

HAINES BOROUGH FY22 BUDGET



Adopted June 8. 2021



HAINES BOROUGH
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HAINES BOROUGH

FY22 Budget

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Interim Manager's Memo

Alekka Fullerton
(907) 766-6402

April 1, 2021

To: Haines Borough Assembly

Re: Interim Manager's FY22 Budget and Capital Improvements Program (CIP)

As provided by Section 9.01 (B) of the Haines Borough Charter, I am presenting proposed operating and capital budgets for FY22 (July 1, 2021 – June 30, 2022).

Code directs this presentation to include a written explanation of the budget and CIP focusing on the work to be done and the financial policies that will direct the funding of that work. This memo addresses these topics and others.

The Budget Proposal in Context

I am compelled to contextualize this budget proposal for the permanent record.

(1) The World: We are in the midst of a global COVID-19 pandemic which has stifled our economy and directly reduced our municipal revenue by an estimated \$4,500,000. We estimate Sales and Lodging Tax losses at \$3,201,000; Raw Fish tax losses of approximately \$200,000; PC Dock User fee losses of approximately \$486,000 and CPV Tax losses of approximately \$580,000. This does not even begin to memorialize the losses to individual Haines Borough businesses and residents due to lost income.

(2) The State: The decline of the world market price of oil, and consequently, state revenues and budget decisions regarding funding for municipalities.

(3) The Borough: In December 2020, we experienced a fatal landslide which took the lives of Jenae Larson and David Simmons; wiped out several homes and rendered scores of our citizens essentially homeless. For many, these conditions continue while we engage experts to determine the ongoing risk of a targeted area next to the slide that we are advised could result in an even larger landslide. We have not recovered from the infrastructure damage sustained to our roads during this storm. A FEMA declaration was granted and we will rebuild our Borough.

(4) Administration: I have been serving as the Interim Manager and the Borough Clerk, doing both jobs since May of 2020. This is mentioned in an effort to convey the time frame and work load associated with the development of the FY22 budget.

Considerations in Comparing FY21 and FY22.

When one compares FY21 and FY22, several factors must be considered:

- CARES Act Funds. In 2020, the Haines Borough received \$4,007,216.22 in CARES Act funds from the State of Alaska. Even though these funds could not be used for general revenue replacement, we could (and did) use it for payroll for specific jobs (mostly public safety related). The FY21 budget reflects reduced payroll due to the use of CARES Act funds to fund payroll. This mechanism allowed the Haines Borough to not only provide essential services, but to also directly support the community through grants to businesses, non-profits, households, individuals and fishermen.
- Furlough. The FY21 payroll scheduled 2040 hours for all full-time employees rather than 2080 (40 hours per week for 52 weeks) due to a one-week furlough budgeted in FY21.
- Sales tax and Sales Tax Lodging. In FY21, the budget was based on 50% of FY19 sales tax revenue. The actual numbers are tracking closer to 60% of FY19. For FY22, we have projected 65% of FY19 sales (up 5% from FY21), for the following reasons:
 - Some return of tourists and small cruise ships this summer
 - Highway project
 - Constantine's Summer Work Program
 - Return of larger cruise ships in May and June 2022 (end of the fiscal year)
- Reduction in Raw Fish Tax. The 2020 fishing season was terrible. In addition to being particularly challenging to fish in 2020, the price of fish was down (restaurants closed and reductions in national and international markets). OBI Seafoods (Ocean Beauty) had a severely reduced season and has indicated to us that they will not be opening this summer in Excursion Inlet. Raw fish tax receipts were:
 - \$352,884 in FY19
 - \$226,890 in FY20
 - \$159,924 in FY21
 - Expected \$35,000 in FY22
- Poor Interest Rates. In FY20 we received \$369,535 in interest for the Areawide General Fund whereas in FY22, based on current interest rates, we predict interest earnings of approximately \$100,000.
- School Bond Debt Reimbursement Fluctuations. In FY19, the State made their agreed upon payment toward the school bond debt (which is 70%). In FY20, the state reduced their portion to 35% (50% of what they were supposed to pay). In FY21, they paid zero. The projection for FY22 (the governor's budget proposal) is to pay 35% (50% of their obligation). There are ongoing discussions in Juneau for the state to honor their obligation by paying their entire school bond debt payment, but that remains to be seen.
- Permanent Fund Reimbursement. In 2020, Haines Borough voters approved Proposition 1 authorizing the Haines Borough to withdraw \$450,000 of the Permanent Fund

principal to reimburse the Areawide General Fund for a portion of the FY20 and FY21 school bond debt payment.

- Property tax. In real terms, the Haines Borough property tax revenue is down approximately \$54,000 due to the reduction in assessment values from the 2020 December storm (properties were valued on 1/1/21). I have chosen NOT to increase the mill rate in these difficult economic times.
- Insurance increases. Despite our best efforts at reducing costs by utilizing available premium credits, insurance costs continue to increase. Health insurance costs alone have gone up \$960 per full time employee (this is a negotiated point in the CBA). General liability insurance has gone up 146% since FY19 and property insurance has gone up 52% since FY19. Our insurance broker regularly shops the policy and APEI has consistently provided the best rate.
- Museum restructuring. This issue is currently before the Government Affairs and Services committee. The Museum Board of Trustees has proffered three alternative plans with their preferred plan to remain a Borough Component Unit but provides for no full-time staff. This budget presumes the Sheldon Museum and Cultural Center will reorganize independent from the Haines Borough. We intend to work with the community to make the transition workable and to support access to our shared history for all.
- Transfer of funds for Emergency Police Response outside of the Townsite. I have elected not to include a transfer because I can't defend any particular amount. The FY21 budget provided for a transfer of \$54,000 from General Fund 01 to Fund 02 to attempt to reimburse the Townsite Service Area for the cost of the emergency police response outside of the Townsite. We agreed to collect data with respect to that response. We now know that we had 396 calls for service outside the townsite and 25 police units responded [recall that they have been directed to only respond to urgent calls defined as a violent crime, an imminent threat to life, or a life threatening crime (including responses after the act)]. ALL of the responses outside the townsite (by definition) are dangerous calls – the nature of those calls usually require the bulk of police resources (in terms of training and equipment) and require two officers to respond (which then requires an officer to be placed on standby to cover the townsite). Not only does this require more overtime and standby time, but the amount of time required to respond is longer for calls outside the townsite. Additionally, only considering actual calls ignores the true cost of those calls- for instance, one of the calls outside the townsite has consumed approximately 50% of one officer's time this year due to investigation. The true problem, however, with using this number is the ACTUAL call is, usually, not as critical as the POTENTIAL calls. This is the reason that most estimates of police funding focus on the size of the population rather than the number of calls for service. As further discussed below, police budgeting should be the focus of its own budget meeting.

- American Rescue Plan. On March 11, President Biden signed the American Rescue Plan Act of 2021 (“ARP”) into law. The ARP provides federal fiscal recovery aid for state and local governments-- the Haines Borough will receive a minimum of \$490,000. I have used this money for one of its intended purposes which is to “Provide government services to the extent of the reduction in revenue due to the public health emergency”. As identified above, we have lost approximately \$4,500,000. This budget reserves \$125,000 for future allocation (in Fund 31). It is hoped that the Haines Borough will receive another approximately \$500,000 from the ARP.

Overarching Financial Policies

Unlike last year’s budget (when we believed that the pandemic was temporary and that things would get back to normal soon), this year we must confront community priorities in Haines. We must learn how to maintain the services important to our citizens while also providing for the necessary services we *must* provide—even in difficult budgetary times. This FY22 budget offers a substantially status quo financial picture of the Haines Borough but the work is not done. As a community, we must clarify priorities—this should not be left to the few months in the beginning of each year to start the conversation. The previous paragraphs are offered both to contextualize the experience of the Haines Borough in the last year and to identify key changes from last year’s budget. Last year was about treading water, this year must be about sustainability.

- We cannot keep asking staff to do more with less. We are blessed with an exceptional Haines Borough Staff. We do not all agree and that is what makes us exceptional. We have a team of professionals with varied experiences asking the hard questions... What if? ... Can we? ... Should we?... We are understaffed and our existing staff has not even seen cost of living increases in pay. Last year’s staff cuts and furloughs are not sustainable. We will not be able to balance the budget by reductions to staff—we will only lose skilled, loyal employees.
- We must focus on the long term costs of decisions made. We have traditionally failed to prioritize maintenance. We must ask about ongoing costs for each capital decision made. The pool is a good example of this. By installing stainless steel gutters, we had to change the water sanitation from salt to a chlorine-based system. The annual cost of pool chemicals has, therefore, gone up 484% from approximately \$800 per year to more than \$10,000 per year.
- We need to leverage regional resources. We should be working with Skagway and others to maximize solid and hazardous waste programs, coordinating efforts and resources.
- We need to strengthen local relationships between the municipality, tribes, non-profits and local businesses.

Work to be done in FY22.

(1) Solid Waste Management. The Solid Waste Working Group continues to explore options to support Solid Waste Management in the Haines Borough. Integral to this program is the partnership with both Community Waste Solutions (CWS) and Haines Friends of Recycling. This issue remains before the Commerce Committee and, hopefully, a plan will be achieved.

(2) Mosquito Lake facility. I have included funding to keep the facility operating in FY22 even though the existing MOU expires June 30, 2021. Since last year when the funding for the facility was identified as too costly to maintain, the Friends of Mosquito Lake Facility have:

- Secured the Alaska Energy Authority's retroactive Power Cost Equalization credit for \$6,069.
- Utilized the facility by planting a Victory Garden, provided space for homeschooling/distance learning children, yoga and other community activities.
- Taken over snow plowing and other duties to reduce their expenses.
- Established the use of the facility as a transfer station for CWS and a food distribution site for the Salvation Army.

The facility needs upgrades to their septic system which is expected to cost \$17,800. Future plans include renting out the kitchen (and/or other spaces) this summer (they have approached to rent out a portion of the facility for roughly \$10,000). Since the Assembly postponed the extension of the MOU, I have not entered into an ongoing use agreement with respect to the facility.

(3) Police Budget. The budgeting of the Police Department is an annual issue. Since I have a perceived conflict with respect to these budgeting issues, I continue to work directly with the Mayor on police issues. The Assembly should schedule a budget meeting solely on the issue of police budgeting in an effort to create an ongoing plan. Some items to address are:

- Overtime.
- Standby time.
- Transfer of funds for emergency response outside the Townsite.
- Community Service Officer as requested by Bear Task Force.

(4) Economic Development/Fund 23. This fund requires discussion by the Assembly. Several proposals have been advanced by individual Assembly Members. Last year, the Assembly removed all funding for the Economic Development side of the fund. I have, therefore, only included the second half of the lobbyist's 2021 cost previously appropriated by the Assembly. HEDC has requested an appropriation this year. HEDC provided support to Haines citizens in the implementation of several CARES Act grants in

2020 (as did the Chamber of Commerce) so it is recommended that \$5,000 of remaining CARES Act funds be granted to HEDC for their efforts. I defer further budgetary discussions to the Assembly.

(5) Educational Opportunities. The Community Youth Development program was transferred to the school last year. We are still in the process of transferring the CYD van. The Borough and the School have agreed to collaborate on ongoing educational opportunities for Haines Borough residents, young and old.

(6) Capital Improvement Projects. Due to the projected drop in sales tax revenue, the capital budget is significantly less than we have enjoyed in prior years. Discussion of the CIP list should be the subject of its own budget meeting.

(7) Water/Sewer Rate Review. These are enterprise funds and therefore we need to raise our rates to maintain the facility and continue to provide services. Our “credit rating” with DEC for subsidized loans is dependent on our ability to repay the debt. The rates have not been changed since 2017.

Financial Policies directing the funding of our work: The assumptions that have been made for meeting the needs of this budget include:

- Calculated 35% reduction in sales tax revenue over FY19 actual revenue.
- Calculated Raw Fish Tax reduction of 90% since FY19.
- Voter approved \$450,000 transfer from Permanent Fund to reimburse the Areawide General Fund for a portion of the FY20 and FY21 school bond debt payment. The transfer will take place in FY21.
- American Rescue Plan funds of at least \$490,000 to be used as follows:
 - \$138,000 transfer into Fund 01 (Areawide General Fund) to replace 50% of the sales tax revenue lost due to the public health emergency.
 - \$153,000 transfer into Fund 02 (Townsite Service Area) to replace 50% of the sales tax revenue lost due to the public health emergency.
 - \$74,000 transfer to Fund 20 (Medical Service Area) to replace 65% of the sales tax revenue lost due to the public health emergency.
 - \$125,000 reserved in Fund 31 (Special Revenue Grants) for future allocation.
- Fund Balance draws, which will leave:
 - Fund 01 draw of \$136,329 which will leave a remaining projected fund balance of \$3,119,045.
 - Fund 02 draw of \$162,777 which will leave a remaining projected fund balance of \$536,540.
- Maintain the same mill rate as FY21

This past year has been a very difficult year. We have persevered through a global pandemic, economic crisis, weather-related tragedy and more—we have proven that we are resilient and in the coming year I hope we will not only survive but will thrive because we are, in fact, Haines Strong.

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HAINES BOROUGH

FY22 Budget Summary by Fund Type



REVENUES

	01 & 02 GENERAL FUNDS	17-35 SPECIAL REVENUE	50 & 61 CAPITAL IMPROVEMENTS	55 FEDERAL CARES ACT	70-76 DEBT SERVICE	90-94 ENTERPRISE FUNDS	97 PERMANENT FUND	TOTALS
Property Tax	\$ 2,073,000	\$ 250,300			\$ 848,699			\$ 3,171,999
Sales & Excise Tax	1,192,429	629,473	\$ 629,473					2,451,375
User Fees	258,500	4,000				1,454,936		1,717,436
State of Alaska	896,390	27,000			449,374	750,000		2,122,764
Federal	577,951	490,000		136,142				1,204,093
Fuel Sales	-	-				250,000		250,000
Proceeds from Land Sales	-	25,000						25,000
Miscellaneous	-	500				41,500		42,000
Investment Income	100,000	-				40,000	\$ 348,000	488,000
	\$ 5,098,270	\$ 1,426,273	\$ 629,473	\$ 136,142	\$ 1,298,073	\$ 2,536,436	\$ 348,000	\$ 11,472,667

EXPENDITURES

Payroll	3,558,629	410,880				524,378		4,493,887
Cost of Fuel	-	-				210,000		210,000
Supplies, Materials, Equipment & Computers	251,722	55,225				109,450		416,397
Professional & Contractual Services	439,618	215,650				123,500	21,750	800,518
Dues, Subscriptions, & Fees	7,395	9,760				11,320		28,475
Discretionary Expense	1,700	-				-		1,700
Travel, Per Diem, & Training	26,450	20,240				2,625		49,315
Advertising	8,970	90,800				2,300		102,070
Banking & Insurance	142,250	30,200				93,100	2,000	267,550
Vehicle Expense	84,900	18,700				39,000		142,600
Utilities	305,160	36,570				216,000		557,730
Maintenance & Repairs	60,000	3,000				92,000		155,000
Program / Project Expenditures, Misc.	200	133,000	390,000	75,000		2,180,000		2,778,200
School District	1,825,000	-				-		1,825,000
Debt Service (Principal/Interest)	-	-			1,298,073	214,423		1,512,496
Assembly Appropriations	58,055	87,780						145,835
Work Orders	(121,000)	10,000	33,000			78,000		-
	6,649,049	1,121,805	423,000	75,000	1,298,073	3,896,096	23,750	13,486,773

TOTAL REVENUE OVER (UNDER) CASH EXPENDITURE \$ (1,550,779) \$ 304,468 \$ 206,473 \$ 61,142 \$ - \$ (1,359,660) \$ 324,250 \$ (2,014,106)

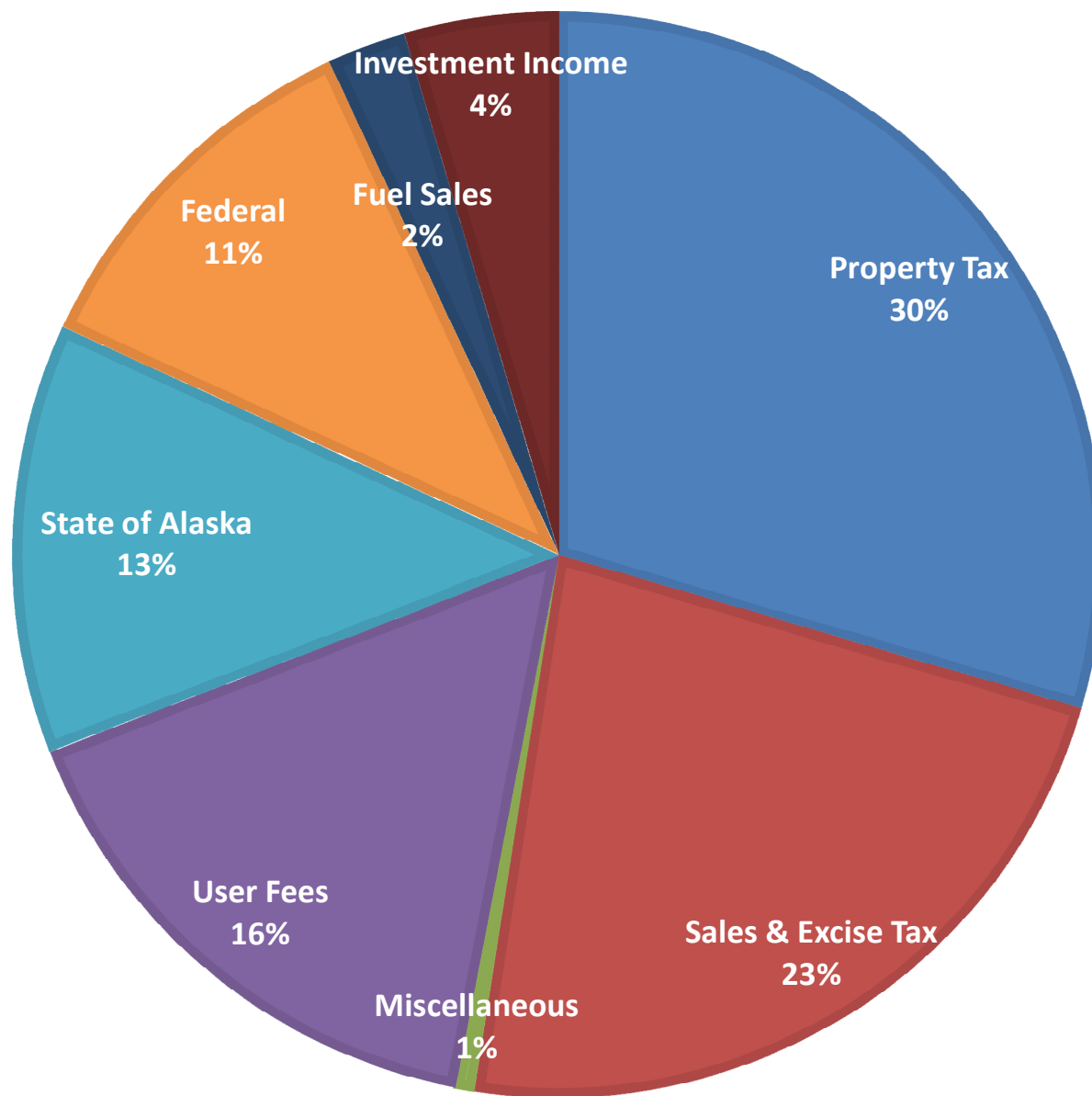
DEPRECIATION EXPENSE

TRANSFERS	(587,000)	229,858	14,000	61,142	-	(30,000)	312,000	-
ALLOCATIONS	(477,091)	272,850	49,189	-		155,052		-

EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS \$ (486,688) \$ (198,240) \$ 143,284 \$ - \$ - \$ (3,364,776) \$ 12,250 \$ (3,894,170)

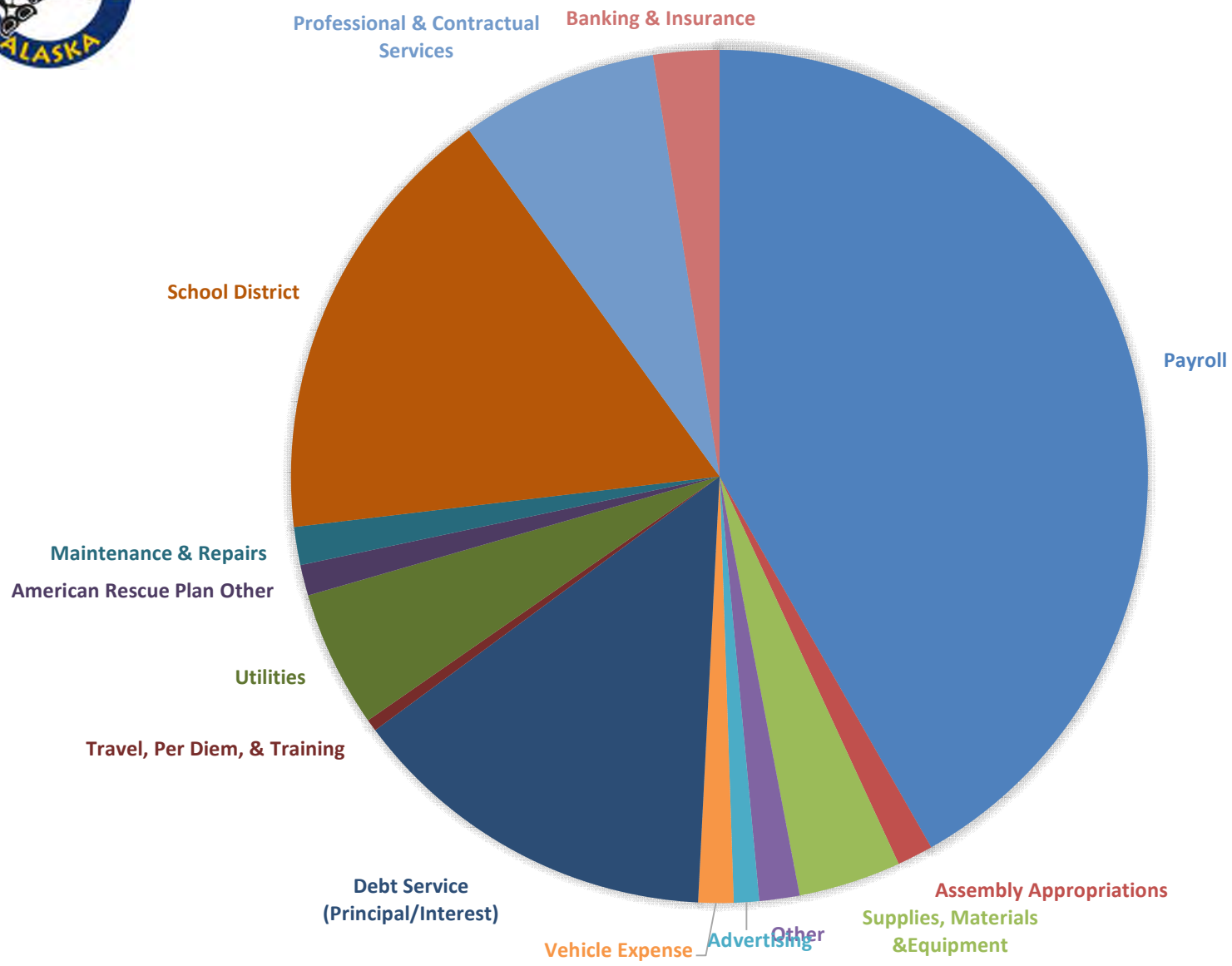


HAINES BOROUGH FY22 OPERATING REVENUE





HAINES BOROUGH FY22 OPERATING EXPENSE



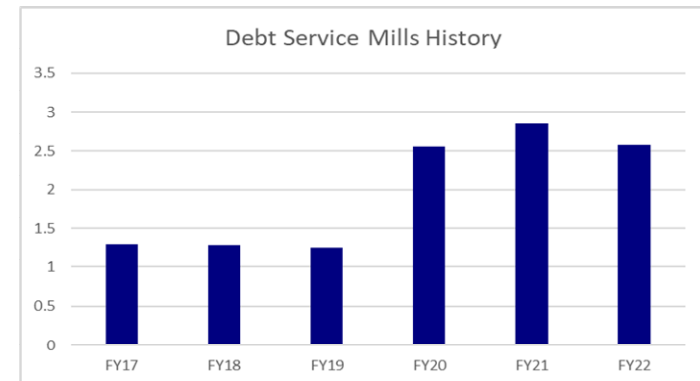
HAINES BOROUGH - FY22 Real Property Tax Mill Rates*



	<u>Borough Areawide</u>	<u>Fire Service Area</u>	<u>Road / Other Service Area</u>	<u>Total Mills without Debt Service</u>	<u>Debt Service Mills**</u>	<u>FY22 Total Levy</u>	<u>FY21 Total</u>	<u>Increase from FY21</u>
Townsite	4.24	0.85	3.24	8.33	2.58	10.91	10.91	-
Fire District #1 (outside the Townsite)	4.24	0.85	-	5.09	2.58	7.67	7.67	-
Fire District #3	4.24	0.92	-	5.16	2.58	7.74	7.74	-
Dalton Trail RMSA	4.24	0.92	0.39	5.55	2.58	8.13	8.13	-
Dalton Trail RMSA (no fire service)	4.24	-	0.39	4.63	2.58	7.21	7.21	-
Dalton Trail & Eagle Vista RMSA	4.24	0.92	3.47	8.63	2.58	11.21	10.03	1.18
Dalton Trail & Chilkat Lake RMSA	4.24	-	0.70	4.94	2.58	7.52	7.45	0.07
Riverview RMSA	4.24	0.92	-	5.16	2.58	7.74	7.74	-
Letnikof RMSA	4.24	0.85	1.52	6.61	2.58	9.19	9.00	0.19
Borough	4.24	-	-	4.24	2.58	6.82	6.82	-

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

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



HAINES BOROUGH

FY22 BUDGET



01 AREAWIDE GENERAL FUND

REVENUE

AREA WIDE REVENUE

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
01-01-09-4011	Property Tax Revenue	\$ 1,739,559	\$ 1,397,948	\$ 1,325,926	\$ 1,395,000
01-01-09-4130	Sales Tax	645,613	590,832	323,000	419,649
01-01-09-4132	Sales Tax Lodging	129,172	95,950	65,000	77,500
01-01-09-4133	Tobacco Excise Tax	92,746	114,984	92,000	110,000
01-01-09-4134	Marijuana Tax	-	7,145	15,000	16,500
01-01-09-4210	Business Licenses & Tour Permits	21,608	25,200	41,000	30,000
01-01-09-4226	Burial Permits	3,600	2,495	2,500	3,000
01-01-09-4366	e911 Surcharge	42,914	35,715	40,000	39,000
01-01-09-4250	Miscellaneous Fines & Fees	8,023	2,808	12,000	10,000
01-01-09-4341	State Revenue - Other	158,893	178,975	196,000	160,000
01-01-09-4350	State Revenue - Beverage	16,000	2,500	8,000	12,000
01-01-09-4353	State Revenue - Community Assistance	422,288	410,120	375,381	385,935
01-01-09-4363	State Revenue - Fisheries Business Tax	352,884	226,890	158,500	35,000
01-01-09-4364	State Revenue - Shared Fisheries	2,058	446	1,000	500
01-01-09-4532	Federal Revenue - P.I.L.T.	426,976	372,862	382,424	382,000
01-01-09-4534	Federal Revenue -SRS/Timber Receipts	277,344	-	229,926	195,951
01-01-09-4600	Miscellaneous Revenue	(340)	11,579	-	-
01-01-09-4610	Interest Earnings	295,278	369,535	160,000	100,000
01-01-09-4614	Penalty & Interest - Property Tax	45,405	37,393	30,000	36,000
01-01-09-4617	Penalty & Interest - Sales Tax	41,833	32,409	20,000	25,000
01-01-09-4620	Rent	57,923	56,764	56,000	66,000
01-01-09-4640	Sale of Fixed Asset	7,866	5,102	-	-
01-01-17-4221	Building Permits	9,150	3,750	6,500	6,500
<i>Chilkat Center for the Arts</i>					
01-08-00-4620	Rental Income	22,738	16,708	20,000	12,000
<i>Road Maintenance Service Areas</i>					
01-09-49-4025	Property Tax - Letnikof RMSA	9,729	9,471	12,000	14,000
01-09-54-4025	Property Tax - Historic Dalton Trail	6,027	4,931	5,000	5,000
01-09-55-4025	Property Tax - Eagle Vista RMSA	4,551	3,805	4,000	7,000
01-09-56-4025	Property Tax - Chilkat Lake RMSA	1,473	1,439	1,500	2,000
<i>Library</i>					
01-14-00-4341	State Revenue - Library	7,680	7,003	7,000	7,000
01-14-00-4250	User Fees - Library	14,105	9,358	17,000	12,000
<i>Community Youth Development</i>					
01-16-10-4250	User Fees - CYD	4,928	1,340	-	-
<i>Municipal Swimming Pool</i>					
01-16-15-4257	Swimming Pool Revenue	30,407	13,364	35,000	47,500
TOTAL AREAWIDE REVENUES		\$ 4,898,430	\$ 4,048,822	\$ 3,641,657	3,612,035

			FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET		
EXPENDITURES								
ADMINISTRATION								
01-01-10-6110	Salaries and wages	\$	223,691	\$	207,399	\$	206,071	256,685
01-01-10-6115	Payroll Burden		59,402		55,512		62,454	77,692
01-01-10-6140	Health Insurance		49,869		44,530		50,738	58,392
01-01-10-6116	PERS "On Behalf" Pd by State		157,809		178,975		196,000	160,000
01-01-10-7211	Supplies & Postage		3,936		2,697		3,750	3,000
01-01-10-7230	Material & Equipment		492		498		650	500
01-01-10-7241	Computers & Peripherals		3,392		1,370		3,100	1,450
01-01-10-7312	Professional & Contractual		63,133		48,609		57,500	55,000
01-01-10-7325	Dues, Subscriptions & Fees		4,674		4,668		4,600	4,620
01-01-10-7332	Discretionary Expense		363		174		500	500
01-01-10-7334	Travel & Per Diem		4,262		2,799		-	1,000
01-01-10-7335	Training		2,441		1,269		1,975	2,000
01-01-10-7340	Advertising		388		235		350	500
01-01-10-7351	Banking & Insurance		5,561		7,807		8,200	10,500
01-01-10-7355	Vehicle Expense		1,278		317		700	700
01-01-10-7360	Utilities		9,465		9,615		9,020	9,670
01-01-10-7900	Work Orders - Administration		(44,404)		(32,513)		(23,000)	(21,500)
01-01-10-7901	Work Orders - Public Works		527		461		400	400
			546,278		534,421		583,008	621,109
BOROUGH ASSEMBLY								
01-01-11-6110	Salaries and wages		23,975	\$	24,525	\$	25,900	25,900
01-01-11-6115	Payroll Burden		3,654		3,561		3,598	3,598
01-01-11-7211	Supplies & Postage		1,698		1,019		1,500	1,900
01-01-11-7241	Computers and Peripherals		1,820		2,191		2,445	1,450
01-01-11-7312	Professional & Contractual		11,184		10,128		7,030	7,000
01-01-11-7325	Dues, Subscriptions & Fees		50		272		100	100
01-01-11-7332	Discretionary Expense		1,193		575		1,000	1,000
01-01-11-7334	Travel & Per Diem		7,420		12,987		4,500	4,500
01-01-11-7335	Training		1,260		2,583		3,650	3,500
01-01-11-7340	Advertising		1,802		1,537		1,250	1,250
01-01-11-7351	Banking & Insurance		934		1,252		1,400	1,400
01-01-11-7360	Utilities		7,159		6,934		6,000	6,310
01-01-11-7710	Appropriations from the Assembly		40,800		28,400		-	16,000
			102,950		95,963		58,373	73,908
<div>Appropriation to Becky's Place Haven of Hope \$12,000 Appropriation to Haines Friends of Recycling (fish nets) \$4,000</div>								
ELECTIONS								
01-01-14-6110	Salaries and wages		2,539	\$	1,368	\$	1,803	1,803
01-01-14-6115	Payroll Burden		9		23		7	7
01-01-14-7211	Supplies & Postage		2,199		1,431		2,000	2,000
01-01-14-7312	Professional & Contractual		840		1,167		1,500	1,500
01-01-14-7340	Advertising		848		602		800	800
01-01-14-7375	Rent		200		200		200	200
			6,635		4,791		6,310	6,310
FINANCE								
01-01-15-6110	Salaries and wages		217,109	\$	221,199	\$	189,734	216,032
01-01-15-6115	Payroll Burden		58,079		64,509		58,318	66,349
01-01-15-6140	Health Insurance		66,405		69,188		66,614	77,856
01-01-15-7211	Supplies & Postage		6,262		6,022		6,400	6,200

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
<i>(finance continued)</i>					
01-01-15-7230	Material & Equipment	968	179	200	175
01-01-15-7241	Computers & Peripherals	18,846	24,644	17,920	23,350
01-01-15-7312	Professional & Contractual	49,750	45,350	46,800	48,600
01-01-15-7325	Dues, Subscriptions & Fees	158	65	225	225
01-01-15-7332	Discretionary Expense	202	197	250	200
01-01-15-7334	Travel & Per Diem	1,787	982	-	-
01-01-15-7335	Training	604	395	500	500
01-01-15-7340	Advertising	1,132	1,053	1,150	1,100
01-01-15-7351	Banking & Insurance	5,348	8,851	9,400	10,400
01-01-15-7360	Utilities	4,809	5,033	5,625	5,880
		431,460	447,667	403,136	456,867
LANDS, ASSESSMENT, & PLANNING					
01-01-17-6110	Salaries and wages	198,304	\$ 188,195	\$ 159,924	173,751
01-01-17-6115	Payroll Burden	51,421	54,727	48,093	52,385
01-01-17-6140	Health Insurance	60,914	58,480	58,596	56,770
01-01-17-7211	Supplies & Postage	4,569	3,747	4,000	4,000
01-01-17-7230	Material & Equipment	-	115	150	150
01-01-17-7241	Computers & Peripherals	9,685	9,821	14,353	11,000
01-01-17-7312	Professional & Contractual	5,699	13,398	16,350	8,700
01-01-17-7325	Dues, Subscriptions & Fees	215	3,375	450	450
01-01-17-7334	Travel & Per Diem	5,822	7,875	-	-
01-01-17-7335	Training	3,217	255	1,210	350
01-01-17-7340	Advertising	2,101	2,368	3,000	3,000
01-01-17-7351	Banking & Insurance	1,959	2,953	3,000	3,500
01-01-17-7355	Vehicle Expense	235	530	700	700
01-01-17-7360	Utilities	5,433	5,584	6,220	6,490
		349,573	351,423	316,046	321,246
INFORMATION TECHNOLOGY					
01-01-20-7211	Supplies & Postage	176	136	200	250
01-01-20-7241	Computers & Peripherals	16,961	16,410	22,350	14,600
01-01-20-7312	Professional & Contractual	75,087	85,364	95,000	95,000
01-01-20-7351	Banking & Insurance	358	820	900	1,350
01-01-20-7360	Utilities	1,324	1,328	1,650	1,700
		93,906	107,748	120,100	112,900
DISPATCH					
01-02-50-6110	Salaries and wages	248,651	241,119	\$ 214,918	249,155
01-02-50-6115	Payroll Burden	66,738	73,471	66,134	76,728
01-02-50-6140	Health Insurance	82,920	80,453	83,268	97,320
01-02-50-7211	Supplies & Postage	1,257	2,103	2,700	2,500
01-02-50-7230	Material & Equipment	4,635	69	2,500	1,500
01-02-50-7241	Computers & Peripherals	2,585	812	1,500	5,150
01-02-50-7312	Professional & Contractual	1,258	6,765	29,200	26,725
01-02-50-7325	Dues, Subscriptions & Fees	19	1,871	650	350
01-02-50-7334	Travel & Per Diem	1,502	1,335	-	1,000
01-02-50-7335	Training	2,196	3,347	2,400	2,400
01-02-50-7340	Advertising	-	55	200	200
01-02-50-7351	Banking & Insurance	1,842	3,458	4,500	4,800
01-02-50-7360	Utilities	6,679	8,859	7,320	17,500
01-02-50-7908	Work Orders - Facilities	-	-	250	250
		420,282	423,716	415,540	485,578

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
PUBLIC FACILITIES					
01-04-20-6110	Salaries and wages	\$ 218,515	\$ 217,209	\$ 174,113	198,263
01-04-20-6115	Payroll Burden	64,060	70,248	58,868	67,060
01-04-20-6140	Health Insurance	51,104	50,577	49,969	58,392
01-04-20-7211	Supplies & Postage	1,648	2,521	1,200	3,000
01-04-20-7230	Material & Equipment	13,239	9,431	19,000	19,000
01-04-20-7241	Computers and Peripherals	1,382	7,611	2,750	500
01-04-20-7312	Professional & Contractual	12,137	28,599	31,150	24,850
01-04-20-7334	Travel & Per Diem	1,902	-	-	-
01-04-20-7335	Training	150	449	-	-
01-04-20-7340	Advertising	40	468	500	500
01-04-20-7351	Banking & Insurance	10,114	12,102	16,100	16,900
01-04-20-7355	Vehicle Expense	3,311	4,783	3,500	3,000
01-04-20-7360	Utilities	54,281	46,419	33,150	40,110
01-04-20-7371	Building Maintenance	48,118	11,514	33,000	38,000
01-04-20-7901	Work Orders - Public Works	144	691	500	500
01-04-20-7908	Work Orders - Facilities	(185,492)	(170,844)	(133,650)	(119,650)
		294,653	292,226	290,150	350,425
<div><div>Includes \$44,500 of Mosquito Lake Community Center expense: Utilities \$16,900 Insurance 4,800 Septic System Inspection & Repair 17,800 Maintenance -other 5,000 Total \$44,500</div><div>Includes \$29,120 of Senior Center expense: Maintenance \$12,000 Utilities 12,200 Insurance 2,820 Management Fee 1,500 Total \$28,520</div></div>					
SOLID & HAZARDOUS WASTE					
01-05-00-7230	Material & Equipment	\$ 4,103	\$ 494	\$ 500	500
01-05-00-7312	Professional & Contractual	25,510	22,097	-	41,000
01-05-00-7340	Advertising	98	140	150	150
01-05-00-7901	Work Orders - Public Works	4,816	1,986	5,000	3,000
01-05-00-7908	Work Orders - Facilities	-	645	800	800
		34,526	25,362	6,450	45,450
CHILKAT CENTER FOR THE ARTS					
01-08-00-7211	Supplies & Postage	\$ 1,470	\$ 1,368	\$ 1,000	1,000
01-08-00-7230	Material & Equipment	2,193	910	1,000	1,000
01-08-00-7312	Professional & Contractual	21,128	17,828	15,000	15,000
01-08-00-7351	Banking & Insurance	9,475	11,374	14,200	15,000
01-08-00-7360	Utilities	44,823	38,912	45,000	42,500
01-08-00-7371	Building Maintenance & Repairs	11,787	534	2,500	2,500
01-08-00-7908	Work Orders - Facilities	23,196	1,658	2,000	2,000
		114,073	72,584	80,700	79,000
ROAD MAINTENANCE SERVICE AREAS					
01-09-49-7312	Professional Service - Letnikof	\$ 4,318	\$ 41,486	\$ 8,500	12,000
01-09-49-7901	Work Orders (PW) - Letnikof	3,578		3,500	2,000
01-09-54-7312	Professional Service - Dalton Trail	2,200	-	3,000	3,500
01-09-54-7901	Work Orders (PW) - HDT	5,483	2,626	2,000	1,500
01-09-55-7312	Professional Service - Eagle Vista	1,719	7,325	4,000	5,500
01-09-55-7901	Work Orders (PW) - Eagle Vista	1,813		3,500	1,500
01-09-56-7312	Professional Service - Chilkat Lake	23	2,200	1,000	2,000
01-09-56-7901	Work Orders (PW) - Chilkat Lake	2,890	-	500	-
		22,024	53,637	26,000	28,000

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
HAINES BOROUGH SCHOOL DISTRICT					
01-12-00-7601	School District - Instructional	\$ 1,605,000	\$ 1,605,000	\$ 1,605,000	1,605,000
01-12-00-7602	School District - Activities	210,000	210,000	220,000	220,000
01-12-00-7908	Work Orders - Facilities	4,927	581	2,000	2,000
		<u>1,819,927</u>	<u>1,815,581</u>	<u>1,827,000</u>	1,827,000
LIBRARY					
01-14-00-6110	Salaries and wages	\$ 258,487	\$ 268,076	\$ 251,808	255,605
01-14-00-6115	Payroll Burden	64,222	72,385	73,274	69,602
01-14-00-6140	Health Insurance	32,576	35,088	37,008	38,928
01-14-00-7210	Lending Materials	5,513	7,063	-	2,700
01-14-00-7211	Supplies & Postage	7,447	8,736	4,800	3,000
01-14-00-7230	Material & Equipment	388	627	1,500	1,000
01-14-00-7241	Computers & Peripherals	8,094	535	2,000	2,000
01-14-00-7312	Professional & Contractual	5,703	5,225	4,650	2,000
01-14-00-7325	Dues, Subscriptions & Fees	220	820	400	400
01-14-00-7334	Travel & Per Diem	279	-	-	-
01-14-00-7335	Training	248	-	-	-
01-14-00-7340	Advertising	167	70	150	150
01-14-00-7351	Banking & Insurance	7,410	10,355	13,400	14,100
01-14-00-7360	Utilities	36,433	38,114	36,500	36,500
01-14-00-7371	Building Maintenance	2,495	3,020	2,500	2,500
01-14-00-7908	Work Orders - Facilities	8,746	2,213	6,000	4,000
		<u>438,428</u>	<u>452,329</u>	<u>433,990</u>	432,485
LIBRARY - IMLS BASIC GRANT					
01-14-02-4589	FEDERAL GRANT REVENUE	\$ (10,000)	\$ (10,000)	\$ (10,000)	(10,000)
01-14-02-7210	Lending Materials	4,750	4,546	1,000	2,500
01-14-02-7241	Computers & Peripherals	-	-	-	1,800
01-14-02-7312	Professional & Contractual	2,250	1,447	8,700	2,700
01-14-02-7334	Travel & Per Diem	2,400	-	-	-
01-14-02-7335	Training	587	-	-	1,500
01-14-02-7392	Project Expenditures	13	4,007	300	1,500
		<u>(0)</u>	<u>-</u>	<u>-</u>	-
LIBRARY GRANT - PLA					
01-14-05-4341	State Revenue - Library	\$ (7,000)	\$ (7,000)	\$ (7,000)	(7,000)
01-14-05-7210	Lending Materials	5,650	4,124	2,800	5,500
01-14-05-7211	Supplies & Postage	1,000	619	500	1,500
01-14-05-7241	Computers & Peripherals	-	-	3,400	-
01-14-05-7334	Travel & Per Diem	350	-	300	-
01-14-05-7392	Project Expenditures	-	2,258	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	-
FRIENDS OF THE LIBRARY GRANT - LIBRARY					
01-14-06-4604	Donations - Library	\$ (12,480)	\$ -	\$ (30,780)	\$ (30,683)
01-14-06-6110	Salaries and wages	173	-	2,276	8,429
01-14-06-6115	Payroll Burden	13	-	204	754
01-14-06-7210	Lending Materials	554	-	9,800	9,000
01-14-06-7312	Professional & Contractual	-	-	5,000	-
01-14-06-7334	Travel & Per Diem	116	-	1,000	-
01-14-06-7335	Training	-	-	500	500
01-14-06-7360	Utilities	-	-	6,000	6,000
01-14-06-7392	Project Expenditures	11,624	-	6,000	6,000
		<u>-</u>	<u>-</u>	<u>-</u>	-

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
MUSEUM GENERAL					
01-15-00-6110	Salaries and wages	\$ 140,979	\$ 151,143	\$ 96,085	-
01-15-00-6115	Payroll Burden	34,988	40,162	28,707	30,000
01-15-00-6140	Health Insurance	33,168	35,088	37,008	-
01-15-00-7351	Banking & Insurance	7,612	9,579	11,700	2,000
01-15-00-7371	Building Maintenance & Repairs	3,360	2,714	4,000	2,500
01-15-00-7654	Component Unit Reimbursements	(2,246)	(11,206)	-	-
01-15-00-7710	Appropriations from the Assembly	-	-	-	42,055
01-15-00-7901	Work Orders - Public Works	-	-	100	-
01-15-00-7908	Work Orders - Facilities	7,529	6,443	4,000	2,500
		225,389	233,923	181,600	79,055
PARKS					
01-16-05-6110	Salaries and wages	\$ 9,779	\$ 10,384	\$ 15,631	15,704
01-16-05-6115	Payroll Burden	2,665	2,968	5,504	5,530
01-16-05-7211	Supplies & Postage	1,571	849	1,500	1,700
01-16-05-7230	Material & Equipment	5,841	776	6,500	6,000
01-16-05-7312	Professional & Contractual	16,455	9,866	11,400	14,700
01-16-05-7340	Advertising	118	45	90	90
01-16-05-7351	Banking & Insurance	1,142	1,442	1,400	1,900
01-16-05-7355	Vehicle Expense	1,950	1,812	2,000	2,000
01-16-05-7360	Utilities	6,604	5,099	7,000	5,500
01-16-05-7371	Maintenance & Repairs	2,144	293	1,500	1,500
01-16-05-7901	Work Orders - Public Works	8,699	1,249	5,000	2,000
01-16-05-7908	Work Orders - Public Facilities	9,686	435	6,000	6,000
		66,653	35,219	63,525	62,624
COMMUNITY YOUTH DEVELOPMENT					
		\$ 34,907	\$ 18,405	-	-
MUNICIPAL SWIMMING POOL					
		FY22 - 10 months of operation Aug-May			
01-16-15-6110	Salaries and wages	\$ 90,021	\$ 39,856	\$ 93,936	90,429
01-16-15-6115	Payroll Burden	24,931	13,276	31,248	27,197
01-16-15-6140	Health Insurance	16,584	-	13,878	16,220
01-16-15-7211	Supplies & Postage	773	1,468	1,650	1,400
01-16-15-7230	Material & Equipment	3,387	21,024	1,865	13,707
01-16-15-7241	Computers & Peripherals	-	318	400	450
01-16-15-7312	Professional & Contractual	1,270	6,099	1,465	1,600
01-16-15-7334	Travel & Per Diem	2,114	-	-	-
01-16-15-7335	Training	2,299	1,522	2,560	2,200
01-16-15-7340	Advertising	285	232	300	330
01-16-15-7351	Banking & Insurance	5,676	8,148	10,200	10,700
01-16-15-7360	Utilities	45,327	41,668	47,700	64,000
01-16-15-7371	Building Maintenance & Repairs	9,057	32,961	5,000	12,000
01-16-15-7908	Work Orders - Facilities	30,160	70,051	10,000	10,000
		231,882	236,622	220,202	250,233
TOTAL AREAWIDE EXPENSES		5,233,547	5,201,616	5,032,130	5,232,190
TOTAL REVENUE OVER (UNDER) EXPENDITURES		(335,117)	(1,152,794)	(1,390,473)	(1,620,155)

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
<div> <div>Transfer e911 surcharge revenue to equipment sinking fund \$ 16,000</div> <div>Transfer from fund 01 to fund 02 for Police Emergency Response outside TSA \$167,511</div> </div>					
TRANSFERS					
01-98-00-8200	Operating Transfers - OUT fr General	\$ 540,051	\$ 123,973	\$ 79,100	\$ 183,511
01-98-00-8256	Operating Transfers - Grants	-	-	-	(138,000)
01-98-97-8264	Operating Transfers - In fr Permanent	(304,000)	(304,000)	(757,000)	(312,000)
		236,051	(180,027)	(677,900)	(266,489)
<div>Transfer in of American Rescue Plan funds to offset 50% of fund 01 lost Sales Tax Revenue</div>					
ALLOCATED EXPENSE					
01-99-00-8101	Allocations - Administration	(171,796)	\$ (161,228)	\$ (172,718)	(205,232)
01-99-00-8104	Allocations - Finance	(210,245)	(212,601)	(216,773)	(227,394)
01-99-00-8105	Allocations - Assess/Planning	(14,802)	(11,898)	(12,349)	(10,337)
01-99-00-8106	Allocations - Dispatch Department	(420,279)	(423,716)	(396,466)	(462,578)
01-99-00-8120	Allocations - IT	(42,672)	(50,410)	(55,102)	(52,055)
		(859,794)	(859,853)	(853,408)	(957,596)
FUND 01 EXCESS REVENUE OVER (UNDER) EXPENSES,		\$ 288,626	\$ (112,914)	\$ 140,835	\$ (396,070)
ALLOCATIONS, & OPERATING TRANSFERS					
	FY20 Ending Fund (01) Balance				\$ 3,160,764
	FY19 Designated Fund Balance for Public Safety Building				(53,000)
	FY21 Budgeted (01) Revenue Over (Under) Expenditures				140,835
	FY22 Proposed (01) Revenue Over (Under) Expenditures				(396,070)
	Projected 06/30/22 Ending Fund (01) Balance				\$ 2,852,529
	Projected 06/30/22 Fund Balance as % of Operating Budget				55%

02 TOWNSITE SERVICE AREA

REVENUE

TOWNSITE - GENERAL

02-01-09-4011	Property Tax Revenue	\$ 577,757	\$ 591,497	\$ 665,000	\$ 650,000
02-01-09-4130	Sales Tax	875,047	799,027	438,000	568,780
02-01-09-4610	Interest Earnings	12,820	12,569	7,000	7,000

POLICE

02-02-00-4250	Miscellaneous Fees	\$ 1,911	4,468	5,000	3,500
02-02-00-4341	State Revenue	691	8,047	2,750	-
02-02-00-4342	State Revenue - Corrections / Public Safet	246,955	246,955	256,955	256,955

TOTAL TOWNSITE REVENUES

EXPENDITURES

POLICE

02-02-00-6110	Salaries & Wages	\$ 385,594	\$ 367,435	\$ 359,212	\$ 425,683
02-02-00-6115	Payroll Burden	114,174	97,645	120,898	143,067
02-02-00-6140	Health Insurance	81,633	67,453	79,303	97,320
02-02-00-7211	Supplies & Postage	4,328	4,534	4,900	4,900
02-02-00-7230	Material & Equipment	26,760	28,591	15,500	30,000
02-02-00-7241	Computers & Peripherals	1,568	3,810	4,250	3,450
02-02-00-7312	Professional & Contractual	9,655	3,937	7,150	5,000

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
<i>(Police continued)</i>					
02-02-00-7325	Dues & Subscriptions	2,355	4,258	1,150	1,150
02-02-00-7334	Travel & Per Diem	7,541	4,268	-	1,000
02-02-00-7335	Training	1,120	12,546	23,600	5,000
02-02-00-7340	Advertising	1,104	50	750	750
02-02-00-7351	Banking & Insurance	21,777	20,214	29,300	30,800
02-02-00-7355	Vehicle Expense	21,002	32,145	13,500	13,500
02-02-00-7360	Utilities	17,172	15,672	17,750	15,500
02-02-00-7901	Work Orders - Public Works	1,389	532	-	-
02-02-00-7908	Work Orders - Facilities	5,242	694	600	600
		702,414	663,784	677,863	777,720
PUBLIC WORKS					
02-04-00-6110	Salaries & Wages	\$ 198,231	\$ 203,854	\$ 211,485	\$ 217,353
02-04-00-6115	Payroll Burden	61,435	70,706	72,038	74,037
02-04-00-6140	Health Insurance	66,336	63,514	74,016	77,856
02-04-00-7211	Supplies & Postage	270	1,778	200	200
02-04-00-7230	Material & Equipment	111,164	117,188	80,000	77,000
02-04-00-7241	Computers & Peripherals	-	1,030	-	-
02-04-00-7312	Professional & Contractual	67,023	76,975	38,200	40,200
02-04-00-7325	Dues & Subscriptions	-	-	100	100
02-04-00-7335	Training	-	4,445	4,000	3,000
02-04-00-7340	Advertising	56	366	150	150
02-04-00-7351	Banking & Insurance	12,533	14,965	18,000	18,900
02-04-00-7355	Vehicle Expense	74,271	83,911	65,000	65,000
02-04-00-7360	Utilities	55,327	54,112	56,000	53,500
02-04-00-7371	Building Maintenance & Repairs	141	2,457	1,000	1,000
02-04-00-7901	Work Orders - Public Works	(147,973)	(78,343)	(110,900)	(33,900)
02-04-00-7908	Work Orders - Facilities	25,291	8,100	15,000	15,000
		524,105	625,058	524,289	609,396
ANIMAL CONTROL					
02-04-10-7312	Professional & Contractual	28,541	28,541	29,654	29,743
TOTAL TOWNSITE EXPENSES		1,255,059	1,317,383	1,231,806	1,416,859
TOTAL REVENUE OVER (UNDER) EXPENDITURES		460,121	345,181	142,899	69,376
TRANSFERS					
02-98-00-8200	Operating Transfers - IN fr Areawide	-	-	(54,000)	(167,511)
02-98-00-8256	Operating Transfers - Grants	-	-	-	(153,000)
					(320,511)
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Transfer in of American Rescue Plan funds to offset 50% of fund 02 lost Sales Tax Revenue </div>					
ALLOCATED EXPENSE					
02-99-00-8101	Allocations - Administration	73,268	65,847	86,418	100,091
02-99-00-8104	Allocations - Finance	56,206	56,065	60,319	63,903
02-99-00-8106	Allocations - Dispatch Department	263,018	265,534	248,286	289,574
02-99-00-8120	Allocations - IT	22,082	26,086	28,667	26,937
		414,574	413,532	423,690	480,505
FUND 02 EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS		\$ 45,546	\$ (68,351)	\$ (226,791)	\$ (90,618)
FY20 Ending Fund (02) Balance					\$ 972,608

	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
FY19 Designated Fund Balance for Public Safety Building				\$ (75,000)
FY21 Budgeted (02) Revenue Over (Under) Expenditures				(226,791)
FY22 Proposed (02) Revenue Over (Under) Expenditures				(90,618)
Projected 06/30/22 Ending Fund (02) Balance				580,199
Projected 06/30/22 Fund Balance as % of Operating Budget				41%

17 LAND DEVELOPMENT & SALES

\$100,000 Surveying & Subdivision
Conceptual Planning for Mt. Riley

REVENUES									
17-01-00-4615	Proceeds from Land Sales	\$	24,866	\$	5,054	\$	150,000	\$	25,000
EXPENDITURES									
17-01-00-7211	Supplies & Postage	\$	-	\$	-	\$	20	\$	-
17-01-00-7312	Professional & Contractual		1,554		-		100,000		100,000
17-01-00-7334	Travel & Per Diem		-		-		2,500		-
17-01-00-7340	Advertising		-		-		250		-
17-01-00-7351	Banking & Insurance		160		160		170		-
			1,714		160		102,940		100,000
TRANSFERS									
17-98-00-8252	Operating Transfers - OUT to Perm. Fund		3,879		-		32,628		-
ALLOCATED EXPENSE									
17-99-00-8101	Allocations - Administration	\$	6,911	\$	4,179	\$	4,204		4,547
17-99-00-8104	Allocations - Finance		2,862		2,948		2,799		2,869
17-99-00-8105	Allocations - Assessment/Land Mgmt		9,500		8,345		7,429		5,148
			19,273		15,472		14,432		12,564
Total Expenditures, Transfers, & Allocations			24,866		15,632		150,000		112,564
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$	-	\$	(10,578)	\$	-	\$	(87,564)
FY20 Ending Fund (17) Balance								\$	397,662
FY21 Budgeted (17) Revenue Under Expenditures									-
FY22 Proposed (17) Revenue Under Expenditures									(87,564)
Projected 06/30/22 Ending Fund (17) Balance								\$	310,098

20 MEDICAL SERVICE AREA

REVENUE

20-01-09-4130	Sales Tax	\$ 322,807	\$ 294,879	\$ 162,000	\$ 209,824
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EXPENDITURES

LOCAL EMERGENCY PLANNING

20-01-00-7211	Supplies & Postage	\$ -	\$ 118	\$ 200	\$ 300
20-01-00-7230	Material & Equipment	548	1,979	500	300
20-01-00-7241	Computers & Peripherals	-	2,729	840	-
20-01-00-7312	Professional & Contractual	239	8,457	-	15,500
20-01-00-7334	Travel & Per Diem	1,838	-	-	-
20-01-00-7900	Work Orders - Administration	-	1,942	5,000	5,000
20-01-00-7908	Work Orders - Facilities	5,474	578	-	-
		8,099	15,807	6,540	21,100

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
AMBULANCE					
20-03-00-6110	Salaries & Wages	\$ 111,748	\$ 97,614	\$ 77,867	153,941
20-03-00-6115	Payroll Burden	32,163	31,450	25,845	51,625
20-03-00-6140	Health Insurance	26,258	20,285	24,055	38,928
20-03-00-7211	Supplies & Postage	313	1,024	900	900
20-03-00-7230	Material & Equipment	9,365	16,284	14,440	13,700
20-03-00-7312	Professional & Contractual	644	813	3,900	5,400
20-03-00-7325	Dues, Subscriptions, & Fees	1,119	1,114	1,000	1,200
20-03-00-7334	Travel & Per Diem	5,770	2,948	-	-
20-03-00-7335	Training	8,113	6,919	14,840	9,750
20-03-00-7340	Advertising	27	-	100	100
20-03-00-7351	Banking & Insurance	5,309	6,274	7,244	8,200
20-03-00-7355	Vehicle Expense	4,818	6,167	10,600	5,500
20-03-00-7360	Utilities	8,936	9,600	8,000	9,145
20-03-00-7901	Work Orders - Public Works	519	-	-	-
		215,101	200,493	188,791	298,389
TRANSFERS					
20-98-00-8253	Operating Transfer - OUT fr MSA	19,967	65,421	-	-
20-98-00-8256	Operating Transfer - Grants	-	-	-	(135,142)
<div> Transfer in of American Rescue Plan funds to offset 65% of fund 20 lost Sales Tax Revenue \$74,000 Transfer in of CARES Act funds to pay for a portion of Jul-Dec 2021 Ambulance wages \$61,142 </div>					
ALLOCATED PAYROLL EXPENSE					
20-99-03-8101	Allocations - Administration	2,073	2,090	2,102	3,638
20-99-03-8104	Allocations - Finance	9,935	9,797	10,177	10,031
20-99-03-8106	Allocations - Dispatch Department	78,632	79,092	74,383	86,502
20-99-03-8108	Allocations - Medical Service Area	(63,745)	(57,634)	(72,900)	(78,695)
20-99-03-8120	Allocations - Information Technology	3,280	3,875	4,258	4,001
		30,175	37,220	18,020	25,477
Total Expenditures, Transfers & Allocated Expense		273,342	318,941	213,351	209,824
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ 49,465</u>	<u>\$ (24,061)</u>	<u>\$ (51,351)</u>	<u>\$ 0</u>
FY20 Ending Fund (20) Balance					\$ 133,978
FY19 Designated Fund Balance for Public Safety Building					(22,000)
FY21 Budgeted (20) Revenue Under Expenditures					(51,351)
FY22 Proposed (20) Revenue Under Expenditures					0
Projected 06/30/22 Ending Fund (20) Balance					\$ 60,627

23 ECONOMIC DEVELOPMENT & TOURISM PROMOTION

REVENUES

23-01-09-4130	Sales Tax	\$ 645,613	\$ 591,007	\$ 323,000	419,649
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EXPENDITURES

TOURISM

23-02-00-6110	Salaries & Wages	\$ 110,077	\$ 95,240	\$ 87,267	97,448
23-02-00-6115	Payroll Burden	29,491	23,654	26,907	30,010
23-02-00-6140	Health Insurance	33,215	28,386	34,676	38,928

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
<i>(Fund 23 continued)</i>					
23-02-00-7211	Supplies & Postage	5,400	817	10,500	11,000
23-02-00-7230	Material & Equipment	993	257	700	700
23-02-00-7241	Computers & Peripherals	3,807	4,232	3,000	6,000
23-02-00-7312	Professional & Contractual	18,251	18,787	45,300	42,850
23-02-00-7325	Dues & Subscriptions	6,453	734	5,310	5,810
23-02-00-7332	Public Relations / Entertainment	498	412	-	2,000
23-02-00-7334	Travel & Per Diem	9,446	7,111	4,000	4,000
23-02-00-7335	Training & Registration	3,537	2,779	3,480	2,840
23-02-00-7340	Advertising	58,416	43,289	64,600	90,600
23-02-00-7351	Banking & Insurance	1,880	3,302	3,400	4,400
23-02-00-7360	Utilities	15,720	13,934	8,500	12,600
23-02-00-7371	Building Maintenance & Repairs	1,026	1,442	3,000	3,000
23-02-00-7392	Events & Projects	1,607	779	-	8,000
23-02-00-7710	Appropriations from Assembly	20,000	20,000	-	59,000
23-02-00-7901	Work Orders - Public Works	-	-	5,000	-
23-02-00-7908	Work Orders - Facilities	2,135	987	2,000	2,000
23-02-00-7955	Work Orders-Tour/Econ Dev	(32,438)	(27,933)	-	-
		289,515	238,208	307,640	421,186
<div> Assembly Appropriations from fund 23 include: Haines Economic Development Corporation \$15,000 Southeast Alaska State Fair \$20,000 Haines Avalanche Center \$24,000 </div>					
ECONOMIC DEVELOPMENT					
23-03-00-7230	Material & Equipment	\$ 269	\$ -	\$ -	\$ -
23-03-00-7312	Professional & Contractual	95,000	91,000	24,000	24,000
23-03-00-7325	Dues & Subscriptions	1,870	1,870	-	-
23-03-00-7334	Travel & Per Diem	1,827	95	-	-
23-03-00-7335	Training & Registration	350	310	-	-
		99,316	93,275	24,000	24,000
TRANSFERS					
23-98-00-8255	Operating Transfers - OUT fr EconDev	112,837	49,922	-	-
ALLOCATED PAYROLL EXPENSE					
23-99-01-8101	Allocations - Administration	\$ 36,304	\$ 35,279	\$ 30,121	34,775
23-99-01-8104	Allocations - Finance	18,974	18,694	19,443	18,141
23-99-01-8120	Allocations - IT	3,896	4,602	5,058	4,753
		59,174	58,575	54,622	57,669
EXCESS REVENUE OVER (UNDER) EXPENDITURES,		<u>\$ 84,771</u>	<u>\$ 151,028</u>	<u>\$ (63,262)</u>	<u>\$ (83,206)</u>
ALLOCATIONS, & OPERATING TRANSFERS					
FY20 Ending Fund (23) Balance					\$ 777,017
FY14 Designated Fund Balance for Capital Improvements					(20,885)
FY17 Designated Fund Balance for Capital Improvements					(85,433)
FY20 Appropriation for Trail Inventory, Assessment, or Development					(20,000)
FY20 Appropriation for Lower Ft Seward Road Improvements					(391,678)
FY21 Budgeted (23) Revenue Over (Under) Expenditures					(63,262)
FY22 Proposed (23) Revenue Over (Under) Expenditures					(83,206)
Projected 06/30/22 Ending Fund (23) Balance					112,552

25 FIRE SERVICE AREAS

Fire District #1

REVENUES

25-01-00-4021	Real Property Taxes	\$ 217,864	\$ 230,001	\$ 223,500	\$ 218,000
25-01-00-4589	Federal Grant Revenue	6,310	-	-	-
		<u>224,174</u>	<u>230,001</u>	<u>223,500</u>	<u>218,000</u>

EXPENDITURES

25-01-00-7211	Supplies & Postage	648	2,116	1,175	1,300
25-01-00-7230	Material & Equipment	12,001	15,796	27,970	21,025
25-01-00-7241	Computers & Peripherals	-	95	-	-
25-01-00-7312	Professional & Contractual	11,064	1,420	900	900
25-01-00-7325	Dues & Subscriptions	1,119	1,829	1,300	750
25-01-00-7334	Travel & Per Diem	8,463	1,458	-	-
25-01-00-7335	Training	8,482	6,228	11,420	3,650
25-01-00-7340	Advertising	27	-	100	100
25-01-00-7351	Banking & Insurance	13,298	14,154	16,000	17,600
25-01-00-7355	Vehicle Expense	13,186	12,997	8,500	13,200
25-01-00-7360	Utilities	12,036	12,505	12,500	14,825
25-01-00-7901	Work Orders - Public Works	1,740	-	-	-
	TOTAL DIRECT EXPENSE - FD#1	<u>82,062</u>	<u>68,599</u>	<u>79,865</u>	<u>73,350</u>

ALLOCATED PAYROLL EXPENSE

25-99-01-8101	Allocations - Administration	2,073	\$ 2,090	\$ 2,073	3,638
25-99-01-8104	Allocations - Finance	4,293	4,422	4,445	4,304
25-99-01-8106	Allocations - Dispatch Department	75,052	75,492	70,138	82,982
25-99-01-8108	Allocations - Medical Service Area	63,745	57,634	72,900	78,695
25-99-01-8120	Allocations - Information Technology	3,280	3,875	3,962	4,001
		<u>148,443</u>	<u>143,513</u>	<u>153,518</u>	<u>173,620</u>

Total Expenditures, Transfers & Allocations - FD#1	230,505	212,112	233,383	246,970
FD#1 EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (6,331)</u>	<u>\$ 17,889</u>	<u>\$ (9,883)</u>	<u>\$ (28,970)</u>
ALLOCATIONS, & OPERATING TRANSFERS				

FIRE DISTRICT #3 - KLEHINI VALLEY VOLUNTEER FIRE DEPARTMENT

REVENUES

25-02-00-4025	Real Property Taxes	\$ 29,880	\$ 28,503	\$ 32,260	\$ 32,300
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EXPENDITURES

25-02-00-7710	Appropriations from the Assembly	26,344	24,867	28,600	28,780
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ALLOCATED EXPENSE

25-99-02-8106	Allocations - Dispatch Department	3,580	3,600	3,660	3,520
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FD#3 EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (44)</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS, & OPERATING TRANSFERS				

FY20 Ending Fund (25) Balance	\$ 41,010
FY21 Budgeted (25) Revenue Over (Under) Expenditures	(9,883)
FY22 Proposed (25) Revenue Over (Under) Expenditures	(28,970)
Projected 06/30/22 Ending Fund (25) Balance	2,157

	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
31 SPECIAL REVENUE GRANTS				
American Rescue Plan				
REVENUES				
31-01-00-4589				\$ 490,000
Federal Revenue				
EXPENDITURES				
31-01-00-7392				125,000
Project Expenditures				
TRANSFERS				
31-98-00-8256				365,000
Transfer OUT from Grant Fund				
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS				\$ -

Transfer out \$365,000 of American Rescue Plan Funds to replace lost sales tax revenue in Areawide General Fund (01), Townsite Service Area Fund (02), and Medical Service Area Fund (20).

34 COMMERCIAL PASSENGER VESSEL TAX

REVENUES					
34-01-00-4341	State Revenue	\$ 174,489	\$ 142,915	\$ 35,000	\$ -
EXPENDITURES					
34-01-00-7211	Supplies & Postage	\$ 1,978	\$ 842	\$ -	-
34-01-00-7230	Material & Equipment	6,753	938	-	-
34-01-00-7312	Professional & Contractual	63,116	47,602	-	-
34-01-00-7901	Work Orders - Public Works	2,099	-	-	-
34-01-00-7902	Work Orders - Parks	-	-	-	-
34-01-00-7907	Work Orders - Ports	37,434	35,926	-	-
34-01-00-7908	Work Orders - Public Facilities	664	140	-	-
34-01-00-7955	Work Orders-Tour/Econ Dev	32,438	27,933	-	-
34-98-00-8254	Operating Transfers - CPV Tax	30,007	29,535	190,000	-
		174,489	142,915	190,000	-
EXCESS REVENUE OVER (UNDER) EXPENDITURES,		\$ -	\$ -	\$ (155,000)	\$ -
ALLOCATIONS, & OPERATING TRANSFERS					

FY20 Ending (34) Deferred Revenue	\$ 337,069
FY17 Designated for Capital Projects - PC Dock Fender	(3,546)
FY18&19 Designated for Capital Projects - Interpretive Trail / Pavilion	(123,183)
FY20 Designated for Capital Projects - Piedad Water Expansion	(47,081)
FY21 Budgeted (34) Addition to / (Use of) Deferred Revenue	(155,000)
FY22 Proposed (34) Addition to / (Use of) Deferred Revenue	-
Projected 06/30/22 Ending Fund (34) Deferred Revenue Balance	\$ 8,259

35 VEHICLE IMPOUNDMENT FUND

REVENUES					
35-01-00-4250	User Fees	\$ 1,950	\$ 2,500	\$ -	\$ 4,000
35-01-00-4341	State Revenue	26,089	27,915	27,500	27,000
35-01-00-4600	Misc Revenue (Salvage)	-	650	2,000	500
		\$ 28,039	\$ 31,065	\$ 29,500	\$ 31,500
EXPENDITURES					
35-01-00-7211	Supplies & Postage	\$ 7	-	-	-
35-01-00-7230	Material & Equipment	15,236	638	1,000	-

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
35-01-00-7312	Professional & Contractual	13,237	7,359	12,000	27,000
35-01-00-7360	Utilities	536	2,462	150	-
35-01-00-7900	Work Orders - Administration	5,468	2,005	-	2,000
35-01-00-7901	Work Orders - Public Works	9,972	22,816	5,000	-
35-01-00-7908	Work Orders - Public Facilities	2,409	601	1,000	1,000
		<u>46,863</u>	<u>35,881</u>	<u>19,150</u>	<u>30,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (18,824)	\$ (4,816)	\$ 10,350	\$ 1,500
	FY20 Ending Fund (35) Balance				\$ 387
	FY21 Budgeted (35) Revenue Over (Under) Expenditures				10,350
	FY22 Proposed (35) Revenue Over (Under) Expenditures				1,500
	Projected 06/30/22 Fund (35) Balance				12,237

50 CAPITAL IMPROVEMENT PROJECTS

REVENUES

50-01-09-4130	Sales Tax	\$ 968,420	\$ 886,510	\$ 485,000	629,473
50-01-00-4604	Donations	<u>106,160</u>	<u>22,149</u>	<u>-</u>	<u>-</u>
		<u>1,074,580</u>	<u>908,659</u>	<u>485,000</u>	<u>629,473</u>

EXPENDITURES

50-01-00-7392	Project Expenditures	\$ 1,057,870	803,231	227,810	390,000
50-01-00-7900	Work Orders - Administration	7,790	2,907	3,000	3,000
50-01-00-7901	Work Orders - Public Works	10,422	-	5,000	-
50-01-00-7908	Work Orders - Pub. Facilities	<u>19,689</u>	<u>17,312</u>	<u>30,000</u>	<u>30,000</u>
		<u>1,095,772</u>	<u>823,449</u>	<u>265,810</u>	<u>423,000</u>

TRANSFERS

50-98-00-8200	Operating Transfers - In from GF	\$ (376,182)	\$ (19,818)	\$ -	\$ -
50-98-00-8253	Operating Transfers -In from MSA	(9,967)	(55,421)	-	-
50-98-00-8254	Operating Transfers -In from CPV	(30,007)	(1,616)	-	-
50-98-00-8255	Operating Transfers - In from EconDev	(60,000)	(8,322)	-	-
50-98-00-8257	Operating Transfers - OUT from CIP	250,059	437,881	459,075	143,000
50-98-00-8258	Operating Trans -In from Equip Sink	<u>(86,294)</u>	<u>(185,000)</u>	<u>(163,100)</u>	<u>-</u>
		<u>(312,392)</u>	<u>167,705</u>	<u>295,975</u>	<u>143,000</u>

Transfers OUT from CIP:
-To Water Fund (90) \$30,000
-To Equipment Sinking Fund (61) \$113,000

ALLOCATED EXPENSE

50-99-00-8101	Allocations - Administration	\$ 17,305	\$ 17,609	\$ 13,469	15,797
50-99-00-8104	Allocations - Finance	<u>33,282</u>	<u>33,028</u>	<u>33,844</u>	<u>33,392</u>
		<u>50,587</u>	<u>50,637</u>	<u>47,313</u>	<u>49,189</u>

EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	\$ 240,613	\$ (133,132)	\$ (124,098)	\$ 14,284
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This balance is for projects appropriated in previous years. Per HBC Section 9.05 capital appropriations do not lapse at year end.

FY20 Ending Fund (50) Balance	\$ 1,291,286
FY21 Budgeted (50) Revenue Over (Under) Expenditures	(124,098)
FY22 Proposed (50) Revenue Over (Under) Expenditures	14,284
Projected 06/30/22 Ending Fund (50) Balance	1,181,472

55 FEDERAL CARES ACT FUND

REVENUES

55-01-00-4589 Federal Revenue

EXPENDITURES

55-01-00-7392 Project Expenditures

TRANSFERS

31-98-00-8256 Transfer OUT from Grant Fund to Medical Service Area

Expenditures include:

MLCC support distribution Center	\$10,000
Appropriation to HEDC	\$10,000
Appropriation to SEAK Fair	\$10,000
Appropriation to Haines Chamber	\$5,000
Solid Waste Assistance Program	\$40,000

\$ 136,142

\$ 75,000

61,142

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

\$ -

61 EQUIPMENT SINKING FUND

TRANSFERS

61-98-00-8200 Transfers - In from General Fund

61-98-00-8253 Transfers -In from Medical Service

61-98-00-8257 Transfers - In from CIP

61-98-00-8258 Transfers -OUT from Sinking

Proceeds from e911 surcharge for e911 equipment replacement

\$ (50,780)	\$ (40,715)	\$ (19,100)	\$ (16,000)
(10,000)	(10,000)	-	-
(189,500)	(125,000)	(13,000)	(113,000)
86,294	185,000	163,100	-
(163,986)	9,285	131,000	(129,000)

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

\$ 163,986 \$ (9,285) \$ (131,000) \$ 129,000

Transfers IN from CIP to (61) for future purchase of:
-HVED SCBA \$13,000
-Public works Heavy Equipment \$100,000

FY20 Ending Fund (61) Balance

FY21 Budgeted (61) Revenue Over (Under) Expenditures

FY22 Proposed (61) Revenue Over (Under) Expenditures

Projected 06/30/22 Ending Fund (61) Balance

\$ 625,410
(131,000)
129,000
623,410

75 LIBRARY BOND FUND

REVENUES

75-01-00-4021 Property Tax Revenue

EXPENDITURES

75-01-00-7510 Principal

75-01-00-7520 Interest

\$ 14,228	\$ 14,000	\$ 14,000	\$ 14,148
\$ 7,259	\$ 7,608	\$ 7,889	8,218
6,889	6,540	6,259	5,930
14,148	14,148	14,148	14,148

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

\$ 80 \$ (148) \$ (148) \$ -

FY20 Ending Fund (75) Balance

FY21 Budgeted (75) Revenue Over (Under) Expenditures

FY22 Proposed (75) Revenue Over (Under) Expenditures

Projected 06/30/2022 Ending Fund (75) Balance

\$ 887
(148)
-
739

76 SCHOOL G.O. BOND FUND

2005 School Bonds (Refunded 2014 Series Three)

REVENUES

76-01-00-4021	Property Tax Revenue	\$ 349,198	\$ 763,190	\$ 885,763	\$ 776,506
76-01-00-4389	State of Alaska Revenue	839,020	405,830	-	418,119
		<u>1,188,218</u>	<u>1,169,020</u>	<u>885,763</u>	<u>1,194,625</u>

EXPENDITURES

76-01-00-7510	Principal	\$ 830,000	\$ 865,000	\$ 905,000	955,000
76-01-00-7520	Interest	368,600	330,375	286,125	239,625
		<u>1,198,600</u>	<u>1,195,375</u>	<u>1,191,125</u>	<u>1,194,625</u>

2015 School Bonds

REVENUES

76-02-00-4021	Property Tax Revenue	\$ 26,391	\$ 57,810	\$ 60,504	\$ 58,045
76-02-00-4389	State of Alaska Revenue	65,170	30,790	-	31,255
		<u>91,561</u>	<u>88,600</u>	<u>60,504</u>	<u>89,300</u>

EXPENDITURES

76-02-00-7510	Principal	\$ 40,000	\$ 40,000	\$ 40,000	40,000
76-02-00-7520	Interest	53,100	51,300	49,300	49,300
		<u>93,100</u>	<u>91,300</u>	<u>89,300</u>	<u>89,300</u>

TRANSFERS

76-98-00-8257	Operating Transfers - IN from CIP	-	-	(324,075)	-
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EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	<u>\$ (11,921)</u>	<u>\$ (29,055)</u>	<u>\$ (10,083)</u>	<u>\$ (0)</u>
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FY20 Ending Fund (76) Balance	\$ 4,483
FY21 Budgeted (76) Revenue Over (Under) Expenditures	(10,083)
FY22 Proposed (76) Revenue Over (Under) Expenditures	(0)
Projected 06/30/22 Ending Fund (76) Balance	(5,601)

90 WATER REVENUE FUND

REVENUES

90-01-00-4401	Water Service Revenue	\$ 411,077	\$ 409,231	\$ 413,200	\$ 413,400
90-01-00-4408	Cruise Ship Water Sales	14,974	272	6,000	3,500
90-01-00-4402	New Connection Hookup Fees	22,129	24,656	8,000	8,000
90-01-00-4407	Water Expansion Fee	4,180	7,830	4,000	4,000
90-01-00-4600	Miscellaneous Revenue	13,325	11,971	13,000	19,500
90-01-00-4610	Interest Earnings	8,807	4,121	6,000	6,000
TOTAL REVENUES		<u>474,492</u>	<u>458,080</u>	<u>450,200</u>	<u>454,400</u>

EXPENDITURES

90-01-00-6110	Salaries and wages	\$ 114,617	\$ 130,129	\$ 117,404	\$ 123,399
90-01-00-6115	Payroll Burden	36,993	42,449	39,075	41,027
90-01-00-6140	Health Insurance	27,759	35,171	37,008	38,928
90-01-00-7211	Supplies & Postage	2,672	3,467	3,100	3,100
90-01-00-7230	Material & Equipment	73,645	117,552	45,150	40,000
90-01-00-7241	Computers & Peripherals	375	2,501	500	500
90-01-00-7312	Professional & Contractual	43,542	30,825	51,000	54,000
90-01-00-7325	Dues, Subscriptions & Fees	850	742	1,550	2,000

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
90-01-00-7334	Travel & Per Diem	-	392	-	-
90-01-00-7335	Training	-	450	600	600
90-01-00-7340	Advertising	25	56	1,000	1,000
90-01-00-7351	Banking & Insurance	9,075	12,685	16,900	17,700
90-01-00-7355	Vehicle Expense	3,099	3,764	4,300	4,300
90-01-00-7360	Utilities	23,290	27,581	27,500	27,500
90-01-00-7371	Maintenance & Repairs	67,035	33,072	47,000	25,000
90-01-00-7510	Principal	51,244	51,799	52,363	86,598
90-01-00-7520	Interest	11,753	10,985	9,995	36,561
90-01-00-7900	Work Orders - Administration	3,112	5,384	-	2,500
90-01-00-7901	Work Orders - Public Works	21,749	29,799	15,000	10,000
90-01-00-7908	Work Orders - Facilities	9,817	6,034	9,500	9,500
TOTAL CASH DIRECT EXPENDITURES		500,650	544,178	478,945	524,213
TRANSFERS					
90-98-00-8254	Operating Transfer - In from CPV Tax	-	(27,919)	(45,000)	-
90-98-00-8257	Operating Transfers - In from CIP	(20,340)	(38,000)	(10,000)	-
TOTAL TRANSFERS		(20,340)	(65,919)	(55,000)	-
ALLOCATED PAYROLL EXPENSE					
90-99-00-8101	Allocations - Administration	\$ 3,455	\$ 3,483	\$ 3,503	4,547
90-99-00-8104	Allocations - Finance	25,889	26,824	26,482	30,408
90-99-00-8105	Allocation - Assessment / Land Mgmt	2,651	1,777	2,460	2,594
90-99-00-8120	Allocations - IT	867	1,024	1,126	1,058
90-99-00-8161	Allocations - Water Revenue	(64,225)	(81,239)	(76,548)	(80,713)
90-99-00-8162	Allocations - Sewer Department	19,884	18,595	18,617	19,507
TOTAL ALLOCATED EXPENSE		(11,479)	(29,536)	(24,360)	(22,599)
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS		468,831	448,722	399,585	501,614
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS		5,662	9,358	50,615	(47,214)
NON-CASH EXPENDITURES					
90-01-00-7385	DEPRECIATION EXPENSE	283,056	283,506	321,000	336,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (277,394)	\$ (274,148)	\$ (270,385)	\$ (383,214)
WATER FUND CAPITAL PROJECTS					
REVENUES					
90-50-00-4341	State Revenue (ADEC Loan Proceeds)				\$ 100,000
EXPENDITURES					
90-50-00-7392	Project Expenditures				\$ 140,500
90-50-00-7900	Work Orders - Administration				1,500
90-50-00-7908	Work Orders - Facilities				8,000
					150,000
TRANSFERS					
90-98-00-8254	Transfer IN from CPV Tax Fund (Valve Design)				(30,000)
Use of fund balance					\$ (20,000)
FY20 Ending Fund (90) Unrestricted Net Assets					\$ 180,769
Net Pension Liability					141,397

FY22 Water Fund Capital Projects include:
 - Water/Sewer Masterplan
 - Piedad Chlorine & UV Replacement Design
 - Treatment Plant Valve Replacement Design

	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
FY20 Budgeted (90) Use of Fund Bal for Capital Improvements				(30,000)
FY21 Budgeted (90) Revenue Over CASH Expenditures				50,615
FY22 Proposed (90) Revenue Over CASH Expenditures				(47,214)
FY22 Proposed (90) Use of Fund Bal for Capital Improvements				(20,000)
Projected 06/30/22 Ending Unrestricted Net Assets (Less Net Pension Liability)				275,567
Projected 06/30/22 Net Assets as % of Fund Capital Assets				4%

91 SEWER REVENUE FUND (WASTEWATER TREATMENT)

SEWER FUND OPERATIONS

REVENUES

91-01-00-4404	Sewer Service Revenue	\$ 526,787	\$ 515,737	\$ 529,500	\$ 520,900
91-01-00-4405	Sewer Hookup Revenue	7,094	16,060	4,000	4,000
91-01-00-4407	Sewer Expansion Fee	3,540	7,590	2,000	2,000
91-01-00-4600	Miscellaneous Revenue	147	1,000	2,000	2,000
91-01-00-4610	Interest Earnings	7,372	5,806	4,000	4,000
		<u>544,941</u>	<u>546,193</u>	<u>541,500</u>	<u>532,900</u>

EXPENDITURES

91-01-00-6110	Salaries and wages	\$ 50,152	\$ 52,498	\$ 52,606	54,847
91-01-00-6115	Payroll Burden	24,466	17,007	17,839	18,581
91-01-00-6140	Health Insurance	16,584	16,813	18,504	19,464
91-01-00-7211	Supplies & Postage	2,592	2,921	2,500	2,500
91-01-00-7230	Material & Equipment	24,212	33,397	30,200	25,000
91-01-00-7241	Computers & Peripherals	356	2,183	1,500	1,500
91-01-00-7312	Professional & Contractual	6,551	3,033	35,000	41,000
91-01-00-7325	Dues, Subscriptions & Fees	8,170	7,930	8,520	8,520
91-01-00-7334	Travel & Per Diem	1,340	392	-	-
91-01-00-7335	Training	575	450	825	825
91-01-00-7340	Advertising	411	485	500	600
91-01-00-7351	Banking & Insurance	17,791	22,695	29,700	31,200
91-01-00-7355	Vehicle Expense	3,176	2,797	3,700	3,700
91-01-00-7360	Utilities	95,990	84,274	102,000	99,000
91-01-00-7371	Maintenance & Repairs	5,779	18,123	67,000	50,000
91-01-00-7510	Principal	49,764	54,835	54,908	59,981
91-01-00-7520	Interest	34,141	31,695	34,000	31,283
91-01-00-7900	Work Orders - Administration	3,639	2,599	1,000	2,500
91-01-00-7901	Work Orders - Public Works	7,143	7,212	53,000	9,000
91-01-00-7908	Work Orders - Facilities	10,766	7,257	8,000	8,000
		<u>363,598</u>	<u>368,595</u>	<u>521,302</u>	<u>467,501</u>

TRANSFERS

91-98-00-8257	Operating Transfers - In from CIP	(55,219)	(260,000)	(112,000)	-
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ALLOCATED PAYROLL EXPENSE

91-99-00-8101	Allocations - Administration	\$ 3,455	\$ 3,483	\$ 3,503	4,547
91-99-00-8104	Allocations - Finance	25,889	26,825	26,482	30,408
91-99-00-8105	Allocations - Assessment / Land Mgmt	2,651	1,777	2,460	2,594
91-99-00-8120	Allocations - IT	867	1,024	1,126	1,058
91-99-00-8161	Allocations - Water Revenue	64,225	81,239	76,548	80,713
91-99-00-8162	Allocations - Sewer Department	(19,884)	(18,595)	(18,617)	(19,507)

	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
	77,203	95,753	91,502	99,813
TOTAL CASH EXPENDITURES & ALLOCATED EXPENS	385,582	204,348	500,804	567,314
REVENUE OVER (UNDER) CASH EXPENSE & ALLOCATI	159,359	341,845	40,696	(34,414)
<i>NON-CASH EXPENDITURES</i>				
91-01-00-7385 Depreciation Expense	316,722	329,164	318,000	357,164
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS FROM OPERATIONS	<u>\$ (157,363)</u>	<u>\$ 12,680</u>	<u>\$ (277,304)</u>	<u>\$ (391,578)</u>
SEWER FUND CAPITAL PROJECTS				
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> FY22 Sewer Fund Capital Projects include: - WWTP Electrical Upgrade </div>				
REVENUES				
91-50-00-4341 State Revenue (ADEC Loan Proceeds)				\$ 650,000
EXPENDITURES				
91-50-00-7392 Project Expenditures				\$ 639,500
91-50-00-7900 Work Orders - Administration				2,500
91-50-00-7908 Work Orders - Facilities				8,000
				650,000
Use of fund balance				\$ -
FY20 Ending Fund (91) Unrestricted Net Assets				\$ 483,644
Net Pension Liability				47,133
FY21 Budgeted (91) Revenue Over CASH Operating Expenditures				40,696
FY22 Proposed (91) Revenue Over CASH Operating Expenditures				(34,414)
Projected 06/30/22 Ending Unrestricted Net Assets (Less Net Pension Liability)				537,059
Projected 06/30/22 Net Assets as % of Fund Capital Assets				9%

92 BOAT HARBOR FUND

BOAT HARBOR FUND OPERATIONS

REVENUES

92-01-00-4421 Transient Moorage	\$ 71,259	\$ 80,215	\$ 70,000	\$ 60,000
92-01-00-4422 Annual Slip Rental	101,241	118,991	115,000	117,000
92-01-00-4425 Ramp Fees	17,897	18,902	17,000	14,000
92-01-00-4427 Ice Sales	15,525	34,605	-	28,000
92-01-00-4428 Fuel Sales	291,551	282,002	282,000	250,000
92-01-00-4423 Electrical Service Maintenance	15,380	12,883	9,000	9,000
92-01-00-4600 Miscellaneous Revenue	24,387	26,530	25,000	20,000
92-01-00-4610 Interest Earnings	12,032	14,697	2,500	10,000
	<u>549,271</u>	<u>588,824</u>	<u>520,500</u>	<u>508,000</u>

OPERATING EXPENDITURES

92-01-00-5000 Cost of Fuel Sold	\$ 249,219	\$ 247,569	\$ 245,000	210,000
92-01-00-6110 Salaries and wages	148,782	145,678	156,013	141,129
92-01-00-6115 Payroll Burden	43,744	50,473	53,233	48,075
92-01-00-6140 Health Insurance	42,912	40,683	49,344	38,928
92-01-00-7211 Supplies & Postage	1,156	2,558	2,700	2,700
92-01-00-7230 Material & Equipment	16,250	10,509	10,000	10,000
92-01-00-7241 Computers & Peripherals	90	836	600	600

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
92-01-00-7312	Professional & Contractual	24,545	1,329	5,000	5,000
92-01-00-7325	Dues, Subscriptions & Fees	363	273	250	250
92-01-00-7334	Travel & Per Diem	493	1,027	-	-
92-01-00-7335	Training	172	361	400	400
92-01-00-7340	Advertising	153	456	500	500
92-01-00-7351	Banking & Insurance	16,431	18,210	22,700	21,800
92-01-00-7355	Vehicle Expense	2,127	2,090	2,400	11,900
92-01-00-7360	Utilities	68,885	71,141	62,000	75,000
92-01-00-7371	Maintenance & Repairs	6,046	6,408	10,000	10,000
92-01-00-7901	Work Orders - Public Works	5,183	5,262	3,000	3,000
92-01-00-7908	Work Orders - Facilities	3,358	2,104	3,000	3,000
92-01-00-7963	Work Orders - Harbors	(5,212)	-	(8,000)	-
		<u>624,696</u>	<u>606,967</u>	<u>618,140</u>	582,282
<i>TRANSFERS</i>					
92-98-00-8200	Operating Transfers - Gen Fund	\$ (110,000)	(50,000)	-	-
92-98-00-8255	Operating Transfers - Econ. Dev.	(3,337)	-	-	-
92-98-00-8263	Op Transfer - Harbor	15,000	-	-	-
		<u>(98,337)</u>	<u>(50,000)</u>	<u>-</u>	-
<i>ALLOCATED PAYROLL EXPENSE</i>					
92-99-00-8101	Allocations - Administration	\$ 9,675	\$ 9,752	\$ 9,809	12,733
92-99-00-8104	Allocations - Finance	15,920	16,468	15,954	16,563
92-99-00-8120	Allocations - IT	4,200	4,962	5,453	5,124
92-99-00-8163	Allocations - Harbor	(128,453)	(133,685)	(152,521)	(127,709)
		<u>(98,658)</u>	<u>(102,503)</u>	<u>(121,305)</u>	(93,289)
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS		427,701	454,464	496,835	488,993
REVENUE OVER (UNDER) CASH EXPENSE & ALLOCATIONS		121,570	134,360	23,665	19,007
<i>NON-CASH EXPENSE</i>					
92-01-00-7385	Depreciation Expense	681,371	685,160	760,000	760,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (559,801)</u>	<u>\$ (550,800)</u>	<u>\$ (736,335)</u>	<u>\$ (740,993)</u>
BOAT HARBOR FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES					\$ -
FY20 Ending Fund (92) Unrestricted Net Assets					\$ 637,214
Net Pension Liability					188,529
FY21 Budgeted (92) Revenue Over (Under) CASH Operating Expenditures					23,665
FY22 Proposed (92) Revenue Over (Under) CASH Operating Expenditures					19,007
Projected FY22 Ending Unrestricted Net Assets (Less Net Pension Liability)					\$ 868,415
Projected 06/30/22 Net Assets as % of Fund Capital Assets					3%

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
93 LUTAK DOCK FUND					
LUTAK DOCK OPERATIONS					
REVENUES					
93-01-00-4217	Lutak Dock User Fees	\$ 517,804	\$ 513,387	\$ 330,000	\$ 225,000
93-01-00-4620	Rent	-	-	-	31,136
93-01-00-4610	Interest Earnings	25,755	30,565	20,000	20,000
		543,559	543,952	350,000	276,136
EXPENDITURES					
93-01-00-7211	Supplies & Postage	\$ 206	\$ 513	\$ 800	800
93-01-00-7230	Material & Equipment	2,455	649	8,000	5,000
93-01-00-7241	Computers & Peripherals	26	901	8,000	9,000
93-01-00-7312	Professional & Contractual	28,071	20,167	50,000	22,000
93-01-00-7325	Dues, Subscriptions & Fees	201	138	200	200
93-01-00-7334	Travel & Per Diem	676	1,028	-	-
93-01-00-7335	Training	125	361	400	400
93-01-00-7340	Advertising	7	-	100	100
93-01-00-7351	Banking & Insurance	4,350	4,526	5,060	5,700
93-01-00-7355	Vehicle Expense	2,139	1,269	2,400	11,900
93-01-00-7360	Utilities	5,731	4,667	6,000	6,000
93-01-00-7371	Maintenance & Repairs	1,373	11,710	5,000	5,000
93-01-00-7901	Work Orders - Public Works	2,885	5,259	3,000	1,000
93-01-00-7900	Work Orders - Administration	9,392	2,981	2,000	2,500
93-01-00-7908	Work Orders - Facilities	3,285	1,609	6,000	6,000
		60,921	55,779	96,960	75,600
ALLOCATED PAYROLL EXPENSE					
93-99-00-8101	Allocations - Administration	\$ 13,821	\$ 13,932	\$ 14,013	16,370
93-99-00-8104	Allocations - Finance	9,672	9,987	9,561	9,853
93-99-00-8120	Allocations - IT	2,100	2,481	2,726	2,562
93-99-00-8163	Allocations - Harbor	60,533	63,363	67,803	63,511
		86,126	89,763	94,103	92,296
TOTAL CASH EXPENDITURES & ALLOCATIONS		147,047	145,542	191,063	167,896
REVENUE OVER (UNDER) CASH EXPENSE & ALLOCATIONS		396,512	398,410	158,937	108,240
NON-CASH EXPENSE					
93-01-00-7385	Depreciation Expense	99,307	99,307	99,400	99,400
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ 297,205	\$ 299,103	\$ 59,537	\$ 8,840
LUTAK DOCK CAPITAL PROJECTS					
EXPENDITURES					
93-50-00-7392	Project Expenditures (Rehabilitation Design)				1,400,000
Use of Lutak Dock Fund Balance for Dock Replacement Design					(1,400,000)
FY20 Ending Fund (93) Unrestricted Net Assets					\$ 2,540,286
FY21 Budgeted (93) Revenue Over CASH Expenditures					158,937
FY22 Proposed (93) Revenue Over CASH Operating Expenditures					108,240
FY22 Proposed (93) Use of Fund Balance for Capital Projects					(1,400,000)
Projected FY22 Ending Fund (93) Unrestricted Net Assets					\$ 1,407,463
Projected 06/30/22 Net Assets as % of Fund Capital Assets					79%

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
94 PORT CHILKOOT DOCK FUND					
REVENUES					
94-01-00-4218	PC Dock Usage Fee	\$ 111,375	\$ 69,977	\$ 2,400	\$ 15,000
94-01-00-4225	PC Dock Parking Permit	1,285	-	3,600	-
94-01-00-4610	Interest Income	3,052	3,467	-	
		<u>115,712</u>	<u>73,444</u>	<u>6,000</u>	<u>15,000</u>
EXPENDITURES					
94-01-00-7211	Supplies & Postage	\$ 148	\$ 263	\$ 750	250
94-01-00-7230	Material & Equipment	6,053	1,654	2,500	2,500
94-01-00-7241	Computers & Peripherals	39	901	600	6,000
94-01-00-7312	Professional & Contractual	3,108	890	1,500	1,500
94-01-00-7325	Dues, Subscriptions & Fees	201	138	350	350
94-01-00-7334	Travel & Per Diem	939	1,027	-	-
94-01-00-7335	Training	297	361	400	400
94-01-00-7340	Advertising	-	-	100	100
94-01-00-7351	Banking & Insurance	11,666	13,318	15,092	16,700
94-01-00-7355	Vehicle Expense	1,438	1,041	1,200	7,200
94-01-00-7360	Utilities	8,373	8,598	11,000	8,500
94-01-00-7371	Repairs & Maintenance	139	141	25,000	2,000
94-01-00-7901	Work Orders - Public Works	105	40	1,400	-
94-01-00-7907	Work Orders - Ports	(37,434)	(35,926)	-	-
94-01-00-7908	Work Orders - Facilities	503	671	1,000	1,000
		<u>(4,424)</u>	<u>(6,882)</u>	<u>60,892</u>	<u>46,500</u>
ALLOCATED PAYROLL EXPENSE					
94-99-00-8101	Allocations - Administration	\$ 3,455	3,483	3,503	4,547
94-99-00-8104	Allocations - Finance	7,322	7,541	7,267	7,523
94-99-00-8120	Allocations - IT	2,100	2,481	2,726	2,562
94-99-00-8163	Allocations - Harbor	67,919	70,322	84,718	64,199
		<u>80,796</u>	<u>83,827</u>	<u>98,214</u>	<u>78,831</u>
TOTAL CASH EXPENDITURES & ALLOCATIONS		76,372	76,945	159,106	125,331
TRANSFERS					
94-98-00-8255	Operating Transfers - from EconDev	(49,500)	(41,600)	-	-
TOTAL CASH EXPENDITURES & TRANSFERS		26,872	35,345	159,106	125,331
REVENUE OVER (UNDER) CASH EXPENSE & TRANSFER		88,840	38,099	(153,106)	(110,331)
NON-CASH EXPENSE					
94-01-00-7385	Depreciation Expense	327,291	327,291	327,500	327,500
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (238,451)</u>	<u>\$ (289,192)</u>	<u>\$ (480,606)</u>	<u>\$ (437,831)</u>
FY20 Ending Fund (94) Unrestricted Net Position					\$ 298,447
FY21 Budgeted (94) Revenue Over (Under) CASH Expenditures					(153,106)
FY22 Proposed (94) Revenue Over (Under) CASH Expenditures					(110,331)
Projected FY22 Ending Fund (94) Unrestricted Net Assets					35,010
Projected 06/30/22 Net Assets as % of Fund Capital Assets					0%

		FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET
97 PERMANENT FUND					
REVENUE					
97-01-00-4610	Permanent Fund Income	\$ 601,899	\$ 539,995	\$ 358,000	\$ 348,000
EXPENDITURES					
97-01-00-7312	Professional & Contractual	\$ 22,127	\$ 22,742	\$ 22,250	21,750
97-01-00-7351	Banking & Insurance	1,757	2,000	2,000	2,000
		23,884	24,742	24,250	23,750
TRANSFERS					
97-98-00-8252	Operating Transfers - IN fr Land Sales	\$ (3,879)	\$ -	\$ (32,628)	-
97-98-00-8264	Operating Transfers - OUT fr Permanent	304,000	304,000	757,000	312,000
		300,121	304,000	724,372	312,000
EXCESS REVENUE OVER (UNDER) EXPENSES,		\$ 277,894	\$ 211,253	\$ (390,622)	\$ 12,250
ALLOCATIONS, & OPERATING TRANSFERS					
	FY20 Ending Fund (97) Balance				9,148,897
	FY21 Budgeted (97) Revenue Over (Under) Expenditures				(390,622)
	FY22 Proposed (97) Revenue Over (Under) Expenditures				12,250
	Projected 06/30/22 Ending Fund (97) Balance				\$ 8,770,525



Capital Improvement Projects (CIP) Six-Year Plan FY22-FY27

Year	Department/Facility	Description	Cost	Funding Source
FY22	Administration	Purchase, Copier	\$12,000	CIP
FY22	Facilities	Maintenance, Deferred	\$25,000	CIP
FY22	Fire HVFD	Sinking Fund, Equipment (SCBA 2 of 20)	\$13,000	CIP
FY22	Police	Purchase, Police Patrol Vehicle	\$60,000	CIP
FY22	Port/Harbor	Engineering, Lutak Dock	\$1,400,000	Enterprise Fund/Grants
FY22	Port/Harbor	Purchase, Truck with Plow	\$50,000	CIP 50% / Harbor 50%
FY22	Public Facilities	Project, Security Camera Upgrades II	\$20,000	CIP
FY22	Public Safety Bldg	Sinking Fund, Public Safety Building	\$50,000	CIP
FY22	Public Works	Engineering, Flood Damage	\$500,000	FEMA/FHWA
FY22	Public Works	Project, Flood Damage Construction	\$250,000	FEMA/FHWA
FY22	Public Works	Project, Road Improvements	\$150,000	CIP
FY22	Public Works	Sinking Fund, Heavy Equipment	\$100,000	CIP
FY22	Public Works	Maintenance, Townsite Fire Hydrants	\$31,000	CIP
FY22	School	Sinking Fund, High School Roof	\$50,000	CIP
FY22	Sewer	Project, WWTP Electrical Upgrade	\$650,000	DEC Loan
FY22	Sewer	Project, New WWTP Influent Wet Well and Valve Vault	\$550,000	DEC Loan/ARP
FY22	Sewer	Engineering, I&I Study	\$400,000	DEC Grant / Loan
FY22	Water	Engineering, Piedad Chlorine Room and UV Replacement	\$20,000	Enterprise Fund
FY22	Water	Engineering, Lily Lake WTP Piping and Valving Replacement	\$30,000	CIP
FY22	Water/Sewer	Engineering, Master Plan	\$100,000	DEC Grant / Loan
FY23	Facilities	Maintenance, Deferred	\$25,000	CIP
FY23	Fire HVFD	Sinking Fund, Fire Truck	\$30,000	CIP
FY23	Fire HVFD	Sinking Fund, Equipment (SCBA 3 of 20)	\$13,000	CIP
FY23	Port/Harbor	Engineering, Harbor Float Design	\$430,000	Enterprise Fund/CIP
FY23	Port/Harbor	Project, Replace Anodes at PC Dock Piling	\$200,000	Enterprise Fund/CPV
FY23	Facilities	Sinking Fund, Building Improvements	\$100,000	CIP
FY23	Public Works	Engineering, Flood Damage	\$500,000	FEMA/FHWA
FY23	Public Works	Project, Road Improvements	\$200,000	CIP
FY23	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY23	Public Works	Project, Flood Damage Construction	\$9,000,000	FEMA/FHWA
FY23	School	Sinking Fund, High School Roof	\$50,000	CIP
FY23	Sewer	Project, Highland Estates Sewer Extension	\$930,690	LID/CIP/DEC Loan
FY23	Sewer	Project, Sewer Dump Station	\$67,500	CIP
FY23	Sewer/Water	Project, Water and Sewer Line Repairs/Upgrades	\$100,000	CIP
FY23	Sewer/Water	Purchase, Truck	\$40,000	CIP
FY23	Water	Project, Water Line - FAA / Mt. Riley	\$1,000,000	DEC/LID/CIP
FY23	Water	Project, Young Road Water Main Relocation	\$293,200	CIP/DEC
FY23	Water	Project, Piedad Chlorine Room and UV Replacement	\$60,000	CIP
FY23	Water Plant	Project, Bathroom and Septic Upgrades	\$12,000	CIP
FY24	Facilities	Maintenance, Deferred	\$25,000	CIP
FY24	Fire HVFD	Sinking Fund Fire Truck	\$30,000	CIP
FY24	Fire HVFD	Sinking Fund, Equipment (SCBA 4 of 20)	\$13,000	CIP
FY24	Police	Purchase, Police Patrol Vehicle	\$60,000	CIP
FY24	Port/Harbor	Engineering, Drive Down Work Float Design	\$450,000	Enterprise Fund/CIP
FY24	Port/Harbor	Project, New Harbor Floats	\$5,070,000	Grants/Enterprise/DOT
FY24	Port/Harbor	Engineering, PC Dock Lightering Float Replacement	\$300,000	CPV/Enterprise/CIP



Capital Improvement Projects (CIP) Six-Year Plan FY22-FY27

Year	Department/Facility	Description	Cost	Funding Source
FY24	Facilities	Sinking Fund, Building Improvements	\$100,000	CIP
FY24	Public Works	Project, Road Improvements	\$200,000	CIP
FY24	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY24	School	Project, Soccer Field Lift	\$75,000	CIP
FY24	School	Sinking Fund, High School Roof	\$50,000	CIP
FY24	Sewer	Project, Electrical Shop Walls	\$25,000	CIP
FY24	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY24	Water	Project, Water Plant Boiler	\$40,000	CIP
FY25	Fire HVFD	Purchase, Type 6 Wildland Fire Vehicle	\$250,000	CIP
FY25	Fire HVFD	Sinking Fund, Fire Truck	\$30,000	CIP
FY25	Fire HVFD	Sinking Fund, Equipment (SCBA 5 of 20)	\$13,000	CIP
FY25	KVVFD	Project, Move Wall for Tanker	\$22,000	CIP
FY25	Facilities	Sinking Fund, Building Improvements	\$100,000	CIP
FY25	Public Works	Project, Road Improvements	\$200,000	CIP
FY25	School	Sinking Fund, High School Roof	\$50,000	CIP
FY25	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY25	Water	Project, Extend Water Main Small Tracts	\$1,725,000	LID/DEC Loan
FY25	Water	Project, Water Plant Septic	\$15,000	CIP
FY26	Fire HVFD	Sinking Fund, Fire Truck	\$30,000	CIP
FY26	Fire HVFD	Sinking Fund, Equipment (SCBA 6 of 20)	\$13,000	CIP
FY26	Parks	Project, Emerson Field Backstop	\$50,000	CIP
FY26	Police	Purchase, Police Patrol Vehicle	\$60,000	CIP
FY26	Facilities	Sinking Fund, Building Improvements	\$100,000	CIP
FY26	Port/Harbor	Project, Drive Down Work Float and Transfer Bridge	\$5,500,000	CIP/Harbor Fund/DOT
FY26	Public Works	Project, Road Improvements	\$200,000	CIP
FY26	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY26	School	Sinking Fund, High School Roof	\$50,000	CIP
FY26	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY26	Sewer	Project, Commercial Composter	\$100,000	CIP
FY27	Fire HVFD	Sinking Fund, Fire Truck	\$30,000	CIP
FY27	Fire HVFD	Sinking Fund, Equipment (SCBA 7 of 20)	\$13,000	CIP
FY27	Port/Harbor	Project, PC Dock Lightering Float	\$3,000,000	CPV/Grants/Enterprise
FY27	Public Safety Bldg	Project, Public Safety Building	\$18,000,000	CIP/Grants/Loans/Bond
FY27	Public Works	Project, Road Improvements	\$200,000	CIP
FY27	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY27	School	Sinking Fund, High School Roof	\$50,000	CIP
FY27	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP



HAINES BOROUGH

FY22 BUDGETED PAYROLL

Position	Current Employee	Straight Time Hours	Over- time Hours	Standby Hours	Hourly Rate	Gross Earnings	Payroll Burden	Union Health Insurance	Total Costs
Administration									
Borough Manager	TBD	2080	-	-	60.10	125,000	37,430	19,464	181,894
Borough Clerk	Alekka Fullerton	2080	-	-	38.00	79,040	24,083	19,464	122,587
Contracts & Grants	Carolann Wooton	2080	-	-	25.31	52,645	16,179	19,464	88,288
Totals		6240	-	-		256,685	77,692	58,392	392,769
Ambulance									
EMT / Firefighter	Jennifer Walsh	1600	-	-	24.21	38,736	13,547	19,464	71,747
EMT / Firefighter	Brady McGuire	2132	-	-	22.21	47,352	16,468	19,464	83,283
Fire Chief	Al Giddings	-	-	-	-	9,000	1,071	n/a	10,071
EMT / Firefighter -PT	Al Giddings	1508	-	-	23.71	35,755	12,479	n/a	48,233
EMT / Firefighter	Sean Silk	1040	-	-	22.21	23,098	8,061	n/a	31,160
Totals		6280	-	-		153,941	10,302	38,928	244,494
Assembly									
Mayor	Douglas Olerud	-	-	-	-	7,000	2,096	n/a	9,096
Assembly Member/Deputy Mayor	Cheryl Stickler	-	-	-	-	3,150	250	n/a	3,400
Assembly Member	Gabe Thomas	-	-	-	-	3,150	250	n/a	3,400
Assembly Member	Carol Tuynman	-	-	-	-	3,150	250	n/a	3,400
Assembly Member	Caitlin Kirby	-	-	-	-	3,150	250	n/a	3,400
Assembly Member	Paul Rogers	-	-	-	-	3,150	250	n/a	3,400
Assembly Member	Jerry Lapp	-	-	-	-	3,150	250	n/a	3,400
Totals		-	-	-		25,900	3,598	-	29,498
Dispatch									
Dispatcher Supervisor	Celeste Grimes	2080	150	-	25.16	57,994	17,781	19,464	95,239
Dispatcher	Jane Clark	2080	100	-	24.52	54,680	16,788	19,464	90,932
Dispatcher	Robert Reinke	2080	100	-	19.02	42,415	13,116	19,464	74,994
Dispatcher	Linda Waldo	2080	100	-	20.52	45,760	14,117	19,464	79,341
Dispatcher	Carole Lauenroth	2080	100	-	18.52	41,300	12,782	19,464	73,545
Shift Differential	Swing Shift	2920	-	-	0.80	2,336	714	n/a	3,050
Shift Differential	Grave Yard	2920	-	-	1.60	4,672	1,429	n/a	6,101
Totals		10400	550	-	110.14	249,155	76,727	97,320	423,203
Elections									
Precinct Chairs	TBD	36	-	-	12.50	450	2	n/a	452
Election Workers	TBD	123	-	-	11.00	1,353	5	n/a	1,358
Totals		159	-	-		1,803	7	-	1,810
Finance									
Chief Fiscal Officer	Jila Stuart	1976	-	-	35.00	69,160	21,124	19,464	109,748
Accounts Receivable Clerk	Tina Olsen	2080	-	-	24.66	51,293	15,774	19,464	86,531
Payroll/Accounts Payable	Dacotah Smith	2080	5	-	22.16	46,259	14,267	19,464	79,990
Sales Tax Clerk	Jessie Badger	2000	-	-	24.66	49,320	15,184	19,464	83,968
Totals		8136	5	-		216,032	5,579	77,856	360,237
Harbors									
Harbormaster	Shawn Bell	2080	-	-	37.20	77,376	26,223	19,464	123,063
Assistant Harbormaster	Henry Pollan	2080	50	-	21.57	46,483	15,919	19,464	81,866
Harbor Assistant	Luke Davis	400	-	-	17.07	6,828	2,346	n/a	9,174
Port Security Officer	TBD	-	-	-	17.07	-	-	n/a	-
Harbor Assistant	Mark Davis	600	-	-	17.07	10,242	3,519	n/a	13,761
Totals		5160	50	-		140,929	48,007	38,928	227,864
Lands, Assessment & Planning									
Assessor	Dean Olsen	2080	-	-	33.02	68,682	20,981	19,464	109,127
Planner	Dave Long	2080	50	-	23.71	51,095	15,811	17,842	84,748
Administrative Assistant	Donna Lambert	2080	-	-	21.07	43,826	13,538	19,464	76,828
Property Data Collector	Scott Hansen	300	-	-	19.83	5,949	1,841	n/a	7,790
7 Planning Commissioners	Seats A - G	-	-	-	-	4,200	334	n/a	4,534
Totals		6540	50	-		173,751	52,505	56,770	283,026
Library (Borough Funded)									
Library Director	Carolyn Goolsby	2080	-	-	34.51	71,781	21,909	19,464	113,154
Tech II, Collection Dev.	Lisa Blank	546	-	-	21.23	11,592	1,037	-	12,628
Assistant Director	Rebecca Heaton	1560	-	-	26.26	40,966	12,677	19,464	73,106



HAINES BOROUGH

FY22 BUDGETED PAYROLL

Position	Current Employee	Straight Time Hours	Over- time Hours	Standby Hours	Hourly Rate	Gross Earnings	Payroll Burden	Union Health Insurance	Total Costs
Library Tech I	TBD	767	-	-	15.18	11,643	1,041	-	12,684
Library Custodian	Wendel Hales	910	-	-	15.18	13,814	4,973	-	18,787
Library Tech II	Sarah Zeiger	1040	-	-	16.73	17,399	5,384	-	22,783
Technology Coordinator	Erik Baldwin Stevens	1508	-	-	26.16	39,449	12,207	-	51,657
Education Coordinator	TBD	767	-	-	18.02	13,821	1,236	-	15,058
Children/Youth Svcs Coord	Holly Davis	1092	-	-	25.02	27,322	8,455	-	35,776
Library Tech I	TBD	520	-	-	15.18	7,894	706	-	8,600
Subtotal - Library General	Totals	10790	-	-		255,680	69,626	38,928	364,234
Friends of the Library Grant									
Library Page	TBD	767	-	-	10.99	8,429	754	-	9,183
Total Library Payroll		11557	-	-		264,109	70,380	38,928	373,417
Parks									
Parks Laborer II	TBD	920	-	-	17.07	15,704	5,530	n/a	21,235
Totals		920	-	-		15,704	5,530	-	21,235
Police									
Chief of Police	Heath Scott	2080	-	-	52.88	110,000	36,849	19,464	166,313
Police Sergeant	Joshua Dryden	2080	188	1375	31.51	85,427	28,709	19,464	133,600
Police Officer I	Michael Fullerton	2080	188	1375	26.68	74,018	24,931	19,464	118,413
Police Officer II	Brayton Long	2080	188	1375	29.46	80,585	27,106	19,464	127,154
Police Officer I	Max Jusi	2080	188	1375	26.18	72,837	24,540	19,464	116,841
PD Shift Differential	Swing Shift	2920	-	-	0.80	2,336	774	n/a	3,110
PD Shift Differential	Grave Yard	300	-	-	1.60	480	159	n/a	639
Totals		10400	752	5500		425,683	143,067	97,320	666,070
Pool									
Pool Manager	Amanda Painter	1647	-	-	22.71	37,396	13,232	16,220	66,848
Assistant Manager	Clifton Miller	1257	-	-	17.07	21,451	7,567	n/a	29,018
Pool Custodian	Michael George	639	-	-	15.68	10,022	3,535	n/a	13,557
Lifeguard I	Various	700	-	-	14.62	10,234	1,359	n/a	11,593
Lifeguard II	Various	700	-	-	16.18	11,326	1,504	n/a	12,830
Totals		4943	-	-		90,429	27,197	16,220	133,846
Public Facilities									
Public Facilities Director	Ed Coffland	1712	-	-	41.38	70,843	21,628	19,464	111,935
Facility Maint. Superintendent	Eddie Bryant	2080	-	-	32.68	67,974	24,208	19,464	111,647
Facility Maint. Tech II	Andus Hale	2080	-	-	28.58	59,446	21,223	19,464	100,134
Totals		5872	-	-		198,263	11,289	58,392	323,715
Public Works									
Public Works Superintendent	Will Hickman	2080	65	-	28.96	64,020	22,319	19,464	105,803
Equipment Operator II	Kyle Klinger	2080	65	-	23.71	51,629	17,868	19,464	88,961
Equipment Operator II	Matthew Cowley	2080	65	-	21.66	47,165	16,552	19,464	83,181
Equipment Operator	TBD	2080	65	-	21.16	46,076	16,180	19,464	81,719
Seasonal Operator	TBD	200	-	-	21.16	4,232	559	n/a	4,791
Seasonal Operator	TBD	200	-	-	21.16	4,232	559	n/a	4,791
Totals		8720	260	-		217,353	74,037	77,856	369,247
Tourism Promotion									
Tourism Director	Steven Auch	2080	-	-	25.12	52,250	16,061	19,464	87,774
Information Coordinator	Tammy Piper	2080	-	-	21.73	45,198	13,949	19,464	78,612
Totals		4160	-	-		97,448	30,010	38,928	166,386
Water/Sewer									
Water/Sewer Supervisor	Dennis Durr	2080	50	350	32.51	72,859	24,149	19,464	116,472
Water/Sewer Operator II	Gavin McGuire	2080	50	400	22.71	50,540	16,878	19,464	86,883
Water/Sewer Operator	Allan Jobbins	2080	100	400	23.16	54,847	18,581	19,464	92,892
Totals		6240	200	1150		178,246	59,608	58,392	296,246
COMBINED TOTALS BOROUGH FUNDED		99,116	1,867	6,650		2,697,004		754,230	4,303,879
LIBRARY FOL FUNDED		767	-	-		8,429		-	9,183
GRAND TOTAL PAYROLL		99,883	1,867	6,650		2,705,433		754,230	4,313,062