



CITY of BETHEL

P. O. Box 388 • Bethel, Alaska 99559

543-2297 — Area Code 907

ORDINANCE NO. #112

AN ORDINANCE ESTABLISHING AN
REAPPROPRIATION FOR THE CITY OF BETHEL BUDGET
FOR FISCAL YEAR 1977-1978 BY FUNDS

Section I. That the operating budget for the City of Bethel be hereby authorized during Fiscal Year 1977-1978 by funds as enclosed in exhibit A.

PASSED AND APPROVED THIS 13 day of November, 1978.

APPROVED:

Don Elliott, Mayor

ATTEST:

Irene Williams, City Clerk

October 10, 1978

The Honorable Mayor and City Council
City of Bethel:

As a result of your directives and the suggestions made by Peat, Marwick, Mitchell & Company, Certified Public Accountants, we are presenting the following revised budget for the year October 1, 1977 to September 30, 1978 for your consideration.

This revised budget has been jointly prepared by the city administration and the finance committee by taking the budget previously approved by the council, and restating it into the proper funds as outlined in Governmental Accounting, Auditing, and Financial Reporting, a book published by the National Committee on Governmental Accounting. We believe that by taking this first step, the city can begin its program of revising its accounting system, and making it more responsive to the needs of the administration, city council and the general public.

We have included with the revised budget, a discussion of city fund accounting in general, and a list of the funds proper to our city accounting system.

General fund

This fund is used to account for all city transactions that are not properly accounted for in another type of fund. General fund revenues usually include "unrestricted" amounts received and amounts received for certain service contracts entered into by the city. General fund expenditures will include the general departmental operations of the city such as General Government, Public Works, Public Safety and the like.

Special revenue funds

Special revenue funds are used to account for the proceeds of specific revenue sources or to finance specified activities as required by federal and state law and city ordinance. The city presently has the following special revenue funds:

- Federal revenue sharing fund
- Subdivision land sales fund
- Bethel alcohol treatment center operating fund
- Summer program for economically disadvantaged youth fund
- Criminal justice fund
- CETA title II fund
- CETA title IV fund
- Federal disaster fund
- State disaster fund
- Youth work experience fund
- Anti-recession fund

In all of the cases above, the agency or group who provides the city with the money tells the city exactly where the money must be spent. In many cases in the budgets that follow, the specific expenditure budget shows a "contribution" to another fund. Below that contribution the city has indicated the specific items that the money will be spent for. Special revenue funds include money from all of the sources where the provider of the money has the right to audit those expenditures after they are made.

Debt service fund

This fund is used to account for the payment of interest and principal on all long-term debt that is of a "general obligation" type. In the city's case, all long-term debt payments are accounted for in this fund except the EDA loan on the Braund building which is in the Braund Building Enterprise fund.

Capital projects funds

Capital projects funds are used to account for the acquisition or construction of capital facilities other than those financed by Enterprise funds below. The city presently has the following capital projects either under way, or recently completed, and separate funds must be maintained for each of them, until the project is "closed out."

- Equipment fund
- Brown Slough fund
- Court building Construction Fund
- Bethel Alcohol Treatment Center Construction fund
- Subdivision Recreation Building Construction fund
- Bike trail construction fund
- Water and Sewer construction fund

Enterprise funds

Enterprise funds are used to account for the providing of services to the general public where all or most of the costs involved are paid in the form of charges by users of such services. The city currently has the following enterprise funds:

- Braund Building Rental fund
- Utility fund
- Municipal Dock fund

Accounting for activity in these funds is somewhat different than that in other types of city funds. Activities carried on in an enterprise fund are conducted more in the manner of a private business, and less in the manner of a "public trust fund." Budgets are prepared for each of these funds, but they usually don't have the same force of law. The main purpose of accounting in these funds is to show council that the city is making money, or at least not losing money, on these projects. For example, if twice as many barges want to use the City dock during one year as used it the previous year, it would be expected that the city would exceed its "budget" in certain expense areas. Of course, we would expect the city to also exceed its budget if the revenue areas also, since these activities are operated on a "user charge" basis.

CITY OF BETHEL
 BUDGET SUMMARY - ALL FUNDS
 Year ended September 30, 1978

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Braund Bldg Enterprise Fund	Utility Fund	Dock Fund
Revenues	\$1,499,680	\$662,344	\$ -	\$882,300	\$ 62,064	\$434,694	\$ 90,000
Contributions from other funds	689,168	134,917	92,457	55,794	-	91,119	-
	<u>2,188,848</u>	<u>797,261</u>	<u>92,457</u>	<u>938,094</u>	<u>62,064</u>	<u>525,813</u>	<u>90,000</u>
Expenditures	1,791,754	335,675	92,457	971,800	58,896	331,208	58,516
Contributions to other funds	<u>153,992</u>	<u>643,672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>340,095</u>	<u>-</u>
	<u>1,945,746</u>	<u>979,347</u>	<u>92,457</u>	<u>971,800</u>	<u>58,896</u>	<u>671,303</u>	<u>58,516</u>
Excess of revenues over expenditures	343,102	(182,086)	-0-	(33,706)	3,168	(145,490)	31,484
Fund balance 10/1/77 Retained Earnings 10/1/77	(773,596)	312,831	6,739	121,917	12,774	347,208	40,802
	<u>300,000</u>						
Fund balance 9/30/78 Retained earnings 9/30/78	<u>\$(430,494)</u>	<u>\$130,745</u>	<u>\$ 6,739</u>	<u>\$ 88,211</u>	<u>\$157,942</u>	<u>\$201,718</u>	<u>\$ 72,286</u>
	<u>470</u>						

CITY OF BETHEL
 GENERAL FUND BUDGET - REVENUES
 Year ended September 30, 1978

	Actual Revenues 1977	Budget 1978
Sales tax, incl penalty and interest	\$ 467,070	\$ 610,000
Intergovernmental revenues:		
State revenue sharing	234,015	264,488
Business license tax	46,236	45,000
Alaska public office commission	900	1,800
Amusement shared revenues	1,541	920
Charges for services:		
Hospital security	29,153	29,835
Airport security	26,392	28,850
Prisoner care	142,750	239,000
Rents and leases:		
Court building	43,333	80,000
Other facilities	5,450	35,820
Land	2,834	3,281
Permits, licenses & fees:		
Animal control fees	1,156	1,320
Licenses and permits	9,915	7,600
Miscellaneous:		
AVCP land sales	76,586	-
Museum sales	51,864	5,800
Fines	9,089	5,800
Recreation concessions	7,871	7,500
Fire extinguisher repair	750	3,000
Rural community fire protection grant	-	22,916
Aging contract	-	60,000
Sand & gravel sales to subdivision fund	-	39,550
Other	27,011	5,500
	<u>1,183,916</u>	<u>1,499,680</u>
Contributions from other funds:		
Utility fund	12,972	340,095
Subdivision land sales fund	-	135,328
Federal revenue sharing fund	102,487	138,103
Anti-recession fund	47,154	110,000
CETA title II fund	21,107	22,651
CETA title VI fund	-	42,991
SPEDY fund	10,776	-
Youth work experience fund	2,324	-
Summer youth recreation fund	8,477	-
	<u>\$1,389,213</u>	<u>\$2,288,848</u>

CITY OF BETHEL

GENERAL FUND BUDGET - EXPENDITURES

Year ended September 30, 1978

	Actual Expenditures 1977	Budget 1978
General government:		
Council	\$ 4,983	-
Administration	594,804	463,537
Planning	-	23,020
Public works:		
Administration	521,768	289,220
Vehicle & equipment maintenance	54,805	75,832
Building maintenance	86,082	79,343
Streets and roads	-	74,787
Public safety:		
Police	186,522	232,292
Fire	104,926	87,314
Jail	164,720	215,455
Animal control	15,180	31,287
Parks & Recreation	35,340	111,110
Museum	68,751	24,993
Prematernal home	14,671	20,000
Library	2,414	6,564
Aging study	-	57,000
Contributions to other funds:		
Bethel alcohol treatment center operations fund	19,445	20,800
Debt service fund	44,025	66,761
Criminal justice fund	-	10,637
Capital projects funds	-	55,794
CETA title II fund	1,696	-
	<u>1,920,132</u>	<u>1,945,746</u>
Excess of revenues over expenditures	<u>\$ (682,442)</u>	<u>343,102</u>
Fund balance (deficit) Oct. 1, 1977		<u>(773,596)</u>
Fund balance (deficit) Sep. 30, 1978		<u>\$ (430,494)</u>

EXPENDITURE SUMMARY

GENERAL GOVERNMENT

ADMINISTRATION

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL	138,465	67,890.57	60,919	128,810
BENEFITS				
PAYROLL	13,223	2,886.92	5,818	8,705
HEALTH/DENTAL INSURANCE	3,462	1,390.30	1,368	2,758
LIFE INSURANCE	969	435.10	342	777
RETIREMENT	4,846	2,522.87	2,132	4,655
CAR ALLOWANCE	600	600.00	1,200	1,800
HOUSING SUBSIDY	3,900	4,500.00	7,800	12,300
UTILITY ALLOWANCE	2,172	1,572.00	4,344	5,916
WORKMEN'S COMPENSATION	4,846	Ø	1,645	1,645
TRAVEL	2,316	2,908.16	1,284	4,192
PER DIEM	1,800	2,350.00	1,200	3,550
CAR RENTAL	600	648.49	480	1,129
MATERIALS & SUPPLIES	5,800	17,284.21	5,900	23,184
COMMUNICATIONS	11,400	5,128.17	5,100	10,228
UTILITIES	10,000	10,181.30	5,700	15,881
INSURANCE & SECURITIES	100,000	79,877.89	33,914	113,792
ADVERTISING & SUBSCRIPTIONS	9,000	5,299.22	5,000	10,299
LEGAL & AUDIT	48,000	34,546.67	13,000	47,547
CONTRACTED SERVICES	6,000	28,075.65	5,500	33,576
EQUIPMENT LEASE/PURCHASE	23,300	17,294.32	13,200	30,494
REPAIR & MAINTENANCE	800	95.00	400	495
CAPITAL OUTLAY				
OTHER AGING				
MISCELLANEOUS		1,604.38	2,000	1,804
MISCELLANEOUS				
TOTAL COST	391,499	287,091.22	176,446	463,537
TOTAL POSITIONS				

EXPENDITURE SUMMARY

GENERAL GOVERNMENT

PLANNING

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL	18,000	6,219.35	6,920	13,139
BENEFITS				
PAYROLL TAXES	1,719	451.69	661	1,113
HEALTH/DENTAL INSURANCE	450	201.90	228	430
LIFE INSURANCE	126	57.00	57	114
RETIREMENT	630	325.44	242	567
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION	630	Ø	192	192
TRAVEL	286	Ø	Ø	Ø
PER DIEM	300	Ø	Ø	Ø
CAR RENTAL	180	53.24	Ø	53
MATERIALS & SUPPLIES	5,000	18.00	4,000	4,018
COMMUNICATIONS				
UTILITIES				
INSURANCE & SUBSCRIPTIONS			692	692
LEGAL & AUDIT				
CONTRACTED SERVICES	31,200	298.02	2,400	2,698
EQUIPMENT LEASE/PURCHASE				
REPAIR & MAINTENANCE				
CAPITAL OUTLAY				
OTHER				
MISCELLANEOUS		4.00		4
TOTAL COST	58,521	7,628.64	15,392	23,020
TOTAL POSITIONS	1	Ø	1	

EXPENDITURE SUMMARY

GENERAL GOVERNMENT

PUBLIC WORKS ADMINISTRATION

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL ADMINISTRATION	30,000	14,942.27	16,156	31,098
BENEFITS				
PAYROLL TAXES	2,865	293.99	1,543	1,837
HEALTH/DENTAL INSURANCE	750	76.00	228	304
LIFE INSURANCE	210	0	57	57
RETIREMENT	1,050	0	565	565
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION	1,050	0	517	517
TRAVEL	288	707.35	144	851
PER DIEM	200	100.00	150	250
CAR RENTAL	120	471.69	90	562
MATERIALS & SUPPLIES	90,000	91,939.82	50,000	141,940
COMMUNICATIONS	2,400	381.19	1,200	1,581
UTILITIES		37,197.33	18,000	55,197
INSURANCE & SECURITIES			808	808
ADVERTISING & SUBSCRIPTIONS				
LEGAL & AUDIT				
CONTRACTED SERVICES	13,200	6,543.97	7,200	13,744
EQUIPMENT LEASE/PURCHASE	10,000	2,143.80	10,000	12,144
REPAIR & MAINTENANCE	41,000	167.66	0	168
CAPITAL OUTLAY				
OTHER				
GAS & OIL	24,000	12,597.40	12,000	24,597
MUNICIPAL DUMP MAINTENANCE	5,000		3,000	3,000
MISCELLANEOUS				
TOTAL COST	222,133	167,562.27	121,658	289,220

EXPENDITURE SUMMARY

PUBLIC WORKS

VEHICLE & EQUIPMENT MAINTENANCE

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12-MONTH BUDGET
PERSONNEL	51,552	24,841.77	38,047	62,889
BENEFITS				
PAYROLL TAXES	4,923	1,475.27	3,633	5,108
HEALTH/DENTAL INSURANCE	1,289	228.00	912	1,140
LIFE INSURANCE	361	190.00	228	418
RETIREMENT	1,804		951	951
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION	1,804	0	3,424	3,424
TRAVEL				
PER DIEM				
CAR RENTAL				
MATERIALS & SUPPLIES				
COMMUNICATIONS				
UTILITIES				
INSURANCE & SECURITIES			1,902	1,902
ADVERTISING & SUBSCRIPTIONS				
LEGAL & AUDIT				
CONTRACTED SERVICES				
EQUIPMENT LEASE/PURCHASE				
REPAIR & MAINTENANCE				
CAPITAL OUTLAY				
OTHER				
MISCELLANEOUS				
TOTAL COST	61,733	26,735.04	49,097	75,832
TOTAL POSITIONS	2 1/2	3		

EXPENDITURE SUMMARY

PUBLIC WORKS

BUILDING MAINTENANCE

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL	72,626	30,361.88	35,818	66,180
BENEFITS				
PAYROLL TAXES	7,313	1,828.15	3,421	5,249
HEALTH/DENTAL INSURANCE	1,916	Ø	912	912
LIFE INSURANCE	536	145.16	228	373
RETIREMENT	2,682	Ø	1,254	1,254
CAR ALLOWANCE		300.00	Ø	300
HOUSING SUBSIDY	1,500	1,500.00	Ø	1,500
UTILITY ALLOWANCE	500	192.98	Ø	200
WORKMEN'S COMPENSATION	2,682	Ø	1,434	1,434
TRAVEL				
PER DIEM				
CAR RENTAL				
MATERIALS & SUPPLIES				
COMMUNICATIONS				
UTILITIES				
INSURANCE & SECURITIES			1,791	1,791
ADVERTISING & SUBSCRIPTIONS				
LEGAL & AUDIT				
CONTRACTED SERVICES				
EQUIPMENT LEASE/PURCHASE				
REPAIR & MAINTENANCE				
CAPITAL OUTLAY				
OTHER				
MISCELLANEOUS		(450.00)	600	150
TOTAL COST	89,760	33,885.17	45,458	79,343
TOTAL POSITIONS	4	4		

PUBLIC WORKS

STREETS & ROADS

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL	39,208	19,559.70	10,987	30,547
BENEFITS				
PAYROLL TAXES	3,744	930.90	1,050	2,031
HEALTH/DENTAL INSURANCE	980	66.50	228	295
LIFE INSURANCE	275	0	57	57
RETIREMENT	1,372	0	385	385
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION	1,372	0	989	989
TRAVEL				
PER DIEM				
CAR RENTAL				
MATERIALS & SUPPLIES	27,500	5,968.74	27,500	33,469
COMMUNICATIONS			300	300
UTILITIES	2,400	4,364.45	1,800	6,164
INSURANCE & SECURITIES			550	550
ADVERTISING & SUBSCRIPTIONS				
LEGAL & AUDIT				
CONTRACTED SERVICES				
EQUIPMENT LEASE/PURCHASE				
REPAIR & MAINTENANCE				
CAPITAL OUTLAY				
OTHER				
MISCELLANEOUS				
TOTAL COST	76,851	30,940.29	43,346	74,787
TOTAL POSITIONS	2			

PUBLIC SAFETY

POLICE

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL	165,125	75,135.59	107,953	183,089
BENEFITS				
PAYROLL TAXES	15,769	3,900.56	10,310	14,210
HEALTH/DENTAL INSURANCE	4,128	1,110.61	1,824	2,935
LIFE INSURANCE	1,156	553.66	456	1,010
RETIREMENT	5,780	3,505.39	3,778	7,283
CAR ALLOWANCE		300.00	300	600
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION	5,780	0	5,290	5,290
TRAVEL	1,100	148.82	880	1,029
PER DIEM	1,000	350.00	800	1,150
CAR RENTAL	450	54.32	240	294
MATERIALS & SUPPLIES	5,000	1,948.91	2,400	4,349
COMMUNICATIONS	1,200	377.43	600	977
UTILITIES				
INSURANCE & SECURITIES			5,398	5,398
ADVERTISING & SUBSCRIPTIONS	500	165.02		165
LEGAL & AUDIT				
CONTRACTED SERVICES				
EQUIPMENT LEASE/PURCHASE	3,960	262.90	1,980	2,243
REPAIR & MAINTENANCE	1,500	25.00		25
CAPITAL OUTLAY				
OTHER				
UNIFORM ALLOWANCE	2,000	0	2,000	2,000
MISCELLANEOUS		245.00	0	245
TOTAL COST	214,448	88,083.51	144,209	232,292
TOTAL POSITIONS	10		14	

EXPENDITURE SUMMARY

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PUBLIC SAFETY

FIRE

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURE TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL	30,534	18,599.48	16,442	35,041
BENEFITS				
PAYROLL TAXES	2,916	1,159.31	1,570	2,729
HEALTH/DENTAL INSURANCE	763	476.40	456	932
LIFE INSURANCE	214	66.50	114	180
RETIREMENT	1,069	423.56	575	999
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION	1,069	0	789	789
TRAVEL	835	290.56	300	591
PER DIEM	600	950.00	400	1,350
CAR RENTAL	250	226.10	200	426
MATERIAL & SUPPLIES				
COMMUNICATIONS	1,440	599.51	720	1,320
UTILITIES	11,400	1,827.65	5,700	7,528
INSURANCE & SECURITIES			822	822
ADVERTISING & SUBSCRIPTIONS	300	254.16	300	554
LEGAL & AUDIT				
CONTRACTED SERVICES				
EQUIPMENT LEASE/PURCHASE	12,000	13,256.77	6,000	19,257
REPAIR & MAINTENANCE	3,500	0	3,500	3,500
CAPITAL OUTLAY	8,500	0	8,500	8,500
OTHER				
VOLUNTEER FIREMAN	1,800	996.00	1,800	2,796
MISCELLANEOUS				
TOTAL COST	77,190	39,126.00	48,188	87,314
TOTAL POSITIONS	2	2		

PUBLIC SAFETY

MUNICIPAL & STATE JAIL SERVICES

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL	153,080	67,380.77	75,121	142,502
BENEFITS				
PAYROLL	14,619	4,347.83	7,174	11,522
HEALTH/DENTAL INSURANCE	3,827	1,229.80	2,280	3,510
LIFE INSURANCE	1,072	560.50	570	1,130
RETIREMENT	5,358	(239.23)	2,629	2,390
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION	5,358	Ø	2,103	2,103
TRAVEL				
PER DIEM				
CAR RENTAL				
MATERIALS & SUPPLIES	960	924.32	600	1,524
COMMUNICATIONS	2,160	1,057.15	1,080	2,137
UTILITIES	6,300	6,198.95	3,150	9,349
INSURANCE & SECURITIES			3,756	3,756
ADVERTISING & SUBSCRIPTIONS				
LEGAL & AUDIT				
CONTRACTED SERVICES				
EQUIPMENT LEASE/PURCHASE	360	Ø	180	180
REPAIR & MAINTENANCE	7,000	Ø	1,000	1,000
CAPITAL OUTLAY				
OTHER				
PRISONER MAINTENANCE	25,550	16,051.85	18,300	34,352
MISCELLANEOUS				
TOTAL COST	225,644	97,511.94	117,943	215,455
TOTAL POSITIONS	11 1/2	9		

EXPENDITURE SUMMARY

HEALTH & SOCIAL SERVICES

ANNUAL CONTROL

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL	25,477	9,294.96	13,787	23,082
BENEFITS				
PAYROLL TAXES	2,433	629.05	1,317	1,946
HEALTH/DENTAL INSURANCE	637	152.00	457	609
LIFE INSURANCE	178	64.60	114	178
RETIREMENT	892	Ø	482	482
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION	892	Ø	386	386
TRAVEL	858	Ø	432	432
PER DIEM		141.74		142
CAR RENTAL				
MATERIALS & SUPPLIES	2,780	633.97	1,550	2,184
COMMUNICATIONS				
UTILITIES				
INSURANCE & SECURITIES			689	689
ADVERTISING & SUBSCRIPTIONS				
LEGAL & AUDIT				
CONTRACTED SERVICES				
EQUIPMENT LEASE/PURCHASE				
REPAIR & MAINTENANCE	400	Ø		
CAPITAL OUTLAY				
OTHER				
MISCELLANEOUS		1,156.69		1,157
TOTAL COST	34,547	12,073.01	19,214	31,287
TOTAL POSITIONS	2	2		

HEALTH & SOCIAL SERVICES

PREMATERNAL HOME

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET			
PERSONNEL				
BENEFITS				
PAYROLL TAXES				
HEALTH/DENTAL INSURANCE				
LIFE INSURANCE				
RETIREMENT				
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION				
TRAVEL				
PER DIEM				
CAR RENTAL				
MATERIALS & SUPPLIES				
COMMUNICATIONS				
UTILITIES				
INSURANCE, SECURITIES				
ADVERTISING & SUBSCRIPTIONS				
LEGAL & AUDIT				
CONTRACTED SERVICES	16,000	20,000.00	0	20,000
EQUIPMENT LEASE/PURCHASE				
REPAIR & MAINTENANCE				
CAPITAL OUTLAY				
OTHER				
MISCELLANEOUS				
TOTAL COST	16,000	20,000.00	0	20,000
TOTAL POSITIONS				

EXPENDITURE SUMMARY

CULTURAL AND RECREATION

PARKS AND RECREATION

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL	85,880	20,100.78	59,381	79,482
BENEFITS				
PAYROLL TAXES	8,202	1,497.65	5,671	7,168
HEALTH/DENTAL INSURANCE	2,147	418.00	1,596	2,014
LIFE INSURANCE	601	163.40	399	562
RETIREMENT	3,006	15.42	2,078	2,093
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION	3,006	Ø	1,663	1,663
TRAVEL		283.48		284
PER DIEM		150.00		150
MATERIALS & SUPPLIES	500	640.17	1,500	2,140
CAR RENTAL				
COMMUNICATIONS	1,200	912.64	300	1,213
UTILITIES	4,800	4,956.48	3,000	7,957
INSURANCE & SECURITIES			2,969	2,969
ADVERTISING & SUBSCRIPTIONS	800	255.00	900	1,155
LEGAL & AUDIT				
CONTRACTED SERVICES				
EQUIPMENT LEASE/PURCHASE	860	114.97	680	795
REPAIR & MAINTENANCE				
CAPITAL OUTLAY				
OTHER				
SENIOR CITIZENS XMAS PARTY	500	Ø	500	500
4TH OF JULY CELEBRATION	750	Ø	1,000	965
MISCELLANEOUS		(34.99)		
TOTAL COST	112,252	29,473.00	81,637	111,110
TOTAL POSITIONS	7	3		

CULTURAL AND RECREATION

MUSEUM

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL	15,000	6,807.59	10,774	17,582
BENEFITS				
PAYROLL TAXES	1,433	416.41	1,029	1,445
HEALTH/DENTAL INSURANCE	375	152.00	228	380
LIFE INSURANCE	105	76.00	57	133
RETIREMENT	525	4.77	377	382
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION	525	0	54	54
TRAVEL	750	174.74	175	350
PER DIEM	600	200.00	300	500
CAR RENTAL				
MATERIALS & SUPPLIES	600	112.90	0	113
COMMUNICATIONS	720	187.99	300	488
UTILITIES	1,320	637.21	660	1,297
INSURANCE & SECURITIES			539	539
ADVERTISING & SUBSCRIPTIONS	100	100.00	0	100
LEGAL & AUDIT				
CONTRACTED SERVICES				
EQUIPMENT LEASE/PURCHASE				
REPAIR & MAINTENANCE				
CAPITAL OUTLAY				
OTHER				
ARTIFACT	2,000	130.00	1,500	1,630
MISCELLANEOUS				
TOTAL COST	24,053	8,899.61	15,993	24,993
TOTAL POSITIONS				

EXPENDITURE SUMMARY

INFORMATION SERVICES

LIBRARY

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
PERSONNEL				
BENEFITS				
PAYROLL TAXES				
HEALTH/DENTAL INSURANCE				
LIFE INSURANCE				
RETIREMENT				
CAR ALLOWANCE				
HOUSING SUBSIDY				
UTILITY ALLOWANCE				
WORKMEN'S COMPENSATION				
TRAVEL				
PER DIEM				
CAR RENTAL				
MATERIALS & SUPPLIES				
COMMUNICATIONS	400	3,612.91	210	3,823
UTILITIES		1,660.24	1,080	2,741
INSURANCE & SECURITIES				
ADVERTISING & SUBSCRIPTIONS				
LEGAL & AUDIT				
CONTRACTED SERVICES				
EQUIPMENT LEASE/PURCHASE				
REPAIR & MAINTENANCE				
CAPITAL OUTLAY				
OTHER				
MISCELLANEOUS				
TOTAL COST	2,560	5,273.15	1,290	6,564
TOTAL POSITIONS				

OTHER:

AGING

PERIOD ENDING:

CHARACTER CLASSIFICATION	FY-1978 BUDGET	EXPENDITURES TO DATE	PROPOSED SIX MONTH BUDGET	REVISED 12 MONTH BUDGET
CONTRACTED SERVICES	57,000	31,000	26,000	57,000
TOTAL COST	57,000	31,000	26,000	57,000
TOTAL POSITIONS				

~~CITY OF BETHEL~~
~~Federal Revenue Sharing~~
 SPECIAL REVENUE FUND
 Year ended September 31, 1978

	<u>Actual 1977</u>	<u>Budget 1978</u>
Revenues:		
Entitlement	\$121,573	\$138,103
Expenditures:		
Contribution to general fund	102,487	138,103
Contribution to debt service fund	<u>8,500</u>	<u> </u>
	<u>110,987</u>	<u>138,103</u>
Excess of revenues over expenditures	<u>\$ 10,586</u>	-0-
Fund balance October 1, 1977		<u>33,843</u>
Fund balance September 30, 1978		<u>\$ 33,943</u>

General fund items budgeted from this fund:

General government:		
Administration		\$ 40,000
Public works:		
Police		17,540
Fire		47,460
		<u>33,103</u>
Parks and recreation		<u>\$138,103</u>

CITY OF BETHEL
 Subdivision Land Sales
 SPECIAL REVENUE FUND
 Year ended September 30, 1978

	Actual 1977	Budget 1978
Revenues:		
Land sales	\$244,891	-
Application fees	1,320	-
	<u>246,211</u>	<u>-</u>
Expenditures:		
Utility installation	65,413	-
Contracted services	4,103	-
Road construction	-	40,750
Other	617	-
Transfer to general fund	-	<u>135,328</u>
	<u>70,133</u>	<u>176,078</u>
Excess of revenues over expenditures	<u>\$176,078</u>	(176,078)
Fund balance October 1, 1977		<u>176,078</u>
Fund balance September 30, 1978		<u>\$ -0-</u>

CITY OF BETHEL
Anti-Recession
SPECIAL REVENUE FUND
Year ended September 30, 1978

	<u>Actual 1977</u>	<u>Budget 1978</u>
Revenue		
Entitlements	\$ 47,154	\$110,000
Expenditures:		
Contribution to general fund	<u>47,154</u>	<u>110,050</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	<u>(50)</u>
Fund balance October 1, 1977		<u>50</u>
Fund balance September 30, 1978		<u>\$ -0-</u>

Specific items to be paid from this fund:

General fund	
Administration	
Planning	\$ 8,304
Public works	
Vehicle and equipment maint	55,672
Streets and roads	32,234
Public safety	
Animal control	<u>13,840</u>
	<u>\$110,050</u>

CITY OF BETHEL
Bethel Alcohol Treatment Center
SPECIAL REVENUE FUND
Year ended September 30, 1978

	Actual 1977	Budget 1978
Revenues:		
State contract	\$144,222	\$154,000
Contribution from General fund	19,445	20,800
Contribution from Utility fund	1,109	
Contribution from CETA title IV fund		103,480
	<u>164,776</u>	<u>278,280</u>
Expenditures:		
Salaries	137,348	210,041
Payroll taxes and benefits	12,980	31,526
Travel and per diem	792	1,152
Materials and supplies	1,672	1,343
Communications	1,627	1,349
Utilities and rent	10,297	12,973
Insurance	-	5,166
Other	60	14,730
	<u>164,776</u>	<u>278,280</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	-0-
Fund balance October 1, 1977		-0-
Fund balance September 30, 1978		<u>\$ -0-</u>

CITY OF Bethel
 CETA Title II
 SPECIAL REVENUE FUND
 Year ended September 30, 1978

	<u>Actual 1977</u>	<u>Budget 1978</u>
Revenues:		
State of Alaska	\$ 94,506	\$102,592
Contribution from general fund	1,696	-
	<u>96,202</u>	<u>102,592</u>
 Expenditures:		
Contribution to utility fund	75,095	79,941
Contribution to general fund	<u>21,107</u>	<u>22,651</u>
	<u>\$ 96,202</u>	102,592
Fund balance October 1, 1977		<u>-0-</u>
Fund balance September 30, 1978		<u>\$ -0-</u>

CITY OF BETHEL
 CETA Title VI
 SPECIAL REVENUE FUND
 Year ended September 30, 1978

	Actual 1977	Budget 1978
Revenues:		
State of Alaska		\$157,649
Expenditures:		
Contribution to general fund		42,991
Contribution to Bethel alcohol treatment center fund		103,480
Contribution to utility fund		11,178
		<u>157,649</u>
Excess of revenues over expenditures		-0-
Fund balance October 1, 1977		
Fund balance September 30, 1978		

Specific items to be paid from this fund:

General fund		
General government Administration		\$ 13,443
Public works Vehicle & equipment maint.		9,450
Building maintenance		7,745
Public safety Animal control		6,544
Parks & recreation		5,809
		<u>\$ 42,991</u>
Utility fund		
Salaries & wages		\$ 11,178
Bethel alcohol treatment center fund		
Salaries & wages		\$103,480

CITY OF BETHEL
Federal Disaster
SPECIAL REVENUE FUND
Year ended September 30, 1978

	Actual 1977	Budget 1978
Revenues		
Federal through State of Alaska	\$ 60,315	\$ -0-
Expenditures:		
Contribution to General Fund	45,227	-0-
Excess of revenues over expenditures	\$ 15,088	\$ -0-
Fund balance October 1, 1977		70,861
Fund balance September 30, 1978		\$ 70,861

CITY OF BETHEL
State Disaster
SPECIAL REVENUE FUND
Year ended September 30, 1978

	Actual 1977	Budget 1978
No activity either year		
Fund balance October 1, 1977		\$ 26,041
Fund balance September 30, 1978		\$ 26,041

CITY OF BETHEL
 Criminal Justice
 SPECIAL REVENUE FUND
 Year ended September 30, 1978

	Actual 1977	Budget 1978
Revenues:		
State of Alaska	\$ 28,761	\$ -
Contribution from general fund	-	10,637
	<u>28,761</u>	<u>10,637</u>
Expenditures:		
Contracted services	15,450	-
Supplies and operating expenses	7,303	6,008
Maintenance	-	10,637
	<u>22,753</u>	<u>16,645</u>
Excess of revenues over expenditures	<u>\$ 6,008</u>	(6,008)
Fund balance October 1, 1977		<u>6,008</u>
Fund balance September 30, 1978		<u>\$ -0-</u>

CITY OF BETHEL

DEBT SERVICE FUND

Year ended September 30, 1978

	Actual 1977	Budget 1978
Revenues:		
Contribution from General Fund	\$ 64,025	\$ 66,761
Contribution from Braund Building Fund	-0-	25,696
		92,457
Expenditures:		
Principal	10,756	62,767
Interest	46,530	29,690
	57,286	92,457
Excess of Revenues over Expenditures	\$ -0-	\$ -0-

Expenditures	Principal Balance 10-1-77	Principal Payment	Principal Balance 9-30-78	Interest Payment	Total Payment
Court House	\$795,000	30,000	765,000	23,317	53,317
Nicholson Building	38,656	10,767	27,889	2,677	13,444
Braund Building	116,000	22,000	94,000	3,696	25,696
					\$92,457

CITY OF BETHEL
 CAPITAL PROJECTS FUNDS
 FISCAL YEAR 1977-78

	EQUIPMENT	BROWN SLOUGH	COURT HOUSE	BATC	RECREATION BUILDING	BIKE TRAIL	WATER/SEWER	TOTAL
TENUES								
STATE OF ALASKA	0	0	0	146,000	0	99,300	0	245,000
E.D.A.	0	0	0	0	572,000	0	0	572,000
U. OF AK.	0	0	0	0	0	0	65,000	65,000
CONTRIBUTION G.F.	6,067	0	49,727	0	0	0	0	55,794
TOTAL	6,067	0	49,727	146,000	572,000	99,300	65,000	938,094
EXPENDITURES	14							
IGN & CONST.	0	0	0	235,500	572,000	99,300	65,000	971,800
TOTAL	0	0	0	235,500	572,000	99,300	65,000	971,800
NET EARNINGS (LOSS)	0	0	49,727	(89,500)	0	0	0	(38,706)
RETAINED EARNINGS 10/1/77	(6,067)	88,211	(49,727)	89,500	0	0	0	121,917
RETAINED EARNING 9/30/78	-0-	88,211	0	0	0	0	0	88,211

CITY OF BETHEL
 BRAUND BUILDING ENTERPRISE FUND BUDGET
 Year ended September 30, 1978

	Actual 1977	Budget 1978
Revenues:		
Rental income	\$ 35,075	\$ 62,064
Contribution from utility fund	1,585	-
	<u>36,660</u>	<u>62,064</u>
Expenses:		
Depreciation	17,105	17,000
Utilities	15,178	15,000
Insurance	1,074	1,200
Contribution to Debt Service Fund	60	25,696
	<u>33,417</u>	<u>58,896</u>
Earnings from operations	3,243	3,168
Interest expense	6,290	-0-
Net income (loss)	<u>\$ (3,047)</u>	3,168
Retained earnings October 1, 1977		<u>12,774</u>
Retained earnings September 30, 1978		<u>\$ 15,942</u>

CITY OF BETHEL
UTILITY FUND BUDGET

Year ended September 30, 1978

	Actual 1977	Budget 1978
Revenues:		
Water service	\$	\$195,000
Sanitation service		68,400
Garbage service		28,800
Road service contract		37,200
P.H.S. service contract		83,000
B.N.C. service contract		22,294
	<u>393,379</u>	<u>434,694</u>
Expenses:		
Salaries and wages	208,487	191,510
Payroll taxes and benefits	23,438	32,478
Materials and supplies	-	690
Utilities and fuel	36,955	85,207
Communications	-	2,055
Insurance	-	5,150
Depreciation	14,118	14,118
Uncollectable accounts	9,793	-
Other	7,135	-
	<u>299,926</u>	<u>331,208</u>
Earnings from operations	93,453	103,486
Contribution from CETA II fund	75,095	79,941
Contribution from CETA IV fund	-	11,178
	<u>168,548</u>	<u>194,605</u>
Non-operating expenses		
Contribution to general fund	12,972	340,095
Contribution to Bethel alcohol treatment center fund	1,109	-
Contribution to Braund building enterprise fund	1,585	-
	<u>15,666</u>	<u>-</u>
Net income (loss)	<u>\$152,882</u>	(145,490)
Retained earnings October 1, 1977		<u>347,208</u>
Retained earnings September 30, 1978		<u>\$201,718</u>

CITY OF BETHEL
MUNICIPAL DOCK FUND BUDGET
Year ended September 30, 1978

	Actual 1977	Budget 1978
Revenues:		
Wharfage and dockage charges	\$ 81,604	\$ 90,000
Expenses:		
Salaries and wages		9,890
Payroll taxes and benefits		2,051
Materials and supplies		180
Communications		900
Utilities		495
Dock operation contract	40,802	45,000
	<u>40,802</u>	<u>58,484</u>
Net income	<u>\$ 40,802</u>	31,484
Retained earnings October 1, 1977		<u>40,802</u>
Retained earnings September 30, 1978		<u>\$ 72,286</u>