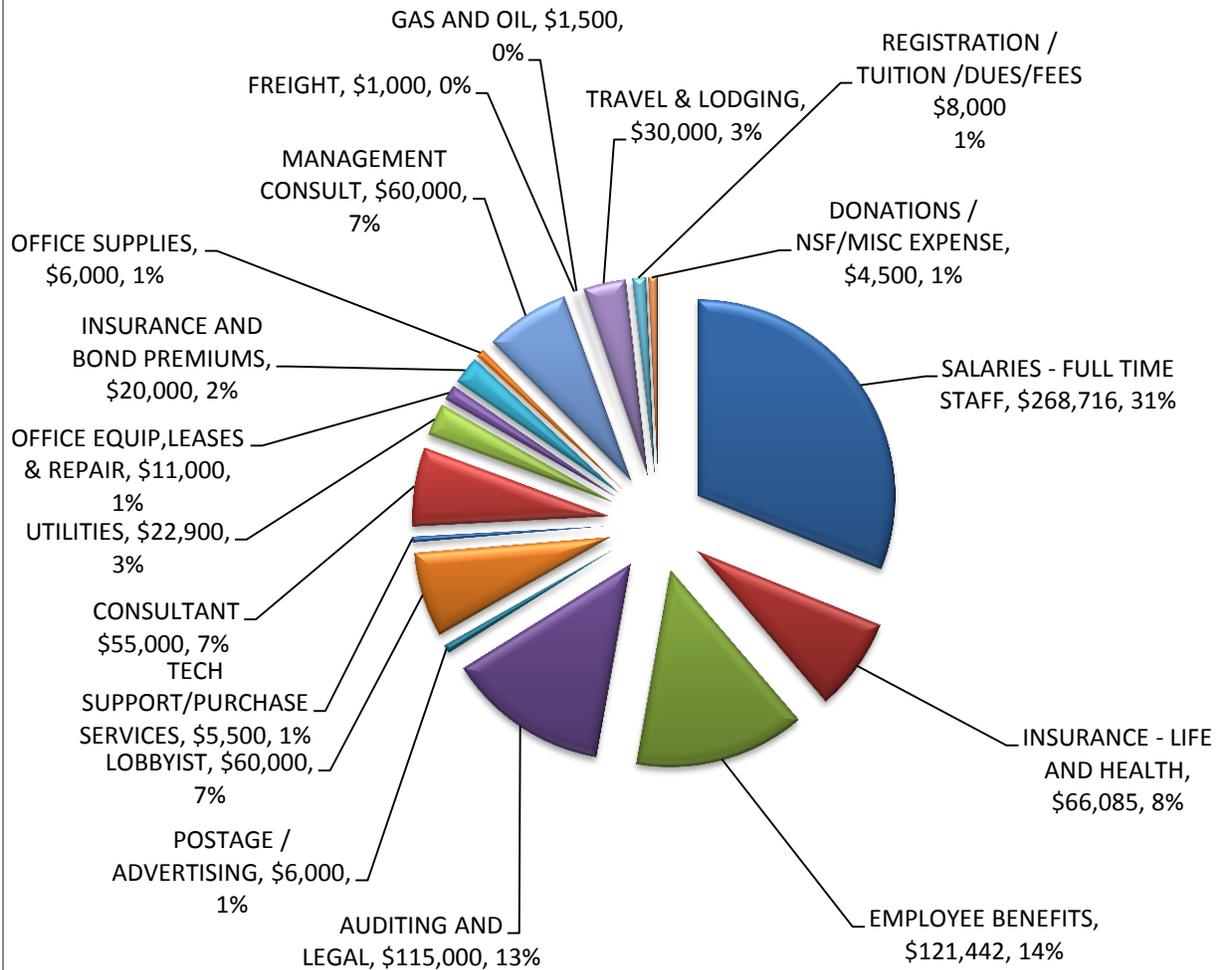
PLANNING COMMISSION	ADOPTED BUDGET 2012	ACTUAL BUDGET 2012	ADOPTED BUDGET 2013	ACTUAL EXPENSE (FY-13)	PROPOSED BUDGET 2014	BUDGET DIFFERENCE
MEDICARE CONTRIBUTION	\$100	\$25	\$150	\$70	\$150	\$0
SBS CONTRIBUTION	150	104	\$430	294	\$450	\$20
ADVERTISING	1,500	-	\$1,500	(53)	\$0	(\$1,500)
COMMUNICATIONS	750	110	\$750	400	\$750	\$0
FOOD	1,500	-	\$1,400	1,612	\$1,500	\$100
TRANSPORTATION	15,000	1,273	\$15,000	13,209	\$15,500	\$500
STIPENDS	7,000	1,608	\$7,000	4,800	\$6,500	(\$500)
PER DIEM	7,000	1,600	\$7,000	5,400	\$7,000	\$0
LODGING	5,000	-	\$5,000	920	\$5,000	\$0
MISCELLANEOUS EXPENSES	1,000	-	\$1,000	\$0	\$500	(\$500)
TOTAL PLANNING COMMISSION	\$39,000	\$4,720	\$39,230	\$26,652	\$37,350	(\$1,880)

Notes to Budget Detail

There are no substantive changes.

FY-2014 ADMINISTRATION EXPENDITURE CHART

**LAKE & PENINSULA BOROUGH
 ADMINISTRATION EXPENDITURES
 FY 2014
 \$864,443**



- SALARIES - FULL TIME STAFF
- EMPLOYEE BENEFITS
- POSTAGE/ADVERTISING
- TECH SUPPORT/PURCHASED SERVICES
- UTILITIES
- INSURANCE AND BOND PREMIUMS
- MANAGEMENT CONSULT
- GAS AND OIL
- INSURANCE - LIFE AND HEALTH
- AUDITING AND LEGAL
- LOBBYIST
- DEVELOPMENT CONSULTANT
- OFFICE EQUIP, LEASES & REPAIR
- OFFICE SUPPLIES
- FREIGHT
- TRAVEL & LODGING

FY-2014 ADMINISTRATION EXPENDITURE DETAIL

ADMINISTRATION	ADOPTED BUDGET 2012	ACTUAL BUDGET 2012	ADOPTED BUDGET 2013	ACTUAL EXPENSE (FY-13)	PROPOSED BUDGET 2014	BUDGET DIFFERENCE
SALARIES - FULL TIME STAFF	\$340,000	\$323,510	\$348,000	\$258,676	\$268,716	(\$79,284)
INSURANCE - LIFE AND HEALTH	70,500	91,958	60,000	32,928	66,085	\$6,085
MEDICARE CONTRIBUTION	5,000	4,725	5,100	3,345	11,152	\$6,052
PERS RETIREMENT CONTRIBUTION	54,000	68,527	77,000	31,037	59,118	(\$17,882)
SBS CONTRIBUTION	21,000	16,696	23,000	11,508	15,659	(\$7,341)
PERS SALARY FLOOR CONTRIBUTION		32,117		32,714	32,200	\$32,200
FICA CONTRIBUTION		772		534	813	\$813
OTHER EMPLOYEE BENEFITS	2,500	12,630	2,500	4,578	2,500	\$0
AUDITING AND ACCOUNTING	35,000	30,175	35,000	23,775	35,000	\$0
LEGAL SERVICES	80,000	160,162	80,000	66,058	80,000	\$0
ADVERTISING	1,000	970	1,000	786	1,000	\$0
LOBBYIST	60,000	55,802	60,000	36,667	60,000	\$0
TECHNICAL SUPPORT	3,500	1,893	3,000	2,014	3,000	\$0
MANAGEMENT CONSULTANT		-		5,000	60,000	\$60,000
DEVELOPMENT CONSULTANT	55,000	57,613	55,000	37,384	55,500	\$500
ELECTRICITY	7,500	6,979	8,500	5,621	8,500	\$0
WATER AND SEWAGE				330	400	\$400
COMMUNICATIONS	14,000	15,593	14,000	12,487	14,000	\$0
OTHER PURCHASED SERVICES	17,500	12,335	2,500	368	1,000	(\$1,500)
EQUIPMENT LEASE/RENTALS	9,700	11,379	9,700	1,342	2,500	(\$7,200)
OFFICE EQUIPMENT	3,000	737	3,000	365	1,500	(\$1,500)
SITE REPAIR AND MAINTENANCE	2,000	1,535	2,000	26	2,000	\$0
INSURANCE AND BOND PREMIUMS	20,000	16,499	20,000	18,663	20,000	\$0
OFFICE SUPPLIES	9,000	6,153	8,000	3,361	5,500	(\$2,500)
COMPUTER HARDWARE/SOFTWARE	5,000	905	5,000	4,239	5,000	\$0
OFFICE RENTAL	7,100	7,200	7,100	4,842	-	(\$7,100)
FREIGHT	2,000	-	2,000	-	1,000	(\$1,000)
POSTAGE	5,000	2,219	5,000	1,983	5,000	\$0
GAS AND OIL	1,500	1,063	1,500	1,118	1,500	\$0
FOOD	500	536	600	1,224	1,500	\$900
BOOKS AND PERIODICALS	1,500	1,329	1,500	466	500	(\$1,000)
TRANSPORTATION	20,000	23,386	20,000	15,818	20,000	\$0
REGISTRATION/TUITION	4,000	3,117	4,000	4,270	5,000	\$1,000
PER DIEM	8,000	6,500	8,000	3,300	6,000	(\$2,000)
LODGING	3,500	3,720	3,500	1,606	3,500	\$0
DUES AND FEES	3,500	5,486	3,500	485	3,500	\$0
DONATIONS	1,000	-	1,000	-	1,000	\$0
BANK FEES/CHARGES/NSF	2,000	2,970	2,800	2,206	2,800	\$0
MISCELLANEOUS EXPENSES	2,000	1,847	2,000	1,157	2,000	\$0
TOTAL ADMINISTRATION	\$876,800	\$989,037	\$884,800	\$632,281	\$864,443	(\$20,357)

Notes to Budget Detail

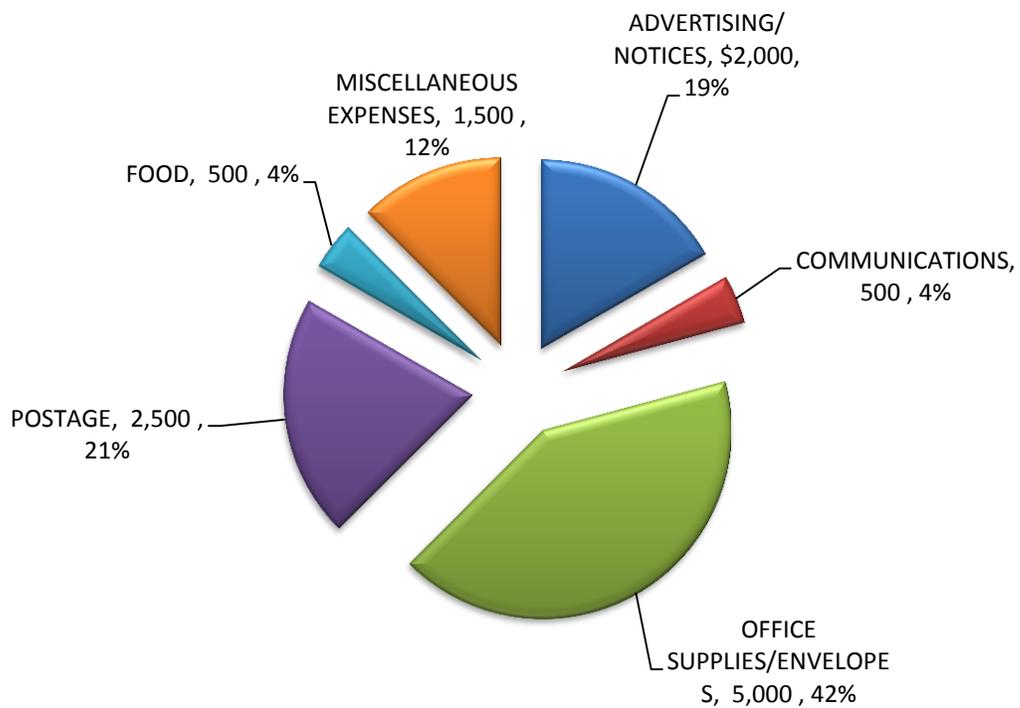
The reduction in salaries reflects personnel changes as were discussed in the February and March Assembly meetings with concurrent reductions in PERS, SBS, etc. amounts.

Insurance is budgeted in anticipation of actual costs as well as estimated PERS floor contribution amount.

There is the addition of the line item for Mr. Cotton's management consultancy fee.

FY-2014 ELECTION EXPENDITURE CHART

**LAKE & PENINSULA BOROUGH
ELECTION EXPENDITURES
FY 2014
\$10,500**



- ADVERTISING/NOTICES
- COMMUNICATIONS
- OFFICE SUPPLIES/ENVELOPES
- POSTAGE
- FOOD
- MISCELLANEOUS EXPENSES

PROPOSED
 LAKE & PENINSULA BOROUGH
 FY-2014 GENERAL FUND BUDGET
FY-2014 ELECTION DETAIL

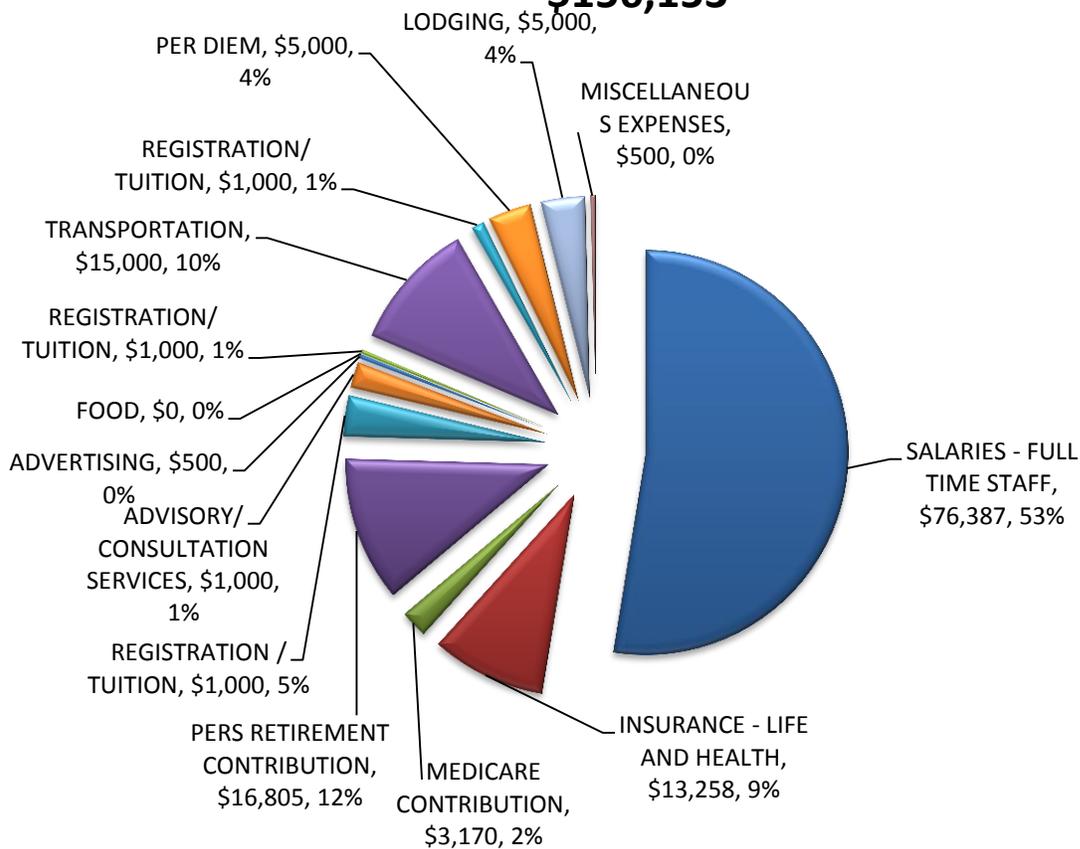
ELECTIONS	ADOPTED	ACTUAL	ADOPTED	ACTUAL	PROPOSED	BUDGET
	BUDGET 2012	EXPENSE (FY-12)	BUDGET 2013	EXPENSE (FY-13)	BUDGET 2014	DIFFERENCE
ADVERTISING/NOTICES	\$2,000	\$227	\$2,000	\$1,090	\$2,000	\$0
COMMUNICATIONS	500	113	500	-	\$0	(\$500)
OFFICE SUPPLIES/ENVELOPES	5,000	3,689	5,000	3,882	\$5,000	\$0
POSTAGE	2,500	2,048	2,500	1,551	\$2,500	\$0
FOOD		-	500	117	\$500	\$0
MISCELLANEOUS EXPENSES	1,500	1,377	1,500	725	\$500	(\$1,000)
TOTAL ELECTIONS	\$11,500	\$7,454	\$12,000	\$7,364	\$10,500	(\$1,500)

Notes to Budget Detail

No significant changes to the Elections budget.

FY-2014 COMMUNITY DEVELOPMENT EXPENDITURE CHART

**LAKE & PENINSULA BOROUGH
 COMMUNITY DEVELOPMENT EXPENDITURES
 FY 2014
 \$156,153**



- SALARIES - FULL TIME STAFF
- MEDICARE CONTRIBUTION
- SBS CONTRIBUTION
- ADVERTISING
- BOOKS AND PERIODICALS
- REGISTRATION/TUITION
- LODGING
- INSURANCE - LIFE AND HEALTH
- PERS RETIREMENT CONTRIBUTION
- ADVISORY/CONSULTANT SERVICES
- FOOD
- TRANSPORTATION
- PER DIEM
- MISCELLANEOUS EXPENSES

FY-2014 COMMUNITY DEVELOPMENT DETAIL

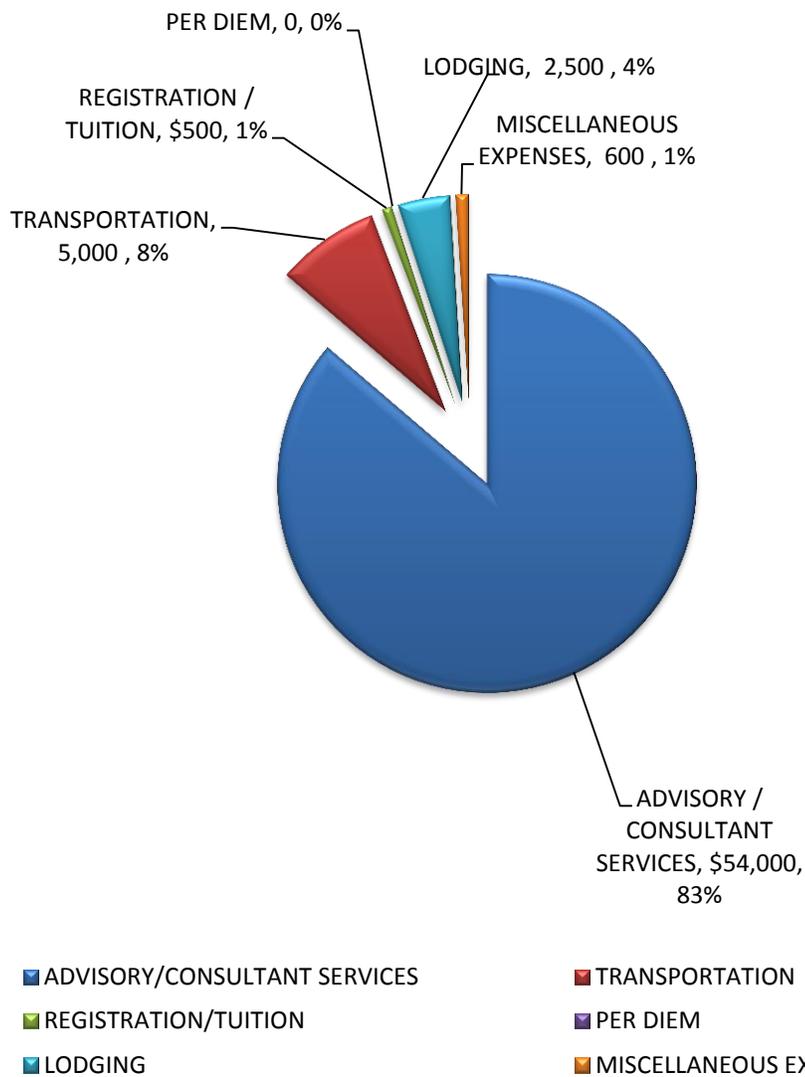
COMMUNITY DEVELOPMENT	ADOPTED BUDGET 2012	ACTUAL EXPENSE (FY-12)	ADOPTED BUDGET 2013	ACTUAL EXPENSE (FY-13)	PROPOSED BUDGET 2014	BUDGET DIFFERENCE
SALARIES - FULL TIME STAFF	\$54,300	\$52,277	\$54,300	53,150	\$76,387	\$22,087
INSURANCE - LIFE AND HEALTH	8,500	6,210	8,500	-	\$13,258	\$4,758
MEDICARE CONTRIBUTION	800	758	800	771	\$3,170	\$2,370
PERS RETIREMENT CONTRIBUTION	12,000	15,926	12,000	10,854	\$16,805	\$4,805
SBS CONTRIBUTION	3,400	3,205	3,400	4,363	\$4,683	\$1,283
ADVISORY/CONSULTANT SERVICES	21,600	-	21,600	1,125	\$3,000	(\$18,600)
ADVERTISING	500	149	500	1,180	\$500	\$0
FOOD	500	-	500	170	\$0	(\$500)
BOOKS AND PERIODICALS	850	-	850	-	\$500	(\$350)
TRANSPORTATION	15,000	4,920	15,000	3,051	\$15,000	\$0
REGISTRATION/TUITION	1,500	1,075	1,500	-	\$1,500	\$0
PER DIEM	10,000	2,460	10,000	2,800	\$5,000	(\$5,000)
LODGING	10,000	2,800	10,000	1,179	\$5,000	(\$5,000)
MISCELLANEOUS EXPENSES	500	55	500	37	\$500	\$0
TOTAL COMMUNITY DEVELOPMENT	\$139,450	\$89,834	\$139,450	\$78,680	\$145,303	\$5,853

Notes to Budget Detail

The changes in Community Development budget are a modest increase due to salary and benefits not being apportioned to other functional category of Emergency Management. Per Diem and Lodging have been increased reflecting Mr. Meyer's desire to travel to Borough villages for consultation with village officials and inspection of developmental needs.

FY-2014 FISHERIES ADVISOR EXPENDITURE CHART

**LAKE & PENINSULA BOROUGH
FISHERIES ADVISOR EXPENDITURES
FY 2014
\$62,600**



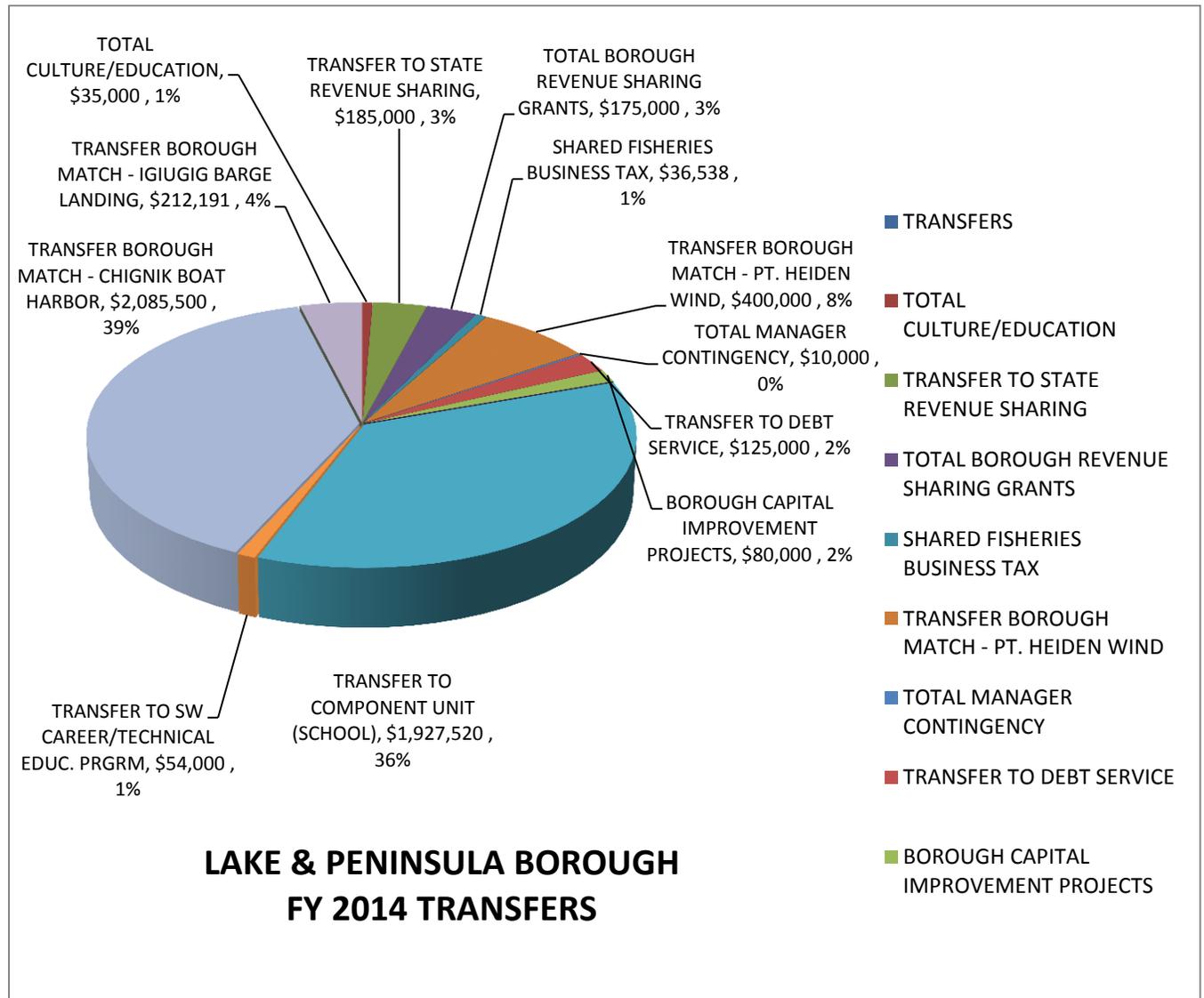
FY-2014 FISHERIES ADVISOR DETAIL

FISHERIES ADVISOR	ADOPTED BUDGET 2012	ACTUAL EXPENSE (FY-12)	ADOPTED BUDGET 2013	ACTUAL EXPENSE (FY-13)	PROPOSED BUDGET 2014	BUDGET DIFFERENCE
ADVISORY/CONSULTANT SERVICES	\$54,000	\$54,000	\$54,000	40,500	\$54,000	\$0
TRANSPORTATION	7,000	3,360	5,000	12,617	5,000	\$0
REGISTRATION/TUITION	500	-	500	-	500	\$0
PER DIEM		200		4,626		
LODGING	2,500	2,535	2,500	856	2,500	\$0
MISCELLANEOUS EXPENSES	500	735	600	320	600	\$0
TOTAL FISHERIES ADVISOR	\$64,500	\$60,830	\$62,600	\$58,918	\$62,600	\$0

Notes to Budget Detail

No change.

FY-2014 TRANSFERS OUT CHART



FY-2014 TRANSFERS OUT DETAIL

TRANSFERS & MANAGERS CONTINGENCY						
TOTAL CULTURE/EDUCATION	\$35,000	\$5,000	\$35,000	30,000	\$35,000	\$0
TRANSFER TO STATE REVENUE SHARING	185,466	-	185,465.77	185,465.77	185,000.00	(\$466)
TOTAL BOROUGH REVENUE SHARING GRANTS	175,000	-	171,334.15	171,334.15	175,000.00	\$3,666
SHARED FISHERIES BUSINESS TAX	36,538	-	36,538.00	39,888.86	36,538.00	\$0
TRANSFER BOROUGH MATCH - PT. HEIDEN WIND	-	-	-	-	400,000.00	\$400,000
TOTAL MANAGER CONTINGENCY	10,000	-	10,000.00	-	10,000.00	\$0
TRANSFER TO OTHER FUNDS	-	55,907	759,099.00	-	-	(\$759,099)
TRANSFER TO DEBT SERVICE	334,500	114,009	100,500.00	173,819.00	125,000.00	\$24,500
BOROUGH CAPITAL IMPROVEMENT PROJECTS	80,000	80,000	80,000.00	80,000.00	80,000.00	\$0
TRANSFER TO PERMANENT FUND	220,000	220,000	250,000.00	-	-	(\$250,000)
TRANSFER TO COMPONENT UNIT (SCHOOL)	1,028,797	1,028,792	1,172,513.00	586,256.50	1,927,520.00	\$755,007
TRANSFER TO SW CAREER/TECHNICAL EDUC. PRGRM	-	54,000	54,000.00	54,000.00	54,000.00	\$0
TRANSFER BOROUGH MATCH - CHIGNIK BOAT HARBOR	-	1,829,189	-	-	2,085,500.00	\$2,085,500
MET TOWER DISASSEMBLY	-	-	-	6,200.43	-	\$0
TRANSFERS TO CAPITAL PROJECTS	-	-	-	-	-	\$0
TRANSFER BOROUGH MATCH - IGIUGIG BARGE LANDING	-	-	-	-	212,191.00	\$212,191
TRANSFER BOR. MATCH - CHIGNIK LAKE GENERATOR	-	-	-	-	-	\$0
TRANSFER BOROUGH MATCH - ILIAMNA BARGE LANDING	-	-	-	-	-	\$0
TOTAL TRANSFERS OUT	\$2,105,301	\$3,386,898	\$2,854,450	\$1,326,965	\$5,325,749	\$2,471,299

Notes to Budget Detail

The Borough has committed significant resources to capital projects at Chignik for the dock project, Port Heiden Wind project, and the barge landings at Igiugig and Iliamna, all of which make up the majority of the increase.