

# HAINES BOROUGH FY23 BUDGET



*Adopted June 14, 2022*



**HAINES BOROUGH**  
Po Box 1209  
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907-766-6400

# HAINES BOROUGH

## FY23 Budget

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# MANAGER'S MEMO

Annette Kreitzer

(907) 766-6404

To: Haines Borough Assembly  
Date: April 1, 2022  
Re: Manager's FY23 Budget and Capital Improvement Program

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As provided in the Haines Borough Charter (Section 9.01), I am presenting proposed operating and capital budgets for FY23 (July 1, 2022 – June 30, 2023).

As with most budget proposals, this one is not without controversy. Although I am an ex-officio member of the Sheldon Museum Board, I have not submitted the entire amount of that request. There may be opportunities for the Museum to partner with other similar facilities to share personnel. Currently, my proposal is to close the Haines Pool from May 9 through July 31, but maintain the care of the pool in that time. Use of the pool drops fairly steeply once the swim team ceases use. This proposal also includes a 2% increase at Step One on the current wage chart, which ripples through the pay scale, as a placeholder and reminder of ongoing labor negotiations.

### **Proposed Financial Policies:**

The budget is required to be a complete and balanced plan. I would add that it should also be sustainable. The influx of one-time funds should not be used to continually supplant the true costs of providing services in the Borough.

The Borough has received a virtual waterfall of federal and state funding in 2021 and 2022 to address:

- 1) Disasters
- 2) Covid pandemic health and economic fall-out
- 3) Dearth of sales tax income due to visitor industry downturn in 2020-2021.

Non-profit requests will be submitted by those entities through application to the Borough's Government Affairs and Services Committee. Included in this proposal are Haines Economic Development Corporation and the domestic violence shelter Becky's Place.

If there is a change in policy from previous budgets, it is to be focused on the basics of government and to use new funding opportunities to care for the assets the Borough

already owns. Residents rightfully expect streets to be maintained and plowed, potholes repaired, our ports and harbors maintained, with public safety and emergency response availability. It's important to maintain an atmosphere where people want to open and maintain businesses. Residents are also assets and we will partner with non-profits, tribal leadership, and non-governmental groups on projects such as trails, training, fisheries enhancement, and clean metal round up and removal.

I'm cautiously optimistic that Haines, like other communities in the State and our nation, is coming out of a period of unprecedented turmoil. Leadership turnover, economic pressures, the mental burdens of how to move forward with the oppressive events that have consumed so many in the last few years are exceptional challenges.

But, I see the resilience of Haines -like the welcome crocus after winter's snowfall.

### **FINANCIAL PICTURE:**

#### **REVENUES:**

Areas of significant increased revenues from FY22 are:

- Property Tax up \$564,000 in Fund 01 and \$61,000 in Fund 02
- Sales Tax projected to be up \$257,351 in Fund 01 and \$349,220 in Fund 02
- Sales Tax Lodging projected to be up \$50,500

Areas of significant decreased revenues from FY22 are:

- State Revenue/Community Assistance/Revenue Sharing down by \$20,575

Federal Funding Uncertain – using FY22 numbers:

- Payment In Lieu of Taxes (PILT) – estimated to be \$391,000
- Secure Rural Schools/Timber Receipts – estimated to be \$195,951

#### **TOTAL REVENUES:**

- \$4,595,311 is a projected increase of \$953,322 over FY22 in Fund 01
- \$1,912,455, a projected increase of \$412,220 over FY22 in Fund 02

#### **MILL RATES:**

- Townsite: 10.91 mills (unchanged for last 3 years)
- Because of school debt reimbursement funded at 100%- the mills needed to pay debt service is lowered from 2.58 to 1.12 mills (closer to the historical norm).
- Properties within the Eagle Vista and Letnikof RMSAs will experience increased mill rates as a result of increased road maintenance budgets requested by their boards.

#### **INCREASED FUEL, POWER AND SHIPPING COSTS:**

- While rising oil prices are good news for the State budget, they are always a concern for consumers of petroleum products. The increase in fuel costs will translate to higher operating costs in the current fiscal year for every Borough expense from heating buildings, to the shipment of supplies, to diesel and gasoline costs for vehicles and equipment. For FY24, based on research of expert's predictions, I believe fuel costs will fall somewhat from the highs of FY23.

#### PERSONNEL:

- The Borough has seen significant turnover and attrition in the areas of Water/Wastewater operators, Equipment Operators, and Dispatchers in the last year and in past years. As of April 2022, the fifth water/sewer operator in training began work. Public Works has had similar turnover in operators and we've been advertising for Dispatchers since September 2021.
- Employee compensation during the last Collective Bargaining Agreement was reduced by furlough and by lack of funding of the School Debt Reimbursement. We are currently negotiating for a new three-year agreement with employees with a focus on retention as well as recruitment. We must value the dedication of employees whose service has allowed the Borough to continue operations in the midst of the last several years of uncertainty.
- I believe in adjusting Position Descriptions to take advantage of employees' skill sets and interests. I was pleased that there was interest promoting from within to fill the recent Library Director position. That required a new position description. An onboarding project in FY22 will help us ensure that all Borough employees receive the same message about the culture and commitment of Borough employment.
- I'm contracting for an audit of the Equipment Operator section of the Public Works Department to review current practices and to identify training needs. This will result in posting street maintenance policies (how and when snow is plowed, etc.) on the Public Works section of our website to demystify how maintenance is accomplished in the Borough and on what basis.
- Training is needed. Employment is a two-way street. The Borough should have willing, professional employees and the employees should get the training necessary to stay proficient and effective in their positions.

#### FEDERAL FUNDING WATERFALL:

- Beginning with \$4.0 million in CARES Act funding in April 2020, the Haines Borough has seen an influx of federal dollars to supplant losses of sales tax revenues due to struggling businesses, lack of travelers in the region and loss of most of the Commercial Passenger Vessel Tax. All but \$82,155 of CARES Act funding, designated by the Assembly for an Emergency Fund, has been expended to contend with expenses and loss of revenue due to the Covid pandemic. More than half of the CARES Act funds received by the Borough were distributed directly to Haines residents and businesses.
- CARES Act funding was followed in 2021 with American Rescue Plan Act (ARPA) funding:
  - Local Fiscal Recovery Funds – direct from US Department of Treasury (USDT)
    - \$491,423 of which \$126,000 is still available for appropriation (balance appropriated FY22)
  - Local Fiscal Recovery Funds – passed through to the State from USDT for lost revenue attributed to FY21 Fisheries Business Tax
    - \$189,650 of which most has been appropriated for the Harbor ice house coil repairs and harbor gangway repairs
  - State Local Fiscal Recovery Funds – pass through from State (DCRA)
    - \$617,267 - \$100,000 for SCADA (remote monitoring) for Water/Sewer; \$100,000 for cybersecurity assessment; \$200,000 for Haines School District FY24; \$100,000

Sewer/Young Rd.; \$24,000 Becky's Place; \$93,000  
Police/Fire Payroll

- (TOTAL \$617,000 appropriated)

- ARPA funds through State (DCRA) in lieu of Commercial Passenger Vessel Tax (2020)
  - \$285,790 – (\$250,000 for PC Dock anodes, \$8000 for cleaning restrooms, \$7000 for digital sign) Balance: \$20,790
- ARPA funds through State (DCRA) in lieu of Commercial Passenger Vessel Tax (2021)
  - \$285,790 - Balance available for appropriation

The obvious question is: why not use these funds in this proposed budget?

### **THE FUTURE:**

From Legislative Finance's overview of Governor Dunleavy's 10-year plan:

*"Beginning in FY24, School Debt Reimbursement is funded at 50%"* Although School Bond Debt Reimbursement is fully funded (meaning 70% of the debt is paid by the State) at this point in the Legislative session, if in FY24, School Debt Reimbursement falls back to 50% funding (50% of 70%) this would create a **\$448,717.50** hole in the Borough's FY24 budget.

In a conversation with the Haines School District Superintendent, he anticipates that the District may need additional support in FY24, depending on State funding of education. I have set aside \$200,000 in ARPA funds to address this potential deficit.

Current figures for the cruise industry show a decrease in their expected bookings in 2024. This translates to less sales tax revenue from tours and other sales in the Borough.

Along with the federal funds already mentioned comes the five-year funding of infrastructure projects through the Infrastructure Investment and Jobs Act (IIJA). This includes \$550 billion in new spending through mostly existing federal programs. A number of the grant programs under IIJA require 10-20% local or state match. We will have to closely align projects with the Borough's financial capacity to match a grant. For instance, the RAISE grant for the Lutak Dock requires a 20% local match. This new funding, according to information received at a February 2022 meeting of Southeast Conference, is limited in the following ways:

65% of the programs are formula driven

30% are grants

5% are loans

## **MOVING FORWARD IN FY23:**

Permitting and design work will begin for the Lutak Dock Rehabilitation project. This has been a major concern for the Haines Borough for a number of years.

Haines has a certain charm, but potholes aren't part of it. Investing in road maintenance helps create an inviting atmosphere for businesses to thrive and investment to take root. Public Facilities Manager Ed Coffland is taking advantage of FEMA projects (identified following the 2020 extreme weather event) to re-align or fix aging water/sewer lines. The long-term fix for Beach Road may not be accomplished in 2023 due to the process of identifying all of the pieces that FEMA will fund.

We will continue to aggressively seek funding for capital improvement projects such as the replacement of the Public Safety Building with a new Haines Community Safety and Training Center which is a community concept that addresses workforce development in partnership with the School District, the State, SEARHC, Chilkoot Indian Association and our local fire and police departments.

In order to fund additional capital improvement projects and to free up other sources of funding for other, less basic projects, residents might consider an increased sales tax directed at capital improvements with a sunset clause, similar to Juneau's tax.

We will focus on appropriate training for Borough staff to enhance their current abilities and provide more excellent service to our residents. The onboarding overview will help bring a cohesive approach to hiring and retaining employees. Concurrent with this is a Borough branding project of high visibility vests and jackets for employees who most often are out in the public – the Lands Department, Ports and Harbors, Public Works, Water/Wastewater, Public Facilities, Police and Fire departments – all will have reflective vests or jackets badged with the Borough logo so that they are readily identifiable to the public when on Borough business.

## **CAPITAL IMPROVEMENT PROGRAM:**

For the first time, the Borough asked residents to suggest capital projects in the same way that Borough staff enter projects – through a public portal. Some of the projects overlap (repair to Dalton Street), some are years away (covered tennis/pickleball court and ice rink), but with Assembly approval, we will pursue funding for those that appear doable considering material cost, supply chain and labor availability issues.

# HAINES BOROUGH

## FY23 Budget Summary by Fund Type



### REVENUES

	01 & 02 GENERAL FUNDS	17-35 SPECIAL REVENUE	42-61 CAPITAL IMPROVEMENTS	75-76 DEBT SERVICE	90-94 ENTERPRISE FUNDS	97 PERMANENT FUND	TOTALS
Property Tax	\$ 2,744,000	\$ 294,300		\$ 398,351			\$ 3,436,651
Sales & Excise Tax	1,861,000	999,000	\$ 1,015,000				3,875,000
User Fees	248,500	500			1,809,250		2,058,250
State of Alaska	872,315	203,000	2,250,000	896,473	200,000		4,421,788
Federal	728,072	674,000	6,750,000		7,600,000		15,752,072
Fuel Sales	-	-			215,000		215,000
Proceeds from Land Sales	-	10,000					10,000
Investment Income	195,000	-			26,300	\$ 380,000	601,300
	\$ 6,648,887	\$ 2,180,800	\$ 10,015,000	\$ 1,294,824	\$ 9,850,550	\$ 380,000	\$ 30,370,061

### EXPENDITURES

Payroll	3,671,818	446,789			565,750		4,684,357
Cost of Fuel	-	-			175,000		175,000
Supplies, Materials, Equipment & Computers	374,442	99,269			111,250		584,961
Professional & Contractual Services	570,613	406,350			103,500	23,750	1,104,213
Dues, Subscriptions, & Fees	10,225	9,500			11,500		31,225
Discretionary Expense	1,700	5,000			-		6,700
Travel, Per Diem, & Training	74,950	53,550			14,900		143,400
Advertising	13,520	156,400			2,300		172,220
Banking & Insurance	145,600	32,200			92,100	1,500	271,400
Vehicle Expense	115,560	20,700			14,500		150,760
Utilities	354,570	44,620			237,500		636,690
Maintenance & Repairs	53,250	3,000			92,000		148,250
Program / Project Expenditures, Misc.	-	149,000	9,582,600		10,895,500		20,627,100
School District	1,825,000	-			-		1,825,000
Debt Service (Principal/Interest)	-	-		1,294,824	243,181		1,538,005
Assembly Appropriations	268,414	28,450					296,864
Work Orders	(150,000)	56,000	83,000		11,000		-
	7,329,662	1,510,828	9,665,600	1,294,824	12,569,981	25,250	32,396,145

**TOTAL REVENUE OVER (UNDER) CASH EXPENDITUR \$ (680,776) \$ 669,972 \$ 349,400 \$ - \$ (2,719,431) \$ 354,750 \$ (2,026,085)**

### DEPRECIATION EXPENSE

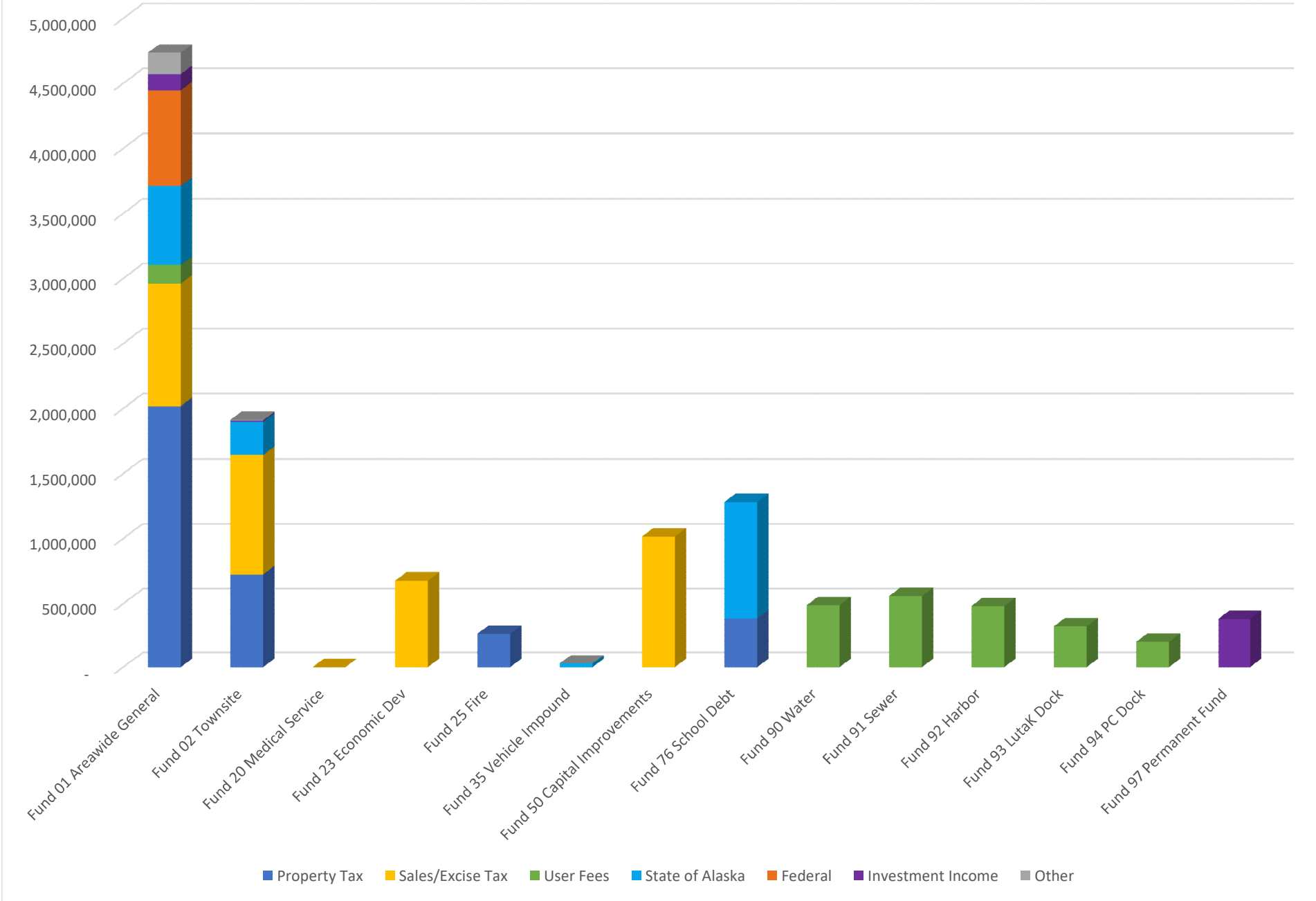
					1,947,364		1,947,364
TRANSFERS	(108,700)	542,700	190,000	-	(720,000)	72,000	(24,000)
ALLOCATIONS	(498,859)	293,666	55,820		149,372		(1)

**EXCESS REVENUE OVER (UNDER) EXPENDITURES, \$ (73,217) \$ (166,394) \$ 103,580 \$ - \$ (4,096,167) \$ 282,750 \$ (3,949,448)**

### ALLOCATIONS, & OPERATING TRANSFERS

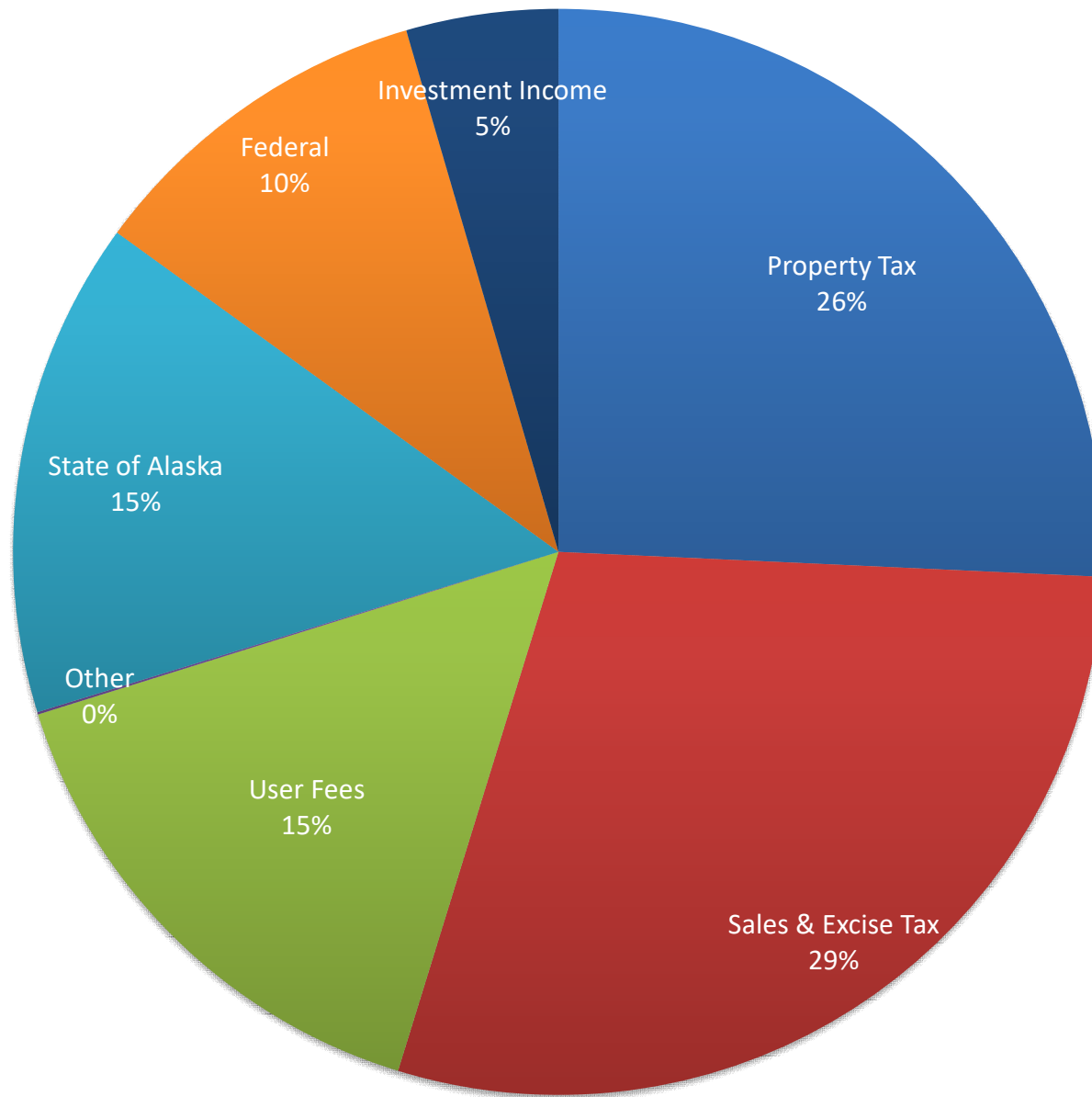


How does the Haines Borough fund the services it provides?



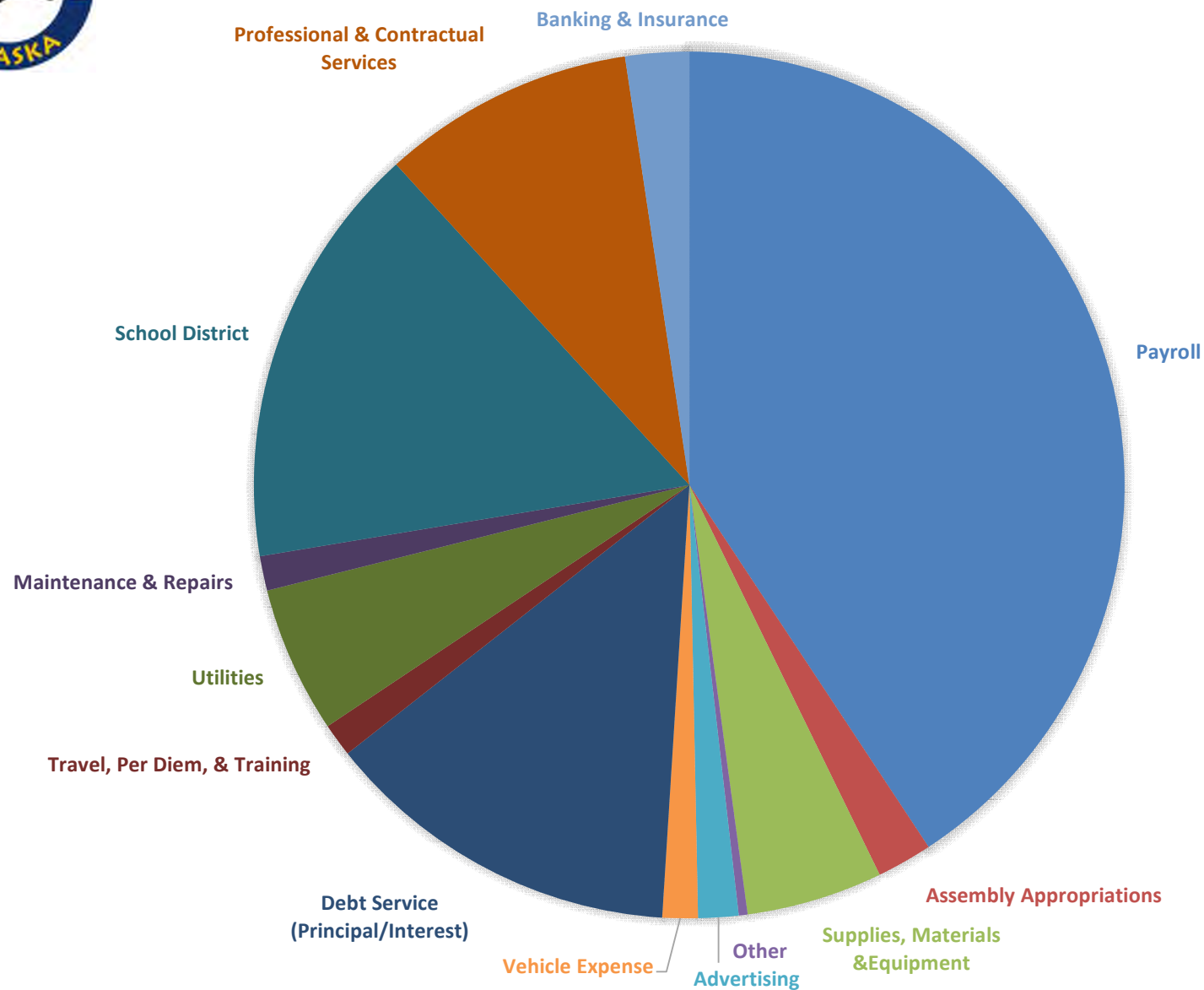


## Haines Borough FY23 Operating Revenue





## HAINES BOROUGH FY23 OPERATING EXPENSE



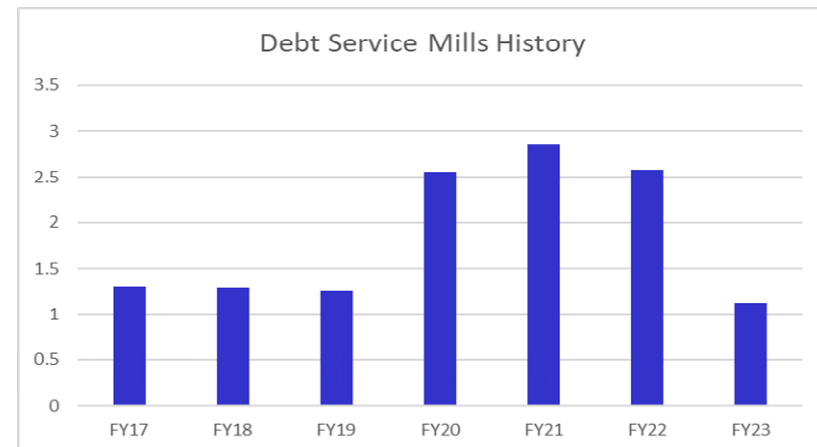
# HAINES BOROUGH - 2022 (FY23) Real Property Tax Mill Rates\*



	<u>Borough</u> <u>Areawide</u>	<u>Fire</u> <u>Service</u> <u>Area</u>	<u>Road /</u> <u>Other</u> <u>Service</u> <u>Area</u>	<u>Total Mills</u> <u>without Debt</u> <u>Service</u>	<u>Debt</u> <u>Service</u> <u>Mills**</u>	<b>FY23 Total Levy</b>	<u>FY22</u> <u>Total</u>	<u>Increase /</u> <u>(Decrease)</u> <u>from FY22</u>
Townsite	5.55	0.94	3.30	9.79	1.12	<b>10.91</b>	10.91	-
Fire District #1 (outside the Townsite)	5.55	0.94	-	6.49	1.12	<b>7.61</b>	7.67	(0.06)
Fire District #3	5.55	0.85	-	6.40	1.12	<b>7.52</b>	7.74	(0.22)
Dalton Trail RMSA	5.55	0.85	0.37	6.77	1.12	<b>7.89</b>	8.13	(0.24)
Dalton Trail RMSA (no fire service)	5.55	-	0.37	5.92	1.12	<b>7.04</b>	7.21	(0.17)
Dalton Trail & Eagle Vista RMSA	5.55	0.85	5.32	11.72	1.12	<b>12.84</b>	11.21	1.63
Dalton Trail & Chilkat Lake RMSA	5.55	-	0.67	6.22	1.12	<b>7.34</b>	7.52	(0.18)
Riverview RMSA	5.55	0.85	-	6.40	1.12	<b>7.52</b>	7.74	(0.22)
Letnikof RMSA	5.55	0.94	2.08	8.57	1.12	<b>9.69</b>	9.19	0.50
Borough	5.55	-	-	5.55	1.12	<b>6.67</b>	6.82	(0.15)

\*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

## FY23 BUDGET



### 01 AREAWIDE GENERAL FUND

#### REVENUE

#### AREA WIDE REVENUE

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
01-01-09-4011	Property Tax Revenue	\$ 1,397,948	\$ 1,291,600	\$ 1,415,000	\$ 1,979,000
01-01-09-4130	Sales Tax	590,832	534,441	419,649	677,000
01-01-09-4132	Sales Tax Lodging	95,950	75,444	77,500	128,000
01-01-09-4133	Tobacco Excise Tax	114,984	122,816	110,000	120,000
01-01-09-4134	Marijuana Tax	7,145	17,169	16,500	18,000
01-01-09-4210	Business Licenses	24,300	17,244	25,000	17,000
01-01-09-4211	Commercial Tour Permits	900	4,500	5,000	32,000
01-01-09-4226	Burial Permits	2,495	3,150	3,000	3,000
01-01-09-4366	e911 Surcharge	35,715	41,274	39,000	40,000
01-01-09-4250	Miscellaneous Fines & Fees	2,808	7,545	10,000	7,500
01-01-09-4341	State Revenue - Other	178,975	209,034	160,000	170,000
01-01-09-4350	State Revenue - Beverage	2,500	-	12,000	12,000
01-01-09-4353	State Revenue - Community Assistance	410,120	375,846	385,935	365,360
01-01-09-4363	State Revenue - Fisheries Business Tax	226,890	159,925	35,000	60,500
01-01-09-4364	State Revenue - Shared Fisheries	446	579	500	500
01-01-09-4532	Federal Revenue - P.I.L.T.	372,862	382,424	391,954	391,000
01-01-09-4534	Federal Revenue -SRS/Timber Receipts	-	229,927	195,951	337,072
01-01-09-4600	Miscellaneous Revenue	11,579	-	-	-
01-01-09-4610	Interest Earnings	369,535	40,317	100,000	125,000
01-01-09-4614	Penalty & Interest - Property Tax	37,393	42,351	36,000	36,000
01-01-09-4617	Penalty & Interest - Sales Tax	32,409	19,848	25,000	26,000
01-01-09-4620	Rent	56,764	53,684	66,000	56,000
01-01-09-4640	Sale of Fixed Asset	5,102	13,577	-	-
01-01-17-4221	Building Permits	3,750	4,475	6,500	6,500
<i>Chilkat Center for the Arts</i>					
01-08-00-4620	Rental Income	16,708	6,980	12,000	25,000
<i>Road Maintenance Service Areas</i>					
01-09-49-4025	Property Tax - Letnikof RMSA	9,471	11,857	14,000	21,000
01-09-54-4025	Property Tax - Historic Dalton Trail	4,931	5,109	5,000	5,000
01-09-55-4025	Property Tax - Eagle Vista RMSA	3,805	4,061	7,000	12,000
01-09-56-4025	Property Tax - Chilkat Lake RMSA	1,439	1,569	2,000	2,000
<i>Library</i>					
01-14-00-4341	State Revenue - Library	7,003	7,003	7,000	7,000
01-14-00-4250	User Fees - Library	9,358	7,612	12,000	12,000
<i>Community Youth Development</i>					
01-16-10-4250	User Fees - CYD	1,340	20	-	-
<i>Municipal Swimming Pool</i>					
01-16-15-4257	Swimming Pool Revenue	13,364	32,516	47,500	45,000

#### TOTAL AREAWIDE REVENUES

\$ 4,048,822	\$ 3,727,897	\$ 3,641,989	\$ 4,736,432
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#### EXPENDITURES

#### ADMINISTRATION

01-01-10-6110	Salaries and wages	\$ 207,399	\$ 134,378	\$ 255,685	\$ 292,791
01-01-10-6115	Payroll Burden	55,512	39,864	77,192	89,030

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
( administration continued)					
01-01-10-6140	Health Insurance	44,530	32,103	58,392	58,392
01-01-10-6116	PERS "On Behalf" Pd by State	178,975	207,871	160,000	170,000
01-01-10-7211	Supplies & Postage	2,697	3,330	3,000	4,000
01-01-10-7230	Material & Equipment	498	946	500	500
01-01-10-7241	Computers & Peripherals	1,370	574	1,450	1,400
01-01-10-7312	Professional & Contractual	48,609	50,329	55,000	74,100
01-01-10-7325	Dues, Subscriptions & Fees	4,668	6,539	4,620	4,575
01-01-10-7332	Discretionary Expense	174	295	500	500
01-01-10-7334	Travel & Per Diem	2,799	-	2,500	4,700
01-01-10-7335	Training	1,269	799	2,000	2,600
01-01-10-7340	Advertising	235	4,486	500	1,000
01-01-10-7351	Banking & Insurance	7,807	9,625	10,500	9,400
01-01-10-7355	Vehicle Expense	317	1,027	700	780
01-01-10-7360	Utilities	9,615	9,550	9,670	12,000
01-01-10-7710	Appropriations from the Assembly	-	-	82,155	-
01-01-10-7900	Work Orders - Administration	(32,513)	(46,731)	(21,500)	(36,500)
01-01-10-7901	Work Orders - Public Works	461	-	400	-
		534,421	454,985	703,264	689,268
BOROUGH ASSEMBLY					
01-01-11-6110	Salaries and wages	\$ 24,525	\$ 26,575	\$ 25,900	\$ 25,900
01-01-11-6115	Payroll Burden	3,561	3,442	3,598	3,598
01-01-11-7211	Supplies & Postage	1,019	1,090	1,900	1,900
01-01-11-7241	Computers and Peripherals	2,191	4,867	1,450	6,200
01-01-11-7312	Professional & Contractual	10,128	5,798	7,000	7,000
01-01-11-7325	Dues, Subscriptions & Fees	272	279	100	100
01-01-11-7332	Discretionary Expense	575	-	1,000	1,000
01-01-11-7334	Travel & Per Diem	12,987	-	4,500	7,500
01-01-11-7335	Training	2,583	695	3,500	3,500
01-01-11-7340	Advertising	1,537	623	1,250	2,500
01-01-11-7351	Banking & Insurance	1,252	1,326	1,400	1,400
01-01-11-7360	Utilities	6,934	7,787	6,310	7,520
01-01-11-7710	Appropriations from the Assembly	28,400	-	16,000	106,000
		95,963	52,483	73,908	174,118
<div style="border: 1px solid black; padding: 5px; display: inline-block;">           \$106,000 appropriation for non-profit agencies including:            -\$24,000 for Becky's Place            -\$20,000 for SEAKFair            -\$24,000 for Alaska Avalanche Association            -\$38,000 for non-profits on a competitive basis         </div>					
ELECTIONS					
01-01-14-6110	Salaries and wages	\$ 1,368	\$ 1,765	\$ 1,803	\$ 1,803
01-01-14-6115	Payroll Burden	23	5	7	7
01-01-14-7211	Supplies & Postage	1,431	1,459	2,000	2,000
01-01-14-7312	Professional & Contractual	1,167	1,526	1,500	1,525
01-01-14-7340	Advertising	602	1,162	800	900
01-01-14-7375	Rent	200	-	200	250
		4,791	5,918	6,310	6,485
FINANCE					
01-01-15-6110	Salaries and wages	\$ 221,199	\$ 191,769	\$ 216,032	\$ 227,013
01-01-15-6115	Payroll Burden	64,509	54,214	66,349	69,785
01-01-15-6140	Health Insurance	69,188	60,679	77,856	77,856
01-01-15-7211	Supplies & Postage	6,022	7,492	6,200	6,200
01-01-15-7230	Material & Equipment	179	-	175	175

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<i>(finance continued)</i>					
01-01-15-7241	Computers & Peripherals	24,644	17,875	23,350	29,600
01-01-15-7312	Professional & Contractual	45,350	45,200	48,600	50,500
01-01-15-7325	Dues, Subscriptions & Fees	65	366	225	200
01-01-15-7332	Discretionary Expense	197	49	200	200
01-01-15-7334	Travel & Per Diem	982	-	-	1,450
01-01-15-7335	Training	395	125	500	350
01-01-15-7340	Advertising	1,053	351	1,100	1,100
01-01-15-7351	Banking & Insurance	8,851	11,077	10,400	11,000
01-01-15-7360	Utilities	5,033	4,922	5,880	6,700
		447,667	394,120	456,867	482,129
LANDS, ASSESSMENT, & PLANNING					
01-01-17-6110	Salaries and wages	\$ 188,195	\$ 145,824	\$ 173,751	\$ 180,283
01-01-17-6115	Payroll Burden	54,727	37,022	52,385	54,558
01-01-17-6140	Health Insurance	58,480	45,617	56,770	58,392
01-01-17-7211	Supplies & Postage	3,747	3,949	4,000	4,000
01-01-17-7230	Material & Equipment	115	-	150	300
01-01-17-7241	Computers & Peripherals	9,821	10,752	11,000	11,500
01-01-17-7312	Professional & Contractual	13,398	11,195	16,500	19,500
01-01-17-7325	Dues, Subscriptions & Fees	3,375	515	450	800
01-01-17-7334	Travel & Per Diem	7,875	-	1,500	3,375
01-01-17-7335	Training	255	-	350	2,275
01-01-17-7340	Advertising	2,368	2,044	3,000	3,000
01-01-17-7351	Banking & Insurance	2,953	3,300	3,500	3,000
01-01-17-7355	Vehicle Expense	530	243	700	780
01-01-17-7360	Utilities	5,584	5,461	6,490	6,750
		351,423	265,920	330,546	348,513
INFORMATION TECHNOLOGY					
01-01-20-7211	Supplies & Postage	\$ 136	\$ 461	\$ 250	\$ 350
01-01-20-7230	Material & Equipment		448	-	500
01-01-20-7241	Computers & Peripherals	16,410	23,892	14,600	41,160
01-01-20-7312	Professional & Contractual	85,364	92,290	95,000	101,000
01-01-20-7351	Banking & Insurance	820	1,298	1,350	1,000
01-01-20-7360	Utilities	1,328	1,702	1,700	2,050
		107,748	120,091	112,900	146,060
DISPATCH					
01-02-50-6110	Salaries and wages	\$ 241,119	\$ 209,997	\$ 209,462	\$ 251,604
01-02-50-6115	Payroll Burden	73,471	64,234	64,885	77,646
01-02-50-6140	Health Insurance	80,453	81,410	78,701	97,320
01-02-50-7211	Supplies & Postage	2,103	1,583	2,500	2,500
01-02-50-7230	Material & Equipment	69	3,082	1,500	3,000
01-02-50-7241	Computers & Peripherals	812	924	5,150	11,000
01-02-50-7312	Professional & Contractual	6,765	27,800	26,725	37,545
01-02-50-7325	Dues, Subscriptions & Fees	1,871	30	350	1,000
01-02-50-7334	Travel & Per Diem	1,335	-	1,000	1,500
01-02-50-7335	Training	3,347	5,455	2,400	4,000
01-02-50-7340	Advertising	55	60	200	200
01-02-50-7351	Banking & Insurance	3,458	4,479	4,800	4,200
01-02-50-7360	Utilities	8,859	17,017	17,500	18,900
01-02-50-7908	Work Orders - Facilities	-	-	250	100
		423,716	416,070	415,423	510,515

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<b>PUBLIC FACILITIES</b>					
01-04-20-6110	Salaries and wages	\$ 217,209	\$ 203,916	\$ 198,263	\$ 206,045
01-04-20-6115	Payroll Burden	70,248	67,938	67,060	68,018
01-04-20-6140	Health Insurance	50,577	55,193	58,392	58,392
01-04-20-7211	Supplies & Postage	2,521	3,594	3,000	5,000
01-04-20-7230	Material & Equipment	9,431	25,521	19,000	29,000
01-04-20-7241	Computers and Peripherals	7,611	4,858	500	3,000
01-04-20-7312	Professional & Contractual	28,599	13,625	24,850	25,000
01-04-20-7325	Dues, Subscriptions & Fees	449	469	-	-
01-04-20-7334	Travel & Per Diem	-	-	-	500
01-04-20-7335	Training	449	218	-	1,500
01-04-20-7340	Advertising	468	257	500	1,500
01-04-20-7351	Banking & Insurance	12,102	16,030	16,900	14,500
01-04-20-7355	Vehicle Expense	4,783	2,883	3,000	3,500
01-04-20-7360	Utilities	46,419	36,798	40,110	59,000
01-04-20-7371	Building Maintenance	11,514	10,733	38,000	25,000
01-04-20-7901	Work Orders - Public Works	691	-	500	-
01-04-20-7908	Work Orders - Facilities	(170,844)	(138,478)	(119,650)	(137,100)
		292,226	303,554	350,425	362,855
<div>Includes \$41,150 of Mosquito Lake Community Center expense:</div> <div> Utilities \$21,000  Insurance 5,150  Maintenance (does not include plowing) 15,000  Total \$41,150 </div> <div>Includes \$31,190 of Senior Center expense:</div> <div> Maintenance \$12,000  Utilities 14,950  Insurance 2,740  Management Fee 1,500  Total \$31,190 </div>					
<b>SOLID &amp; HAZARDOUS WASTE</b>					
01-05-00-7230	Material & Equipment	\$ 494	\$ -	\$ 500	-
01-05-00-7312	Professional & Contractual	22,097	-	65,000	53,000
01-05-00-7340	Advertising	140	-	150	280
01-05-00-7901	Work Orders - Public Works	1,986	-	3,000	2,000
01-05-00-7908	Work Orders - Facilities	645	-	800	1,000
		25,362	-	69,450	56,280
<b>CHILKAT CENTER FOR THE ARTS</b>					
01-08-00-7211	Supplies & Postage	\$ 1,368	\$ 954	\$ 1,000	\$ 1,250
01-08-00-7230	Material & Equipment	910	423	1,000	500
01-08-00-7312	Professional & Contractual	17,828	17,820	15,000	18,900
01-08-00-7351	Banking & Insurance	11,374	14,192	15,000	15,200
01-08-00-7360	Utilities	38,912	33,507	42,500	49,600
01-08-00-7371	Building Maintenance & Repairs	534	1,141	2,500	2,500
01-08-00-7908	Work Orders - Facilities	1,658	6,599	2,000	5,000
		72,584	74,636	79,000	92,950
<b>ROAD MAINTENANCE SERVICE AREAS</b>					
01-09-49-7312	Professional Service - Letnikof	\$ 41,486	\$ 14,918	\$ 12,000	\$ 21,000
01-09-49-7901	Work Orders (PW) - Letnikof	-	504	2,000	-
01-09-54-7312	Professional Service - Dalton Trail	-	3,000	3,500	5,000
01-09-54-7901	Work Orders (PW) - HDT	2,626	-	1,500	-
01-09-55-7312	Professional Service - Eagle Vista	7,325	13,300	5,500	12,000
01-09-55-7901	Work Orders (PW) - Eagle Vista	-	842	1,500	-
01-09-56-7312	Professional Service - Chilkat Lake	2,200	-	2,000	2,000
		53,637	32,564	28,000	40,000



				FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<b>HAINES BOROUGH SCHOOL DISTRICT</b>							
01-12-00-7601	School District - Instructional	\$	1,605,000	\$	1,605,000	\$	1,605,000
01-12-00-7602	School District - Activities		210,000		220,000		220,000
01-12-00-7908	Work Orders - Facilities		581		989		2,000
			1,815,581		1,827,822		1,827,000
<b>LIBRARY</b>							
01-14-00-6110	Salaries and wages	\$	268,076	\$	244,637	\$	251,582
01-14-00-6115	Payroll Burden		72,385		69,475		69,787
01-14-00-6140	Health Insurance		35,088		37,008		19,464
01-14-00-7210	Lending Materials		7,063		-		8,000
01-14-00-7211	Supplies & Postage		8,736		7,091		3,000
01-14-00-7230	Material & Equipment		627		827		1,000
01-14-00-7241	Computers & Peripherals		535		7,838		2,000
01-14-00-7312	Professional & Contractual		5,225		4,956		2,000
01-14-00-7325	Dues, Subscriptions & Fees		820		143		450
01-14-00-7340	Advertising		70		154		300
01-14-00-7351	Banking & Insurance		10,355		13,395		13,000
01-14-00-7360	Utilities		38,114		36,307		42,050
01-14-00-7371	Building Maintenance		3,020		1,820		2,500
01-14-00-7908	Work Orders - Facilities		2,213		1,915		4,000
			452,329		425,565		432,485
<b>LIBRARY - IMLS BASIC GRANT</b>							
01-14-02-4589	Federal Grant Revenue	\$	(10,000)	\$	(10,000)	\$	(10,000)
01-14-02-7210	Lending Materials		4,546		1,000		4,700
01-14-02-7241	Computers & Peripherals		-		-		-
01-14-02-7312	Professional & Contractual		1,447		8,700		5,300
01-14-02-7392	Project Expenditures		4,007		300		-
			-		-		(1,500)
<b>LIBRARY GRANT - PLA</b>							
01-14-05-4341	State Revenue - Library	\$	(7,000)	\$	(7,000)	\$	(7,000)
01-14-05-7210	Lending Materials		4,124		2,800		5,500
01-14-05-7211	Supplies & Postage		619		500		1,500
01-14-05-7241	Computers & Peripherals		-		1,800		-
01-14-05-7312	Professional & Contractual		-		1,750		-
01-14-05-7335	Training		-		122		-
01-14-05-7392	Project Expenditures		2,258		28		-
			-		-		-
<b>FRIENDS OF THE LIBRARY GRANT - LIBRARY</b>							
01-14-06-4604	Donations - Library	\$	-	\$	(31,799)	\$	(21,268)
01-14-06-6110	Salaries and wages		-		9,619		12,178
01-14-06-6115	Payroll Burden		-		850		1,090
01-14-06-7210	Lending Materials		-		8,060		1,000
01-14-06-7312	Professional & Contractual		-		926		-
01-14-06-7335	Training		-		280		-
01-14-06-7360	Utilities		-		4,000		6,000
01-14-06-7392	Project Expenditures		-		8,066		1,000
			-		-		-
<b>MUSEUM GENERAL</b>							
01-15-00-6110	Salaries and wages	\$	151,143	\$	81,453	\$	-
01-15-00-6115	Payroll Burden		40,162		14,368		20,000
01-15-00-6140	Health Insurance		35,088		10,794		-
01-15-00-7351	Banking & Insurance		9,579		11,683		11,300

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<i>(museum continued)</i>					
01-15-00-7371	Building Maintenance & Repairs	2,714	4,735	2,500	8,000
01-15-00-7654	Component Unit Reimbursements	(11,206)	55,203	-	-
01-15-00-7710	Appropriations from the Assembly	-	-	42,055	162,414
01-15-00-7908	Work Orders - Facilities	6,443	3,207	2,500	4,000
		233,923	181,441	79,055	205,714
<b>PARKS</b>					
01-16-05-6110	Salaries and wages	\$ 10,384	\$ 12,065	\$ 15,704	\$ 16,937
01-16-05-6115	Payroll Burden	2,968	4,294	5,530	5,964
01-16-05-7211	Supplies & Postage	849	678	1,700	1,000
01-16-05-7230	Material & Equipment	776	3,769	6,000	6,000
01-16-05-7312	Professional & Contractual	9,866	11,360	14,700	24,000
01-16-05-7340	Advertising	45	112	90	90
01-16-05-7351	Banking & Insurance	1,442	1,808	1,900	1,600
01-16-05-7355	Vehicle Expense	1,812	3,710	2,000	1,000
01-16-05-7360	Utilities	5,099	3,102	5,500	8,700
01-16-05-7371	Maintenance & Repairs	293	-	1,500	1,500
01-16-05-7901	Work Orders - Public Works	1,249	1,131	2,000	1,500
01-16-05-7908	Work Orders - Public Facilities	435	2,568	6,000	4,000
		35,219	44,597	62,624	72,291
<b>COMMUNITY YOUTH DEVELOPMENT</b>					
		\$ 18,405	\$ 941	-	-
<b>MUNICIPAL SWIMMING POOL</b>					
FY23 - 11 months of operation Jul-May					
01-16-15-6110	Salaries and wages	\$ 39,856	\$ 67,072	\$ 90,429	\$ 106,322
01-16-15-6115	Payroll Burden	13,276	14,628	27,197	31,245
01-16-15-6140	Health Insurance	-	10,794	16,220	19,464
01-16-15-7211	Supplies & Postage	1,468	995	1,400	1,699
01-16-15-7230	Material & Equipment	21,024	18,750	13,707	16,307
01-16-15-7241	Computers & Peripherals	318	303	450	1,200
01-16-15-7312	Professional & Contractual	6,099	4,559	1,600	1,800
01-16-15-7335	Training	1,522	2,047	2,200	2,200
01-16-15-7340	Advertising	232	663	330	400
01-16-15-7351	Banking & Insurance	8,148	10,158	10,700	10,600
01-16-15-7360	Utilities	41,668	60,516	64,000	67,100
01-16-15-7371	Building Maintenance & Repairs	32,961	6,674	12,000	12,500
01-16-15-7908	Work Orders - Facilities	70,051	16,287	10,000	10,400
		236,622	213,445	250,233	281,237
<b>TOTAL AREAWIDE EXPENSES</b>					
		\$ 5,201,616	\$ 4,814,153	\$ 5,277,490	\$ 5,714,548
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>					
		\$ (1,152,794)	\$ (1,086,256)	\$ (1,635,501)	\$ (978,116)
<b>TRANSFERS</b>					
Transfer from fund 01 to fund 02 for Police Emergency Response outside TSA \$177,223 Transfer \$30,000 of Secure Rural Schools Funding to fund 50 for Porcupine Rd. \$30,000					
01-98-00-8200	Operating Transfers - OUT fr General	\$ 123,973	\$ 148,514	\$ 1,080,885	\$ 207,223
01-98-00-8256	Operating Transfers - IN fr Grants	-	-	(138,000)	(24,000)
01-98-97-8264	Operating Transfers - In fr Permanent	(304,000)	(757,000)	(312,000)	(72,000)
		(180,027)	(608,486)	630,885	111,223

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<b>ALLOCATED EXPENSE</b>					
01-99-00-8101	Allocations - Administration	\$ (161,228)	\$ (111,062)	\$ (205,232)	\$ (226,924)
01-99-00-8104	Allocations - Finance	(212,601)	(192,910)	(227,394)	(237,981)
01-99-00-8105	Allocations - Assess/Planning	(11,898)	(5,910)	(10,337)	(13,358)
01-99-00-8106	Allocations - Dispatch Department	(423,716)	(396,466)	(392,423)	(470,515)
01-99-00-8120	Allocations - IT	(50,410)	(55,102)	(52,055)	(67,344)
		(859,853)	(761,451)	(887,441)	(1,016,122)
<b>FUND 01 EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, &amp; OPERATING TRANSFERS</b>		<b>\$ (112,914)</b>	<b>\$ 283,681</b>	<b>\$ (1,378,945)</b>	<b>\$ (73,217)</b>
	FY21 Ending Fund (01) Balance				\$ 3,476,076
	FY22 Budgeted (01) Revenue Over (Under) Expenditures				(1,378,945)
	FY23 Proposed (01) Revenue Over (Under) Expenditures				(73,217)
	Projected 06/30/23 Ending Fund (01) Balance				\$ 2,023,913
	<b>Projected 06/30/23 Fund Balance as % of Operating Budget</b>				<b>35%</b>

## 02 TOWNSITE SERVICE AREA

### REVENUE

#### TOWNSITE - GENERAL

02-01-09-4011	Property Tax Revenue	\$ 591,497	\$ 665,567	\$ 664,000	\$ 725,000
02-01-09-4130	Sales Tax	799,027	742,890	568,780	918,000
02-01-09-4610	Interest Earnings	12,569	-	7,000	8,000

#### POLICE

02-02-00-4250	Miscellaneous Fees	\$ 4,468	4,548	3,500	4,500
02-02-00-4341	State Revenue	8,047	16,822	-	-
02-02-00-4342	State Revenue - Corrections / Public Safety	246,955	246,955	256,955	256,955

#### TOTAL TOWNSITE REVENUES

1,662,564	1,676,781	1,500,235	1,912,455
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### EXPENDITURES

#### POLICE

02-02-00-6110	Salaries & Wages	\$ 367,435	\$ 356,450	\$ 425,683	\$ 433,532
02-02-00-6115	Payroll Burden	97,645	119,157	143,067	145,852
02-02-00-6140	Health Insurance	67,453	78,826	97,320	97,320
02-02-00-7211	Supplies & Postage	4,534	6,572	4,900	4,000
02-02-00-7230	Material & Equipment	28,591	24,806	30,000	30,000
02-02-00-7241	Computers & Peripherals	3,810	4,443	3,450	2,000
02-02-00-7312	Professional & Contractual	3,937	4,969	5,000	5,000
02-02-00-7325	Dues & Subscriptions	4,258	2,514	1,150	3,000
02-02-00-7334	Travel & Per Diem	4,268	1,789	1,000	10,000
02-02-00-7335	Training	12,546	14,922	5,000	14,500
02-02-00-7340	Advertising	50	-	750	1,500
02-02-00-7351	Banking & Insurance	20,214	29,271	30,800	33,100
02-02-00-7355	Vehicle Expense	32,145	16,936	13,500	13,500
02-02-00-7360	Utilities	15,672	18,286	15,500	19,200
02-02-00-7901	Work Orders - Public Works	532	-	-	-
02-02-00-7908	Work Orders - Facilities	694	575	600	600
		663,784	679,515	777,720	813,104

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<b>PUBLIC WORKS</b>					
02-04-00-6110	Salaries & Wages	\$ 203,854	\$ 216,652	\$ 217,353	\$ 229,757
02-04-00-6115	Payroll Burden	70,706	73,487	74,037	78,303
02-04-00-6140	Health Insurance	63,514	66,042	77,856	77,856
02-04-00-7211	Supplies & Postage	1,778	2,815	200	200
02-04-00-7230	Material & Equipment	116,779	98,350	77,000	130,000
02-04-00-7241	Computers & Peripherals	1,030	47	-	3,000
02-04-00-7312	Professional & Contractual	76,975	60,663	40,200	80,000
02-04-00-7325	Dues & Subscriptions	-	-	100	100
02-04-00-7334	Travel & Per Diem	-	1,425	-	5,000
02-04-00-7335	Training	4,445	2,850	3,000	10,000
02-04-00-7340	Advertising	366	810	150	750
02-04-00-7351	Banking & Insurance	14,965	18,155	18,900	16,300
02-04-00-7355	Vehicle Expense	83,911	96,108	86,500	96,000
02-04-00-7360	Utilities	54,112	60,103	53,500	55,000
02-04-00-7371	Building Maintenance & Repairs	2,457	1,461	1,000	1,000
02-04-00-7901	Work Orders - Public Works	(77,933)	(96,019)	(33,900)	(21,000)
02-04-00-7908	Work Orders - Facilities	8,100	9,750	15,000	10,000
		625,058	614,149	630,896	772,266
<b>ANIMAL CONTROL</b>					
02-04-10-7312	Professional & Contractual	28,541	29,652	29,743	29,743
<b>TOTAL TOWNSITE EXPENSES</b>		<b>1,317,383</b>	<b>1,323,317</b>	<b>1,438,359</b>	<b>1,615,113</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>		<b>345,181</b>	<b>353,464</b>	<b>61,876</b>	<b>297,342</b>
Transfer from Fund 01 to Fund 02 to pay for estimated cost of Police response outside the TSA					
<b>TRANSFERS</b>					
02-98-00-8200	Operating Transfers - IN fr Areawide	-	(54,000)	(167,511)	(177,223)
02-98-00-8228	Operating Transfers - OUT fr Townsite	-	75,000	-	-
02-98-00-8256	Operating Transfers - IN fr Grants	-	-	(153,000)	(42,700)
					(219,923)
Transfer in of American Rescue Plan funds to offset fund 02 lost Sales Tax Revenue					
<b>ALLOCATED EXPENSE</b>					
02-99-00-8101	Allocations - Administration	65,847	44,254	100,091	114,199
02-99-00-8104	Allocations - Finance	56,065	47,117	63,903	73,673
02-99-00-8106	Allocations - Dispatch Department	265,534	248,286	245,328	294,542
02-99-00-8120	Allocations - IT	26,086	28,667	26,937	34,849
		413,532	368,324	436,259	517,263
<b>FUND 02 EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, &amp; OPERATING TRANSFERS</b>		<b>\$ (68,351)</b>	<b>\$ (35,860)</b>	<b>\$ (53,872)</b>	<b>\$ 2</b>
FY21 Ending Fund (02) Balance					\$ 936,748
FY22 Budgeted (02) Revenue Over (Under) Expenditures					(53,872)
FY23 Proposed (02) Revenue Over (Under) Expenditures					2
Projected 06/30/23 Ending Fund (02) Balance					882,878
<b>Projected 06/30/23 Fund Balance as % of Operating Budget</b>					<b>55%</b>

## 17 LAND DEVELOPMENT & SALES

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<div> <div>\$100,000 Surveying &amp; Subdivision Conceptual Planning for Mt. Riley &amp; \$30,000 for survey instructions for municipal entitlements</div> </div>					
<b>REVENUES</b>					
17-01-00-4615	Proceeds from Land Sales	\$ 5,054	\$ 152,937	\$ 25,000	\$ 10,000
<b>EXPENDITURES</b>					
17-01-00-7312	Professional & Contractual	\$ -	\$ -	\$ 100,000	\$ 130,000
17-01-00-7351	Banking & Insurance	160	-	-	200
		160	-	100,000	130,200
<b>TRANSFERS</b>					
17-98-00-8252	Operating Transfers - OUT to Perm. Fund	-	142,029	-	-
<b>ALLOCATED EXPENSE</b>					
17-99-00-8101	Allocations - Administration	\$ 4,179	\$ 3,921	\$ 4,547	4,710
17-99-00-8104	Allocations - Finance	2,948	2,559	2,869	2,434
17-99-00-8105	Allocations - Assessment/Land Mgmt	8,345	4,428	5,148	7,124
		15,472	10,908	12,564	14,268
(fund 17 continued)					
Total Expenditures, Transfers, & Allocations		15,632	152,937	112,564	144,468
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES,</b>		<b>\$ (10,578)</b>	<b>\$ -</b>	<b>\$ (87,564)</b>	<b>\$ (134,468)</b>
<b>ALLOCATIONS, &amp; OPERATING TRANSFERS</b>					
FY21 Ending Fund (17) Balance					\$ 397,662
FY22 Budgeted (17) Revenue Under Expenditures					(87,564)
FY23 Proposed (17) Revenue Under Expenditures					(134,468)
Projected 06/30/23 Ending Fund (17) Balance					\$ 175,630

## 20 MEDICAL SERVICE AREA

### REVENUE

20-01-09-4130	Sales Tax	\$ 294,879	\$ 253,457	\$ 209,824	\$ 322,000
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### EXPENDITURES

#### LOCAL EMERGENCY PLANNING

20-01-00-7211	Supplies & Postage	\$ 118	\$ -	\$ 300	\$ 300
20-01-00-7230	Material & Equipment	1,979	16	300	300
20-01-00-7241	Computers & Peripherals	2,729	40	-	2,000
20-01-00-7312	Professional & Contractual	8,457	2,895	15,500	11,400
20-01-00-7334	Travel & Per Diem	-	-	-	5,000
20-01-00-7335	Training	-	-	-	1,000
20-01-00-7340	Advertising	200	-	-	1,000
20-01-00-7900	Work Orders - Administration	1,942	5,183	5,000	5,000
20-01-00-7908	Work Orders - Facilities	578	-	-	-
		16,007	8,135	21,100	26,000

#### AMBULANCE

20-03-00-6110	Salaries & Wages	\$ 97,614	\$ 85,203	\$ 153,941	\$ 148,942
20-03-00-6115	Payroll Burden	31,450	18,908	51,625	47,084
20-03-00-6140	Health Insurance	20,285	10,342	38,928	38,928
20-03-00-7211	Supplies & Postage	1,024	1,448	900	1,520
20-03-00-7230	Material & Equipment	16,284	7,947	13,700	18,700
20-03-00-7241	Computers & Peripherals	-	21	-	2,000

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<i>(fund 20 MSA continued)</i>					
20-03-00-7312	Professional & Contractual	813	2,067	5,400	5,400
20-03-00-7325	Dues, Subscriptions, & Fees	1,114	1,176	1,200	1,500
20-03-00-7334	Travel & Per Diem	2,948	416	3,000	4,500
20-03-00-7335	Training	6,919	5,207	9,750	6,000
20-03-00-7340	Advertising	-	-	100	100
20-03-00-7351	Banking & Insurance	6,274	7,717	8,200	8,600
20-03-00-7355	Vehicle Expense	6,167	3,467	5,500	5,500
20-03-00-7360	Utilities	9,600	10,375	9,145	11,390
20-03-00-7901	Work Orders - Public Works	-	-	-	500
		200,493	154,294	301,389	300,664
<b>TRANSFERS</b>					
20-98-00-8253	Operating Transfer - OUT fr MSA	65,421	22,000	-	-
20-98-00-8256	Operating Transfer - IN fr Grants	-	-	(135,142)	(26,200)
Transfer in of American Rescue Plan funds to offset fund 20 lost Sales Tax Revenue \$26,200					
<b>ALLOCATED PAYROLL EXPENSE</b>					
20-99-03-8101	Allocations - Administration	2,090	1,960	3,638	3,768
20-99-03-8104	Allocations - Finance	9,797	9,348	10,031	10,766
20-99-03-8106	Allocations - Dispatch Department	79,092	74,383	73,547	87,986
20-99-03-8108	Allocations - Medical Service Area	(57,634)	(47,233)	(78,695)	(86,258)
20-99-03-8120	Allocations - Information Technology	3,875	4,258	4,001	5,176
		37,220	42,716	12,522	21,438
Total Expenditures, Transfers & Allocated Expense		319,141	227,145	199,869	321,902
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES,</b>		<b>\$ (24,261)</b>	<b>\$ 26,312</b>	<b>\$ 9,955</b>	<b>\$ 98</b>
<b>ALLOCATIONS, &amp; OPERATING TRANSFERS</b>					
FY21 Ending Fund (20) Balance					\$ 160,289
FY22 Budgeted (20) Revenue Under Expenditures					9,955
FY23 Proposed (20) Revenue Under Expenditures					98
Projected 06/30/23 Ending Fund (20) Balance					\$ 170,342

## 23 ECONOMIC DEVELOPMENT

### REVENUES

23-01-09-4130	Sales Tax	\$ 591,007	\$ 530,812	\$ 419,649	\$ 677,000
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### EXPENDITURES

#### TOURISM

23-02-00-6110	Salaries & Wages	\$ 95,240	\$ 90,252	\$ 97,448	\$ 132,129
23-02-00-6115	Payroll Burden	23,654	27,667	30,010	40,778
23-02-00-6140	Health Insurance	28,386	36,004	38,928	38,928
23-02-00-7211	Supplies & Postage	817	3,184	11,000	11,500
23-02-00-7230	Material & Equipment	257	556	700	700
23-02-00-7241	Computers & Peripherals	4,232	2,843	6,000	9,000
23-02-00-7312	Professional & Contractual	18,787	34,285	42,850	51,550
23-02-00-7325	Dues & Subscriptions	734	2,419	5,810	5,350
23-02-00-7332	Public Relations / Entertainment	412	-	2,000	5,000
23-02-00-7334	Travel & Per Diem	7,111	-	4,000	16,800
23-02-00-7335	Training & Registration	2,779	375	2,840	3,800
23-02-00-7340	Advertising	43,289	20,594	90,600	154,100

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<i>(fund 23 continued)</i>					
23-02-00-7351	Banking & Insurance	3,302	4,146	4,400	4,400
23-02-00-7355	Vehicle Expense	-	-	-	2,000
23-02-00-7360	Utilities	13,934	11,159	12,600	15,000
23-02-00-7371	Building Maintenance & Repairs	1,442	503	3,000	3,000
23-02-00-7392	Events & Projects	779	-	8,000	10,000
23-02-00-7710	Appropriations from Assembly	20,000	-	59,000	-
23-02-00-7908	Work Orders - Facilities	987	1,103	2,000	2,000
23-02-00-7955	Work Orders-Tour/Econ Dev	(27,933)	-	-	(29,000)
		238,208	235,091	421,186	477,035
<b>ECONOMIC DEVELOPMENT</b>					
23-03-00-7312	Professional & Contractual	\$ 91,000	\$ 24,000	\$ 42,000	\$ 108,000
23-03-00-7325	Dues & Subscriptions	1,870			1,900
23-03-00-7334	Travel & Per Diem	95			7,500
23-03-00-7335	Training & Registration	310			650
23-03-00-7340	Advertising	-	-	-	1,000
		93,275	24,000	42,000	119,050
<b>TRANSFERS</b>					
23-98-00-8255	Operating Transfers - OUT fr EconDev	49,922	-	-	25,000
<b>ALLOCATED PAYROLL EXPENSE</b>					
23-99-01-8101	Allocations - Administration	\$ 35,279	\$ 17,595	\$ 34,775	44,657
23-99-01-8104	Allocations - Finance	18,694	17,792	18,141	19,633
23-99-01-8120	Allocations - IT	4,602	5,058	4,753	6,149
		58,575	40,445	57,669	70,439
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES,</b>		<b>\$ 151,028</b>	<b>\$ 231,276</b>	<b>\$ (101,206)</b>	<b>\$ (14,524)</b>
<b>ALLOCATIONS, &amp; OPERATING TRANSFERS</b>					
	FY21 Ending Fund (23) Balance				\$ 1,008,293
	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				(382,187)
	FY22 Budgeted (23) Revenue Over (Under) Expenditures				(101,206)
	FY23 Proposed (23) Revenue Over (Under) Expenditures				(14,524)
	Projected 06/30/23 Ending Fund (23) Balance				384,058

## 25 FIRE SERVICE AREAS

### Fire District #1

#### REVENUES

25-01-00-4021	Real Property Taxes	\$ 230,001	\$ 222,581	\$ 222,000	\$ 262,000
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#### EXPENDITURES

25-01-00-7211	Supplies & Postage	2,149	2,195	1,300	1,700
25-01-00-7230	Material & Equipment	15,796	27,608	21,025	30,749
25-01-00-7241	Computers & Peripherals	95	817	-	800
25-01-00-7312	Professional & Contractual	1,420	2,878	900	1,500
25-01-00-7325	Dues & Subscriptions	1,829	527	750	750
25-01-00-7334	Travel & Per Diem	1,458	-	3,000	4,500
25-01-00-7335	Training	6,228	3,005	5,000	3,800
25-01-00-7340	Advertising	-	55	100	200
25-01-00-7351	Banking & Insurance	14,154	16,862	17,600	19,000



		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
(fund 25 fire service areas continued)					
25-01-00-7355	Vehicle Expense	12,997	9,401	13,200	13,200
25-01-00-7360	Utilities	12,505	14,202	14,825	18,230
TOTAL DIRECT EXPENSE - FD#1		68,632	77,548	77,700	94,429
TRANSFERS		Transfer in of American Rescue Plan funds to offset fund 25			
25-98-00-8256	Operating Transfer - IN fr Grants	-	-	-	(16,100)
ALLOCATED PAYROLL EXPENSE					
25-99-01-8101	Allocations - Administration	\$ 2,090	\$ 1,960	\$ 3,638	\$ 3,768
25-99-01-8104	Allocations - Finance	4,422	3,839	4,304	4,333
25-99-01-8106	Allocations - Dispatch Department	75,492	70,138	70,028	84,136
25-99-01-8108	Allocations - Medical Service Area	57,634	47,233	78,695	86,258
25-99-01-8120	Allocations - Information Technology	3,875	3,962	4,001	5,176
		143,513	127,132	160,666	183,671
Total Expenditures, Transfers & Allocations - FD#1		212,145	204,680	238,366	262,000
FD#1 EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ 17,856	\$ 17,902	\$ (16,366)	\$ -
FIRE DISTRICT #3 - KLEHINI VALLEY VOLUNTEER FIRE DEPARTMENT					
REVENUES					
25-02-00-4025	Real Property Taxes	\$ 28,503	\$ 31,679	\$ 32,300	\$ 32,300
EXPENDITURES					
25-02-00-7710	Appropriations from the Assembly	24,867	31,680	28,780	28,450
ALLOCATED EXPENSE					
25-99-02-8106	Allocations - Dispatch Department	3,600	3,660	3,520	3,850
FD#3 EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ 36	\$ (3,661)	\$ -	\$ -
FY21 Ending Fund (25) Balance					\$ 46,400
FY22 Budgeted (25) Revenue Over (Under) Expenditures					(16,366)
FY23 Proposed (25) Revenue Over (Under) Expenditures					-
Projected 06/30/23 Ending Fund (25) Balance					30,034
31 SPECIAL REVENUE GRANTS					
ARPA - Local Government Lost Revenue Relief					
REVENUES		Project Expenditures: \$100,000 for Cyber Security			
31-01-00-4589	Federal Revenue	Transfers to Other funds:			
EXPENDITURES		01 - \$24,000 Non-profit Appropriations			
31-01-00-7392	Project Expenditures	02 - \$42,700 Police & Public Works			
TRANSFERS		20 - \$26,200 Ambulance			
31-98-00-8256	Transfer OUT from Grant Fund	25 - \$16,100 Fire			
		90 - \$100,000 Water System SCADA			
		91 - \$100,000 Young Rd Sewer Main			
ARPA - In Lieu of CPV Funds					
REVENUES		\$250,000 replace PC Dock Anodes			
31-01-00-4589	Federal Revenue	\$8,000 RR janitorial			
EXPENDITURES		\$7,000 PC Dock signage			
31-01-00-7392	Project Expenditures				
TRANSFERS					
31-98-00-8256	Transfer OUT from Grant Fund				

Project Expenditures:  
\$100,000 for Cyber Security  
Transfers to Other funds:  
01 - \$24,000 Non-profit Appropriations  
02 - \$42,700 Police & Public Works  
20 - \$26,200 Ambulance  
25 - \$16,100 Fire  
90 - \$100,000 Water System SCADA  
91 - \$100,000 Young Rd Sewer Main

\$250,000 replace PC Dock Anodes  
\$8,000 RR janitorial  
\$7,000 PC Dock signage



		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, &amp; OPERATING TRANSFERS</b>					\$ -
<b>34 COMMERCIAL PASSENGER VESSEL TAX</b>					
<b>REVENUES</b>					
34-01-00-4341	State Revenue	\$ 142,915	\$ 250,572	\$ -	\$ 175,000
<b>EXPENDITURES</b>					
34-01-00-7211	Supplies & Postage	\$ 842	\$ 159	\$ -	-
34-01-00-7230	Material & Equipment	938	-	-	20,000
34-01-00-7312	Professional & Contractual	47,602	-	-	61,000
34-01-00-7907	Work Orders - Ports	35,926	-	-	38,000
34-01-00-7908	Work Orders - Public Facilities	140	-	-	2,000
34-01-00-7955	Work Orders-Tour/Econ Dev	27,933	-	-	29,000
34-98-00-8254	Operating Transfers - CPV Tax	29,535	250,413	-	25,000
		142,915	250,572	-	175,000
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, &amp; OPERATING TRANSFERS</b>					\$ -
<div> <div>Replace peoplemover cart</div> <div> <div>Cruise Ship Shuttle</div> <div>PC Dock RR Janitorial</div> <div>PC Dock Flowers</div> </div> </div>					
<div> <div>\$25,000 transfer to PC Dock Fund for construction of security building and peoplemover cart storage on PC Dock</div> </div>					
	FY21 Ending (34) Deferred Revenue				\$ 90,930
	FY18&19 Designated for Capital Projects - Interpretive Trail / Pavilion				(15,851)
	FY21 PC Dock Gangway Winch				(75,000)
	FY22 Budgeted (34) Addition to / (Use of) Deferred Revenue				-
	FY23 Proposed (34) Addition to / (Use of) Deferred Revenue				-
	Projected 06/30/23 Ending Fund (34) Deferred Revenue Balance				\$ 79
<b>35 VEHICLE IMPOUNDMENT FUND</b>					
<b>REVENUES</b>					
35-01-00-4250	User Fees	\$ 2,500	\$ -	\$ 4,000	\$ -
35-01-00-4341	State Revenue	27,915	24,990	27,000	28,000
35-01-00-4600	Misc Revenue (Salvage)	650	-	500	500
		\$ 31,065	\$ 24,990	\$ 31,500	\$ 28,500
<b>EXPENDITURES</b>					
35-01-00-7312	Professional & Contractual	7,997	-	27,000	37,500
35-01-00-7360	Utilities	2,462	-	-	-
35-01-00-7900	Work Orders - Administration	2,005	135	2,000	2,000
35-01-00-7901	Work Orders - Public Works	22,816	-	-	6,000
35-01-00-7908	Work Orders - Public Facilities	601	471	1,000	500
		35,881	606	30,000	46,000
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, &amp; OPERATING TRANSFERS</b>					\$ (17,500)
	FY21 Ending Fund (35) Balance				\$ 24,771
	FY22 Budgeted (35) Revenue Over (Under) Expenditures				1,500
	FY23 Proposed (35) Revenue Over (Under) Expenditures				(17,500)
	Projected 06/30/23 Fund (35) Balance				8,771

## 42 CAPITAL PROJECT GRANTS

### FEMA - December 2020 Weather Event Repairs

#### REVENUES

42-01-00-4341	State Revenue				\$	2,250,000
42-01-00-4589	Federal Grant Revenue					6,750,000
					\$	9,000,000

#### EXPENDITURES

42-01-00-7392	Project Expenditures				\$	8,950,000
42-01-00-7900	Work Orders - Administration					20,000
42-01-00-7908	Work Orders - Public Facilities					30,000
						9,000,000

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

\$ -

## 50 CAPITAL IMPROVEMENT PROJECTS

#### REVENUES

50-01-09-4130	Sales Tax	\$	886,510	\$	796,218	\$	629,473	\$	1,015,000
50-01-00-4604	Donations		22,149		-		-		-
			908,659		796,218		629,473		1,015,000

#### EXPENDITURES

50-01-00-7392	Project Expenditures	\$	803,231	\$	512,348	\$	1,307,599	\$	632,600
50-01-00-7900	Work Orders - Administration		2,907		4,212		3,000		3,000
50-01-00-7901	Work Orders - Public Works		-		6,737		-		-
50-01-00-7908	Work Orders - Pub. Facilities		17,312		33,429		30,000		30,000
			823,449		556,726		1,340,599		665,600

Transfer in from fund 01 \$30,000 of Secure Rural Schools funding for Porcupine Rd

#### TRANSFERS

50-98-00-8200	Operating Transfers - In from GF	\$	(19,818)	\$	(53,000)	\$	(780,000)	\$	(30,000)
50-98-00-8253	Operating Transfers -In from MSA		(55,421)		(22,000)		-		-
50-98-00-8254	Operating Transfers -In from CPV		(1,616)		-		-		-
50-98-00-8255	Operating Transfers - In from EconDev		(8,322)		-		-		-
50-98-00-8257	Operating Transfers - OUT from CIP		437,881		459,075		334,000		323,000
50-98-00-8258	Operating Trans -In from Equip Sink		(185,000)		(311,903)		(65,000)		-
			167,305		(2,828)		(511,000)		293,000

Transfers OUT from CIP:  
-To Water Fund (90) \$200,000  
-To Equipment Sinking Fund (61) \$103,000  
-To Harbor(92) \$20,000

#### ALLOCATED EXPENSE

50-99-00-8101	Allocations - Administration	\$	17,609	\$	9,354	\$	15,797		20,028
50-99-00-8104	Allocations - Finance		33,028		30,894		33,392		35,792
			50,637		40,248		49,189		55,820

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

\$ (133,132) \$ 202,072 \$ (249,315) \$ 580

This balance is for projects appropriated in previous years. Per HBC Section 9.05 capital appropriations do not lapse at year end.

FY21 Ending Fund (50) Balance	\$	1,493,359
FY22 Budgeted (50) Revenue Over (Under) Expenditures		(249,315)
FY23 Proposed (50) Revenue Over (Under) Expenditures		580
Projected 06/30/23 Ending Fund (50) Balance		1,244,624

**61 EQUIPMENT SINKING FUND****TRANSFERS**

61-98-00-8200	Transfers - In from General Fund	\$ (40,715)	\$ (21,274)	\$ (16,000)	\$ -
61-98-00-8253	Transfers -In from Medical Service	(10,000)	-	-	-
61-98-00-8257	Transfers - In from CIP	(125,000)	(13,000)	(113,000)	(103,000)
61-98-00-8258	Transfers -OUT from Sinking	185,000	311,903	65,000	-
		9,285	277,630	(64,000)	(103,000)

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

\$ (9,285)	\$ (277,630)	\$ 64,000	\$ 103,000
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FY21 Ending Fund (61) Balance

\$ 347,780

FY22 Budgeted (61) Revenue Over (Under) Expenditures

64,000

FY23 Proposed (61) Revenue Over (Under) Expenditures

103,000

Projected 06/30/23 Ending Fund (61) Balance

514,780

**75 LIBRARY BOND FUND****REVENUES**

75-01-00-4021	Property Tax Revenue	\$ 14,000	\$ 13,305	\$ 14,148	\$ 14,148
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**EXPENDITURES**

75-01-00-7510	Principal	\$ 7,608	\$ 7,974	\$ 8,218	8,574
75-01-00-7520	Interest	6,540	6,174	5,930	5,574
		14,148	14,148	14,148	14,148

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

\$ (148)	\$ (843)	\$ -	\$ -
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FY21 Ending Fund (75) Balance

\$ 44

FY22 Budgeted (75) Revenue Over (Under) Expenditures

-

FY23 Proposed (75) Revenue Over (Under) Expenditures

-

Projected 06/30/2023 Ending Fund (75) Balance

44

**76 SCHOOL G.O. BOND FUND****2005 School Bonds (Refunded 2014 Series Three)****REVENUES**

76-01-00-4021	Property Tax Revenue	\$ 763,190	\$ 879,050	\$ 787,506	\$ 357,225
76-01-00-4389	State of Alaska Revenue	405,830	-	310,602	833,525
		1,169,020	879,050	1,098,108	1,190,750

**EXPENDITURES**

76-01-00-7510	Principal	\$ 865,000	\$ 905,000	\$ 955,000	1,000,000
76-01-00-7520	Interest	330,375	286,125	239,625	190,750
		1,195,375	1,191,125	1,194,625	1,190,750

**2015 School Bonds****REVENUES**

76-02-00-4021	Property Tax Revenue	\$ 57,810	\$ 59,998	\$ 58,045	\$ 26,978
76-02-00-4389	State of Alaska Revenue	30,790	-	21,398	62,948
		88,600	59,998	79,443	89,925

**EXPENDITURES**

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
76-02-00-7510	Principal	\$ 40,000	\$ 40,000	\$ 40,000	45,000
76-02-00-7520	Interest	51,300	49,300	49,300	44,925
		91,300	89,300	89,300	89,925
<b>TRANSFERS</b>					
76-98-00-8200	Operating Transfers - IN from GF	-	(12,820)	(117,374)	-
76-98-00-8257	Operating Transfers - IN from CIP	-	(324,075)	-	-
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES,</b>		<u>\$ (29,055)</u>	<u>\$ (4,482)</u>	<u>\$ 11,000</u>	<u>\$ -</u>
<b>ALLOCATIONS, &amp; OPERATING TRANSFERS</b>					
	FY21 Ending Fund (76) Balance				\$ 1
	FY22 Budgeted (76) Revenue Over (Under) Expenditures				11,000
	FY23 Proposed (76) Revenue Over (Under) Expenditures				-
	Projected 06/30/23 Ending Fund (76) Balance				11,001

## 90 WATER REVENUE FUND

### REVENUES

90-01-00-4401	Water Service Revenue	\$ 409,231	\$ 412,760	\$ 413,400	\$ 434,000
90-01-00-4408	Cruise Ship Water Sales	272	-	3,500	16,000
90-01-00-4402	New Connection Hookup Fees	24,656	15,407	8,000	8,000
90-01-00-4407	Water Expansion Fee	7,830	1,800	4,000	4,000
90-01-00-4600	Miscellaneous Revenue	11,021	9,937	19,500	19,600
90-01-00-4610	Interest Earnings	4,121	681	6,000	6,000
<b>TOTAL REVENUES</b>		<u>457,130</u>	<u>440,585</u>	<u>454,400</u>	<u>487,600</u>

### EXPENDITURES

90-01-00-6110	Salaries and wages	\$ 130,129	\$ 122,687	\$ 123,399	\$ 127,402
90-01-00-6115	Payroll Burden	42,449	41,209	41,027	42,261
90-01-00-6140	Health Insurance	35,171	34,243	38,928	38,928
90-01-00-7211	Supplies & Postage	3,467	6,254	3,100	3,000
90-01-00-7230	Material & Equipment	117,552	46,708	40,000	30,000
90-01-00-7241	Computers & Peripherals	2,501	1,115	500	2,500
90-01-00-7312	Professional & Contractual	30,825	26,634	54,000	52,500
90-01-00-7325	Dues, Subscriptions & Fees	742	439	2,000	2,000
90-01-00-7334	Travel & Per Diem	392	-	-	3,000
90-01-00-7335	Training	450	445	600	1,400
90-01-00-7340	Advertising	56	59	1,000	1,000
90-01-00-7351	Banking & Insurance	12,685	16,733	17,700	17,800
90-01-00-7355	Vehicle Expense	3,764	3,693	4,300	4,000
90-01-00-7360	Utilities	27,581	28,647	27,500	34,000
90-01-00-7371	Maintenance & Repairs	33,072	36,387	25,000	50,000
90-01-00-7510	Principal	51,799	52,363	207,598	91,056
90-01-00-7520	Interest	10,985	10,208	36,561	26,747
90-01-00-7900	Work Orders - Administration	5,384	-	2,500	2,000
90-01-00-7901	Work Orders - Public Works	29,799	52,946	10,000	5,000
90-01-00-7908	Work Orders - Facilities	5,771	2,386	9,500	2,500
<b>TOTAL CASH DIRECT EXPENDITURES</b>		<u>544,574</u>	<u>481,431</u>	<u>645,213</u>	<u>537,094</u>

( fund 90 - water continued)

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<b>TRANSFERS</b>					
90-98-00-8254	Operating Transfer - In from CPV Tax	(27,919)	(92,081)	(30,000)	-
90-98-00-8257	Operating Transfers - In from CIP	(38,000)	(49,485)	(121,000)	-
<b>TOTAL TRANSFERS</b>		<b>(65,919)</b>	<b>(141,566)</b>	<b>(151,000)</b>	<b>-</b>
<b>ALLOCATED PAYROLL EXPENSE</b>					
90-99-00-8101	Allocations - Administration	\$ 3,483	\$ 3,267	\$ 4,547	\$ 4,710
90-99-00-8104	Allocations - Finance	26,824	25,399	30,408	28,456
90-99-00-8105	Allocation - Assessment / Land Mgmt	1,777	741	2,594	3,117
90-99-00-8120	Allocations - IT	1,024	1,126	1,058	1,368
90-99-00-8161	Allocations - Water Revenue	(81,239)	(75,472)	(80,713)	(82,451)
90-99-00-8162	Allocations - Sewer Department	18,595	17,790	19,507	19,611
<b>TOTAL ALLOCATED EXPENSE</b>		<b>(29,536)</b>	<b>(27,149)</b>	<b>(22,599)</b>	<b>(25,189)</b>
<b>TOTAL CASH EXPENDITURES, TRANSFERS, &amp; ALLOCATIONS</b>		<b>449,119</b>	<b>312,716</b>	<b>471,614</b>	<b>511,905</b>
<b>REVENUE OVER (UNDER) CASH EXPENDITURES &amp; ALLOCATIONS</b>		<b>8,011</b>	<b>127,869</b>	<b>(17,214)</b>	<b>(24,305)</b>
<b>NON-CASH EXPENDITURES</b>					
90-01-00-7385	Depreciation Expense	283,506	336,181	336,000	336,000
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, &amp; OPERATING TRANSFERS</b>		<b>\$ (275,495)</b>	<b>\$ (208,312)</b>	<b>\$ (353,214)</b>	<b>\$ (360,305)</b>
<b>WATER FUND CAPITAL PROJECTS</b>					
<b>REVENUES</b>					
90-50-00-4341	State Revenue (ADEC Loan Proceeds)				\$ 100,000
<b>EXPENDITURES</b>					
90-50-00-7392	Project Expenditures				\$ 392,000
90-50-00-7908	Work Orders - Facilities				8,000
					<b>400,000</b>
<b>TRANSFERS</b>					
90-98-00-8256	Transfer IN from Grant (ARPA)				(100,000)
90-98-00-8257	Transfer IN from CIP				(200,000)
<b>WATER FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES</b>					<b>\$ -</b>
FY21 Ending Fund (90) Unrestricted Net Assets					\$ (380,610)
06/30/21 Due from DEC Revolving Loan Fund					683,926
Net Pension Liability					149,996
FY22 Budgeted (90) Revenue Over CASH Expenditures					(17,214)
FY23 Proposed (90) Revenue Over CASH Expenditures					(24,305)
FY23 Proposed (90) Use of Fund Bal for Capital Improvements					-
Projected 06/30/23 Ending Unrestricted Net Assets (Less Net Pension Liability)					411,793
<b>Projected 06/30/22 Net Assets as % of Fund Capital Assets</b>					<b>5%</b>

FY23 Water Fund Capital Projects include:  
 - Water Systems Model  
 - Piedad Chlorine & UV Upgrades  
 - Soapsuds Water Main Replacement  
 - Supervisory Control & Data Acquisition System

		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<b>91 SEWER REVENUE FUND (WASTEWATER TREATMENT)</b>					
<b>SEWER FUND OPERATIONS</b>					
<b>REVENUES</b>					
91-01-00-4404	Sewer Service Revenue	\$ 515,737	\$ 516,007	\$ 520,900	\$ 546,900
91-01-00-4405	Sewer Hookup Revenue	16,060	4,350	4,000	4,000
91-01-00-4407	Sewer Expansion Fee	7,590	1,500	2,000	2,000
91-01-00-4600	Miscellaneous Revenue	1,000	300	2,000	3,000
91-01-00-4610	Interest Earnings	5,806	18	4,000	3,300
		<u>546,193</u>	<u>522,174</u>	<u>532,900</u>	<u>559,200</u>
<b>EXPENDITURES</b>					
91-01-00-6110	Salaries and wages	\$ 52,498	\$ 48,326	\$ 54,847	\$ 55,195
91-01-00-6115	Payroll Burden	17,007	16,255	18,581	18,726
91-01-00-6140	Health Insurance	16,813	17,810	19,464	19,464
91-01-00-7211	Supplies & Postage	2,921	1,875	2,500	2,500
91-01-00-7230	Material & Equipment	33,397	21,753	25,000	40,000
91-01-00-7241	Computers & Peripherals	2,183	956	1,500	2,500
91-01-00-7312	Professional & Contractual	3,033	15,479	41,000	25,000
91-01-00-7325	Dues, Subscriptions & Fees	7,930	8,228	8,520	8,600
91-01-00-7334	Travel & Per Diem	392	-	-	1,500
91-01-00-7335	Training	450	590	825	1,500
91-01-00-7340	Advertising	485	901	600	600
91-01-00-7351	Banking & Insurance	22,695	29,537	31,200	30,700
91-01-00-7355	Vehicle Expense	2,797	14,208	3,700	4,000
91-01-00-7360	Utilities	84,274	96,219	99,000	102,000
91-01-00-7371	Maintenance & Repairs	18,123	15,372	50,000	25,000
91-01-00-7510	Principal	54,835	54,907	59,981	91,607
91-01-00-7520	Interest	31,695	29,122	31,283	33,771
91-01-00-7900	Work Orders - Administration	2,599	-	2,500	2,000
91-01-00-7901	Work Orders - Public Works	7,212	1,150	9,000	3,500
91-01-00-7908	Work Orders - Facilities	7,257	2,253	8,000	2,500
		<u>368,595</u>	<u>374,942</u>	<u>467,501</u>	<u>470,663</u>
<b>TRANSFERS</b>					
91-98-00-8257	Operating Transfers - In from CIP	(260,000)	(170,030)	-	-
<b>ALLOCATED PAYROLL EXPENSE</b>					
91-99-00-8101	Allocations - Administration	\$ 3,483	\$ 3,267	\$ 4,547	\$ 4,710
91-99-00-8104	Allocations - Finance	26,825	25,399	30,408	28,456
91-99-00-8105	Allocations - Assessment / Land Mgmt	1,777	741	2,594	3,117
91-99-00-8120	Allocations - IT	1,024	1,126	1,058	1,368
91-99-00-8161	Allocations - Water Revenue	81,239	75,472	80,713	82,451
91-99-00-8162	Allocations - Sewer Department	(18,595)	(17,790)	(19,507)	(19,611)
		<u>95,753</u>	<u>88,215</u>	<u>99,813</u>	<u>100,491</u>
<b>TOTAL CASH EXPENDITURES &amp; ALLOCATED EXPENSE</b>		<b>204,348</b>	<b>293,126</b>	<b>567,314</b>	<b>571,154</b>
<b>REVENUE OVER (UNDER) CASH EXPENSE &amp; ALLOCATIONS</b>		<b>341,845</b>	<b>229,048</b>	<b>(34,414)</b>	<b>(11,954)</b>
<b>NON-CASH EXPENDITURES</b>					
91-01-00-7385	Depreciation Expense	329,164	342,823	357,164	357,164
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS FROM OPERATIONS</b>		<u><b>\$ 12,680</b></u>	<u><b>\$ (113,776)</b></u>	<u><b>\$ (391,578)</b></u>	<u><b>\$ (369,118)</b></u>

				FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<b>SEWER FUND CAPITAL PROJECTS</b>							
<b>REVENUES</b>							
91-50-00-4341	State Revenue (ADEC Loan Proceeds)						\$ 100,000
<b>EXPENDITURES</b>							
91-50-00-7392	Project Expenditures	FY23 Sewer Fund Capital Projects include: - Young Road Main Replacement - Sewer Inflow & Infiltration Study					\$ 192,000
91-50-00-7908	Work Orders - Facilities						8,000
							200,000
<b>TRANSFERS</b>							
91-98-00-8256	Transfer IN from Grant (ARPA)						(100,000)
<b>SEWER FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES</b>							
							\$ -
FY21 Ending Fund (91) Unrestricted Net Assets							\$ 521,838
06/30/21 Due from DEC Revolving Loan Fund							163,561
Net Pension Liability							49,999
FY22 Budgeted (91) Revenue Over <i>CASH</i> Operating Expenditures							(34,414)
FY23 Proposed (91) Revenue Over <i>CASH</i> Operating Expenditures							(11,954)
Projected 06/30/23 Ending Unrestricted Net Assets (Less Net Pension Liability)							689,030
Projected 06/30/23 Net Assets as % of Fund Capital Assets							11%
<b>92 BOAT HARBOR FUND</b>							
<b>BOAT HARBOR FUND OPERATIONS</b>							
<b>REVENUES</b>							
92-01-00-4421	Transient Moorage	\$ 80,215	\$ 77,136	\$ 60,000		\$ 65,000	
92-01-00-4422	Annual Slip Rental	118,991	117,897	117,000		119,000	
92-01-00-4425	Ramp Fees	18,902	13,596	14,000		15,000	
92-01-00-4427	Ice Sales	34,605	24,750	28,000		35,000	
92-01-00-4428	Fuel Sales	282,002	165,020	250,000		215,000	
92-01-00-4423	Electrical Service Maintenance	12,883	11,258	9,000		9,000	
92-01-00-4600	Miscellaneous Revenue	29,544	21,414	20,000		21,400	
92-01-00-4610	Interest Earnings	14,697	2,949	10,000		2,000	
		591,838	434,021	508,000		481,400	
<b>OPERATING EXPENDITURES</b>							
92-01-00-5000	Cost of Fuel Sold	\$ 247,569	\$ 136,242	\$ 210,000		\$ 175,000	
92-01-00-6110	Salaries and wages	145,678	131,014	141,129		167,114	
92-01-00-6115	Payroll Burden	31,843	44,123	48,075		57,732	
92-01-00-6140	Health Insurance	40,683	36,617	38,928		38,928	
92-01-00-7211	Supplies & Postage	2,558	1,823	2,700		2,700	
92-01-00-7230	Material & Equipment	10,509	11,377	10,000		15,000	
92-01-00-7241	Computers & Peripherals	836	-	600		1,500	
92-01-00-7312	Professional & Contractual	1,329	2,929	5,000		5,000	
92-01-00-7325	Dues, Subscriptions & Fees	273	273	250		350	
92-01-00-7334	Travel & Per Diem	1,027	(200)	1,500		2,000	
92-01-00-7335	Training	361	32	400		500	
92-01-00-7340	Advertising	456	135	500		500	
92-01-00-7351	Banking & Insurance	18,210	17,516	21,800		21,700	
92-01-00-7355	Vehicle Expense	2,090	1,677	11,900		2,500	
92-01-00-7360	Utilities	71,141	76,835	75,000		87,000	



		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
<i>( fund 92 harbor fund continued)</i>					
92-01-00-7371	Maintenance & Repairs	6,408	3,085	10,000	10,000
92-01-00-7901	Work Orders - Public Works	5,262	3,684	3,000	1,500
92-01-00-7908	Work Orders - Facilities	2,104	1,158	3,000	3,000
		588,337	468,320	583,782	592,024
<b>TRANSFERS</b>					
92-98-00-8200	Operating Transfers - Gen Fund	\$ (50,000)	-	-	-
<b>ALLOCATED PAYROLL EXPENSE</b>					
92-99-00-8101	Allocations - Administration	\$ 9,752	\$ 9,148	\$ 12,733	\$ 4,710
92-99-00-8104	Allocations - Finance	16,468	14,956	16,563	16,879
92-99-00-8120	Allocations - IT	4,962	5,453	5,124	6,628
92-99-00-8163	Allocations - Harbor	(133,685)	(121,838)	(127,709)	(145,928)
		(102,503)	(92,281)	(93,289)	(117,711)
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS		435,834	376,039	490,493	474,313
<b>REVENUE OVER (UNDER) CASH EXPENSE &amp; ALLOCATIONS</b>		<b>156,004</b>	<b>57,983</b>	<b>17,507</b>	<b>7,087</b>
<b>NON-CASH EXPENSE</b>					
92-01-00-7385	Depreciation Expense	685,160	685,160	760,000	840,000
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, &amp; OPERATING TRANSFERS</b>		<b>\$ (529,156)</b>	<b>\$ (627,178)</b>	<b>\$ (742,493)</b>	<b>\$ (832,913)</b>
<b>BOAT HARBOR FUND CAPITAL PROJECTS - Ice House Siding &amp; Waste Oil Facility</b>					
<b>EXPENDITURES</b>					
92-50-00-7392	Project Expenditures				\$ 45,000
<b>TRANSFERS</b>					
92-98-00-8255	Transfer IN from- Econ. Dev. (Ice House Siding)				(25,000)
92-98-00-8257	Transfer IN from CIP (Hazmat Waste Disposal Building)				(20,000)
					(45,000)
<b>BOAT HARBOR FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES</b>					\$ -
	FY21 Ending Fund (92) Unrestricted Net Assets				\$ 677,008
	Net Pension Liability				199,994
	FY22 Budgeted (92) Revenue Over (Under) CASH Operating Expenditures				17,507
	FY23 Proposed (92) Revenue Over (Under) CASH Operating Expenditures				7,087
	Projected FY23 Ending Unrestricted Net Assets (Less Net Pension Liability)				\$ 901,596
	<b>Projected 06/30/23 Net Assets as % of Fund Capital Assets</b>				<b>4%</b>

## 93 LUTAK DOCK FUND

### LUTAK DOCK OPERATIONS

#### REVENUES

93-01-00-4217	Lutak Dock User Fees	\$ 513,387	\$ 226,858	\$ 225,000	\$ 265,000
93-01-00-4620	Rent	-	31,136	31,136	42,000
93-01-00-4610	Interest Earnings	30,565	-	20,000	15,000
		543,952	257,994	276,136	322,000

#### EXPENDITURES

93-01-00-7211	Supplies & Postage	\$ 513	\$ 328	\$ 800	800
93-01-00-7230	Material & Equipment	649	887	5,000	5,000



		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
( fund 93 - lutak dock continued)					
93-01-00-7241	Computers & Peripherals	901	34	9,000	1,500
93-01-00-7312	Professional & Contractual	26,124	77,094	22,000	20,000
93-01-00-7325	Dues, Subscriptions & Fees	138	138	200	200
93-01-00-7334	Travel & Per Diem	1,028	1,080	-	2,000
93-01-00-7335	Training	361	-	400	500
93-01-00-7340	Advertising	-	-	100	100
93-01-00-7351	Banking & Insurance	4,526	5,366	5,700	5,100
93-01-00-7355	Vehicle Expense	1,269	1,325	11,900	2,000
93-01-00-7360	Utilities	4,667	4,907	6,000	6,000
93-01-00-7371	Maintenance & Repairs	11,710	-	5,000	5,000
93-01-00-7901	Work Orders - Public Works	5,259	1,565	1,000	1,000
93-01-00-7900	Work Orders - Administration	2,981	-	2,500	-
93-01-00-7908	Work Orders - Facilities	1,609	75	6,000	500
		61,736	92,799	75,600	49,700
ALLOCATED PAYROLL EXPENSE					
93-99-00-8101	Allocations - Administration	\$ 13,932	\$ 13,069	\$ 16,370	\$ 16,955
93-99-00-8104	Allocations - Finance	9,987	8,832	9,853	9,992
93-99-00-8120	Allocations - IT	2,481	2,726	2,562	3,314
93-99-00-8163	Allocations - Harbor	63,363	60,586	63,511	68,037
		89,763	85,213	92,296	98,298
TOTAL CASH EXPENDITURES & ALLOCATIONS		151,499	178,012	167,896	147,998
REVENUE OVER (UNDER) CASH EXPENSE & ALLOCATIONS		392,453	79,982	108,240	174,002
NON-CASH EXPENSE					
93-01-00-7385	Depreciation Expense	99,307	99,973	99,400	86,900
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ 293,146</u>	<u>\$ (19,991)</u>	<u>\$ 8,840</u>	<u>\$ 87,102</u>
LUTAK DOCK CAPITAL PROJECTS - REPLACEMENT					
REVENUES					
93-50-00-4589	Federal Revenue				\$ 7,600,000
EXPENDITURES					
93-50-00-7392	Project Expenditures				9,991,500
93-50-00-7900	Work Orders - Administration				2,500
93-50-00-7908	Work Orders - Facilities				6,000
TOTAL EXPENDITURES					10,000,000
LUTAK DOCK FUND CAPITAL PROJECTS REVENUE Under EXPENDITURES (use of fund balance)					<u>\$ (2,400,000)</u>
FY21 Ending Fund (93) Unrestricted Net Assets					\$ 2,540,407
FY22 Budgeted (93) Revenue Over CASH Expenditures					108,240
FY23 Proposed (93) Revenue Over CASH Operating Expenditures					174,002
FY23 Proposed (93) Use of Fund Balance for Capital Projects					(2,400,000)
Projected FY23 Ending Fund (93) Unrestricted Net Assets					\$ 422,649
Projected 06/30/23 Net Assets as % of Fund Capital Assets					24%

## 94 PORT CHILKOOT DOCK FUND

### REVENUES

94-01-00-4218	PC Dock Usage Fee	\$	69,977	\$	1,650	\$	15,000	\$	200,000
94-01-00-4225	PC Dock Parking Permit		-		165		-		350
94-01-00-4610	Interest Income		3,467		-		-		-
			<u>73,444</u>		<u>1,815</u>		<u>15,000</u>		<u>200,350</u>

### EXPENDITURES

94-01-00-7211	Supplies & Postage	\$	263	\$	49	\$	250		250
94-01-00-7230	Material & Equipment		1,654		2,110		2,500		2,500
94-01-00-7241	Computers & Peripherals		901		-		6,000		1,500
94-01-00-7312	Professional & Contractual		890		-		1,500		1,000
94-01-00-7325	Dues, Subscriptions & Fees		138		138		350		350
94-01-00-7334	Travel & Per Diem		1,027		(200)		-		2,000
94-01-00-7335	Training		361		-		400		500
94-01-00-7340	Advertising		-		98		100		100
94-01-00-7351	Banking & Insurance		13,318		15,827		16,700		16,800
94-01-00-7355	Vehicle Expense		1,041		823		7,200		2,000
94-01-00-7360	Utilities		8,598		7,399		8,500		8,500
94-01-00-7371	Repairs & Maintenance		141		14,887		2,000		2,000
94-01-00-7907	Work Orders - Ports		(35,926)		-		-		(38,000)
94-01-00-7908	Work Orders - Facilities		671		1,148		1,000		1,000
			<u>(6,882)</u>		<u>42,280</u>		<u>46,500</u>		<u>500</u>

### ALLOCATED PAYROLL EXPENSE

94-99-00-8101	Allocations - Administration	\$	3,483		3,267		4,547		4,710
94-99-00-8104	Allocations - Finance		7,541		6,775		7,523		7,568
94-99-00-8120	Allocations - IT		2,481		2,726		2,562		3,314
94-99-00-8163	Allocations - Harbor		70,322		61,252		64,199		77,891
			<u>83,827</u>		<u>74,020</u>		<u>78,831</u>		<u>93,483</u>

### TOTAL CASH EXPENDITURES & ALLOCATIONS

76,945 116,300 125,331 93,983

### TRANSFERS

94-98-00-8254	Operating Transfers - from CPV	\$	-		(70,000)		-		-
94-98-00-8255	Operating Transfers - from EconDev		(41,600)		-		-		-
			<u>(41,600)</u>		<u>(70,000)</u>		<u>-</u>		<u>-</u>

### TOTAL CASH EXPENDITURES & TRANSFERS

35,345 46,300 125,331 93,983

### REVENUE OVER (UNDER) CASH EXPENSE

38,099 (44,485) (110,331) 106,367

### NON-CASH EXPENSE

94-01-00-7385	Depreciation Expense		327,291		327,291		327,500		327,300
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### EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS

\$ (289,192) \$ (371,776) \$ (437,831) \$ (220,933)

### PC DOCK CAPITAL PROJECTS

#### EXPENDITURES

94-50-00-7392	Project Expenditures
---------------	----------------------

PC Dock Capital Projects  
Replace PC Dock Anodes \$250,000  
Construct Security Building \$25,000

\$ 275,000

#### TRANSFERS

94-98-00-8254	Operating Transfers - from CPV								(25,000)
94-98-00-8256	Operating Transfers - from Grants (ARPA CPV)								(250,000)

### PC DOCK FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES

\$ -

	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 ADOPTED
FY21 Ending Fund (94) Unrestricted Net Position				\$ 253,647
FY22 Budgeted (94) Revenue Over (Under) CASH Expenditures				(110,331)
FY23 Proposed (94) Revenue Over (Under) CASH Expenditures				106,367
Projected FY23 Ending Fund (94) Unrestricted Net Assets				249,683
Projected 06/30/23 Net Assets as % of Fund Capital Assets				3%

## 97 PERMANENT FUND

REVENUE									
97-01-00-4610	Permanent Fund Income	\$	539,995	\$	959,080	\$	348,000	\$	380,000
EXPENDITURES									
97-01-00-7312	Professional & Contractual	\$	22,742	\$	23,570	\$	21,750		23,750
97-01-00-7351	Banking & Insurance		2,000		1,500		2,000		1,500
			24,742		25,070		23,750		25,250
TRANSFERS									
97-98-00-8252	Operating Transfers - IN fr Land Sales	\$	-	\$	(142,029)	\$	-		-
97-98-00-8264	Operating Transfers - OUT fr Permanent		304,000		757,000		312,000		72,000
			304,000		614,971		312,000		72,000
EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS									
	FY21 Ending Fund (97) Balance								9,467,936
	FY22 Budgeted (97) Revenue Over (Under) Expenditures								12,250
	FY23 Proposed (97) Revenue Over (Under) Expenditures								282,750
	Projected 06/30/23 Ending Fund (97) Balance							\$	9,762,936



## Capital Improvement Projects (CIP) Six-Year Plan FY23-FY28

Year	Department/Facility	Description	Cost	Funding Source
FY23	Community	Project, Upgrades to Ball Fields- MSQ Lake/Oslund	\$16,000	CIP
FY23	Community-EXI	Design, Feasibility Study for rebuild of EXI Harbor	\$25,000	CIP
FY23	Dispatch	Purchase, Zetron Radio Dispatch System	\$125,000	CIP
FY23	Elections	Purchase, ImageCast Precinct Tabulators	\$10,600	CIP
FY23	Fire HVFD	Sinking Fund, Equipment (SCBA 3 of 20)	\$13,000	CIP
FY23	Harbor	Project, Harbor Oil/Hazmat Waste Disposal Building	\$20,000	CIP
FY23	Harbor	Project, Metal Siding- Exterior of Icehouse	\$25,000	Economic Dev.
FY23	Harbor	Design/Construct, Lutak Dock	\$10,000,000	Lutak Fund /RAISE Grant
FY23	IT	Purchase, Administration Switch	\$13,000	CIP
FY23	Port/Harbor	Project, Replace Anodes at PC Dock Piling	\$250,000	ARPA in lieu of CPV
FY23	Public Facilities	Project, Senior Center Flooring	\$31,000	CIP
FY23	Public Facilities	Design, Skate Park Structural Modifications	\$20,000	CIP
FY23	Public Facilities	Project, Library Office Lighting	\$15,000	CIP
FY23	Public Facilities	Purchase, JCB Teleskid	\$95,000	CIP
FY23	Public Facilities	Maintenance, Deferred	\$25,000	CIP
FY23	Public Facilities	Design, Haines Community Safety & Training Center	\$750,000	CVCPF ARPA
FY23	Public Facilities	Project, Haines Community Safety & Training Center	\$5,000,000	CVCPF ARPA
FY23	Public Facilities	Project, Preschool Window/Door Replacement	\$30,000	CIP
FY23	Public Works	Design, 5th/6th Drainage Improvements	\$20,000	CIP
FY23	Public Works	Project, Road Improvements (includes Mt Riley & Chilkoot Sub)	\$210,000	CIP
FY23	Public Works	Sinking Fund, Heavy Equipment	\$90,000	CIP
FY23	Public Works	Engineering, Flood Damage	\$1,500,000	FEMA
FY23	Public Works	Project, Flood Damage Construction	\$9,000,000	FEMA
FY23	Porcupine Road	Project, Porcupine Road	\$30,000	Secure Rural Schools
FY23	Sewer	Design, WWTP Influent Upgrade	\$240,000	DEC Loan /Grants
FY23	Sewer	Design, Inflow and Infiltration Study	\$100,000	DEC Loan /Grants
FY23	Sewer	Project, Beach Rd Lift Station Sewer Upgrades	\$80,500	DEC Loan /Grants
FY23	Water System	Project, Piedad WTP- UV/Other Upgrades	\$100,000	CIP
FY23	Water System	Project, Soap Suds Water Main Upgrade	\$100,000	CIP
FY23	Water System	Design, Water Modeling	\$100,000	DEC Loan /Grants
FY23	Water System	Design, Lily Lake Treatment Plant Upgrade	\$100,000	DEC Loan /Grants
FY23	Water/Sewer	Project, Young Rd Water and Sewer Line Relocation	\$300,000	FEMA/DEC Loan/ARPA
FY24	Fire HVFD	Sinking Fund Fire Truck	\$30,000	CIP
FY24	Fire HVFD	Sinking Fund, Equipment (SCBA 4 of 20)	\$13,000	CIP
FY24	Harbor	Design/Construct, Lutak Dock	\$15,000,000	RAISE Grant/State
FY24	IT	Purchase, Wireless LAN Controller Replacement	\$15,700	CIP
FY24	Police	Purchase, Police Patrol Vehicle	\$60,000	CIP
FY24	Port/Harbor	Engineering, Harbor Float Design	\$430,000	Enterprise Fund/CIP
FY24	Port/Harbor	Engineering, Drive Down Work Float Design	\$450,000	Enterprise Fund/CIP
FY24	Port/Harbor	Engineering, PC Dock Lightering Float Replacement	\$300,000	CPV/Enterprise/CIP
FY24	Public Facilities	Maintenance, Deferred	\$25,000	CIP
FY24	Public Facilities	Sinking Fund, Building Improvements	\$100,000	CIP
FY24	Public Facilities	Project, Museum ADA Ramp	\$70,000	CIP
FY24	Public Facilities	Project, ADA Concrete Ramp Repair- PSB and Admin	\$30,000	CIP
FY24	Public Facilities	Project, Haines Community Safety & Training Center	\$17,000,000	CVCPF ARPA
FY24	Public Facilities	Project, Chilkat Center- Air Flow/Insulation Deficiencies	\$50,000	CIP



## Capital Improvement Projects (CIP) Six-Year Plan FY23-FY28

Year	Department/Facility	Description	Cost	Funding Source
FY24	Public Facilities	Project, Chilkat Center- Exterior Stairs and Sidewalks	\$30,000	CIP
FY24	Public Works	Project, Road Improvements	\$200,000	CIP
FY24	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY24	Public Works	Project, 5th and Sixth Ave Drainage Improvements	\$80,000	CIP
FY24	Public Works	Purchase, New Loader Bucket	\$30,000	CIP
FY24	School	Project, Soccer Field Lift	\$75,000	CIP
FY24	School	Project, High School Roof Replacement - Phase II	\$275,000	CIP
FY24	Sewer	Project, Electrical Shop Walls	\$25,000	CIP
FY24	Sewer	Project, WWTP Influent Upgrade	\$1,876,000	DEC Loan /Grants
FY24	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY24	Water System	Project, Extend Water Main Small Tracts	\$2,750,000	LID/DEC Loan/IJA
FY24	Water System	Project, Water Plant Boiler	\$40,000	CIP
FY24	Water System	Project, Lily Lake Treatment Plant Upgrade	\$1,400,000	DEC Loan /Grants
FY25	Community	Design, Ice Rink, Tennis, Pickleball Court	\$100,000	CIP
FY25	Fire HVFD	Purchase, Type 6 Wildland Fire Vehicle	\$150,000	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, Tanker Water Storage Tank	\$22,000	CIP
FY25	Pool	Project, Pool Roof Reconstruction	\$600,000	CIP
FY25	Pool	Design, Pool HVAC Replacement	\$140,000	CIP
FY25	Port/Harbor	Project, New Harbor Floats	\$5,070,000	Grants/Enterprise/DOT
FY25	Public Facilities	Design, Chilkat Center HVAC	\$60,000	CIP
FY25	Public Facilities	Sinking Fund, Building Improvements	\$100,000	CIP
FY25	Public Facilities	Maintenance, Deferred	\$25,000	CIP
FY25	Public Works	Sinking Fund, Heavy Equipment	\$150,000	CIP
FY25	Public Works	Project, Road Improvements	\$200,000	CIP
FY25	School	Project, High School Roof Replacement - Phase III	\$200,000	CIP
FY25	Sewer	Project, Highland Estates Sewer Extension	\$930,690	LID/CIP/DEC Loan
FY25	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY25	Water	Project, Water Plant Septic	\$15,000	CIP
FY25	Water	Project, Water Line - FAA / Mt. Riley	\$1,000,000	DEC/LID/CIP
FY25	Water	Engineering, Hemlock Estates Water Main Loop	\$20,000	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	Police	Purchase, Police Patrol Vehicle	\$60,000	CIP
FY26	Public 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	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY26	Sewer	Project, Commercial Composter	\$100,000	CIP
FY26	Public Facilities	Maintenance, Deferred	\$25,000	CIP
FY26	Public Facilities	Project, Chilkat Center HVAC	\$600,000	CIP
FY26	Public Facilities	Project, Lutak Storage Building Upgrade	\$20,000	CIP
FY26	Public Facilities	Project, PSB Fuel Tank Replacement	TBD	CIP
FY25	Pool	Project, HVAC Repair	\$1,400,000	CIP



## Capital Improvement Projects (CIP) Six-Year Plan FY23-FY28

Year	Department/Facility	Description	Cost	Funding Source
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 Facilities	Maintenance, Deferred	\$25,000	CIP
FY27	Public Works	Project, Road Improvements	\$200,000	CIP
FY27	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY27	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY28	Fire HVFD	Sinking Fund, Fire Truck	\$30,000	CIP
FY28	Fire HVFD	Sinking Fund, Equipment (SCBA 7 of 20)	\$13,000	CIP
FY28	Public Facilities	Project, Ice Rink/Tennis/Pickleball Court	\$1,000,000	CIP
FY28	Public Facilities	Maintenance, Deferred	\$25,000	CIP
FY28	Port/Harbor	Project, PC Dock Lightering Float	\$3,000,000	CPV/Grants/Enterprise
FY28	Public Works	Project, Road Improvements	\$200,000	CIP
FY28	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY28	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	DEC/CIP



# HAINES BOROUGH

## FY23 BUDGETED PAYROLL

Position	Current Employee	Straight Time Hours	Over- time Hours	Standby Hours	Hourly Rate	Gross Earnings	Payroll Burden	Union Health Insurance	Total Costs
<b>Administration</b>									
Borough Manager	Annette Kreitzer	2080	-	-	62.50	130,000	38,928	19,464	188,392
Borough Clerk	Alekka Fullerton	2080	-	-	43.25	89,960	27,390	19,464	136,814
Contracts & Grants	Carolann Wooton	2080	-	-	26.31	54,725	16,839	19,464	91,028
Admin Assistant I	TBD	1040	-	-	17.41	18,106	5,874	N/A	23,980
<b>Totals</b>		<b>7280</b>	<b>-</b>	<b>-</b>		<b>292,791</b>	<b>89,030</b>	<b>58,392</b>	<b>440,213</b>
<b>Ambulance</b>									
EMT / Firefighter	Jennifer Walsh	1600	-	-	25.16	40,256	14,052	19,464	73,772
EMT / Firefighter	Brady McGuire	2132	-	-	23.66	50,443	17,494	19,464	87,401
Fire Chief	Brian Clay	-	-	-	-	9,000	1,061	n/a	10,061
EMT / Firefighter -PT	Al Giddings	1508	-	-	24.66	37,187	12,936	n/a	50,123
EMT / Firefighter - PT	Temporary TBD	532	-	-	22.66	12,055	1,541	n/a	13,596
<b>Totals</b>		<b>5772</b>	<b>-</b>	<b>-</b>		<b>148,942</b>	<b>9,819</b>	<b>38,928</b>	<b>234,954</b>
<b>Assembly</b>									
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	Debra Schnabel	-	-	-	-	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	Tyler Huling	-	-	-	-	3,150	250	n/a	3,400
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>25,900</b>	<b>3,598</b>	<b>-</b>	<b>29,498</b>
<b>Dispatch</b>									
Dispatcher Supervisor	Jane Clark	2080	150	-	28.08	64,724	19,833	19,464	104,022
Dispatcher I	TBD	2080	100	-	18.88	42,102	13,059	19,464	74,626
Dispatcher I	TBD	2080	100	-	18.88	42,102	13,059	19,464	74,626
Dispatcher II	Linda Waldo	2080	100	-	22.45	50,064	15,443	19,464	84,971
Dispatcher II	Carole Lauenroth	2080	100	-	20.45	45,604	14,108	19,464	79,175
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
<b>Totals</b>		<b>10400</b>	<b>550</b>	<b>-</b>	<b>111.14</b>	<b>251,604</b>	<b>77,646</b>	<b>97,320</b>	<b>426,570</b>
<b>Elections</b>									
Precinct Chairs	TBD	36	-	-	12.50	450	2	n/a	452
Election Workers	TBD	123	-	-	11.00	1,353	5	n/a	1,358
<b>Totals</b>		<b>159</b>	<b>-</b>	<b>-</b>		<b>1,803</b>	<b>7</b>		<b>1,810</b>
<b>Finance</b>									
Chief Fiscal Officer	Jila Stuart	2000	-	-	36.20	72,400	22,132	19,464	113,996
Accounts Receivable Clerk	Tina Olsen	2080	-	-	25.58	53,206	16,384	19,464	89,055
Payroll/Accounts Payable	Dacotah Russell	2080	5	-	23.58	49,223	15,192	19,464	83,879
Sales Tax Clerk	Jessie Badger	2040	-	-	25.58	52,183	16,078	19,464	87,725
<b>Totals</b>		<b>8200</b>	<b>5</b>	<b>-</b>		<b>227,013</b>	<b>5,927</b>	<b>77,856</b>	<b>374,654</b>
<b>Harbors</b>									
Harbormaster	Shawn Bell	2080	271	-	32.56	80,960	27,779	19,464	128,203
Assistant Harbormaster	TBD	2080	50	-	20.45	44,070	15,327	19,464	78,861
Harbor Assistant	Mark Davis	600	-	-	17.91	10,746	3,735	n/a	14,481
Port Security Officer	Ryan Staska	600	-	-	17.41	10,446	3,630	n/a	14,076
Harbor Assistant	Luke Davis	600	-	-	17.41	10,446	3,630	n/a	14,076
Harbor Assistant	TBD	600	-	-	17.41	10,446	3,630	n/a	14,076
<b>Totals</b>		<b>6560</b>	<b>321</b>	<b>-</b>		<b>167,114</b>	<b>57,732</b>	<b>38,928</b>	<b>263,774</b>
<b>Lands, Assessment &amp; Planning</b>									
Assessor	Dean Olsen	2080	-	-	34.18	71,094	21,741	19,464	112,299
Planner	Dave Long	2080	50	-	24.66	53,142	16,445	19,464	89,051
Administrative Assistant	Donna Lambert	2080	-	-	21.91	45,573	14,098	19,464	79,135
Property Data Collector	Scott Hansen	300	-	-	20.91	6,273	1,941	n/a	8,214
7 Planning Commissioners	Seats A - G	-	-	-	-	4,200	334	n/a	4,534
<b>Totals</b>		<b>6540</b>	<b>50</b>	<b>-</b>		<b>180,283</b>	<b>54,558</b>	<b>58,392</b>	<b>293,233</b>
<b>Library (Borough Funded)</b>									
Library Director	Rebecca Heaton	2080	-	-	31.06	64,605	19,797	19,464	103,866
Tech II, Collection Dev.	Lisa Blank	546	-	-	22.05	12,039	1,077	-	13,116
Assistant Director	TBD	1508	-	-	19.45	29,331	9,076	-	38,407





# HAINES BOROUGH

## FY23 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 II	Will Ripley	1040	-	-	17.05	17,732	5,487	-	23,219
Library Custodian	Wendel Hales	910	-	-	15.98	14,542	5,116	-	19,657
Library Tech II	Sarah Zeiger	1040	-	-	17.55	18,252	5,648	-	23,900
Technology Coordinator	Erik Baldwin Stevens	1508	-	-	27.08	40,837	12,637	-	53,473
Education Coordinator	Brandon Wilks	767	-	-	18.88	14,481	1,295	-	15,776
Children/Youth Svcs Coord	Holly Davis	1092	-	-	25.38	27,715	8,576	-	36,291
Library Tech I	Joseph Aultman-Mo	754	-	-	15.98	12,049	1,078	-	13,127
<b>Subtotal - Library General</b>	<b>Totals</b>	<b>11245</b>	<b>-</b>	<b>-</b>		<b>251,582</b>	<b>69,787</b>	<b>19,464</b>	<b>340,833</b>
<b>Friends of the Library Grant</b>									
Library Page	Kaitlyn Stevens	1040	-	-	11.71	12,178	1,089	-	13,268
<b>Total Library Payroll</b>		<b>12285</b>	<b>-</b>	<b>-</b>		<b>263,760</b>	<b>70,876</b>	<b>19,464</b>	<b>354,100</b>
<b>Parks</b>									
Parks Laborer II	TBD	920	-	-	18.41	16,937	5,964	n/a	22,901
<b>Totals</b>		<b>920</b>	<b>-</b>	<b>-</b>		<b>16,937</b>	<b>5,964</b>	<b>-</b>	<b>22,901</b>
<b>Police</b>									
Chief of Police	Heath Scott	2080	-	-	53.37	111,000	37,217	19,464	167,680
Police Sergeant	Joshua Dryden	2080	188	1375	32.56	87,907	29,568	19,464	136,939
Police Officer II	Michael Fullerton	2080	188	1375	28.49	78,293	26,384	19,464	124,141
Police Officer II	Travis Russell	2080	188	1375	28.49	78,293	26,384	19,464	124,141
Police Officer I	Max Jusi	2080	188	1375	27.19	75,223	25,367	19,464	120,054
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
<b>Totals</b>		<b>10400</b>	<b>752</b>	<b>5500</b>		<b>433,532</b>	<b>145,852</b>	<b>97,320</b>	<b>676,704</b>
<b>Pool</b>									
Pool Manager	Jae McDermaid	1495	-	-	23.66	35,372	12,386	19,464	67,221
Assistant Manager	Clifton Miller	1209	-	-	17.91	21,644	7,519	n/a	29,163
Pool Custodian	Alan Haines	575	-	-	15.48	8,905	3,093	n/a	11,998
Lifeguard I	Various	750	-	-	14.39	10,793	1,375	n/a	12,167
Lifeguard II	Various	700	-	-	15.48	10,836	1,380	n/a	12,216
<b>Totals</b>		<b>4729</b>	<b>-</b>	<b>-</b>		<b>87,549</b>	<b>25,753</b>	<b>19,464</b>	<b>132,766</b>
<b>Public Facilities</b>									
Public Facilities Director	Ed Coffland	2080	-	-	42.71	88,837	27,054	19,464	135,354
Facility Maint. Superintendent	Eddie Bryant	2080	-	-	33.19	69,035	24,047	19,464	112,547
Facility Maint. Tech II	Kolin O'Daniel	2080	-	-	23.16	48,173	16,917	19,464	84,554
<b>Totals</b>		<b>6240</b>	<b>-</b>	<b>-</b>		<b>206,045</b>	<b>10,057</b>	<b>58,392</b>	<b>332,455</b>
<b>Public Works</b>									
Public Works Superintendent	TBD	2080	65	-	29.99	66,263	23,123	19,464	108,851
Equipment Operator I	TBD	2080	65	-	24.16	52,608	18,240	19,464	90,313
Equipment Operator I	Elliot Angell	2080	65	-	23.16	51,391	18,035	19,464	88,890
Equipment Operator I	Patrick Cowart	2080	65	-	23.16	50,431	17,707	19,464	87,601
Seasonal Operator	TBD	200	-	-	22.66	4,532	599	n/a	5,131
Seasonal Operator	TBD	200	-	-	22.66	4,532	599	n/a	5,131
<b>Totals</b>		<b>8720</b>	<b>260</b>	<b>-</b>		<b>229,757</b>	<b>78,303</b>	<b>77,856</b>	<b>385,916</b>
<b>Tourism Promotion</b>									
Tourism Director	Steven Auch	2080	-	-	26.12	54,330	16,721	19,464	90,514
Information Coordinator	Tammy Piper	2080	-	-	22.55	46,904	14,497	19,464	80,865
Tourism Information Asst.	Malcolm Kanahele	754	-	-	16.89	12,735	3,582	n/a	16,676
Tourism Information Asst.	TBD	590	-	-	15.39	9,080	2,554	n/a	11,890
Tourism Information Asst.	TBD	590	-	-	15.39	9,080	2,554	n/a	11,890
<b>Totals</b>		<b>6094</b>	<b>-</b>	<b>-</b>		<b>132,129</b>	<b>39,909</b>	<b>38,928</b>	<b>211,835</b>
<b>Water/Sewer</b>									
Water/Sewer Supervisor	Dennis Durr	2080	75	300	33.56	76,580	25,311	19,464	121,356
Water/Sewer Operator	Henry Pollan	2080	75	320	22.45	50,822	16,950	19,464	87,235
Water/Sewer Operator	Allan Jobbins	2080	75	300	24.08	55,195	18,726	19,464	93,385
<b>Totals</b>		<b>6240</b>	<b>225</b>	<b>920</b>		<b>182,597</b>	<b>60,987</b>	<b>58,392</b>	<b>301,976</b>
<b>COMBINED TOTALS BOROUGH FUNDED</b>		<b>99,499</b>	<b>2,163</b>	<b>6,420</b>		<b>2,835,578</b>		<b>739,632</b>	<b>4,470,091</b>
<b>LIBRARY FOL FUNDED</b>		<b>1,040</b>	<b>-</b>	<b>-</b>		<b>12,178</b>		<b>-</b>	<b>13,268</b>
<b>GRAND TOTAL PAYROLL</b>		<b>100,539</b>	<b>2,163</b>	<b>6,420</b>		<b>2,847,757</b>		<b>739,632</b>	<b>4,483,359</b>