

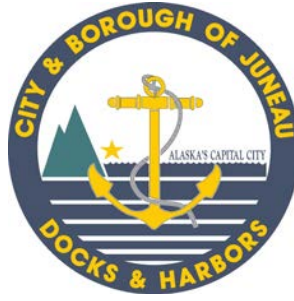


**DOCKS & HARBORS BOARD  
COMMITTEE OF THE WHOLE  
THE CITY AND BOROUGH OF JUNEAU, ALASKA**

August 21, 2014, 6:00 PM.  
Municipal Building – Room 224

Comprehensive Fee Review Work Session

- I. ROLL CALL (John Bush, Tom Donek, Bob Janes, David Logan, Mike Peterson, Budd Simpson, Scott Spickler, David Summers, and Greg Busch).
- II. APPROVAL OF AGENDA
- III. AGENDA TOPICS
  - A. Overview of Docks & Harbors Expenditures and Revenue Sources.
  - B. Boating Trends.
  - C. Comprehensive Fee Review process.
- IV. ADJOURNMENT



## **Comprehensive Review of CBJ Docks & Harbors Fees Action Plan**

Objective: To undertake a deliberate examination of all fees and regulations concerning the management of activities affecting the rate structure of the Harbor Enterprise and the Docks Enterprise operations.

Background: Docks & Harbors has responsibility under Title 85.02.100 (Schedule of fees and charges): “(a) The board shall, by regulations adopted pursuant to CBJ 01.60, impose a schedule of fees and charges for the use of ports and harbors, and facilities designated by the assembly by resolution.”

Timeline & Goal: To complete reviews and necessary regulations changes to affect the FY2016 rates. It is not a stated goal to raise rates throughout the enterprises; rather, it is the Board’s desire to ensure fair and reasonable rates are assessed to all user groups.

Organizational Make-up: Special sub-committee(s) of Docks & Harbors Board members will be convened to facilitate the review and provide a transparent public process. Docks & Harbors staff will provide the necessary expertise and coordination to meet the Board’s objective.

Process: The Port Director will deliver to the Board Chair a grouping of like fees and management activities for consideration in a logical manner. Board Chair will provide direction to the Port Director regarding outside resources and scope of work necessary to complete the review in a timely fashion. The Port Director will develop a checklist and calendar schedule to assist in the coordination of the process.



## Sequencing of Review

### Docks Enterprise

- Upland Support of Docks Enterprise
  - Tour Broker & Vending Permit (05 CBJAC 15.070)
  - Loading Permit Fees (05 CBJAC 15.080)
  - Electricity Fees (05 CBJAC 15.090)
  - Other Fees (05 CBJAC 15.095)
- Cruise Ship Fees
  - Dockage Charges (05 CBJAC 15.030)
  - Port Dues (85.02.105)
  - Port Maintenance Fee (05 CBJAC 15.040)
  - Marine Passenger Fee (05 CBJAC 15.100)
  - Portable Water Fee (05 CBJAC 15.050)
  - Vessel Lightering Fee (05 CBJAC 15.060)

### Harbor Enterprise

- Passenger-for-hire Fees (05 CBJAC 20.080)
  - Inspected vessel fees
  - Uninspected vessel fees
- Auke Bay Loading Facility
  - Fee for delivery and sale of fuel at ABLF (05 CBJAC 20.175)
  - Auke Bay Loading Facility (05 CBJAC 45.050)
    - Staging
    - Storage
    - Landing Craft Loading Ramp Use
    - Drive Down Use Fees
    - Crane Use Fees
- Parking
  - Statter Harbor Lower Parking Lot Permit Fee (05 CBJAC 20.090)
  - Parking Lot Fees (05 CBJAC 20.160)
  - Parking Management (05 CBJAC 45.055)
- Staff Labor fees (05 CBJAC 20.140)
- Boat Launch fees
  - Recreational boat Launch fees (05 CBJAC 20.060)
  - Fees for commercial use of boat launches (05 CBJAC 20.070)
  - Freight use of Launch Ramp facilities (05 CBJAC 45.035)



- Small Boat Harbor fee
  - Special Annual Moorage fee for skiffs (05 CBJAC 20.020)
  - Assigned Moorage Credit (05 CBJAC 20.025)
  - Daily Moorage Fees (05 CBJAC 20.030)
  - Downtown monthly Moorage Fees (05 CBJAC 20.040)
  - Auke Bay monthly Moorage Fees (05 CBJAC 20.041)
  - Monthly Pre-paid Discounts (05 CBJAC 20.042)
  - Active Fishing Vessel Discount at Statter Harbor (05 CBJAC 20.044)
  - Fee for tenders (05 CBJAC 20.020)
  - Residence surcharge (05 CBJAC 20.050)
  - Grid Usage Fees (05 CBJAC 20.100)
  - Crane Use Fees (05 CBJAC 20.110)
  - Pump Use fees (05 CBJAC 20.120)
  - Storage fees (05 CBJAC 20.130)
  - Reserved moorage waitlist fee (05 CBJAC 20.150)
  - Private boathouse surcharge (05 CBJAC 20.170)
  - Other fees (i.e. catamaran) (05 CBJAC 20.180)
  - Winter management waitlisted vessel moorage zone (05 CBJAC 25.090)
  - Shorepower access Fee (05 CBJAC 30.010)
  - Vessel salvage and disposal (05 CBJAC 40.010(g)(1)(ii))
  - Boom truck usage fee (05 CBJAC 15.110)

### **Tideland Leases**

- Leasing
  - Appraisal, lease rent requirements, and dispute resolution (05 CBJAC 50.040)
  - Application fees; terms; payment (53.20.030(2))



## Financial Summary by Department

FY 2014

Description		Budget Last Year	Budget This Year	Actuals Last Year	Actuals This Year	Encumbrances Last Year	Encumbrances This Year	Remaining Balance
<b>Department</b>	<b>Docks</b>							
<b>State Revenues</b>								
State shared revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSR PERS/TRS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total State Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Charges For Services</b>								
User fees		(35,000.00)	(35,000.00)	(96,368.49)	(66,704.99)	0.00	0.00	31,704.99
Cruiseship Dock Fees		(600,000.00)	(600,000.00)	(528,499.66)	(489,903.56)	0.00	0.00	(110,096.44)
Maintenance Port Fees		(450,000.00)	(475,000.00)	(470,690.23)	(483,507.52)	0.00	0.00	8,507.52
<b>Total Charges For Services</b>		<b>(1,085,000.00)</b>	<b>(1,110,000.00)</b>	<b>(1,095,558.38)</b>	<b>(1,040,116.07)</b>	<b>0.00</b>	<b>0.00</b>	<b>(69,883.93)</b>
<b>Misc Revenues</b>								
Permit revenues		(400,000.00)	(500,000.00)	(522,337.00)	(368,727.00)	0.00	0.00	(131,273.00)
Fee revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land lease revenue		0.00	0.00	(581.60)	581.60	0.00	0.00	(581.60)
Bad debts		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest income in Lawson		(105,300.00)	(230,800.00)	(29,919.00)	346.42	0.00	0.00	(231,146.42)
Proceeds from disposal of assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on disposal of assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Misc Revenues</b>		<b>(505,300.00)</b>	<b>(730,800.00)</b>	<b>(552,837.60)</b>	<b>(367,798.98)</b>	<b>0.00</b>	<b>0.00</b>	<b>(363,001.02)</b>
<b>Transfers In</b>								
Marine passenger fee		(287,500.00)	(287,600.00)	(287,499.96)	(287,600.04)	0.00	0.00	0.04
<b>Total Transfers In</b>		<b>(287,500.00)</b>	<b>(287,600.00)</b>	<b>(287,499.96)</b>	<b>(287,600.04)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.04</b>
<b>Reimbursables</b>								
Reimbursable Expense - Internal		(11,000.00)	(11,000.00)	(10,999.92)	(10,999.92)	0.00	0.00	(0.08)
<b>Total Reimbursables</b>		<b>(11,000.00)</b>	<b>(11,000.00)</b>	<b>(10,999.92)</b>	<b>(10,999.92)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.08)</b>
<b>Total Revenues</b>		<b>(1,888,800.00)</b>	<b>(2,139,400.00)</b>	<b>(1,946,895.86)</b>	<b>(1,706,515.01)</b>	<b>0.00</b>	<b>0.00</b>	<b>(432,884.99)</b>
<b>Personal Services</b>								
Vacancy factor		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leave without pay factor		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries		704,700.00	733,600.00	357,846.92	374,927.05	0.00	0.00	358,672.95
Overtime		20,000.00	20,000.00	10,766.59	10,148.41	0.00	0.00	9,851.59
Accrued leave		0.00	0.00	76,658.90	64,003.74	0.00	0.00	(64,003.74)
Benefits		415,500.00	424,700.00	231,586.42	237,505.82	0.00	0.00	187,194.18
Workers compensation		12,400.00	12,400.00	12,399.96	12,399.96	0.00	0.00	0.04



## Financial Summary by Department

FY 2014

Description	Budget Last Year	Budget This Year	Actuals Last Year	Actuals This Year	Encumbrances Last Year	Encumbrances This Year	Remaining Balance
<b>Department Docks</b>							
Engineering workforce	0.00	0.00	0.00	132.00	0.00	0.00	(132.00)
All other workforce	(414,200.00)	(373,100.00)	0.00	0.00	0.00	0.00	(373,100.00)
CBJ Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Personal Services</b>	<b>738,400.00</b>	<b>817,600.00</b>	<b>689,258.79</b>	<b>699,116.98</b>	<b>0.00</b>	<b>0.00</b>	<b>118,483.02</b>
<b>Travel and Training</b>							
Business travel	2,500.00	2,500.00	1,236.20	3,605.37	0.00	0.00	(1,105.37)
Mileage	5,500.00	3,500.00	2,411.03	1,136.59	0.00	0.00	2,363.41
Travel and training	2,500.00	6,500.00	9,326.96	6,989.03	0.00	0.00	(489.03)
Expnd Recruitment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Travel and Training</b>	<b>10,500.00</b>	<b>12,500.00</b>	<b>12,974.19</b>	<b>11,730.99</b>	<b>0.00</b>	<b>0.00</b>	<b>769.01</b>
<b>Services</b>							
Telephone	6,000.00	6,000.00	0.00	0.00	0.00	0.00	6,000.00
Printing	1,000.00	1,500.00	2,473.25	2,468.27	0.00	0.00	(968.27)
Advertising	4,000.00	7,000.00	3,093.54	1,368.39	0.00	0.00	5,631.61
Rents	60,000.00	61,500.00	53,662.18	55,858.08	0.00	0.00	5,641.92
Electricity	5,000.00	7,500.00	10,416.53	9,829.28	0.00	0.00	(2,329.28)
Fuel oil & propane	0.00	0.00	35.09	0.00	0.00	0.00	0.00
Refuse Disposal	15,000.00	15,000.00	10,470.31	8,982.44	0.00	0.00	6,017.56
Water service	100,000.00	100,000.00	66,704.87	25,356.75	0.00	0.00	74,643.25
Sewer sevice	2,000.00	2,000.00	1,573.24	1,573.24	0.00	0.00	426.76
Repairs	20,000.00	20,000.00	3,172.74	7,357.77	0.00	0.00	12,642.23
Electronic repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance - buildings	0.00	0.00	0.00	48,610.00	0.00	0.00	(48,610.00)
Building maintenance division charg	2,300.00	2,300.00	5,698.70	8,427.58	0.00	0.00	(6,127.58)
Maintenance - software	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Landscape division charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment rentals	1,000.00	1,000.00	593.40	1,489.00	0.00	0.00	(489.00)
Fleet replacement reserve	9,000.00	9,000.00	9,000.00	9,000.00	0.00	0.00	0.00
Spec & Prop	56,000.00	56,000.00	56,390.54	56,000.04	0.00	0.00	(0.04)
General Liab, Auto & EE Pract Ins	1,100.00	1,100.00	1,100.04	1,100.04	0.00	0.00	(0.04)
Dues and subscriptions	1,000.00	2,000.00	2,885.28	2,729.34	0.00	0.00	(729.34)
Contractual services	30,000.00	52,955.00	46,416.88	52,223.28	0.00	200.00	531.72
Janitorial services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Management and consultant fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interdepartmental	154,800.00	154,800.00	154,800.00	154,800.00	0.00	0.00	0.00
Bank card fees	500.00	500.00	10.00	42.50	0.00	0.00	457.50
Postage and parcel post	0.00	0.00	0.00	163.85	0.00	0.00	(163.85)
Loss contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00



## Financial Summary by Department

FY 2014

Description	Budget Last Year	Budget This Year	Actuals Last Year	Actuals This Year	Encumbrances Last Year	Encumbrances This Year	Remaining Balance
<b>Department Docks</b>							
<b>Total Services</b>	<b>468,700.00</b>	<b>500,155.00</b>	<b>428,496.59</b>	<b>447,379.85</b>	<b>0.00</b>	<b>200.00</b>	<b>52,575.15</b>
<b>Commodities and Materials</b>							
Office supplies	2,000.00	2,000.00	874.75	1,733.15	0.00	0.00	266.85
Uniforms and safety equipment	0.00	5,000.00	1,428.73	350.98	0.00	0.00	4,649.02
Uniform and tool allowance	2,300.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and commodities	52,000.00	25,000.00	36,455.83	32,367.45	0.00	0.00	(7,367.45)
Safety programs and equipment	0.00	0.00	499.97	40.34	0.00	0.00	(40.34)
Gasoline and oil	0.00	0.00	0.00	39.15	0.00	0.00	(39.15)
Minor equipment	8,000.00	8,000.00	3,788.00	55.00	0.00	0.00	7,945.00
Minor furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Minor Software	0.00	0.00	0.00	1,364.49	0.00	0.00	(1,364.49)
<b>Total Commodities and Materials</b>	<b>64,300.00</b>	<b>40,000.00</b>	<b>43,047.28</b>	<b>35,950.56</b>	<b>0.00</b>	<b>0.00</b>	<b>4,049.44</b>
<b>Misc and Other</b>							
Recruiting	0.00	0.00	0.00	25.99	0.00	0.00	(25.99)
Contingency	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00
<b>Total Misc and Other</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>25.99</b>	<b>0.00</b>	<b>0.00</b>	<b>19,974.01</b>
<b>Equipment</b>							
Vehicles and equipment	10,000.00	10,000.00	8,000.00	0.00	0.00	0.00	10,000.00
Depr Building	0.00	0.00	980,037.47	0.00	0.00	0.00	0.00
Depr Equipment	0.00	0.00	42,564.05	0.00	0.00	0.00	0.00
Depr Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Equipment</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>1,030,601.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>
<b>Transfers Out</b>							
Transfers out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Marine passenger fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Port Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Roads and sidewalk projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community development projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic diversification projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks and recreation projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sewer projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dock projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hospital projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Airport projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00



## Financial Summary by Department

FY 2014

Description		Budget Last Year	Budget This Year	Actuals Last Year	Actuals This Year	Encumbrances Last Year	Encumbrances This Year	Remaining Balance
<b>Department</b>	<b>Docks</b>							
	Dock	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Transfers Out</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Expenses</b>	<b>1,311,900.00</b>	<b>1,400,255.00</b>	<b>2,204,378.37</b>	<b>1,194,204.37</b>	<b>0.00</b>	<b>200.00</b>	<b>205,850.63</b>
Department Summary								
	Total Revenues	(1,888,800.00)	(2,139,400.00)	(1,946,895.86)	(1,706,515.01)	0.00	0.00	(432,884.99)
	Total Expenditures	1,311,900.00	1,400,255.00	2,204,378.37	1,194,204.37	0.00	200.00	205,850.63
		(576,900.00)	(739,145.00)	257,482.51	(512,310.64)	0.00	200.00	(227,034.36)





## Financial Summary by Department

FY 2014

Description	Budget Last Year	Budget This Year	Actuals Last Year	Actuals This Year	Encumbrances Last Year	Encumbrances This Year	Remaining Balance
<b>Department Harbors</b>							
<b>State Revenues</b>							
State revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State shared revenues	(350,000.00)	(350,000.00)	(80,000.00)	(304,414.83)	0.00	0.00	(45,585.17)
SSR PERS/TRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total State Revenues</b>	<b>(350,000.00)</b>	<b>(350,000.00)</b>	<b>(80,000.00)</b>	<b>(304,414.83)</b>	<b>0.00</b>	<b>0.00</b>	<b>(45,585.17)</b>
<b>Federal Revenues</b>							
Federal grant revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Federal Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Charges For Services</b>							
User fees	(2,290,000.00)	(2,600,000.00)	(2,600,417.49)	(2,841,935.13)	0.00	0.00	241,935.13
<b>Total Charges For Services</b>	<b>(2,290,000.00)</b>	<b>(2,600,000.00)</b>	<b>(2,600,417.49)</b>	<b>(2,841,935.13)</b>	<b>0.00</b>	<b>0.00</b>	<b>241,935.13</b>
<b>Misc Revenues</b>							
Donation revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Concession fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ordinance violations	0.00	0.00	50.00	0.00	0.00	0.00	0.00
Minor Violations	0.00	(8,000.00)	(11,787.27)	(7,895.00)	0.00	0.00	(105.00)
Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facility rental revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment rental revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land lease revenue	(753,000.00)	(610,000.00)	(561,290.94)	(751,326.38)	0.00	0.00	141,326.38
Cash over/short	0.00	0.00	153.73	(390.13)	0.00	0.00	390.13
Bad debts	10,000.00	50,000.00	(3,611.89)	0.00	0.00	0.00	50,000.00
Miscellaneous revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest income in Lawson	(117,500.00)	(171,400.00)	(38,371.86)	0.00	0.00	0.00	(171,400.00)
AR interest and fines	0.00	0.00	(5,883.42)	(16,410.91)	0.00	0.00	16,410.91
Loss on disposal of assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Misc Revenues</b>	<b>(860,500.00)</b>	<b>(739,400.00)</b>	<b>(620,741.65)</b>	<b>(776,022.42)</b>	<b>0.00</b>	<b>0.00</b>	<b>36,622.42</b>
<b>Transfers In</b>							
Harbor revenue bond debt service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Transfers In</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>(3,500,500.00)</b>	<b>(3,689,400.00)</b>	<b>(3,301,159.14)</b>	<b>(3,922,372.38)</b>	<b>0.00</b>	<b>0.00</b>	<b>232,972.38</b>
<b>Personal Services</b>							
Vacancy factor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leave without pay factor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	848,200.00	865,200.00	750,407.61	792,991.57	0.00	0.00	72,208.43



## Financial Summary by Department

FY 2014

Description	Budget Last Year	Budget This Year	Actuals Last Year	Actuals This Year	Encumbrances Last Year	Encumbrances This Year	Remaining Balance
<b>Department Harbors</b>							
Overtime	25,000.00	25,000.00	24,574.60	34,235.24	0.00	0.00	(9,235.24)
Accrued leave	0.00	0.00	80,876.20	100,347.18	0.00	0.00	(100,347.18)
Benefits	501,300.00	517,500.00	450,297.01	487,217.13	0.00	0.00	30,282.87
Workers compensation	12,400.00	12,400.00	12,399.96	12,399.96	0.00	0.00	0.04
Engineering workforce	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All other workforce	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CBJ Overhead	0.00	0.00	124.02	0.00	0.00	0.00	0.00
<b>Total Personal Services</b>	<b>1,386,900.00</b>	<b>1,420,100.00</b>	<b>1,318,679.40</b>	<b>1,427,191.08</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,091.08)</b>
<b>Travel and Training</b>							
Business travel	7,500.00	7,500.00	1,670.95	1,166.28	0.00	0.00	6,333.72
Mileage	5,000.00	3,000.00	0.00	83.58	0.00	0.00	2,916.42
Travel and training	6,000.00	6,000.00	1,567.45	4,539.09	0.00	0.00	1,460.91
Contractual training	0.00	0.00	1,395.00	550.00	0.00	0.00	(550.00)
Expnd Recruitment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Travel and Training</b>	<b>18,500.00</b>	<b>16,500.00</b>	<b>4,633.40</b>	<b>6,338.95</b>	<b>0.00</b>	<b>0.00</b>	<b>10,161.05</b>
<b>Services</b>							
Telephone	6,000.00	18,000.00	28,545.21	23,962.36	0.00	0.00	(5,962.36)
Printing	2,000.00	2,000.00	2,790.26	5,123.04	0.00	0.00	(3,123.04)
Advertising	4,000.00	4,000.00	3,786.82	4,100.36	0.00	14.26	(114.62)
Reimbursement for printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rents	0.00	8,400.00	8,400.13	8,942.36	0.00	0.00	(542.36)
Electricity	160,000.00	180,000.00	189,367.06	106,839.16	0.00	0.00	73,160.84
Fuel oil & propane	14,000.00	14,000.00	17,322.50	12,831.52	0.00	0.00	1,168.48
Refuse Disposal	130,000.00	130,000.00	119,173.74	144,728.93	0.00	0.00	(14,728.93)
Water service	50,000.00	50,000.00	43,102.41	38,031.33	0.00	0.00	11,968.67
Sewer sevice	3,000.00	6,000.00	5,169.64	5,698.81	0.00	0.00	301.19
Repairs	100,072.00	206,489.00	95,812.73	226,533.31	0.00	24,304.65	(44,348.96)
Electronic repairs	0.00	0.00	889.50	0.00	0.00	0.00	0.00
Maintenance contracts	0.00	6,500.00	6,559.98	500.00	0.00	6,500.00	(500.00)
Maintenance - buildings	0.00	0.00	0.00	40.00	0.00	0.00	(40.00)
Building maintenance division charg	6,700.00	6,700.00	8,340.65	10,192.94	0.00	0.00	(3,492.94)
Maintenance - software	0.00	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
Equipment rentals	3,000.00	3,000.00	5,662.59	3,015.75	0.00	0.00	(15.75)
Fleet replacement reserve	18,000.00	18,000.00	18,000.00	18,000.00	0.00	0.00	0.00
Spec & Prop	55,900.00	55,900.00	56,290.46	55,899.96	0.00	0.00	0.04
General Liab, Auto & EE Pract Ins	1,000.00	1,000.00	999.96	999.96	0.00	0.00	0.04
Dues and subscriptions	3,500.00	3,500.00	1,451.22	2,697.65	0.00	0.00	802.35
Contractual services	86,010.00	113,098.00	131,308.37	164,515.06	0.00	26,846.69	(78,263.75)



## Financial Summary by Department

FY 2014

Description	Budget Last Year	Budget This Year	Actuals Last Year	Actuals This Year	Encumbrances Last Year	Encumbrances This Year	Remaining Balance
<b>Department Harbors</b>							
Janitorial services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Management and consultant fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interdepartmental	154,800.00	154,800.00	155,374.20	154,800.00	0.00	0.00	0.00
Bank card fees	40,000.00	40,000.00	47,110.60	53,383.00	0.00	0.00	(13,383.00)
Postage and parcel post	8,000.00	8,000.00	6,285.06	6,203.86	0.00	0.00	1,796.14
Loss contingency	2,000.00	2,000.00	3,000.00	741.40	0.00	0.00	1,258.60
<b>Total Services</b>	<b>847,982.00</b>	<b>1,032,387.00</b>	<b>955,743.09</b>	<b>1,047,780.76</b>	<b>0.00</b>	<b>57,665.60</b>	<b>(73,059.36)</b>
<b>Commodities and Materials</b>							
Fleet gasoline	30,000.00	30,000.00	20,471.15	22,696.83	0.00	0.00	7,303.17
Office supplies	12,000.00	12,000.00	9,273.48	13,722.01	0.00	0.00	(1,722.01)
Uniforms and safety equipment	0.00	3,900.00	91.95	0.00	0.00	0.00	3,900.00
Uniform and tool allowance	3,900.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and commodities	120,000.00	80,000.00	65,472.80	94,893.92	0.00	0.00	(14,893.92)
Safety programs and equipment	3,000.00	3,000.00	475.28	132.01	0.00	0.00	2,867.99
Gasoline and oil	2,000.00	2,000.00	658.74	1,242.36	0.00	0.00	757.64
Chemicals	0.00	2,000.00	704.00	1,143.00	0.00	0.00	857.00
Minor equipment	15,000.00	15,000.00	16,620.62	23,079.61	0.00	0.00	(8,079.61)
Minor furniture and fixtures	1,000.00	0.00	5,032.41	4,749.77	0.00	0.00	(4,749.77)
Minor Software	500.00	0.00	0.00	1,267.23	0.00	0.00	(1,267.23)
<b>Total Commodities and Materials</b>	<b>187,400.00</b>	<b>147,900.00</b>	<b>118,800.43</b>	<b>162,926.74</b>	<b>0.00</b>	<b>0.00</b>	<b>(15,026.74)</b>
<b>Misc and Other</b>							
Recruiting	0.00	0.00	0.00	910.91	0.00	9.40	(920.31)
Contingency	0.00	0.00	(7,108.94)	14,548.37	0.00	0.00	(14,548.37)
<b>Total Misc and Other</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,108.94)</b>	<b>15,459.28</b>	<b>0.00</b>	<b>9.40</b>	<b>(15,468.68)</b>
<b>Equipment</b>							
Vehicles and equipment	10,000.00	16,764.00	5,684.00	6,784.00	0.00	0.00	9,980.00
Depr Building	0.00	0.00	953,600.19	0.00	0.00	0.00	0.00
Depr Equipment	0.00	0.00	15,160.78	0.00	0.00	0.00	0.00
Depr Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Equipment</b>	<b>10,000.00</b>	<b>16,764.00</b>	<b>974,444.97</b>	<b>6,784.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,980.00</b>
<b>Debt Service</b>							
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and service charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization of bond issuance costs	0.00	0.00	97,119.43	0.00	0.00	0.00	0.00
<b>Total Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>97,119.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Transfers Out</b>							
Harbor revenue bond debt service	750,100.00	753,200.00	750,100.00	753,200.04	0.00	0.00	(0.04)



## Financial Summary by Department

FY 2014

Description	Budget Last Year	Budget This Year	Actuals Last Year	Actuals This Year	Encumbrances Last Year	Encumbrances This Year	Remaining Balance
<b>Department Harbors</b>							
School projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Roads and sidewalk projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community development projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic diversification projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks and recreation projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sewer projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor projects	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00	0.00
Dock projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hospital projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Airport projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Transfers Out</b>	<b>2,250,100.00</b>	<b>753,200.00</b>	<b>2,250,100.00</b>	<b>753,200.04</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.04)</b>
<b>Total Expenses</b>	<b>4,700,882.00</b>	<b>3,386,851.00</b>	<b>5,712,411.78</b>	<b>3,419,680.85</b>	<b>0.00</b>	<b>57,675.00</b>	<b>(90,504.85)</b>
<b>Department Summary</b>							
Total Revenues	(3,500,500.00)	(3,689,400.00)	(3,301,159.14)	(3,922,372.38)	0.00	0.00	232,972.38
Total Expenditures	4,700,882.00	3,386,851.00	5,712,411.78	3,419,680.85	0.00	57,675.00	(90,504.85)
	1,200,382.00	(302,549.00)	2,411,252.64	(502,691.53)	0.00	57,675.00	142,467.53

## EXPENSES OBJECT CODE DEFINITIONS

<b>Object Code</b>	<b>Definitions:</b>
<b>5100*</b>	<b>VACANCY FACTOR</b>
<b>5101*</b>	<b>LWOP VACANCY</b>
<b>5110*</b>	<b>SALARIES - PERMANENT EMPLOYEES:</b> This includes all vacation and sick leave pay, military and other leave pay, holiday pay, shift differential, medic incentive pay and stand-by pay.
<b>5111*</b>	<b>OVERTIME - PERMANENT EMPLOYEES</b>
<b>5116*</b>	<b>ACCRUED LEAVE</b>
<b>5120*</b>	<b>BENEFITS - PERMANENT EMPLOYEES</b>
<b>5130*</b>	<b>WORKERS COMPENSATION INSURANCE</b>
<b>5140*</b>	<b>ENGINEERING MANPOWER</b>
<b>5141*</b>	<b>ALL OTHER MANPOWER:</b> Manpower charges from Public Works budgeted for the fiscal year, etc.
<b>5150*</b>	<b>CBJ OVERHEAD:</b> Indirect costs, Central Services. To be used exclusively for Capital Improvement Projects.
<b>5200</b>	<b>BUSINESS TRAVEL:</b> Travel for Administrative purposes.
<b>5201*</b>	<b>MILEAGE:</b> Reimbursement for private car usage.
<b>5202 ~</b>	<b>TRAVEL AND TRAINING:</b> Any travel and training costs except for business travel and training contractual
<b>5204</b>	<b>RECRUITING:</b> This account should be used to record all costs of recruiting new employees, including travel expense, new employee relocation expense, etc.
<b>5205</b>	<b>CONTRACTUAL TRAINING:</b> Costs incurred for professional services to provide training.
<b>5214</b>	<b>EXPANDED RECRUITMENT:</b>
<b>5215</b>	<b>ACADEMY PAYBACK:</b> Police only.
<b>5310</b>	<b>TELEPHONE:</b> All telephone charges including private lines, long distance, and telegraph charges.
<b>5311</b>	<b>DATA LINES</b>
<b>5320</b>	<b>PRINTING:</b> All reproduction work, printing and binding, forms printed to specifications.
<b>5322</b>	<b>ADVERTISING:</b> All legal advertising.
<b>5325*</b>	<b>REIMBURSEMENT FOR PRINTING:</b> To be used exclusively for Capital Improvement

\* Do not use this number on Purchase Orders or LPO's.

## EXPENSES OBJECT CODE DEFINITIONS

### Object

### Code Definitions:

Projects. Fees for bid packets are coded to this object code.

**5330**            **RENTS:** Land rent, structure rent, rent of polling places, storage charges.

**5332**            **ELECTRICITY**

**5333**            **FUEL OIL AND PROPANE**

**5334**            **REFUSE DISPOSAL**

**5335\***          **WATER SERVICE**

**5336\***          **SEWER SERVICE**

**5340**            **REPAIRS:** Services of vendors or contractors on call required for maintenance or preventative maintenance of equipment used in your unit. Minor repairs or alternations to structures.

**5341**            **ELECTRONIC REPAIRS:** Electronic repairs not through electronic maintenance.

**5342**            **MAINTENANCE CONTRACTS**

**5343\***          **FLEET ELECTRONICS:** This account is to be used to record charges from the Electronics Maintenance Division for the maintenance of all types of electronic equipment.

**5344**            **MAINTENANCE - BUILDINGS:** Miscellaneous when service is not provided by CBJ building maintenance.

**5345\***          **BUILDING MAINTENANCE DIVISION CHARGES:** To be used exclusively for building maintenance to invoice departments.

**5347**            **MAINTENANCE - SOFTWARE**

**5350\***          **PARKS AND LANDSCAPE DIVISION CHARGES:** Parks and Landscape services provided by Parks and Recreation. This object code is used by Parks and Rec and no other charges should be included.

**5351\***          **PARK DIVISION CHARGES**

**5360**            **EQUIPMENT RENTALS:** Rental or lease of equipment, including office machines and special equipment, which are used on a fee for service basis, and which are not owned by the City and Borough. Equipment leased with operator should be charged under contractual services

**5361\***          **EQUIPMENT MAINTENANCE:** Charges for maintenance and repairs of equipment. This object code is used by Public Works Fleet only and no other charges should be included.

**5362\***          **FLEET REPLACEMENT RESERVE:** Charges for replacement of equipment by Public Works Fleet. This object code is used by Public Works Fleet only and no other charges should be included.

\*            Do not use this number on Purchase Orders or LPO's.

## EXPENSES OBJECT CODE DEFINITIONS

### Object

### Code Definitions:

5363	EQUIPMENT MAINTENANCE - <u>NON</u> FLEET
5369	UNEMPLOYMENT INSURANCE: To be used by Risk Management only
5370*	SPECIAL POLICY, PROP & EE PRACT INSURANCE: Insurance and bonding expenses. Includes: all department specific insurances, property and fire loss excess and boiler and machinery insurance. Does NOT include General Liability and Workers Compensation for the Areawide umbrella coverage. This object code is used for Risk Management charges and no other charges should be included.
5371	OUTSIDE INSURANCE: Insurance and bonding expense <u>not</u> through Risk Management.
5374	EVENTS INSURANCE
5375*	GENERAL LIABILITY INSURANCE: This object code is used for Risk Management charges and no other charges should be included.
5380	DUES AND SUBSCRIPTIONS: City and Borough membership fees, Subscriptions to periodicals and updating of reference material.
5382	BOOKS
5389*	FLEET GASOLINE AND OIL: Charges for fuel purchased from Public Works Fleet. This object Code is used by Public Works Fleet and no other charges should be included.
5390	CONTRACTUAL SERVICES: Includes most professional skilled services.  Examples: Consultations, Management Surveys, Medical Services, Reporting and Transcribing, Rental of equipment with operator. Includes non-personal contracted services. Examples: Humane Society Contract, Materials Testing.
5391	JANITORIAL SERVICES
5392	MANAGEMENT AND CONSULTANT FEES
5393	ACCOUNTING AND AUDITING FEES: Not to include interdepartmental charges.
5394*	INTERDEPARTMENTAL CHARGES
5395	MEDICAL PROFESSIONAL SERVICES
5397	BANK CARD FEES
5402	BANK SERVICE CHARGES
5403	REIMBURSEMENT FOR CHECK FEES
5450	INSURANCE CLAIMS: To be used by Risk Management only

\* Do not use this number on Purchase Orders or LPO's.

## EXPENSES OBJECT CODE DEFINITIONS

Object

Code Definitions:

5451	<b>BROKER &amp; ADJUSTING FEES</b>
5452	<b>LEGAL CLAIMS</b>
5453	<b>INSURANCE PREMIUMS</b>
5458	<b>INSURANCE CLAIM REIMBURSEMENT</b>
5460	<b>WELLSNESS PROGRAM:</b> To be used by Risk Management only
5480	<b>OFFICE SUPPLIES:</b> Paper, letterhead, etc., filing and office machine supplies, reproduction supplies, stock forms, books for employee use.
5481	<b>POSTAGE AND PARCEL POST</b>
5482	<b>ADMINISTRATION COMMODITIES AND SERVICES:</b> Public Works Administration Commodities and Services. This object code is used by PW Admin and no other charges should be included.
5483	<b>FOUL WEATHER GEAR</b>
5485	<b>INVENTORY</b>
5486	<b>RETAIL HARD GOODS</b>
5487	<b>RETAIL SOFT GOODS</b>
5488	<b>UNIFORMS AND SAFETY EQUIPMENT</b>
5489	<b>UNIFORMS &amp; TOOL ALLOWANCE</b>
5490	<b>MATERIALS AND COMMODITIES:</b> Includes consumable supplies used in your budgeting unit, except office supplies and printing. Examples: Gravel, equipment parts, library books, food, clothing and linen, building materials.
5491	<b>SAFETY PROGRAMS &amp; EQUIPMENT</b>
5492	<b>GASOLINE AND OIL:</b> Gasoline, oil, diesel fuel (but not heating oil, see code 333). If purchasing fuel from Public Works fleet, use object code 389.
5493	<b>CHEMICALS:</b> Includes all chemicals used in water treatment, sewage treatment, and street and highway maintenance.
5494*	<b>LOSS CONTINGENCY:</b> Charges from Risk Management for loss. Departments pay the first \$1,000 per incident up to a maximum of \$10,000 per year. This object code is used by Risk Management and no other charges should be included.

\* Do not use this number on Purchase Orders or LPO's.



## EXPENSES OBJECT CODE DEFINITIONS

Object

Code Definitions:

5496	<b>MINOR EQUIPMENT:</b> This account would include the same kinds of equipment as shown under object code 510 if it has an acquisition cost of less than \$5,000.
5497	<b>MINOR FURNITURE AND FIXTURES:</b> This account would include the same kinds of equipment as shown under object code 520 if it has an acquisition cost of less than \$5,000.
5498	<b>MINOR SOFTWARE:</b> This account includes software purchase of less than \$5,000.
5503	<b>MAJOR COMPUTER HARDWARE:</b> Includes most purchases of computer hardware of a relatively permanent nature, which has an acquisition cost of \$5,000 or greater
5507	<b>MAJOR SOFTWARE:</b> This account includes software purchases greater than \$5,000.
5510	<b>VEHICLES AND EQUIPMENT:</b> Includes most moveable personal property of a relatively permanent nature, which has an acquisition cost of \$5,000 or greater.  Examples of items included: Cars and trucks, photographic apparatus, office machines, lawn mowers, shop equipment.
5520	<b>FURNITURE AND FIXTURES:</b> Includes personal property except office machines, for use in public accommodations or offices, which is of a relatively permanent nature, and which has an acquisition cost of \$5,000 or greater.  Examples of items included: Desks, tables, chairs, lighting fixtures, file cabinets.
5610	<b>LAND ACQUISITION:</b> Includes all land acquired by the City and Borough except that for use as a public right-of-way.
5620	<b>BUILDINGS:</b> Structures and improvements to structures, with a value of \$5,000 or greater.
5690	<b>CONSTRUCTIONS:</b> Improvements, other than building construction, providing a tangible, permanent asset with a value of \$5,000 or greater.
5699	<b>CAPITALIZATION OFFSET</b>
5746	<b>PHARMACEUTICALS</b>
5810	<b>PRINCIPAL:</b> Repayment of bonded indebtedness.
5811	<b>PRINCIPAL ON LEASE PAYMENTS</b>
5820	<b>INTEREST AND SERVICE CHARGES:</b> Pertains only to long-term bonded indebtedness. Interest on contractual purchases or penalties is chargeable to code 390.
5821	<b>INTEREST LEASE</b>
5830	<b>FEES</b>

\*

Do not use this number on Purchase Orders or LPO's.

## EXPENSES OBJECT CODE DEFINITIONS

### Object

### Code Definitions:

<b>5840</b>	<b>LETTER OF CREDIT</b>
<b>5850</b>	<b>GRANTS:</b> Includes funds budgeted for direct contribution to a non-profit agency. Grants awarded by City and Borough, Health and Social Services.
<b>5881*</b>	<b>DEPRECIATION - BUILDINGS AND IMPROVEMENTS</b>
<b>5882*</b>	<b>DEPRECIATION – EQUIPMENT</b>
<b>5883*</b>	<b>DEPRECIATION - INFRASTRUCTURE</b>
<b>5950*</b>	<b>TRANSFER BETWEEN FUNDS</b> <ul style="list-style-type: none"><li>- 110 General Fund</li><li>- 120 Education</li><li>- 150 Jensen-Olson Arboretum</li><li>- 209 Roaded Service Area</li><li>- 210 Fire Service Area</li><li>- 212 Mental Health</li><li>- 214 Visitor Services</li><li>- 215 Sales Tax Revenue</li><li>- 216 Hotel Tax</li><li>- 218 Library Minor Contributions</li><li>- 221 Tobacco Excise Tax</li><li>- 225 Marine Passenger Fee</li><li>- 232 Eaglecrest</li><li>- 240 Capital Transit</li><li>- 250 Sustainability</li><li>- 252 Community Development Block Grant</li><li>- 270 Downtown Parking</li><li>- 271 Lands</li><li>- 276 Low-Income Housing</li><li>- 326 Harbor Revenue Bond Debt Service</li><li>- 327 SD Debt Service w Sinking Funds</li><li>- 328 JDHS Reno Debt Service Funds</li><li>- 330 General Debt Service</li><li>- 401 School Projects</li><li>- 402 Roads &amp; Sidewalk Projects</li><li>- 403 Fire Projects</li><li>- 404 Community Development Projects</li><li>- 405 Economic Diversification Projects</li><li>- 406 Parks &amp; Recreation Projects</li><li>- 514 Water</li><li>- 519 Sewer</li><li>- 530 Harbor</li><li>- 531 Docks</li><li>- 550 Bartlett Regional Hospital</li><li>- 560 Airport</li><li>- 570 Waste Management</li></ul>

\* Do not use this number on Purchase Orders or LPO's.

## EXPENSES OBJECT CODE DEFINITIONS

**Object**

**Code Definitions:**

- **602 Fleet**
- **680 Risk Management**

**5999**      **CONTINGENCY:** Includes any amounts appropriated by the Assembly, but undesignated as to specific use.

**7001**      **REIMBURSABLE EXPENSE**

**9999**      **ERROR SUSPENSE**

\*      Do not use this number on Purchase Orders or LPO's.

5/16/2011

**Account Codes**

<b>Code</b>	<b>Description</b>	<b>G/L Account</b>	<b>Balance</b>
C01	Cash Payments	5300010020000	Debit
C02	Checks	5300010020000	Debit
C03	Credit Card Payments	5300010020000	Debit
C04	Wire Transfers	5300010020000	Debit
C05	NSF Check	5300010020000	Debit
H01	Annual DT Reserved Moorage	5300031000001	Credit
H02	Annual DT Moorage- Non Reserved	5300031000001	Credit
H03	Monthly DT Reserved Moorage	5300031000001	Credit
H04	DeHart's Annual Reserved Moorage	5300031000002	Credit
H05	DeHart's Annual NR Moorage	5300031000002	Credit
H06	Dehart's Monthly Reserved Moorage	5300031000002	Credit
H07	DeHart's Monthly NR Moorage	5300031000002	Credit
H08	DeHart's Seasonal Moorage	5300031000002	Credit
H09	DeHart's Daily Moorage	5300031000002	Credit
H10	Downtown Daily Moorage	5300031000003	Credit
H11	Auke Bay-Daily Moorage	5300031000004	Credit
H12	Harbors Reservations Moorage <65'	5300031000004	Credit
H13	Auke Bay Annual Moorage	5300031000004	Credit
H14	Auke Bay - Fishing Vessel Credit	5300031000004	Credit
H15	Downtown Monthly Moorage	5300031000005	Credit
H16	Auke Bay Monthly Moorage-Deposit	5300031000006	Credit
H17	Auke Bay Monthly Moorage-Lottery	5300031000006	Credit
H18	Auke Bay Monthly Moorage	5300031000006	Credit
H19	Tender Fee-Annual	5300031000007	Credit
H20	Tender Fee-Monthly	5300031000007	Credit
H21	Tender Fee-Daily	5300031000007	Credit
H22	Residence Surcharge	5300031000008	Credit
H23	Recreational Boat Launch-Annual	5300031000009	Credit
H24	Recreational Boat Launch-Daily	5300031000009	Credit
H25	Commercial Boat Launch-Annual	5300031000010	Credit
H26	Commercial Freight-1st 30minutes	5300031000011	Credit
H27	Commercial Freight->30minutes	5300031000011	Credit
H28	Personal Freight	5300031000011	Credit
H29	Freight Staging	5300031000012	Credit
H30	Launch Ramp Tour Permit Fee	5300031000013	Credit
H31	Inspected Vessel-Annual Vessel Fee	5300031000014	Credit
H32	Inspected Vessel-Annual Seat Fee	5300031000014	Credit
H33	Inspected Vessel-Daily Use	5300031000014	Credit
H34	Six-Pack Vessel-Annual Vessel Fee	5300031000015	Credit
H35	Six-Pack Vessel-Annual Seat Fee	5300031000015	Credit
H36	Six-Pack Vessel-Daily Use	5300031000015	Credit
H37	Statter Bus Parking-Company Fee	5300031000016	Credit
H38	Statter Bus Parking-Seat Fee	5300031000016	Credit

H39	Statter Bus Parking-Daily OffPeak	5300031000016	Credit
H40	Statter Bus Parking-Annual OffPeak	5300031000016	Credit
H41	Statter Car Parking-Daily	5300031000017	Credit

## CITY &amp; BOROUGH OF JUNEAU

5/16/2011

**Account Codes**

<b>Code</b>	<b>Description</b>	<b>G/L Account</b>	<b>Balance</b>
H42	Statter Car Parking-Monthly	5300031000017	Credit
H43	Private Boathouse Surcharge	5300031000021	Credit
H44	Grid Fee	5300034000634	Credit
H45	Crane Fee	5300034000640	Credit
H46	Crane Fee-2nd 30 minutes	5300034000640	Credit
H47	Crane Fee-Additional Hours	5300034000640	Credit
H48	Key Card Charge	5300034000640	Credit
H49	Pump Use Fee-Minimum Charge	5300031000019	Credit
H50	Pump Use Fee-Beyond 2 hours	5300031000019	Credit
H51	Storage Fee	5300031000020	Credit
H52	Staff Labor Fee	5300031000023	Credit
H53	Vessel Towing Fee-Staff Labor	5300031000024	Credit
H54	Vessel Towing Fee-Vessel Fee	5300031000024	Credit
H55	Vessel Towing Fee-Actual Expenses	5300031000024	Credit
H56	Moorage Waitlist-Initial Sign-up	5300034000201	Credit
H57	Moorage Waitlist-Annual Renewal	5300034000201	Credit
H58	Vessel Demolition-Vessel Disposal	5300034000698	Credit
H59	Vessel Demolition-Landfill Disposal	5300034000698	Credit
H60	Vessel Sales	5300031000025	Credit
H61	Miscellaneous Harbor Fees	5300034000699	Credit
H62	Power Daily 20A	5300031000642	Credit
H63	Power Daily 30A	5300031000642	Credit
H64	Power Daily 50A	5300031000642	Credit
H65	Power Daily 100A/208V	5300031000642	Credit
H66	Power Daily 100A/480V	5300031000642	Credit
H67	Power Summer Liveaboard 20/30A	5300031000642	Credit
H68	Power Summer Liveaboard 50A	5300031000642	Credit
H69	Power Summer Liveaboard 100A/208V	5300031000642	Credit
H70	Power Summer Liveaboard 100A/480V	5300031000642	Credit
H71	Power Summer 20/30A	5300031000642	Credit
H72	Power Summer 50A	5300031000642	Credit
H73	Power Summer 100A/208V	5300031000642	Credit
H74	Power Summer 100A/480V	5300031000642	Credit
H75	Power Winter Liveaboard 20A	5300031000642	Credit
H76	Power Winter Liveaboard 30A	5300031000642	Credit
H77	Power Winter Liveaboard 50A	5300031000642	Credit
H78	Power Winter Liveaboard 100A/208V	5300031000642	Credit
H79	Power Winter Liveaboard 100A/480V	5300031000642	Credit
H80	Power Winter 20A	5300031000642	Credit

H81	Power Winter 30A	5300031000642	Credit
H82	Power Winter 50A	5300031000642	Credit
H83	Power Winter 100A/208V	5300031000642	Credit
H84	Power Winter 100A/480V	5300031000642	Credit
H85	Power-KW Charge	5300031000642	Credit
H86	Power Account Activation	5300031000642	Credit
H87	Lease Rental Fees	5300034000412	Credit

2

CITY & BOROUGH OF JUNEAU

5/16/2011

## Account Codes

Code	Description	G/L Account	Balance
H88	Account Balance Interest	5300034000101	Credit
H89	Account Late Fee	5300034000101	Credit
H90	NSF Check Fee	1100030000205	Credit
H91	CBJ Sales Tax	2150030000130	Credit
H92	Adjustment/Refund	5300011899000	Credit
H93	Harbors Reservations Moorage ->65'	5300031000004	Credit
H94	Annual Skiff Moorage	5300031000001	Credit
H95	Vessel Disposal Surcharge	5300034000699	Credit
H96	Auke Bay Loading Facility Moorage	5300031000004	Credit
P01	Cruise Ship Wharfage Fee	5310030100641	Credit
P02	Port Summer Daily Moorage <65 feet	5310030100641	Credit
P03	Port Summer Daily Moorage ->65 feet	5310030100641	Credit
P04	Port Summer Fish Moorage Fee	5310030100638	Credit
P05	Port Summer Moorage Fee ->200 feet	5310030100638	Credit
P06	Port Maintenance Fee	5310030100646	Credit
P07	Potable Water Fee	5310030100620	Credit
P08	Vessel Lightering Fee	5310030100610	Credit
P09	Tour Broker Permit Fee	5310030100420	Credit
P10	LZ Permits-Company Fee	5310030100616	Credit
P11	LZ Permits-"A" Seat Fee	5310030100616	Credit
P12	LZ Permits-"B" Seat Fee	5310030100616	Credit
P13	LZ Permits-Daily LL Permit	5310030100616	Credit
P14	LZ Permits-Annual LL Permit	5310030100616	Credit
P15	Miscellaneous Port Fees	5310030100624	Credit
P16	Marine Passenger Fees	2250030000680	Credit
P17	Port Development Fee - Public	5320030100101	Credit
P18	Port Development Fees - Private	5320030100101	Credit
P19	Power Daily 20A	5310030100636	Credit
P20	Power Daily 30A	5310030100636	Credit
P21	Power Daily 50A	5310030100636	Credit
P22	Power Daily 100A/208V	5310030100636	Credit
P23	Power Daily 100A/480V	5310030100636	Credit
P24	Power Summer Liveaboard 20/30A	5310030100636	Credit
P25	Power Summer Liveaboard 50A	5310030100636	Credit
P26	Power Summer Liveaboard 100A/208V	5310030100636	Credit

P27	Power Summer Liveaboard 100A/480V	5310030100636	Credit
P28	Power Summer 20/30A	5310030100636	Credit
P29	Power Summer 50A	5310030100636	Credit
P30	Power Summer 100A/208V	5310030100636	Credit
P31	Power Summer 100A/480V	5310030100636	Credit
P32	Power Winter Liveaboard 20A	5310030100636	Credit
P33	Power Winter Liveaboard 30A	5310030100636	Credit
P34	Power Winter Liveaboard 50A	5310030100636	Credit
P35	Power Winter Liveaboard 100A/208V	5310030100636	Credit
P36	Power Winter Liveaboard 100A/480V	5310030100636	Credit
P37	Power Winter 20A	5310030100636	Credit

3

CITY & BOROUGH OF JUNEAU

5/16/2011

## Account Codes

Code	Description	G/L Account	Balance
P38	Power Winter 30A	5310030100636	Credit
P39	Power Winter 50A	5310030100636	Credit
P40	Power Winter 100A/208V	5310030100636	Credit
P41	Power Winter 100A/480V	5310030100636	Credit
P42	Power-KW Charge	5310030100636	Credit
P43	Power Account Activation	5310030100636	Credit
P44	Lease Rental Fees	5310030100415	Credit
P45	Account Balance Interest	5310030100402	Credit
P46	Account Late Fee	5310030100402	Credit
P47	NSF Check Fee	1100030000205	Credit
P49	Adjustment/Refund	5310011899000	Credit
P50	Port Maintenance Fee <3 Hr. Lighter	5310030100646	Credit

150 Account Codes