

HAINES BOROUGH FY24 MANAGER'S BUDGET



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HAINES BOROUGH

FY24 Manager’s Budget

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MANAGER'S MEMO

Annette Kreitzer
(907) 766-6404

To: Haines Borough Assembly
Date: April 1, 2023
Re: Manager's FY24 Budget and Capital Improvement Program

As provided in the Haines Borough Charter (Article 9), I am presenting my proposed operating and capital budgets for FY24 (July 1, 2023 – June 30, 2024). This work is done in consultation with senior leadership, with consideration of public input on capital project ideas and an understanding of staff and other resource capacities.

BOROUGH RESPONSIBILITIES

The Haines Borough has

- 19 miles of gravel or paved roads to plow, grade or control dust for these roads as well as the ditch brushing and cleaning and culvert repair and installation.
- 25 miles of underground water distribution pipe, five water storage tanks, and 168 fire hydrants.
- 16 facilities ranging from a pool to the Chilkat Center and the Public Safety Building – all in need of maintenance or replacement.
- Vast acreage – we must be responsive to all of our needs including Swanson Harbor and Excursion Inlet.
- Docks and harbors that serve commercial, personal and subsistence fisheries, cruise ships, that deliver groceries, fuel and connect our region through waterways or highway.
- Responsibility for planning and enforcement of zoning; assessing property values; collecting property, sales and lodging taxes; processing payments to vendors and payroll.
- Emergency preparedness and response mandates by State statute and Borough Code including fire, emergency medical and ambulance in most of the Borough and police response within the Townsite.

FOCUS OF THE FY24 BUDGET PROPOSAL

Financial Policies:

In a word, the financial policy and focus of this budget is: Infrastructure. Government should provide and maintain basic infrastructure upon which opportunities can expand. With adequate street maintenance, vehicle owners won't suffer damage to their tires; with adequate public building maintenance, physical

barriers can be addressed, heating and lighting costs can be controlled and the public using the spaces can feel welcome and safe. With adequate infrastructure in place, economic opportunities can build on the availability of these necessary elements.

The budget is required to be a complete and balanced plan. 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. We appear to be coming to the end of the waterfall of federal and state funding meant to address communities recovering from disasters, Covid pandemic health and economic fall-out, and the economic repercussions to sales tax income due to the visitor industry downturn in 2020-2021.

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. Although employment may draw people to Haines initially, it is the quality of life here which keeps them.

PROGRESS NOTES

One of our largest infrastructure projects was mostly completed this year – the repair of Young Road. This mostly federally-funded project is the first of \$9 million in disaster-related repairs in the Borough. We are looking forward to starting the long-awaited Lutak Dock Replacement project this fiscal year, further strengthening Haines' position as a regional transportation hub. The third major project on the horizon, depending on federal, state and local funding – is the replacement of the Public Safety Building.

We're putting more information for the public out on our web pages – for instance, anyone can see which streets are plowed first under our Winter Maintenance Road Priority List on the Public Facilities page:

<https://www.hainesalaska.gov/publicfacilities/winter-operations>

We expect to have a contract soon to update the Borough Comprehensive Plan. Proposals are due April 14 with work to begin in early May, following a contract award by the Assembly. This effort results in a document that informs planning and policy decisions for the Borough.

We are excited to work with Chilkoot Indian Association on two projects, so far – clearing of brush and trees to provide more visibility in areas where bears have a tendency to hide; and bilingual street signs in English and Tlingit. The street sign project will begin with a small area of CIA's choosing; the Borough will have the signs made; and CIA will install them.

MAJOR BUDGETARY CHANGES

- 1) Reflecting the reality of interaction between the Public Facilities Director and the Contract and Grants Administrator, the Grants Administrator position is moved from Administration to Public Facilities. The nature of grants and contracts that the Borough enters into, are generally water/wastewater,

construction, maintenance or some other work falling within the purview of the Public Facilities Director.

- 2) In spite of increases in pay for Emergency Dispatchers, we continue to struggle to fill these positions. The FY24 budget moves each position up one Range on the pay chart.
- 3) Create a full-time, paid Fire Chief position to oversee the Borough's EMS employees, work with the Volunteer Fire Department, and lead the effort to determine how or if to bill for ambulance service. I am using ARPA money temporarily to subsidize fire and ambulance service, while we develop a plan to better finance these services.
- 4) Because Local Emergency Planning has nothing to do with the Medical Service Area, it has been moved into the Areawide Fund.
- 5) School District Funding – last year I noted that because ARPA funding was ending for school districts that I would “set aside” \$200,000 to assist the Haines School District. The appropriation is in the FY24 budget. If the Base Student Allocation is increased sufficiently, these funds can be used for other Borough operations.
- 6) We are continuing with a contract assessor in FY24, as he assists in training staff, and continuing the move toward mass appraisal, which will ensure more fairness and equity in property valuations in the coming years.
- 7) All non-profit requests will be directed to the Government Affairs and Services (GAS) Committee for consideration. The Haines Economic Development Corporation request should be vetted more widely than just at the Manager level and it will also be referred to the GAS Committee. The Committee intends to address timing and criteria at its May 2 meeting.

FINANCIAL PICTURE:

REVENUES:

Areas of significant increased revenues from FY23 are:

- Property Tax Revenue is up \$101,000 in Fund 01 and \$33,000 in Fund 02
- Sales Tax projected to be up \$54,000 in Fund 01 and \$55,000 in Fund 02
- Sales Tax Lodging projected to be up \$32,000

Areas of potential decreased revenues from FY23 are:

- State Revenue/Community Assistance/Revenue Sharing down by \$30,028, although this could increase with legislative action. (Fund 01)
- Community Jails Contract – potential decrease due to concerns about distribution of increased funding among community jails in FY23. (Fund 02)

Federal Funding to be determined, but not thought to be decreases:

- Payment In Lieu of Taxes (PILT)
- Secure Rural Schools/Timber Receipts

TOTAL REVENUES:

- \$4,990,226 is a projected increase of \$269,064 over FY23 (\$4,721,162) in Fund 01 (*after backing out the Retroactive School Bond Debt Reimbursement of \$2,120,669 that went into Fund 01 in FY23*)
- \$2,150,500, is a projected increase of \$42,187 over FY23 in Fund 02

MILL RATES:

As we move toward a mass appraisal system that will provide more uniformity and equity in assessments, this year individual property values increased by about 16% over previous years. As we continue down this path, it should result in fewer spikes in property assessments in the future. For FY24, I am recommending the following mill rates:

- Townsite: 9.92 mills down from 10.91
- Borough outside of the Townsite: 5.96 mills down from 6.67
- The mills needed to pay debt service are lowered from 1.12 mills to 0.96.
- All of the Road Service Maintenance Areas will see decreased mill rates other than Letnikof, which will experience no change in its mill rates as a result of increased road maintenance the service area Board requested.

EXPENSE INCREASES:

Increased Fuel, Power and Shipping Costs

- For another year, we have seen these costs increase. Although the price of oil has decreased, our prices for fuel and power remain relatively high. 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.

Personnel

- We are actively recruiting for the positions of Planner and Contract and Grants Administrator. Without these key positions, the Manager, Borough Clerk, Deputy Clerk and Assessor in Training are fulfilling these roles in addition to their other duties. In spite of best efforts, work flow has slowed and we are making further adjustments internally to maintain customer service.
- The Borough has historically seen significant turnover and attrition in the areas of Water/Wastewater operators, Equipment Operators, and Dispatchers. We are seeing other municipalities and private employers increasing signing bonuses, introducing retention bonuses, providing child care vouchers, etc. The Borough may need to implement additional measures to retain and attract employees.
- We have made good progress implementing the onboarding project begun in FY22 that is helping ensure that all Borough employees receive the same message about the culture and commitment of Borough employment.

THE FUTURE:

Some of the Borough's funding is outside of our control – State contributions to Community Assistance, School Bond Debt Reimbursement, are subject to State appropriation. Fisheries Business Tax is dependent on the successes of fishermen. Federal revenue sources include Payment in Lieu of Taxes (PILT) and Secure Rural Schools. These are all significant components of the Borough's budget. State and Federal contributions to the budget (25%) almost equal property tax income (24%)

Although School Bond Debt Reimbursement is currently funded at 100% in the Governor's budget, it is concerning that the State is facing almost a \$1 billion deficit between the rest of FY23 and FY24 due to low oil prices.

Discussions about increasing the Base Student Allocation (BSA) will, I believe, come at the cost of some other funding. It's prudent then, to reserve funds sufficient to cover any shortfall that would occur if School Bond Debt Reimbursement is funded at 50% or less in order to increase the BSA.

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 the amount, if any, of an increase in the Base Student Allocation. I have included \$200,000 in ARPA funds to address this potential deficit.

If there are fewer opportunities for visitors in this next season, it will impact the amount of sales tax revenue collected from cruise ship visitors. It's understandable that for business owners the hiring environment is and has been difficult. It's also true that evening and infrequent cruise stops make it difficult for businesses to plan and prepare. However, confidential passenger survey data shared by one of the cruise ship companies shows passengers dissatisfied with the few options available when docking in Haines.

FY24 will be the second of 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 currently are working through \$9 million in FEMA-funded projects which require Borough funding for improvements not covered under FEMA. So far, we have not identified projects that we have the capacity to administer or undertake ourselves with IIJA funds. We have to closely align projects with the Borough's financial and staff capacity to match a grant and administration of projects.

Two areas that may result in amended requests:

- 1) Potential increases due to negotiation of a new MOA with Four Winds Resource Center for operation of the Mosquito Lake School/Community Center.
- 2) Pool Manager McDermaid and I are discussing possible changes to the pool schedule and staffing for more efficient operation of the pool.

MOVING FORWARD IN FY24:

Design work will be finished in FY23 and permitting and construction for the Lutak Dock Replacement project will move forward in FY24. The continual degradation of the dock has been a major concern for the Haines Borough for a number of years.

We continue to take advantage of FEMA projects (identified following the 2020 extreme weather event) to re-align or fix aging water/sewer lines. With FEMA approval, repairs and paving of Beach Road will be accomplished in 2023/2024.

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 - 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.

We will continue to focus on appropriate training for Borough staff to enhance their current abilities and provide more excellent service to our residents.

CAPITAL IMPROVEMENT PROGRAM:

The Capital Improvement Program reflects what we can achieve with the staff, available, project material resources, contractors and short construction seasons. The proposed projects include two requests received through the capital improvement public portal – lighting for a sledding hill and a contribution toward Jenae’s Playground (which received the most requests). The Lutak Dock project will take staff time to interact with the contractor and federal oversight authorities, FEMA projects require oversight and reporting, as do our own water and wastewater projects.

The table below illustrates the funding sources and amounts for projects in the FY 24 Capital Improvement Program.

FUNDING SOURCE	CIP	ARPA-LATCF	e911	Harbor	ARPA-CPV	CPV	SDR
Available Appropriation Amount	1,096,000 +636,531 = 1,732,531	621,300	20,000	496,531	211,580	531,545	1,324,208
FY24 Project Costs	1,708,031	343,000	20,000	80,000	211,580	383,420	500,000
Balance	24,500	278,300	0	416,531	0	5,803	824,208*

*In reserve in event school bond debt reimbursement isn’t funded at 100%

HAINES BOROUGH

FY24 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	\$ 2,892,000	\$ 337,300		\$ 398,763			\$ 3,628,063
Sales & Excise Tax	2,016,000	1,073,000	\$ 1,096,000				4,185,000
User Fees	247,000	500			2,260,500		2,508,000
State of Alaska	982,654	353,000	2,250,000	897,435	4,211,284		8,694,373
Federal	728,072	844,503	6,750,000		20,000,000		28,322,575
Proceeds from Land Sales	-	10,000					10,000
Investment Income	275,000	-			30,000	\$ 540,000	845,000
	\$ 7,140,726	\$ 2,618,303	\$ 10,096,000	\$ 1,296,198	\$ 26,501,784	\$ 540,000	\$ 48,193,011

EXPENDITURES

Payroll	3,945,682	595,698			636,594		5,177,974
Cost of Fuel Sold	-	-			210,000		210,000
Supplies, Materials, Equipment & Computers	397,522	67,350			166,875		631,747
Professional & Contractual Services	756,844	291,850			266,500	22,500	1,337,694
Dues, Subscriptions, & Fees	15,925	9,650			13,950		39,525
Discretionary Expense	2,300	3,000			-		5,300
Travel, Per Diem, & Training	97,425	48,050			22,300		167,775
Advertising	14,100	155,275			1,550		170,925
Banking & Insurance	165,900	35,300			124,700	1,500	327,400
Vehicle Expense	144,560	26,200			15,000		185,760
Utilities	385,910	49,220			251,000		686,130
Maintenance & Repairs	54,500	3,000			100,000		157,500
Program / Project Expenditures, Misc.	300	10,000	10,483,715		28,409,700		38,903,715
School District	2,025,000	-			-		2,025,000
Debt Service (Principal/Interest)	-	-		1,296,198	218,139		1,514,337
Assembly Appropriations	162,000	27,430					189,430
Work Orders	(183,000)	11,500	83,000		88,500		-
	7,984,968	1,333,523	10,566,715	1,296,198	30,524,808	24,000	51,730,212

TOTAL REVENUE OVER (UNDER) CASH EXPENDITURES \$ (844,242) \$ 1,284,780 \$ (470,715) \$ - \$ (4,023,024) \$ 516,000 \$ (3,537,201)

DEPRECIATION EXPENSE 1,958,795 1,958,795

TRANSFERS 204,950 1,138,000 (33,300) - (1,425,700) 116,050 -

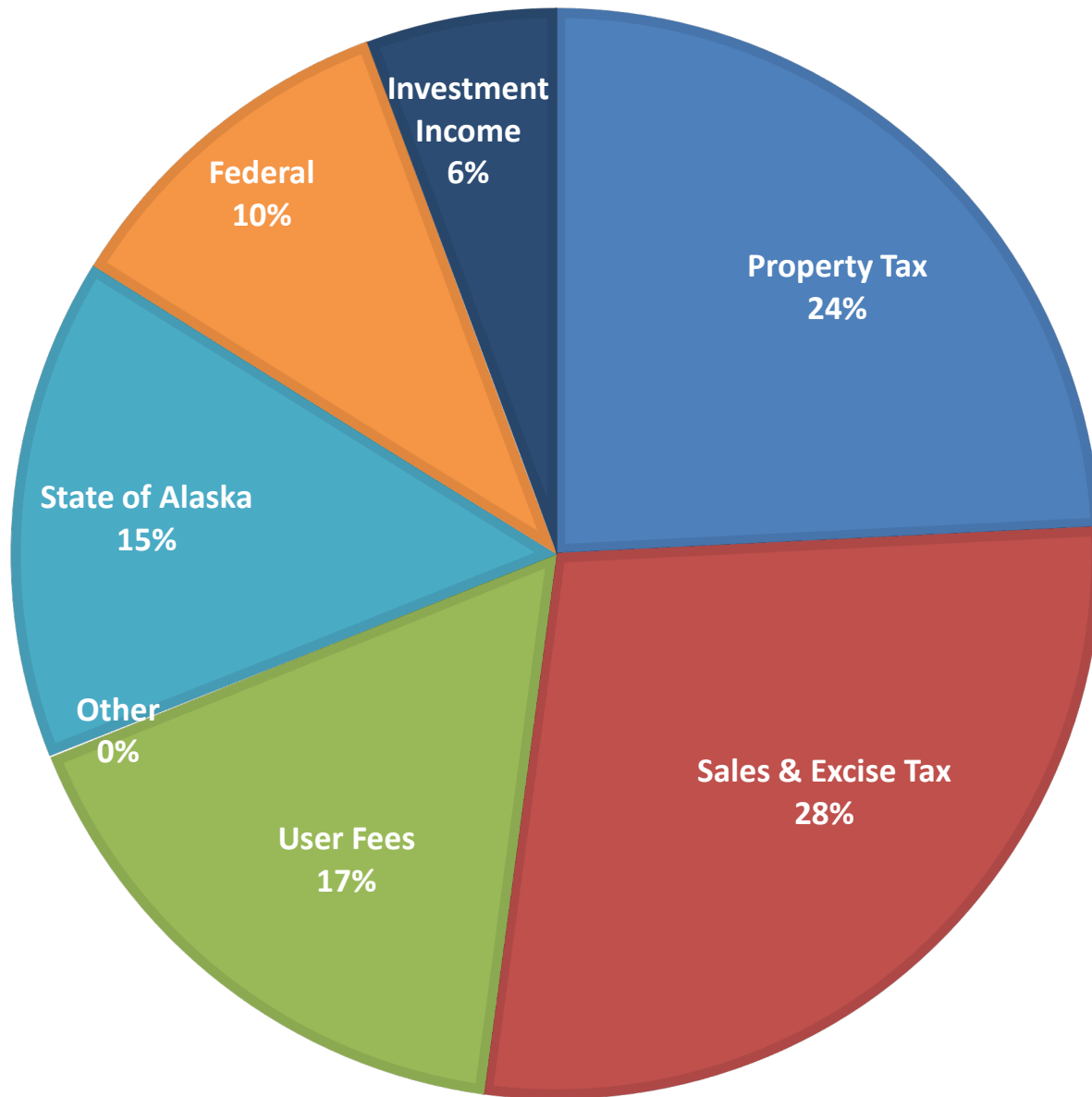
ALLOCATIONS (549,633) 324,620 59,427 165,586 -

EXCESS REVENUE OVER (UNDER) EXPENDITURES, \$ (499,559) \$ (177,840) \$ (496,842) \$ - \$ (4,721,705) \$ 399,950 \$ (5,495,996)

ALLOCATIONS, & OPERATING TRANSFERS

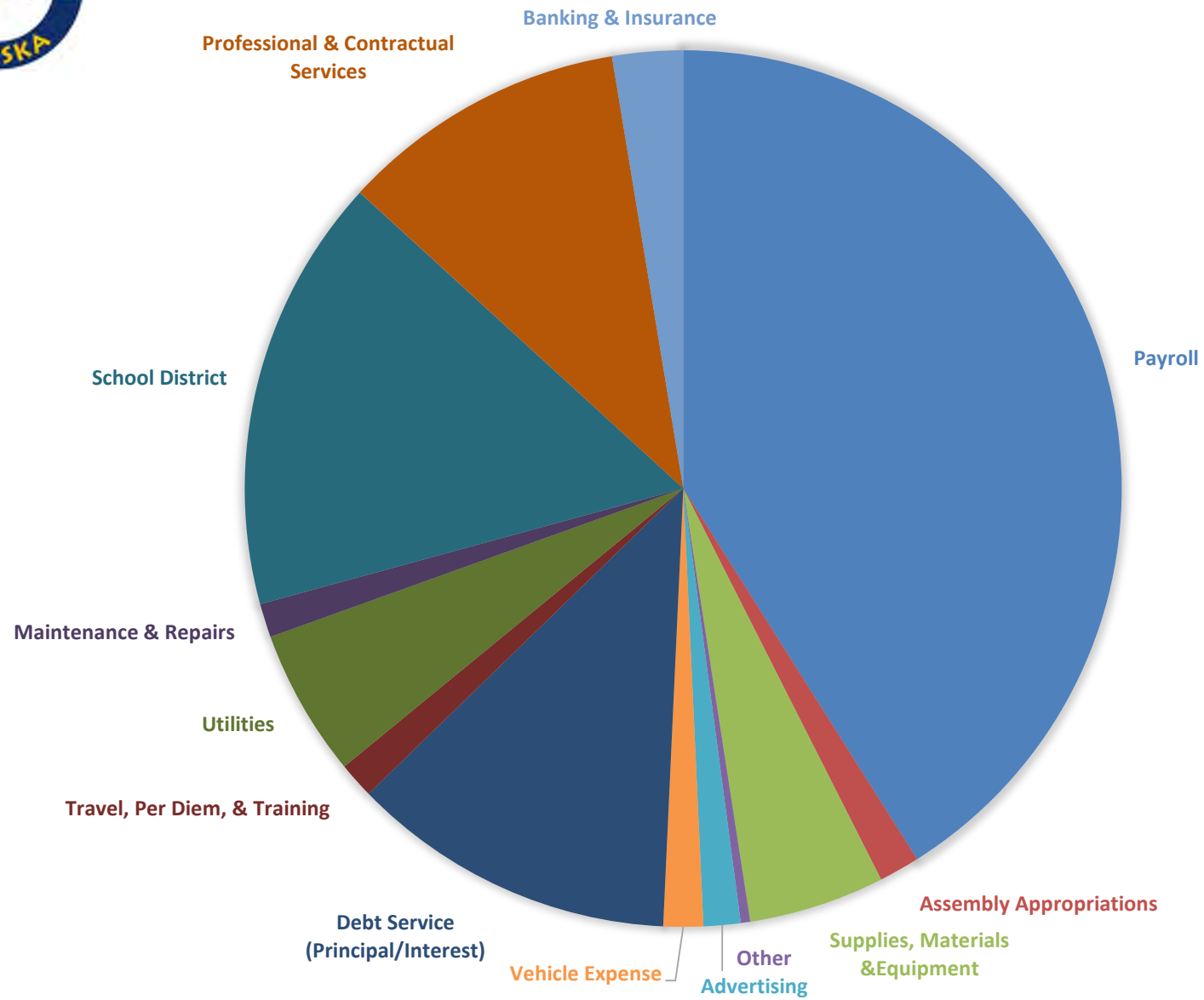


HAINES BOROUGH FY24 OPERATING REVENUE





HAINES BOROUGH FY24 OPERATING EXPENSE



DRAFT

HAINES BOROUGH - 2023 (FY24) 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>	DRAFT FY24 Total Levy	<u>FY23</u> <u>Total</u>	<u>Increase /</u> <u>(Decrease)</u> <u>from FY23</u>	<u>%</u> <u>Decrease</u>
Townsite	5.00	0.94	3.02	8.96	0.96	9.92	10.91	(0.99)	-9%
Fire District #1 (outside the Townsite)	5.00	0.94	-	5.94	0.96	6.90	7.61	(0.71)	-9%
Fire District #3	5.00	0.68	-	5.68	0.96	6.64	7.52	(0.88)	-12%
Dalton Trail RMSA	5.00	0.68	0.32	6.00	0.96	6.96	7.89	(0.93)	-12%
Dalton Trail RMSA (no fire service)	5.00	-	0.32	5.32	0.96	6.28	7.04	(0.76)	-11%
Dalton Trail & Eagle Vista RMSA	5.00	0.68	4.23	9.91	0.96	10.87	12.84	(1.97)	-15%
Dalton Trail & Chilkat Lake RMSA	5.00	-	0.60	5.60	0.96	6.56	7.34	(0.78)	-11%
Riverview RMSA	5.00	0.68	-	5.68	0.96	6.64	7.52	(0.88)	-12%
Letnikof RMSA	5.00	0.94	2.79	8.73	0.96	9.69	9.69	-	0%
Borough	5.00	-	-	5.00	0.96	5.96	6.67	(0.71)	-11%

*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 FY24 MANAGER'S BUDGET



01 AREAWIDE GENERAL FUND

		FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
AREA WIDE REVENUE					
01-01-09-4011	Property Tax Revenue	\$ 1,291,600	\$ 1,391,965	\$ 1,979,000	\$ 2,080,000
01-01-09-4130	Sales Tax	534,441	670,741	677,000	731,000
01-01-09-4132	Sales Tax Lodging	75,444	133,173	128,000	160,000
01-01-09-4133	Tobacco Excise Tax	122,816	147,479	120,000	130,000
01-01-09-4134	Marijuana Tax	17,169	17,929	18,000	22,000
01-01-09-4210	Business Licenses	17,244	23,681	17,000	22,000
01-01-09-4211	Commercial Tour Permits	4,500	37,525	32,000	30,000
01-01-09-4226	Burial Permits	3,150	2,450	3,000	3,000
01-01-09-4366	e911 Surcharge	41,274	44,587	40,000	42,000
01-01-09-4250	Miscellaneous Fines & Fees	7,545	3,708	7,500	4,000
01-01-09-4341	State Revenue - Other	209,034	205,751	2,204,669	96,000
01-01-09-4350	State Revenue - Beverage	-	11,400	12,000	11,500
01-01-09-4353	State Revenue - Community Assistance	375,846	385,840	436,882	406,854
01-01-09-4363	State Revenue - Fisheries Business Tax	159,925	37,240	60,500	60,500
01-01-09-4364	State Revenue - Shared Fisheries	579	531	500	800
01-01-09-4532	Federal Revenue - P.I.L.T.	382,424	391,954	401,458	391,000
01-01-09-4534	Federal Revenue -SRS/Timber Receipts	229,927	195,951	337,072	337,072
01-01-09-4600	Miscellaneous Revenue	-	2,976	-	-
01-01-09-4610	Interest Earnings	40,317	(163,963)	125,000	200,000
01-01-09-4614	Penalty & Interest - Property Tax	42,351	48,403	36,000	40,000
01-01-09-4617	Penalty & Interest - Sales Tax	19,848	22,616	26,000	20,000
01-01-09-4620	Rent	53,684	55,667	56,000	56,000
01-01-09-4640	Sale of Fixed Asset	13,577	8,998	-	-
01-01-17-4221	Building Permits	4,475	6,275	6,500	6,500
<i>Chilkat Center for the Arts</i>					
01-08-00-4620	Rental Income	6,980	13,598	25,000	25,000
<i>Road Maintenance Service Areas</i>					
01-09-49-4025	Property Tax - Letnikof RMSA	11,857	14,280	21,000	35,000
01-09-54-4025	Property Tax - Historic Dalton Trail	5,109	5,234	5,000	5,000
01-09-54-4250	User Fees - Historic Dalton Trail	4,000	11,500	-	-
01-09-55-4025	Property Tax - Eagle Vista RMSA	4,061	7,514	12,000	12,000
01-09-56-4025	Property Tax - Chilkat Lake RMSA	1,569	1,927	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	7,612	8,940	12,000	9,000
<i>Municipal Swimming Pool</i>					
01-16-15-4257	Swimming Pool Revenue	32,516	48,790	33,750	45,000
TOTAL AREAWIDE REVENUES		\$ 3,727,897	\$ 3,801,664	\$ 6,841,831	\$ 4,990,226
EXPENDITURES					
ADMINISTRATION					
01-01-10-6110	Salaries and wages	\$ 134,378	\$ 245,434	\$ 309,795	\$ 270,629
01-01-10-6115	Payroll Burden	39,864	72,170	94,328	81,670
01-01-10-6140	Health Insurance	32,103	51,904	71,368	39,648
01-01-10-6116	PERS "On Behalf" Pd by State	207,871	205,198	84,000	96,000
01-01-10-7211	Supplies & Postage	3,313	3,987	4,000	4,000
01-01-10-7230	Material & Equipment	946	601	500	1,000
01-01-10-7241	Computers & Peripherals	574	480	2,400	3,800
01-01-10-7312	Professional & Contractual	50,329	59,999	74,100	87,740
01-01-10-7325	Dues, Subscriptions & Fees	6,539	6,341	4,575	6,550

		FY21	FY22	FY23	FY24
		ACTUAL	ACTUAL	BUDGET	PROPOSED
01-01-10-7332	Discretionary Expense	295	321	500	500
01-01-10-7334	Travel & Per Diem	-	10,587	4,700	10,000
01-01-10-7335	Training	799	1,745	2,600	2,725
01-01-10-7340	Advertising	4,486	2,404	1,000	2,500
01-01-10-7351	Banking & Insurance	9,625	8,813	9,400	10,900
01-01-10-7355	Vehicle Expense	1,027	412	780	780
01-01-10-7360	Utilities	9,550	12,244	12,000	12,950
01-01-10-7900	Work Orders - Administration	(46,731)	(50,761)	(36,500)	-
		454,967	631,878	639,546	631,392
BOROUGH ASSEMBLY					
01-01-11-6110	Salaries and wages	\$ 26,575	\$ 23,675	\$ 25,900	\$ 25,900
01-01-11-6115	Payroll Burden	3,442	3,270	3,598	3,568
01-01-11-7211	Supplies & Postage	1,090	1,386	1,900	2,300
01-01-11-7230	Material & Equipment	-	-	-	300
01-01-11-7241	Computers and Peripherals	4,867	1,894	6,200	4,000
01-01-11-7312	Professional & Contractual	5,798	5,424	7,000	7,000
01-01-11-7325	Dues, Subscriptions & Fees	279	100	100	100
01-01-11-7332	Discretionary Expense	-	492	1,000	1,000
01-01-11-7334	Travel & Per Diem	-	2,657	7,500	7,500
01-01-11-7335	Training	695	1,095	3,500	3,500
01-01-11-7340	Advertising	623	1,371	2,500	2,500
01-01-11-7351	Banking & Insurance	1,326	1,314	1,400	2,800
01-01-11-7360	Utilities	7,787	10,096	7,520	8,450
01-01-11-7710	Appropriations from the Assembly	-	16,000	106,000	-
		52,483	68,773	174,118	68,918
ELECTIONS					
01-01-14-6110	Salaries and wages	\$ 1,765	\$ 1,495	\$ 1,803	\$ 3,252
01-01-14-6115	Payroll Burden	5	1	7	8
01-01-14-7211	Supplies & Postage	1,459	1,768	2,000	2,350
01-01-14-7312	Professional & Contractual	1,526	1,526	1,525	1,750
01-01-14-7340	Advertising	1,162	854	900	1,000
01-01-14-7375	Rent	-	240	250	300
		5,918	5,884	6,485	8,660
FINANCE					
01-01-15-6110	Salaries and wages	\$ 191,769	\$ 218,371	\$ 246,791	\$ 257,160
01-01-15-6115	Payroll Burden	54,214	65,335	75,709	78,594
01-01-15-6140	Health Insurance	60,679	77,856	77,856	79,296
01-01-15-7211	Supplies & Postage	7,492	5,631	6,200	6,200
01-01-15-7230	Material & Equipment	-	9	175	175
01-01-15-7241	Computers & Peripherals	17,875	23,306	29,600	29,600
01-01-15-7312	Professional & Contractual	45,200	48,025	50,500	52,000
01-01-15-7325	Dues, Subscriptions & Fees	366	66	200	50
01-01-15-7332	Discretionary Expense	49	39	200	200
01-01-15-7334	Travel & Per Diem	-	-	1,450	2,300
01-01-15-7335	Training	125	-	350	450
01-01-15-7340	Advertising	351	937	1,100	1,000
01-01-15-7351	Banking & Insurance	11,077	10,104	11,000	11,100
01-01-15-7360	Utilities	4,922	5,320	6,700	6,950
		394,120	454,999	507,831	525,075
LANDS, ASSESSMENT, & PLANNING					
01-01-17-6110	Salaries and wages	\$ 145,824	\$ 172,895	\$ 192,534	\$ 127,140
01-01-17-6115	Payroll Burden	37,022	49,454	58,255	36,468
01-01-17-6140	Health Insurance	45,617	56,770	58,392	39,648
01-01-17-7211	Supplies & Postage	3,949	4,420	4,000	4,000
01-01-17-7230	Material & Equipment	-	773	300	300
01-01-17-7241	Computers & Peripherals	10,752	9,419	16,645	14,440
01-01-17-7312	Professional & Contractual	11,195	13,502	54,500	150,850
01-01-17-7325	Dues, Subscriptions & Fees	515	669	800	275
01-01-17-7334	Travel & Per Diem	-	-	3,375	2,300
01-01-17-7335	Training	-	375	2,275	1,475

		FY21	FY22	FY23	FY24
		ACTUAL	ACTUAL	BUDGET	PROPOSED
01-01-17-7340	Advertising	2,044	1,131	3,000	3,000
01-01-17-7351	Banking & Insurance	3,300	2,605	3,000	3,800
01-01-17-7355	Vehicle Expense	243	242	780	780
01-01-17-7360	Utilities	5,461	5,835	6,750	6,500
		265,920	318,090	404,606	390,976
INFORMATION TECHNOLOGY					
01-01-20-6110	Salaries & Wages	\$ -	\$ -	\$ 25,698	\$ 54,496
01-01-20-6115	Payroll Burden	-	-	8,147	16,727
01-01-20-6140	Health Insurance	-	-	8,110	19,824
01-01-20-7211	Supplies & Postage	461	404	350	1,200
01-01-20-7230	Material & Equipment	-	1,840	500	4,200
01-01-20-7241	Computers & Peripherals	23,892	9,343	44,160	22,500
01-01-20-7312	Professional & Contractual	92,290	96,634	101,000	101,000
01-01-20-7334	Travel & Per Diem	-	-	-	3,000
01-01-20-7335	Training	-	-	-	2,000
01-01-20-7340	Advertising	-	-	-	100
01-01-20-7351	Banking & Insurance	1,298	145	1,000	1,500
01-01-20-7360	Utilities	1,702	1,832	2,050	2,550
		119,643	110,199	191,015	229,097
LOCAL EMERGENCY PLANNING					
01-01-21-7211	Supplies & Postage	\$ -	\$ -	\$ -	\$ 300
01-01-21-7230	Material & Equipment	-	-	-	300
01-01-21-7241	Computers & Peripherals	-	-	-	2,500
01-01-21-7312	Professional & Contractual			-	8,000
01-01-21-7332	Discretionary Expense			-	600
01-01-21-7334	Travel & Per Diem	-	-	-	8,000
01-01-21-7335	Training	-	-	-	10,600
01-01-21-7360	Utilities	-	-	-	600
		-	-	-	30,900
DISPATCH					
01-02-50-6110	Salaries and wages	\$ 209,997	\$ 183,176	\$ 278,000	\$ 306,526
01-02-50-6115	Payroll Burden	64,234	54,100	85,562	93,857
01-02-50-6140	Health Insurance	81,410	51,210	97,320	99,120
01-02-50-7211	Supplies & Postage	1,583	1,372	2,500	2,000
01-02-50-7230	Material & Equipment	3,082	1,257	3,000	4,000
01-02-50-7241	Computers & Peripherals	924	4,391	11,000	5,000
01-02-50-7312	Professional & Contractual	27,800	28,663	37,545	33,000
01-02-50-7325	Dues, Subscriptions & Fees	30	2,590	1,000	1,000
01-02-50-7334	Travel & Per Diem	-	1,977	1,500	1,500
01-02-50-7335	Training	5,455	2,246	4,000	2,500
01-02-50-7340	Advertising	60	585	200	600
01-02-50-7351	Banking & Insurance	4,479	3,938	4,200	5,900
01-02-50-7360	Utilities	17,017	19,037	18,900	19,000
01-02-50-7908	Work Orders - Facilities	-	-	100	200
		416,070	354,542	544,827	574,203
PUBLIC FACILITIES					
01-04-20-6110	Salaries and wages	\$ 203,916	\$ 201,990	\$ 223,125	\$ 299,288
01-04-20-6115	Payroll Burden	67,938	61,214	73,484	94,925
01-04-20-6140	Health Insurance	55,193	53,526	58,392	79,296
01-04-20-7211	Supplies & Postage	3,594	4,559	5,000	4,500
01-04-20-7230	Material & Equipment	25,521	27,544	29,000	35,000
01-04-20-7241	Computers and Peripherals	4,858	887	13,667	23,750
01-04-20-7312	Professional & Contractual	13,625	9,639	25,000	10,000
01-04-20-7325	Dues, Subscriptions & Fees	469	1,506	-	1,100
01-04-20-7334	Travel & Per Diem	-	-	500	1,500
01-04-20-7335	Training	218	1,350	1,500	1,500
01-04-20-7340	Advertising	257	210	1,500	1,000
01-04-20-7351	Banking & Insurance	16,030	13,252	14,500	15,000
01-04-20-7355	Vehicle Expense	2,883	6,467	3,500	6,000
01-04-20-7360	Utilities	36,798	52,987	59,000	65,000

		FY21	FY22	FY23	FY24
		ACTUAL	ACTUAL	BUDGET	PROPOSED
01-04-20-7371	Building Maintenance	10,733	20,314	25,000	25,000
01-04-20-7901	Work Orders - Public Works	-	1,877	-	-
01-04-20-7908	Work Orders - Facilities	(138,478)	(132,365)	(137,100)	(209,600)
		<u>303,554</u>	<u>324,958</u>	<u>396,068</u>	<u>453,259</u>
Includes \$44,000 of Mosquito Lake Community Center expense:					
Utilities	\$21,000				
Insurance	5,000				
Maintenance (does not include plowing)	18,000				
Total	\$44,000				
		Includes \$35,000 of Senior Center expense:			
Maintenance	\$12,000				
Utilities	19,000				
Insurance	2,500				
Management Fee	1,500				
Total	\$35,000				
SOLID & HAZARDOUS WASTE					
01-05-00-7312	Professional & Contractual	\$ -	\$ 56,003	\$ 53,000	\$ 57,550
01-05-00-7340	Advertising	-	336	280	350
01-05-00-7901	Work Orders - Public Works	-	4,852	2,000	5,000
01-05-00-7908	Work Orders - Facilities	-	-	1,000	1,000
		<u>-</u>	<u>61,191</u>	<u>56,280</u>	<u>63,900</u>
CHILKAT CENTER FOR THE ARTS					
01-08-00-7211	Supplies & Postage	\$ 954	\$ 99	\$ 1,250	\$ 1,250
01-08-00-7230	Material & Equipment	423	3,901	500	800
01-08-00-7312	Professional & Contractual	17,820	20,175	18,900	19,000
01-08-00-7351	Banking & Insurance	14,192	14,427	15,200	17,800
01-08-00-7360	Utilities	33,507	38,628	49,600	49,700
01-08-00-7371	Building Maintenance & Repairs	1,141	4,956	2,500	5,000
01-08-00-7908	Work Orders - Facilities	6,599	10,266	5,000	10,000
		<u>74,636</u>	<u>92,452</u>	<u>92,950</u>	<u>103,550</u>
ROAD MAINTENANCE SERVICE AREAS					
01-09-49-7312	Professional Service - Letnikof	\$ 14,918	\$ 14,441	\$ 21,000	\$ 35,000
01-09-49-7901	Work Orders (PW) - Letnikof	504	-	-	-
01-09-54-7312	Professional Service - Dalton Trail	3,000	12,549	5,000	5,000
01-09-54-7901	Work Orders (PW) - HDT	-	2,100	-	-
01-09-55-7312	Professional Service - Eagle Vista	13,300	11,582	12,000	12,000
01-09-55-7901	Work Orders (PW) - Eagle Vista	842	-	-	-
01-09-56-7312	Professional Service - Chilkat Lake	-	-	2,000	2,000
		<u>32,564</u>	<u>40,672</u>	<u>40,000</u>	<u>54,000</u>
HAINES BOROUGH SCHOOL DISTRICT					
01-12-00-7601	School District - Instructional	\$ 1,605,000	\$ 1,605,000	\$ 1,605,000	\$ 1,805,000
01-12-00-7602	School District - Activities	220,000	220,000	220,000	220,000
01-12-00-7371	Building Maintenance & Repair	1,833	112	-	-
01-12-00-7908	Work Orders - Facilities	989	591	2,000	2,000
		<u>1,827,822</u>	<u>1,825,703</u>	<u>1,827,000</u>	<u>2,027,000</u>
LIBRARY					
01-14-00-6110	Salaries and wages	\$ 244,637	\$ 249,252	\$ 268,057	\$ 279,033
01-14-00-6115	Payroll Burden	69,475	65,288	74,333	76,628
01-14-00-6140	Health Insurance	37,008	34,062	29,464	39,648
01-14-00-7210	Lending Materials	-	2,986	8,000	8,000
01-14-00-7211	Supplies & Postage	7,091	2,827	3,000	3,000
01-14-00-7230	Material & Equipment	827	1,090	1,000	1,000
01-14-00-7241	Computers & Peripherals	7,838	11,129	2,000	2,000
01-14-00-7312	Professional & Contractual	4,956	3,991	2,000	2,000
01-14-00-7325	Dues, Subscriptions & Fees	143	425	450	450
01-14-00-7340	Advertising	154	150	300	300
01-14-00-7351	Banking & Insurance	13,395	12,310	13,000	14,200
01-14-00-7360	Utilities	36,307	42,178	42,050	44,100
01-14-00-7371	Building Maintenance	1,820	5,673	2,500	2,500
01-14-00-7908	Work Orders - Facilities	1,915	7,866	4,000	6,000
		<u>425,565</u>	<u>439,226</u>	<u>450,154</u>	<u>478,859</u>
LIBRARY - IMLS BASIC GRANT					
01-14-02-4589	Federal Grant Revenue	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
01-14-02-7210	Lending Materials	1,000	3,073	4,700	5,500
01-14-02-7241	Computers & Peripherals	-	1,800	-	2,000

		FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
01-14-02-7312	Professional & Contractual	8,700	2,700	5,300	2,500
01-14-02-7335	Training	-	1,500	-	-
01-14-02-7392	Project Expenditures	300	927	-	-
		-	-	-	-
LIBRARY GRANT - PLA					
01-14-05-4341	State Revenue - Library	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)
01-14-05-7210	Lending Materials	2,800	5,500	5,500	5,500
01-14-05-7211	Supplies & Postage	4,200	1,500	1,500	1,500
		-	-	-	-
FRIENDS OF THE LIBRARY GRANT - LIBRARY					
01-14-06-4604	Donations - Library	\$ (31,799)	\$ (6,448)	\$ (21,268)	\$ (14,000)
01-14-06-6110	Salaries and wages	9,619	(296)	12,178	12,864
01-14-06-6115	Payroll Burden	850	(29)	1,090	1,136
01-14-06-7210	Lending Materials	8,060	477	1,000	-
01-14-06-7312	Professional & Contractual	926	-	-	-
01-14-06-7335	Training	280	-	-	-
01-14-06-7360	Utilities	4,000	1,515	6,000	-
01-14-06-7392	Project Expenditures	8,066	4,780	1,000	-
		-	-	-	-
MUSEUM GENERAL					
01-15-00-6110	Salaries and wages	\$ 81,453	\$ 15,032	\$ -	\$ -
01-15-00-6115	Payroll Burden	14,368	23,160	20,000	22,000
01-15-00-6140	Health Insurance	10,794	-	-	-
01-15-00-7351	Banking & Insurance	11,683	10,571	11,300	12,200
01-15-00-7371	Building Maintenance & Repairs	4,735	1,665	8,000	5,000
01-15-00-7654	Component Unit Reimbursements	55,203	2,194	-	-
01-15-00-7710	Appropriations from the Assembly	-	23,098	162,414	162,000
01-15-00-7908	Work Orders - Facilities	3,207	980	4,000	4,000
		181,441	76,700	205,714	205,200
PARKS					
01-16-05-6110	Salaries and wages	\$ 12,065	\$ 8,356	\$ 16,937	\$ 17,287
01-16-05-6115	Payroll Burden	4,294	2,843	5,964	5,891
01-16-05-7211	Supplies & Postage	678	1,437	1,000	1,500
01-16-05-7230	Material & Equipment	3,769	8,430	6,000	10,000
01-16-05-7312	Professional & Contractual	11,360	35,490	24,000	25,000
01-16-05-7340	Advertising	112	353	90	100
01-16-05-7351	Banking & Insurance	1,808	1,482	1,600	1,600
01-16-05-7355	Vehicle Expense	3,710	1,631	1,000	1,000
01-16-05-7360	Utilities	3,102	5,092	8,700	9,200
01-16-05-7371	Maintenance & Repairs	-	3,217	1,500	2,000
01-16-05-7901	Work Orders - Public Works	1,131	2,466	1,500	3,000
01-16-05-7908	Work Orders - Public Facilities	2,568	16,781	4,000	12,000
		44,597	87,577	72,291	88,578
MUNICIPAL SWIMMING POOL					
		11 months of operation Jul-May			
01-16-15-6110	Salaries and wages	\$ 67,072	\$ 93,703	\$ 111,150	\$ 117,195
01-16-15-6115	Payroll Burden	14,628	21,902	32,003	32,806
01-16-15-6140	Health Insurance	10,794	17,842	19,464	19,824
01-16-15-7211	Supplies & Postage	995	1,338	1,699	1,300
01-16-15-7230	Material & Equipment	18,750	7,288	16,307	16,307
01-16-15-7241	Computers & Peripherals	303	2,888	1,200	300
01-16-15-7312	Professional & Contractual	4,559	4,838	1,800	1,800
01-16-15-7334	Travel & Per Diem	-	3,915	-	2,200
01-16-15-7335	Training	2,047	2,638	2,200	375
01-16-15-7340	Advertising	663	382	400	400
01-16-15-7351	Banking & Insurance	10,158	10,024	10,600	12,000
01-16-15-7360	Utilities	60,516	64,740	67,100	74,700
01-16-15-7371	Building Maintenance & Repairs	6,674	1,227	12,500	10,000
01-16-15-7908	Work Orders - Facilities	16,287	1,837	10,400	10,400
		213,445	234,561	286,823	299,607

		FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
TOTAL AREAWIDE EXPENSES		\$ 4,813,688	\$ 5,127,404	\$ 5,895,708	\$ 6,233,174
TOTAL REVENUE OVER (UNDER) EXPENDITURES		\$ (1,085,791)	\$ (1,325,741)	\$ 946,123	\$ (1,242,948)
	Transfer from fund 01 to fund 02 for Police Emergency Response outside TSA		\$193,271		
	Transfer e911 surcharge to equipment sinking fund		\$21,000		
	Transfer Prior Years Unpaid School Debt Reimb. Rec'd FY23 to CIP for School Roof		\$500,000		
TRANSFERS					
01-98-00-8200	Operating Transfers - OUT fr General	\$ 148,514	\$ 344,101	\$ 981,298	\$ 714,271
01-98-00-8256	Operating Transfers - IN fr Grants	-	(138,000)	(24,000)	(200,000)
01-98-97-8264	Operating Transfers - In fr Permanent	(757,000)	(312,000)	(72,000)	(116,050)
		(608,486)	(105,899)	885,298	398,221
	Transfer In ARPA funds for additional appropriation to HBSD	\$200,000			
ALLOCATED EXPENSE					
01-99-00-8101	Allocations - Administration	\$ (111,062)	\$ (178,142)	\$ (226,924)	\$ (221,410)
01-99-00-8104	Allocations - Finance	(192,910)	(225,677)	(237,981)	(247,486)
01-99-00-8105	Allocations - Assess/Planning	(5,910)	(11,323)	(13,358)	(10,003)
01-99-00-8106	Allocations - Dispatch Department	(396,466)	(334,541)	(470,515)	(553,203)
01-99-00-8120	Allocations - IT	(55,102)	(50,807)	(67,344)	(109,067)
		(761,451)	(800,490)	(1,016,122)	(1,141,169)
FUND 01 EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS		\$ 283,681	\$ (419,352)	\$ 1,076,947	\$ (500,000)
	FY22 Ending Fund (01) Balance				\$ 3,056,724
	FY22 Designated Fund Balance for Public Safety Building Design				(729,906)
	FY22 Designated Fund Balance for Admin Building Design				(30,000)
	FY23 Budgeted (01) Revenue Over (Under) Expenditures				1,076,947
	FY24 Proposed (01) Revenue Over (Under) Expenditures				(500,000)
	Projected 06/30/24 Ending Fund (01) Balance				\$ 2,873,765
	Projected 06/30/24 Fund Balance as % of Operating Budget				46%
02 TOWNSITE SERVICE AREA					
REVENUE					
TOWNSITE - GENERAL					
02-01-09-4011	Property Tax Revenue	\$ 665,567	\$ 666,980	\$ 725,000	\$ 758,000
02-01-09-4130	Sales Tax	742,890	913,454	918,000	973,000
02-01-09-4610	Interest Earnings	-	-	8,000	15,000
POLICE					
02-02-00-4250	Miscellaneous Fees	\$ 4,548	4,514	4,500	4,500
02-02-00-4341	State Revenue	16,822	12,550	-	-
02-02-00-4342	State Revenue - Corrections / Public Safety	246,955	256,955	452,813	400,000
TOTAL TOWNSITE REVENUES		1,681,626	1,854,454	2,108,313	2,150,500
EXPENDITURES					
POLICE					
02-02-00-6110	Salaries & Wages	\$ 356,450	\$ 423,740	\$ 449,833	\$ 467,997
02-02-00-6115	Payroll Burden	119,157	124,538	151,118	152,489
02-02-00-6140	Health Insurance	78,826	88,171	97,320	99,120
02-02-00-7211	Supplies & Postage	6,572	3,242	4,000	3,500
02-02-00-7230	Material & Equipment	24,806	35,285	30,000	30,000

		FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
02-02-00-7241	Computers & Peripherals	4,443	1,423	2,000	5,600
02-02-00-7312	Professional & Contractual	4,969	8,042	5,000	6,500
02-02-00-7325	Dues & Subscriptions	2,514	4,283	3,000	3,000
02-02-00-7334	Travel & Per Diem	1,789	10,290	10,000	10,000
02-02-00-7335	Training	14,922	13,990	14,500	10,000
02-02-00-7340	Advertising	-	45	1,500	250
02-02-00-7351	Banking & Insurance	29,271	31,493	33,100	36,800
02-02-00-7355	Vehicle Expense	16,936	18,746	13,500	16,000
02-02-00-7360	Utilities	18,286	25,633	19,200	23,010
02-02-00-7908	Work Orders - Facilities	575	-	600	1,000
		<u>679,515</u>	<u>788,922</u>	<u>834,671</u>	<u>865,266</u>
PUBLIC WORKS					
02-04-00-6110	Salaries & Wages	\$ 216,652	\$ 218,070	\$ 241,030	\$ 249,282
02-04-00-6115	Payroll Burden	73,487	68,807	82,010	84,146
02-04-00-6140	Health Insurance	66,042	64,880	77,856	79,296
02-04-00-7211	Supplies & Postage	2,815	1,051	200	2,500
02-04-00-7230	Material & Equipment	103,195	118,521	130,000	130,000
02-04-00-7241	Computers & Peripherals	47	-	5,500	2,750
02-04-00-7312	Professional & Contractual	60,663	72,472	80,000	110,000
02-04-00-7325	Dues & Subscriptions	-	187	100	3,400
02-04-00-7334	Travel & Per Diem	1,425	948	5,000	1,000
02-04-00-7335	Training	2,850	387	10,000	13,000
02-04-00-7340	Advertising	810	892	750	1,000
02-04-00-7351	Banking & Insurance	18,155	15,395	16,300	20,300
02-04-00-7355	Vehicle Expense	96,108	143,505	96,000	120,000
02-04-00-7360	Utilities	60,103	56,337	55,000	63,200
02-04-00-7371	Building Maintenance & Repairs	1,461	899	1,000	5,000
02-04-00-7375	Rentals	1,450	4,796	-	-
02-04-00-7901	Work Orders - Public Works	(96,019)	(35,085)	(21,000)	(43,000)
02-04-00-7908	Work Orders - Facilities	9,750	18,810	10,000	15,000
		<u>618,995</u>	<u>750,872</u>	<u>789,746</u>	<u>856,874</u>
ANIMAL CONTROL					
02-04-10-7312	Professional & Contractual	29,652	29,743	29,743	29,654
		<u>29,652</u>	<u>29,743</u>	<u>29,743</u>	<u>29,654</u>
TOTAL TOWNSITE EXPENSES		1,328,162	1,569,537	1,654,160	1,751,794
TOTAL REVENUE OVER (UNDER) EXPENDITURES		353,464	284,916	454,153	398,706
TRANSFERS					
02-98-00-8200	Operating Transfers - IN fr Areawide	(54,000)	(167,511)	(177,223)	(193,271)
02-98-00-8228	Operating Transfers - OUT fr Townsite	75,000	-	-	-
02-98-00-8256	Operating Transfers - IN fr Grants	-	(153,000)	(42,700)	-
					<u>(193,271)</u>
Transfer from Fund 01 to Fund 02 to pay for estimated cost of Police response outside the TSA					
ALLOCATED EXPENSE					
02-99-00-8101	Allocations - Administration	44,254	94,273	114,199	113,422
02-99-00-8104	Allocations - Finance	47,117	62,186	73,673	77,148
02-99-00-8106	Allocations - Dispatch Department	248,286	209,423	294,542	346,305
02-99-00-8120	Allocations - IT	28,667	26,293	34,849	54,661
		<u>368,324</u>	<u>392,175</u>	<u>517,263</u>	<u>591,536</u>
FUND 02 EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (35,860)	\$ 213,252	\$ 156,813	\$ 441
	FY22 Ending Fund (02) Balance				\$ 1,150,000
	FY23 Budgeted (02) Revenue Over (Under) Expenditures				156,813
	FY24 Proposed (02) Revenue Over (Under) Expenditures				441
	Projected 06/30/24 Ending Fund (02) Balance				1,307,254
	Projected 06/30/24 Fund Balance as % of Operating Budget				75%

17 LAND DEVELOPMENT & SALES

	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
	\$40,000 for survey instructions for municipal entitlements			
REVENUES				
17-01-00-4615 Proceeds from Land Sales	\$ 152,822	\$ 38,417	\$ 10,000	\$ 10,000
EXPENDITURES				
17-01-00-7312 Professional & Contractual	\$ -	\$ -	\$ 130,000	\$ 40,000
17-01-00-7351 Banking & Insurance	-	320	200	200
	-	320	130,200	40,200
TRANSFERS				
17-98-00-8252 Operating Transfers - OUT to Perm. Fund	142,029	26,119	-	-
ALLOCATED EXPENSE				
17-99-00-8101 Allocations - Administration	\$ 3,921	\$ 3,489	\$ 4,710	4,715
17-99-00-8104 Allocations - Finance	2,559	2,869	2,434	1,577
17-99-00-8105 Allocations - Assessment/Land Mgmt	4,428	5,505	7,124	3,001
	10,908	11,863	14,268	9,293
Total Expenditures, Transfers, & Allocations	152,937	38,302	144,468	49,493
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	\$ (115)	\$ 115	\$ (134,468)	\$ (39,493)
FY22 Ending Fund (17) Balance				\$ 397,662
FY23 Budgeted (17) Revenue Under Expenditures				(134,468)
FY24 Proposed (17) Revenue Under Expenditures				(39,493)
Projected 06/30/24 Ending Fund (17) Balance				\$ 223,701

20 MEDICAL SERVICE AREA

REVENUE				
20-01-09-4130 Sales Tax	\$ 253,457	\$ 320,520	\$ 322,000	\$ 342,000
EXPENDITURES				
LOCAL EMERGENCY PLANNING (moved to areawide general fund in FY24)				
20-01-00-7211 Supplies & Postage	\$ -	\$ 452	\$ 1,100	\$ -
20-01-00-7230 Material & Equipment	16	104	300	-
20-01-00-7241 Computers & Peripherals	40	3,444	2,000	-
20-01-00-7312 Professional & Contractual	2,895	9,428	10,600	-
20-01-00-7334 Travel & Per Diem	-	3,400	5,000	-
20-01-00-7335 Training	-	-	1,000	-
20-01-00-7340 Advertising	-	-	1,000	-
20-01-00-7900 Work Orders - Administration	5,183	7,808	5,000	-
20-01-00-7360 Utilities	-	65	-	-
	8,135	24,700	26,000	-
AMBULANCE				
20-03-00-6110 Salaries & Wages	\$ 85,203	\$ 141,443	\$ 161,596	\$ 231,649
20-03-00-6115 Payroll Burden	18,908	40,172	51,168	77,317
20-03-00-6140 Health Insurance	10,342	32,659	38,928	59,472
20-03-00-7211 Supplies & Postage	1,448	713	1,520	1,500
20-03-00-7230 Material & Equipment	7,947	12,343	18,700	15,000
20-03-00-7241 Computers & Peripherals	21	2,954	2,000	4,000
20-03-00-7312 Professional & Contractual	2,067	2,177	5,400	3,000
20-03-00-7325 Dues, Subscriptions, & Fees	1,176	1,194	1,500	1,500
20-03-00-7334 Travel & Per Diem	416	2,011	4,500	5,000
20-03-00-7335 Training	5,207	5,192	6,000	6,000

		FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
ECONOMIC DEVELOPMENT					
23-03-00-7312	Professional & Contractual	\$ 24,000	\$ 42,000	\$ 168,000	\$ 84,000
23-03-00-7325	Dues & Subscriptions		-	1,900	1,900
23-03-00-7334	Travel & Per Diem		3,034	7,500	7,500
23-03-00-7335	Training & Registration		-	650	650
23-03-00-7340	Advertising		-	1,000	1,000
		24,000	45,034	179,050	95,050
TRANSFERS					
23-98-00-8255	Operating Transfers - OUT fr EconDev	-	10,433	37,000	-
		-	10,433	37,000	-
ALLOCATED PAYROLL EXPENSE					
23-99-01-8101	Allocations - Administration	\$ 17,595	\$ 28,768	\$ 44,657	39,614
23-99-01-8104	Allocations - Finance	17,792	18,141	19,633	21,417
23-99-01-8120	Allocations - IT	5,058	4,639	6,149	9,644
		40,445	51,548	70,439	70,675
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ 231,276	\$ 175,014	\$ (93,040)	\$ 52,315
FY22 Ending Fund (23) Balance					\$ 1,183,308
FY14 Designated Fund Balance for Visitor Ctr Improvements CIP					(20,885)
FY17 Designated Fund Balance for Harbor Floats CIP					(75,000)
FY20 Designated Fund Balance for Trail Inventory, Assessment, or Development					(20,000)
FY20 Designated Fund Balance for Lower Ft Seward Road Improvements					(375,395)
FY22 Budgeted (23) Revenue Over (Under) Expenditures					(93,040)
FY23 Proposed (23) Revenue Over (Under) Expenditures					52,315
Projected 06/30/24 Ending Fund (23) Balance					651,303

25 FIRE SERVICE AREAS

Fire District #1

REVENUES

25-01-00-4021	Real Property Taxes	\$ 222,581	\$ 222,699	\$ 262,000	\$ 305,000
		222,581	222,699	262,000	305,000

EXPENDITURES

25-01-00-7211	Supplies & Postage	2,228	2,201	1,700	1,500
25-01-00-7230	Material & Equipment	27,608	32,134	30,749	29,650
25-01-00-7241	Computers & Peripherals	817	3,507	800	1,000
25-01-00-7312	Professional & Contractual	2,878	2,873	1,500	9,800
25-01-00-7325	Dues & Subscriptions	527	562	750	900
25-01-00-7334	Travel & Per Diem	-	968	4,500	4,500
25-01-00-7335	Training	3,005	2,451	3,800	3,800
25-01-00-7340	Advertising	55	152	200	100
25-01-00-7351	Banking & Insurance	16,862	17,763	19,000	18,400
25-01-00-7355	Vehicle Expense	9,401	8,683	13,200	13,200
25-01-00-7360	Utilities	14,202	19,349	18,230	20,920
TOTAL DIRECT EXPENSE - FD#1		77,581	90,643	94,429	103,770

TRANSFERS

25-98-00-8256	Operating Transfer - IN fr Grants		Transfer in of American Rescue Plan funds		(16,100)	(60,000)
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ALLOCATED PAYROLL EXPENSE

25-99-01-8101	Allocations - Administration	\$ 1,960	\$ 2,792	\$ 3,768	\$ 3,772
25-99-01-8104	Allocations - Finance	3,839	4,304	4,333	4,732
25-99-01-8106	Allocations - Dispatch Department	70,138	59,039	84,136	98,579
25-99-01-8108	Allocations - Medical Service Area	47,233	65,490	86,258	158,157
25-99-01-8120	Allocations - Information Technology	3,962	3,905	5,176	6,873
		127,132	135,530	183,671	272,113

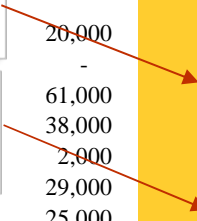
	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
Total Expenditures, Transfers & Allocations - FD#1	204,713	226,173	262,000	315,883
FD#1 EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 17,869	\$ (3,474)	\$ -	\$ (10,883)
ALLOCATIONS, & OPERATING TRANSFERS				
FIRE DISTRICT #3 - KLEHINI VALLEY VOLUNTEER FIRE DEPARTMENT				
REVENUES				
25-02-00-4025 Real Property Taxes			\$ 32,300	\$ 32,300
EXPENDITURES				
25-02-00-7710 Appropriations from the Assembly			28,450	27,430
<i>ALLOCATED EXPENSE</i>				
25-99-02-8106 Allocations - Dispatch Department			3,850	4,870
FD#3 EXCESS REVENUE OVER (UNDER) EXPENDITURES,			\$ -	\$ -
ALLOCATIONS, & OPERATING TRANSFERS				
FY22 Ending Fund (25) Balance				\$ 55,667
FY23 Budgeted (25) Revenue Over (Under) Expenditures				-
FY24 Proposed (25) Revenue Over (Under) Expenditures				(10,883)
Projected 06/30/24 Ending Fund (25) Balance				44,784
31 SPECIAL REVENUE GRANTS				
ARPA				
REVENUES				
31-01-00-4589 Federal Revenue				\$ 844,503
EXPENDITURES				
<i>TRANSFERS</i>				
31-98-00-8256 Transfer OUT from Grant Fund				844,503
EXCESS REVENUE OVER (UNDER) EXPENDITURES,				\$ -
ALLOCATIONS, & OPERATING TRANSFERS				
34 COMMERCIAL PASSENGER VESSEL TAX				
REVENUES				
34-01-00-4341 State Revenue	\$ 250,572	\$ 86,498	\$ 175,000	\$ 325,000
EXPENDITURES				
34-01-00-7230 Material & Equipment	-	-	20,000	66,000
34-01-00-7241 Computers & Peripherals	-	-	-	-
34-01-00-7312 Professional & Contractua	\$250,000 PC Dock Fender Refurbishment		61,000	-
34-01-00-7907 Work Orders - Ports	\$30,000 PC Dock Lightering Float Conceptual Design		38,000	-
34-01-00-7908 Work Orders - Public Faci	\$93,420 PC Dock Anodes		2,000	-
34-01-00-7955 Work Orders-Tour/Econ D	\$10,000 PC Dock Security Bldg (addtl funds)		29,000	-
34-98-00-8254 Operating Transfers - CPV Tax	250,413	89,193	25,000	383,420
	250,572	89,193	175,000	449,420
EXCESS REVENUE OVER (UNDER) EXPENDITURES,	\$ -	\$ (2,695)	\$ -	\$ (124,420)
ALLOCATIONS, & OPERATING TRANSFERS				

Transfers to Other funds:
01 - \$200,000 For HBSD
20 - \$29,923 Ambulance
25 - \$60,000 Fire
50 - \$87,300 CIP for IT Projects
90 - \$255,700 Water Main Replacement
94 - \$211,580 PC Dock Anodes



Cruise Ship Shuttle
Visitor RR Janitorial
PC Dock Flowers

\$250,000 PC Dock Fender Refurbishment
\$30,000 PC Dock Lightering Float Conceptual Design
\$93,420 PC Dock Anodes
\$10,000 PC Dock Security Bldg (addtl funds)



	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
FY22 Ending (34) Deferred Revenue				\$ 1,705
FY21 PC Dock Gangway Winch				(37,475)
FY23 Budgeted (34) Addition to / (Use of) Deferred Revenue				-
FY23 Revenue Higher than Budgeted (need FY23 budget amendment)				206,545
FY24 Proposed (34) Addition to / (Use of) Deferred Revenue				(124,420)
Projected 06/30/24 Ending Fund (34) Deferred Revenue Balance				\$ 46,355

35 VEHICLE IMPOUNDMENT FUND

REVENUES					
35-01-00-4341	State Revenue	\$ 24,990	\$ 30,249	\$ 28,000	\$ 28,000
35-01-00-4600	Misc Revenue (Salvage)	-	-	500	500
		<u>\$ 24,990</u>	<u>\$ 30,249</u>	<u>\$ 28,500</u>	<u>\$ 28,500</u>
EXPENDITURES					
35-01-00-7312	Professional & Contractual	\$ 638	\$ 9,755	\$ 37,500	\$ 37,500
35-01-00-7900	Work Orders - Administration	135	-	2,000	
35-01-00-7901	Work Orders - Public Works	-	3,514	6,000	6,000
35-01-00-7908	Work Orders - Public Facilities	471	2,166	500	2,500
		<u>1,244</u>	<u>15,435</u>	<u>46,000</u>	<u>46,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ 23,746</u>	<u>\$ 14,813</u>	<u>\$ (17,500)</u>	<u>\$ (17,500)</u>
FY22 Ending Fund (35) Balance					\$ 40,803
FY23 Budgeted (35) Revenue Over (Under) Expenditures					(17,500)
FY24 Proposed (35) Revenue Over (Under) Expenditures					(17,500)
Projected 06/30/24 Fund (35) Balance					5,803

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
					<u>\$ 9,000,000</u>
EXPENDITURES					
42-01-00-7392	Project Expenditures				\$ 8,940,000
42-01-00-7901	Work Orders - Public Works				10,000
42-01-00-7908	Work Orders - Public Facilities				50,000
					<u>9,000,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS					<u>\$ -</u>

50 CAPITAL IMPROVEMENT PROJECTS

REVENUES					
50-01-09-4130	Sales Tax	\$ 796,218	\$ 1,006,111	\$ 1,015,000	\$ 1,096,000

		FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
EXPENDITURES					
50-01-00-7392	Project Expenditures	\$ 512,348	\$ 760,203	\$ 658,600	\$ 1,543,715
50-01-00-7900	Work Orders - Administration	4,212	524	3,000	-
50-01-00-7901	Work Orders - Public Works	6,737	-	-	-
50-01-00-7908	Work Orders - Pub. Facilities	33,429	6,532	30,000	23,000
		<u>556,726</u>	<u>767,259</u>	<u>691,600</u>	<u>1,566,715</u>

Transfer in from fund 01 of prior years previously unfunded school debt reimbursement for school roof

TRANSFERS					
50-98-00-8200	Operating Transfers - In from GF	\$ (53,000)	\$ (20,094)	\$ (354,075)	\$ (500,000)
50-98-00-8228	Operating Transfers -In from TSA	(75,000)			-
50-98-00-8253	Operating Transfers -In from MSA	(22,000)			-
50-98-00-8256	Operating Transfers - In from Grant	-	-	-	(87,300)
50-98-00-8257	Operating Transfers - OUT from CIP	459,075	249,229	375,800	588,000
50-98-00-8258	Operating Trans -In from Equip Sink	(311,903)	(79,708)	-	(20,000)
		<u>(2,828)</u>	<u>149,427</u>	<u>21,725</u>	<u>(19,300)</u>

ARPA Funds for IT Projects

Transfers OUT from CIP:

-To Water Fund (90)	\$430,000
-To Equipment Sinking Fund (61)	\$13,000
-To Sewer Fund (91)	\$125,000
-To Harbor(92)	\$20,000

ALLOCATED EXPENSE

50-99-00-8101	Allocations - Administration			\$ 20,028	20,280
50-99-00-8104	Allocations - Finance			35,792	39,147
		<u>40,248</u>	<u>46,619</u>	<u>55,820</u>	<u>59,427</u>

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

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

FY22 Ending Fund (50) Balance	\$ 1,536,165
FY23 Budgeted (50) Revenue Over (Under) Expenditures	245,855
FY24 Proposed (50) Revenue Over (Under) Expenditures	(510,842)
Projected 06/30/24 Ending Fund (50) Balance	1,271,178

61 EQUIPMENT SINKING FUND

Transfer in from CIP for HVFD SCBA Sinking Fund \$13,000.

TRANSFERS					
61-98-00-8200	Transfers - In from General Fund	\$ (21,274)	\$ (24,587)	\$ -	\$ (21,000)
61-98-00-8253	Transfers -In from Medical Service	-	-	-	-
61-98-00-8257	Transfers - In from CIP	(13,000)	(113,000)	(103,000)	(13,000)
61-98-00-8258	Transfers -OUT from Sinking	311,903	79,708	-	20,000
		<u>277,630</u>	<u>(57,879)</u>	<u>(103,000)</u>	<u>(14,000)</u>

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

Transfer OUT to CIP for SALI/ALI purchase.

FY22 Ending Fund (61) Balance	\$ 405,659
FY23 Budgeted (61) Revenue Over (Under) Expenditures	103,000
FY24 Proposed (61) Revenue Over (Under) Expenditures	14,000
Projected 06/30/24 Ending Fund (61) Balance	522,659

75 LIBRARY BOND FUND

REVENUES

75-01-00-4021	Property Tax Revenue	\$ 13,305	\$ 14,364	\$ 14,148	\$ 14,148
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EXPENDITURES

75-01-00-7510	Principal	\$ 7,974	\$ 8,357	\$ 8,574	\$ 8,957
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	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
75-01-00-7520 Interest	6,174	5,791	5,574	5,191
	14,148	14,148	14,148	14,148
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	\$ (843)	\$ 216	\$ -	\$ -
FY22 Ending Fund (75) Balance				\$ 260
FY23 Budgeted (75) Revenue Over (Under) Expenditures				-
FY24 Proposed (75) Revenue Over (Under) Expenditures				-
Projected 06/30/2024 Ending Fund (75) Balance				260

76 SCHOOL G.O. BOND FUND

2005 School Bonds (Refunded 2014 Series Three)				
REVENUES				
76-01-00-4021 Property Tax Revenue	\$ 879,050	\$ 788,358	\$ 357,225	\$ 356,850
76-01-00-4389 State of Alaska Revenue	-	305,206	833,525	832,650
	879,050	1,093,564	1,190,750	1,189,500
EXPENDITURES				
76-01-00-7510 Principal	\$ 905,000	\$ 955,000	\$ 1,000,000	1,050,000
76-01-00-7520 Interest	286,125	239,625	190,750	139,500
	1,191,125	1,194,625	1,190,750	1,189,500
2015 School Bonds				
REVENUES				
76-02-00-4021 Property Tax Revenue	\$ 59,998	\$ 58,931	\$ 26,978	\$ 27,765
76-02-00-4389 State of Alaska Revenue	-	23,549	62,948	64,785
	59,998	82,480	89,926	92,550
EXPENDITURES				
76-02-00-7510 Principal	\$ 40,000	\$ 45,000	\$ 45,000	50,000
76-02-00-7520 Interest	49,300	47,175	44,925	42,550
	89,300	92,175	89,925	92,550
TRANSFERS				
76-98-00-8200 Operating Transfers - IN from GF	(12,820)	(110,756)	-	-
76-98-00-8257 Operating Transfers - IN from CIP	(324,075)	-	-	-
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	\$ (4,482)	\$ 0	\$ 1	\$ -
FY22 Ending Fund (76) Balance				\$ 1
FY23 Budgeted (76) Revenue Over (Under) Expenditures				1
FY24 Proposed (76) Revenue Over (Under) Expenditures				-
Projected 06/30/24 Ending Fund (76) Balance				2

90 WATER REVENUE FUND

REVENUES				
90-01-00-4401 Water Service Revenue	\$ 412,760	\$ 417,498	\$ 434,000	\$ 450,000
90-01-00-4408 Cruise Ship Water Sales	-	1,256	16,000	2,500
90-01-00-4402 New Connection Hookup Fees	15,407	11,811	8,000	8,000
90-01-00-4407 Water Expansion Fee	1,800	3,600	4,000	4,000
90-01-00-4600 Miscellaneous Revenue	8,257	10,981	19,600	12,000
90-01-00-4610 Interest Earnings	681	1,575	6,000	6,000
TOTAL REVENUES	438,905	446,721	487,600	482,500

		FY21	FY22	FY23	FY24
		ACTUAL	ACTUAL	BUDGET	PROPOSED
EXPENDITURES					
90-01-00-6110	Salaries and wages	\$ 122,687	\$ 124,079	\$ 138,756	\$ 209,912
90-01-00-6115	Payroll Burden	41,209	34,739	45,890	68,847
90-01-00-6140	Health Insurance	34,243	30,751	38,928	59,472
90-01-00-7211	Supplies & Postage	6,254	3,066	3,000	3,000
90-01-00-7230	Material & Equipment	46,708	96,038	30,000	71,000
90-01-00-7241	Computers & Peripherals	1,115	655	4,400	5,000
90-01-00-7312	Professional & Contractual	26,634	41,479	52,500	34,500
90-01-00-7325	Dues, Subscriptions & Fees	439	798	2,000	2,000
90-01-00-7334	Travel & Per Diem	-	-	3,000	3,300
90-01-00-7335	Training	445	290	1,400	7,500
90-01-00-7340	Advertising	59	168	1,000	500
90-01-00-7351	Banking & Insurance	16,733	15,462	17,800	21,000
90-01-00-7355	Vehicle Expense	3,693	4,747	4,000	3,500
90-01-00-7360	Utilities	28,647	34,456	34,000	36,000
90-01-00-7371	Maintenance & Repairs	36,387	28,963	50,000	35,000
90-01-00-7510	Principal	52,363	107,368	91,056	94,184
90-01-00-7520	Interest	10,208	20,941	26,747	23,619
90-01-00-7900	Work Orders - Administration	-	1,081	2,000	-
90-01-00-7901	Work Orders - Public Works	52,946	8,792	5,000	10,000
90-01-00-7908	Work Orders - Facilities	2,123	4,976	2,500	5,000
TOTAL CASH DIRECT EXPENDITURES		482,893	558,850	553,977	693,334
TRANSFERS					
90-98-00-8254	Operating Transfer - In from CPV Tax	(92,081)	-	-	-
90-98-00-8257	Operating Transfers - In from CIP	(49,485)	(121,000)	-	-
TOTAL TRANSFERS		(141,566)	(121,000)	-	-
ALLOCATED PAYROLL EXPENSE					
90-99-00-8101	Allocations - Administration	\$ 3,267	\$ 3,489	\$ 4,710	\$ 4,715
90-99-00-8104	Allocations - Finance	25,399	30,408	28,456	28,127
90-99-00-8105	Allocation - Assessment / Land Mgmt	741	2,909	3,117	3,501
90-99-00-8120	Allocations - IT	1,126	1,032	1,368	5,727
90-99-00-8161	Allocations - Water Revenue	(75,472)	(80,713)	(82,451)	(169,115)
90-99-00-8162	Allocations - Sewer Department	17,790	19,507	19,611	-
TOTAL ALLOCATED EXPENSE		(27,149)	(23,368)	(25,189)	(127,045)
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS		314,177	414,482	528,788	566,289
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCA		124,728	32,239	(41,188)	(83,789)
NON-CASH EXPENDITURES					
90-01-00-7385	Depreciation Expense	336,181	365,285	336,000	336,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (211,453)	\$ (333,045)	\$ (377,188)	\$ (419,789)
WATER FUND CAPITAL PROJECTS					
REVENUES					
90-50-00-4341	State Revenue (ADEC Loan Proceeds)				\$ 1,000,000
EXPENDITURES					
90-50-00-7392	Project Expenditures				\$ 1,678,700
90-50-00-7908	Work Orders - Facilities				7,000
					1,685,700
TRANSFERS					
90-98-00-8256	Transfer IN from Grant (ARPA)				(255,700)
90-98-00-8257	Transfer IN from CIP				(430,000)

FY24 Water Fund Capital Projects include:
- Lily Lake WTP Upgrades \$1,200,000
- Lily Lake WTP Building Improvements \$140,000
- Piedad WTP Auxillary Power \$50,000
- Soapsuds/Tower Water Main Replacement \$255,700
- Main St Valve/Sidewalk Repair \$40,000

	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
WATER FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES				\$ -
FY22 Ending Fund (90) Unrestricted Net Position				\$ 228,555
FY23 Budgeted (90) Revenue Over CASH Expenditures				(41,188)
FY24 Proposed (90) Revenue Over CASH Expenditures				(83,789)
Projected 06/30/24 Ending Unrestricted Net Position				103,578
Projected 06/30/24 Net Assets as % of Fund Capital Assets				1%

91 SEWER REVENUE FUND (WASTEWATER TREATMENT)

SEWER FUND OPERATIONS

REVENUES

91-01-00-4404 Sewer Service Revenue	\$ 516,007	\$ 531,767	\$ 546,900	\$ 568,500
91-01-00-4405 Sewer Hookup Revenue	4,350	5,176	4,000	4,500
91-01-00-4407 Sewer Expansion Fee	1,500	4,000	2,000	2,500
91-01-00-4600 Miscellaneous Revenue	(260)	300	3,000	2,000
91-01-00-4610 Interest Earnings	18	52	3,300	2,000
	<u>521,614</u>	<u>541,296</u>	<u>559,200</u>	<u>579,500</u>

EXPENDITURES

91-01-00-6110 Salaries and wages	\$ 48,326	\$ 55,289	\$ 64,184	\$ -
91-01-00-6115 Payroll Burden	16,255	17,730	21,671	-
91-01-00-6140 Health Insurance	17,810	19,464	19,464	-
91-01-00-7211 Supplies & Postage	1,875	2,036	2,500	2,500
91-01-00-7230 Material & Equipment	21,753	47,725	40,000	41,500
91-01-00-7241 Computers & Peripherals	956	1,204	4,400	6,625
91-01-00-7312 Professional & Contractual	15,479	15,490	25,000	35,000
91-01-00-7325 Dues, Subscriptions & Fees	8,228	8,170	8,600	11,000
91-01-00-7334 Travel & Per Diem	-	-	1,500	2,500
91-01-00-7335 Training	590	390	1,500	1,500
91-01-00-7340 Advertising	901	383	600	600
91-01-00-7351 Banking & Insurance	29,537	27,326	30,700	35,100
91-01-00-7355 Vehicle Expense	14,208	4,815	4,000	5,000
91-01-00-7360 Utilities	96,219	100,686	102,000	106,000
91-01-00-7371 Maintenance & Repairs	15,372	7,029	37,000	40,000
91-01-00-7510 Principal	54,908	59,981	91,607	81,487
91-01-00-7520 Interest	29,122	26,424	33,771	18,849
91-01-00-7900 Work Orders - Administration	-	876	2,000	-
91-01-00-7901 Work Orders - Public Works	1,150	301	3,500	5,000
91-01-00-7908 Work Orders - Facilities	2,253	5,541	2,500	7,000
	<u>374,942</u>	<u>400,861</u>	<u>496,497</u>	<u>399,661</u>

TRANSFERS

91-98-00-8257 Operating Transfers - In from CIP	(170,030)	-	(27,800)	-
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Beginning FY24 All Department Payroll is allocated from Water Fund

ALLOCATED PAYROLL EXPENSE

91-99-00-8101 Allocations - Administration	\$ 3,267	\$ 3,489	\$ 4,710	\$ 4,715
91-99-00-8104 Allocations - Finance	25,399	30,408	28,456	28,127
91-99-00-8105 Allocations - Assessment / Land Mgmt	741	2,909	3,117	3,501
91-99-00-8120 Allocations - IT	1,126	1,032	1,368	5,727
91-99-00-8161 Allocations - Water Revenue	75,472	80,713	82,451	169,115
91-99-00-8162 Allocations - Sewer Department	(17,790)	(19,507)	(19,611)	-
	<u>88,215</u>	<u>99,044</u>	<u>100,491</u>	<u>211,185</u>

	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
TOTAL CASH EXPENDITURES & ALLOCATED EXPENSE	293,127	499,905	569,188	610,846
REVENUE OVER (UNDER) CASH EXPENSE & ALLOCATIONS	228,487	41,391	(9,988)	(31,346)
<i>NON-CASH EXPENDITURES</i>				
91-01-00-7385 Depreciation Expense	342,823	356,095	357,164	368,595
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS FROM OPERATIONS	\$ (114,336)	\$ (314,704)	\$ (367,152)	\$ (399,941)
SEWER FUND CAPITAL PROJECTS				
EXPENDITURES				
91-50-00-7392 Project Expenditures				\$ 120,000
91-50-00-7908 Work Orders - Facilities				5,000
				125,000
<i>TRANSFERS</i>				
91-98-00-8257 Transfer IN from CIP				\$ (125,000)
SEWER FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES				\$ -
FY22 Ending Fund (91) Unrestricted Net Assets				\$ 516,894
FY23 Budgeted (91) Revenue Over CASH Operating Expenditures				(9,988)
FY24 Proposed (91) Revenue Over CASH Operating Expenditures				(31,346)
Projected 06/30/24 Ending Unrestricted Net Assets				475,560
Projected 06/30/24 Net Assets as % of Fund Capital Assets				8%

FY24 Sewer Fund Capital Projects include:
- WWTP Generator Building Repairs

92 BOAT HARBOR FUND

BOAT HARBOR FUND OPERATIONS

REVENUES

92-01-00-4421 Transient Moorage	\$ 77,136	\$ 75,939	\$ 65,000	\$ 80,000
92-01-00-4422 Annual Slip Rental	117,897	125,260	119,000	130,000
92-01-00-4425 Ramp Fees	13,596	17,145	15,000	16,000
92-01-00-4427 Ice Sales	24,750	43,025	35,000	55,000
92-01-00-4428 Fuel Sales	165,020	245,823	215,000	250,000
92-01-00-4423 Electrical Service Maintenance	11,258	13,517	9,000	10,000
92-01-00-4600 Miscellaneous Revenue	19,174	17,707	21,400	23,000
92-01-00-4610 Interest Earnings	2,949	2,229	2,000	2,000
	431,781	540,645	481,400	566,000

OPERATING EXPENDITURES

92-01-00-5000 Cost of Fuel Sold	\$ 136,242	\$ 207,351	\$ 175,000	\$ 210,000
92-01-00-6110 Salaries and wages	131,014	125,117	180,505	194,005
92-01-00-6115 Payroll Burden	33,329	40,804	62,210	64,710
92-01-00-6140 Health Insurance	36,617	33,318	38,928	39,648
92-01-00-7211 Supplies & Postage	1,823	1,420	2,700	2,700
92-01-00-7230 Material & Equipment	11,377	18,786	15,000	20,000
92-01-00-7241 Computers & Peripherals	-	1,255	1,500	1,000
92-01-00-7312 Professional & Contractual	2,929	6,103	10,000	166,000
92-01-00-7325 Dues, Subscriptions & Fees	273	308	350	350
92-01-00-7334 Travel & Per Diem	(200)	1,000	2,000	2,000
92-01-00-7335 Training	32	395	500	500
92-01-00-7340 Advertising	135	453	500	250

Wave barrier inspection \$136,000

		FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
92-01-00-7351	Banking & Insurance	17,516	17,743	38,900	43,500
92-01-00-7355	Vehicle Expense	1,677	1,243	2,500	2,500
92-01-00-7360	Utilities	76,835	88,314	87,000	90,000
92-01-00-7371	Maintenance & Repairs	3,085	14,659	10,000	10,000
92-01-00-7901	Work Orders - Public Works	3,684	986	1,500	2,000
92-01-00-7908	Work Orders - Facilities	1,158	665	3,000	5,000
		<u>457,526</u>	<u>559,919</u>	<u>632,093</u>	<u>854,163</u>
ALLOCATED PAYROLL EXPENSE					
92-99-00-8101	Allocations - Administration	\$ 9,148	\$ 9,771	\$ 4,710	\$ 4,715
92-99-00-8104	Allocations - Finance	14,956	16,563	16,879	18,506
92-99-00-8120	Allocations - IT	5,453	5,001	6,628	9,164
92-99-00-8163	Allocations - Harbor	(121,838)	(118,597)	(145,928)	(175,885)
		<u>(92,281)</u>	<u>(87,262)</u>	<u>(117,711)</u>	<u>(143,500)</u>
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS		365,245	472,657	514,382	710,663
REVENUE OVER (UNDER) CASH EXP. & ALLOCATIONS		66,537	67,989	(32,982)	(144,663)
NON-CASH EXPENSE					
92-01-00-7385	Depreciation Expense	685,160	781,572	840,000	840,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (618,624)	\$ (713,584)	\$ (872,982)	\$ (984,663)
BOAT HARBOR FUND CAPITAL PROJECTS					
EXPENDITURES					
92-50-00-7392	Project Expenditures				\$ 100,000
TRANSFERS					
92-98-00-8257	Transfer IN from CIP				(20,000)
BOAT HARBOR FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES					
	FY22 Ending Fund (92) Unrestricted Net Position				\$ 674,176
	FY23 Budgeted (92) Revenue Over (Under) CASH Operating Expenditures				(32,982)
	FY24 Proposed (92) Revenue Over (Under) CASH Operating Expenditures				(144,663)
	FY24 Proposed (92) Use of Fund Balance for Capital Projects				(80,000)
	Projected FY24 Ending Unrestricted Net Assets (Less Net Pension Liability)				\$ 416,531
	Projected 06/30/24 Net Assets as % of Fund Capital Assets				2%
93 LUTAK DOCK FUND					
LUTAK DOCK OPERATIONS					
REVENUES					
93-01-00-4217	Lutak Dock User Fees	\$ 222,858	\$ 355,260	\$ 265,000	\$ 370,000
93-01-00-4620	Rent	35,136	17,029	42,000	42,000
93-01-00-4610	Interest Earnings	-	14,107	15,000	20,000
		<u>257,994</u>	<u>386,396</u>	<u>322,000</u>	<u>432,000</u>
EXPENDITURES					
93-01-00-7211	Supplies & Postage	\$ 328	\$ 138	\$ 800	800
93-01-00-7230	Material & Equipment	887	892	5,000	8,500
93-01-00-7241	Computers & Peripherals	34	-	1,500	500
93-01-00-7312	Professional & Contractual	77,094	28,238	20,000	30,000

FY24 Harbor Fund Capital Projects include:
- Letnikof Harbor Float Design \$100,000

		FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
93-01-00-7325	Dues, Subscriptions & Fees	138	138	200	250
93-01-00-7334	Travel & Per Diem	1,080	299	2,000	2,000
93-01-00-7335	Training	-	738	500	500
93-01-00-7340	Advertising	-	147	100	100
93-01-00-7351	Banking & Insurance	5,366	4,807	5,100	6,500
93-01-00-7355	Vehicle Expense	1,325	895	2,000	2,000
93-01-00-7360	Utilities	4,907	6,102	6,000	10,000
93-01-00-7371	Maintenance & Repairs	-	-	5,000	5,000
93-01-00-7901	Work Orders - Public Works	1,565	-	1,000	1,000
93-01-00-7908	Work Orders - Facilities	75	-	500	500
		<u>92,799</u>	<u>42,394</u>	<u>49,700</u>	<u>67,650</u>
ALLOCATED PAYROLL EXPENSE					
93-99-00-8101	Allocations - Administration	\$ 13,069	\$ 12,562	\$ 16,955	\$ 16,974
93-99-00-8104	Allocations - Finance	8,832	9,853	9,992	10,945
93-99-00-8120	Allocations - IT	2,726	2,500	3,314	5,198
93-99-00-8163	Allocations - Harbor	60,586	57,944	68,037	74,840
		<u>85,213</u>	<u>82,859</u>	<u>98,298</u>	<u>107,957</u>
TOTAL CASH EXPENDITURES & ALLOCATIONS		178,012	125,253	147,998	175,607
REVENUE OVER (UNDER) CASH EXPENSE & ALLOCATIONS		79,982	261,143	174,002	256,393
NON-CASH EXPENSE					
93-01-00-7385	Depreciation Expense	99,973	107,293	86,900	86,900
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ (19,991)</u>	<u>\$ 153,850</u>	<u>\$ 87,102</u>	<u>\$ 169,493</u>
LUTAK DOCK CAPITAL PROJECTS - REPLACEMENT					
REVENUES					
93-50-00-4341	State Revenue				\$ 3,211,284
93-50-00-4589	Federal Revenue				20,000,000
					<u>23,211,284</u>
EXPENDITURES					
93-50-00-7392	Project Expenditures				25,926,000
93-50-00-7908	Work Orders - Facilities				26,000
TOTAL EXPENDITURES					<u>25,952,000</u>
LUTAK DOCK FUND CAPITAL PROJECTS REVENUE Under EXPENDITURES (use of fund balance)					<u>\$ (2,740,716)</u>
FY22 Ending Fund (93) Unrestricted Net Position					\$ 2,761,350
FY23 Budgeted (93) Revenue Over CASH Expenditures					174,002
FY24 Proposed (93) Revenue Over CASH Operating Expenditures					256,393
FY24 Proposed (93) Use of Fund Balance for Capital Projects					(2,740,716)
Projected FY24 Ending Fund (93) Unrestricted Net Assets					\$ 451,029
Projected 06/30/24 Net Assets as % of Fund Capital Assets					25%

94 PORT CHILKOOT DOCK FUND

REVENUES

94-01-00-4218	PC Dock Usage Fee	\$ 1,650	\$ 105,149	\$ 200,000	\$ 230,000
94-01-00-4225	PC Dock Parking Permit	165	735	350	500
		<u>1,815</u>	<u>105,884</u>	<u>200,350</u>	<u>230,500</u>

EXPENDITURES

94-01-00-7211	Supplies & Postage	\$ 49	\$ 138	\$ 250	250
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		FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
94-01-00-7230	Material & Equipment	2,110	4,714	2,500	2,500
94-01-00-7241	Computers & Peripherals	-	5,853	1,500	1,000
94-01-00-7312	Professional & Contractual	-	4,298	1,000	1,000
94-01-00-7325	Dues, Subscriptions & Fees	138	264	350	350
94-01-00-7334	Travel & Per Diem	(200)	322	2,000	2,000
94-01-00-7335	Training	-	63	500	500
94-01-00-7340	Advertising	98	163	100	100
94-01-00-7351	Banking & Insurance	15,827	15,915	16,800	18,600
94-01-00-7355	Vehicle Expense	823	460	2,000	2,000
94-01-00-7360	Utilities	7,399	8,037	8,500	9,000
94-01-00-7371	Repairs & Maintenance	14,887	3,744	2,000	10,000
94-01-00-7907	Work Orders - Ports	-	-	(38,000)	-
94-01-00-7908	Work Orders - Facilities	1,148	4,501	1,000	5,000
		<u>42,280</u>	<u>48,471</u>	<u>500</u>	<u>52,300</u>
<i>ALLOCATED PAYROLL EXPENSE</i>					
94-99-00-8101	Allocations - Administration	\$ 3,267	3,489	4,710	4,715
94-99-00-8104	Allocations - Finance	6,775	7,523	7,568	6,028
94-99-00-8120	Allocations - IT	2,726	2,500	3,314	5,198
94-99-00-8163	Allocations - Harbor	61,252	60,653	77,891	101,045
		<u>74,020</u>	<u>74,165</u>	<u>93,483</u>	<u>116,986</u>
TOTAL CASH EXPENDITURES & ALLOCATIONS		116,300	122,636	93,983	169,286
<i>TRANSFERS</i>					
94-98-00-8254	Operating Transfers - from CPV	\$ (70,000)	(37,525)	(25,000)	-
TOTAL CASH EXPENDITURES & TRANSFERS		46,300	85,111	68,983	169,286
REVENUE OVER (UNDER) CASH EXPENSE		(44,485)	20,773	131,367	61,214
<i>NON-CASH EXPENSE</i>					
94-01-00-7385	Depreciation Expense	327,291	327,291	327,300	327,300
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (371,776)	\$ (306,518)	\$ (195,933)	\$ (266,086)
PC DOCK CAPITAL PROJECTS					
<i>EXPENDITURES</i>					
94-50-00-7392	Project Expenditures				\$ 585,000
94-50-00-7908	Work Orders - Facilities				10,000
					<u>595,000</u>
<i>TRANSFERS</i>					
94-98-00-8254	Operating Transfers - from CPV				(383,420)
94-98-00-8256	Operating Transfers - from Grants (ARPA CPV)				(211,580)
					<u>(595,000)</u>
PC DOCK FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES & TRANSFERS					\$ -
FY22 Ending Fund (94) Unrestricted Net Position					\$ 217,445
FY23 Budgeted (94) Revenue Over (Under) CASH Expenditures					131,367
FY24 Proposed (94) Revenue Over (Under) CASH Expenditures					61,214
Projected FY24 Ending Fund (94) Unrestricted Net Assets					410,026
Projected 06/30/24 Net Assets as % of Fund Capital Assets					5%

PC Dock Capital Projects	
Replace PC Dock Anodes	\$305,000
Fender Refurbishment	\$250,000
Lightening Float Conceptual	\$30,000
Additional for Security Bldg	\$10,000

97 PERMANENT FUND

	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED
REVENUE				
97-01-00-4610 Permanent Fund Income	\$ 959,080	\$ (830,427)	\$ 380,000	\$ 540,000
EXPENDITURES				
97-01-00-7312 Professional & Contractual	\$ 23,570	\$ 23,595	\$ 23,750	22,500
97-01-00-7351 Banking & Insurance	1,500	1,500	1,500	1,500
	25,070	25,095	25,250	24,000
TRANSFERS				
97-98-00-8252 Operating Transfers - IN fr Land Sales	\$ (142,029)	\$ (26,119)	\$ -	-
97-98-00-8260 Operating Transfers - IN from GF	-	-	(450,000)	-
97-98-00-8264 Operating Transfers - OUT fr Permanent	757,000	312,000	72,000	116,050
	614,971	285,881	(378,000)	116,050
EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS	\$ 319,039	\$ (1,141,403)	\$ 732,750	\$ 399,950
FY22 Ending Fund (97) Balance				8,326,533
FY23 Budgeted (97) Revenue Over (Under) Expenditures				732,750
FY24 Proposed (97) Revenue Over (Under) Expenditures				399,950
Projected 06/30/24 Ending Fund (97) Balance				\$ 9,459,233



Capital Improvement Projects (CIP) Six-Year Plan FY24-FY29

Year	Department/Facility	Description	Cost	Funding Source
FY24	Admin Bldg	Project, ADA Concrete Ramp Repair- Admin Building	\$15,000	CIP
FY24	Admin / Library	Project, Backup Generator Installation	\$150,000	CIP
FY24	Chilkat Center	Project, Chilkat Center Fuel Tank Replacement	\$28,400	CIP
FY24	Dispatch	Project, SALI / ALI Upgrade	\$20,000	e911 Surcharge
FY24	Facilities	Maintenance, Deferred	\$25,000	CIP
FY24	Fire HVFD	Sinking Fund, Equipment (SCBA 4 of 20)	\$13,000	CIP
FY24	Harbor	Design, Letnikof Harbor Float	\$100,000	Harbor \$80K/CIP \$20K
FY24	IT	Purchase, Avaya Phone System Controller	\$19,300	ARPA -LATCF
FY24	IT	Server Upgrade	\$26,500	ARPA -LATCF
FY24	IT	UPS Replacement	\$18,300	ARPA -LATCF
FY24	IT	Wireless Upgrade Phase I	\$23,200	ARPA -LATCF
FY24	Library	Sinking Fund, Library Roof Replacement	\$20,000	CIP
FY24	Lutak Dock	Project, Lutak Dock Replacement	\$25,952,000	RAISE/SOA/Enterprise
FY25	Museum	Project, Museum Major Maintenance/Upgrades	\$112,640	CIP
FY24	Parks	Project, Portage Cove Interpretive Trail 1 & 6a	\$896,000	DOT \$815K/ CIP \$81K
FY24	Parks	Project, Sledding Hill Lighting	\$14,000	CIP
FY24	PC Dock	Design, Lightering Float Replacement Conceptual Design	\$30,000	CPV Tax Funds
FY24	PC Dock	Project, Anode Replacement	\$555,000	ARPA \$461,580 /CPV Tax \$93,400
FY24	PC Dock	Project, Fender Refurbishment (minimal replacement)	\$250,000	AK State or CPV Tax Funds
FY24	Police	Purchase, Police Patrol Vehicle	\$60,000	CIP
FY24	Public Safety Bldg	Project, PSB Fuel Tank Replacement	\$48,400	CIP
FY24	Public Works	Purchase, Loader Bucket	\$42,800	CIP
FY24	Public Works	Project, Replace Senior Village Sidewalk	\$50,650	CIP 50% / CIA Request 50%
FY24	Public Works	Project, Replace PC Harbor Sidewalk - Phase I	\$276,700	CIP 50% / CIA Request 50%
FY24	Public Works	Purchase, Roller	\$49,500	CIP
FY24	Public Works	Project, 5th and 6th Ave Drainage Improvements	\$54,000	CIP
FY24	Public Works	Design, East Mathias Ave Realignment	\$25,000	CIP
FY24	Public Works	Project, 2020 Flood Repair FEMA Work	\$9,000,000	FEMA
FY24	School	Project, High School Roof - Phase II & III	\$500,000	SDR Funding from FY23
FY24	School	Project, Jenae's Playground	\$50,000	CIP
FY24	Senior Center	Project, Haines Senior Center Kitchen Floor Replacement	\$20,000	CIP
FY24	Sewer	Project, WWTP Generator Building Repairs	\$125,000	CIP
FY24	Sewer	Project, WWTP Influent Upgrade	\$1,876,000	DEC Loan/Grants
FY24	Water/ Public Work	Project, Main St Valve Repair & Sidewalk Patches	\$40,000	CIP
FY24	Water	Project, Lily Lake WTP Building Improvements	\$140,000	CIP
FY24	Water	Project, Piedad WTP Auxillary Power	\$50,000	CIP
FY24	Water	Project, Soap Suds Alley/Tower Rd Water Services	\$255,700	ARPA -LATCF
FY24	Water	Project, Lily Lake Treatment Plant Upgrade	\$1,400,000	DEC Loan/Grants CIP \$200K



Capital Improvement Projects (CIP) Six-Year Plan FY24-FY29

Year	Department/Facility	Description	Cost	Funding Source
FY25	Admin Building	Design, Final Design Administration Bldg Expansion		CIP
FY25	Chilkat Center	Project, Chilkat Center Building Major Maintenance	\$212,640	CIP
FY25	Chilkat Center	Design, Chilkat Center HVAC	\$60,000	CIP
FY25	Chilkat Center	Sinking Fund, Chilkat Center HVAC Upgrade	\$220,000	CIP
FY25	Facilities	Sinking Fund, Deferred Maintenance	\$25,000	CIP
FY25	Facilities	Sinking Fund, Building Improvements	\$100,000	CIP
FY25	Fire HVFD	Purchase, Type 6 Wildland Fire Vehicle	\$150,000	HVFD/CIP/Sinking Fund
FY25	Fire HVFD	Sinking Fund, Fire Truck	\$15,000	CIP
FY25	Fire HVFD	Sinking Fund, Equipment (SCBA 5 of 20)	\$13,000	CIP
FY25	Fire KVVFD	Project, Water Storage Tank	\$22,000	CIP
FY25	Harbor	Engineering, Harbor Float / Drive Down 35% Design	\$500,000	Harbor /CIP
FY25	Harbor	Project, Replacment of Letnikof Float	\$900,000	Harbor /CIP
FY25	Parks	Design, Ice Rink, Tennis, Pickleball Court	\$100,000	CIP
FY25	Parks	Project, Softball Field Improvements	\$474,000	CIP
FY25	Pool	Project, Replace Pool Roof	\$250,000	CIP
FY25	Pool	Design, Pool HVAC Replacement	\$140,000	CIP
FY25	Public Works	Sinking Fund, Heavy Equipment	\$150,000	CIP
FY25	Public Works	Purchase, Vacuum Truck	\$363,000	CIP
FY25	Public Works	Project, East Mathias Ave Realignment	\$385,000	CIP
FY25	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY25	Water	Project, Barnett Water Pump Station Auxillary Power	\$86,000	
 				
FY26	Admin Building	Project, Administration Building Expansion		CIP/Grants
FY26	Chilkat Center	Sinking Fund, Chilkat Center HVAC Upgrade	\$220,000	CIP
FY26	Facilities	Sinking Fund, Building Improvements	\$100,000	CIP
FY26	Facilities	Sinking Fund, Deferred Maintenance	\$25,000	CIP
FY26	Facilities	Project, Lutak Storage Shed Finishing	\$100,000	CIP
FY26	Fire HVFD	Sinking Fund, Fire Truck	\$15,000	CIP
FY26	Fire HVFD	Sinking Fund, Equipment (SCBA 6 of 20)	\$13,000	CIP
FY26	Fire HVFD	Sinking Fund, Ambulance	\$20,000	CIP
FY26	Harbor	Project, Lutak Boat Ramp	\$150,000	CIP
FY26	Harbor	Engineering, Harbor Float / Drive Down Full Design	\$750,000	Harbor /CIP
FY26	Library	Purchase, One-man Bucket Electric Z Lift	\$50,000	CIP
FY26	PC Dock	Engineering, PC Dock Lightering Float Replacement	\$300,000	CPV/Enterprise/CIP
FY26	Police	Purchase, Police Patrol Vehicle	\$60,000	CIP
FY26	Police	Design, Impound Yard	\$52,520	CIP
FY26	Pool	Project, HVAC Replacement	\$1,400,000	CIP
FY26	Public Safety Bldg	Project, Public Safety Building	\$31,100,000	CIP/Grants/Loans/Bonds
FY26	Public Works	Project, Road Improvements	\$200,000	CIP
FY26	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY26	Sewer	Project, Highland Estates Sewer Extension	\$935,000	LID/CIP/DEC Loan
FY26	Sewer	Project, Well Field Auxillary Power	\$50,000	CIP



Capital Improvement Projects (CIP) Six-Year Plan FY24-FY29

Year	Department/Facility	Description	Cost	Funding Source
FY26	Sewer	Project, Commercial Composter	\$100,000	CIP
FY26	Water	Engineering, Hemlock Estates Water Main Loop	\$20,000	CIP
FY26	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY27	Chilkat Center	Sinking Fund, Chilkat Center HVAC Upgrade	\$220,000	CIP
FY27	Facilities	Sinking Fund, Maintenance Deferred	\$25,000	CIP
FY27	Fire HVFD	Sinking Fund, Fire Truck	\$15,000	CIP
FY27	Fire HVFD	Sinking Fund, Equipment (SCBA 7 of 20)	\$13,000	CIP
FY27	Harbor	Project, Drive Down Work Float and Transfer Bridge	\$8,200,000	DOT/Harbor Fund/CIP
FY27	PC Dock	Project, PC Dock Lightering Float	\$3,000,000	CPV/Grants/Enterprise
FY27	Public Works	Purchase, Excavator	\$120,000	CIP
FY27	Public Works	Project, Road Improvements	\$200,000	CIP
FY27	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY27	School	Project, Soccer Field Lift	\$75,000	CIP
FY27	Water	Project, Water Line - FAA/Mt Riley	\$1,000,000	DEC/LID/CIP
FY27	Water	Project, Extend Water Main Small Tracts	\$1,725,000	LID/DEC Loan
FY27	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY28	Facilities	Sinking Fund, Deferred Maintenance	\$25,000	CIP
FY28	Fire HVFD	Sinking Fund, Fire Truck	\$15,000	CIP
FY28	Fire HVFD	Sinking Fund, Equipment (SCBA 8 of 20)	\$13,000	CIP
FY28	Parks	Project, Ice Rink/Tennis/Pickleball Court	\$1,000,000	CIP/Grants
FY28	Police	Purchase, Police Patrol Vehicle	\$60,000	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	CIP
FY29	Facilities	Sinking Fund, Deferred Maintenance	\$25,000	CIP
FY29	Fire HVFD	Sinking Fund, Fire Truck	\$15,000	CIP
FY29	Fire HVFD	Sinking Fund, Equipment (SCBA 9 of 20)	\$13,000	CIP
FY29	Public Works	Project, Road Improvements	\$200,000	CIP
FY29	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY28	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP



FY24 BUDGETED PAYROLL

HAINES BOROUGH

Position	Current Employee	Straight Time Hours	Over-time Hours	Hourly Rate	Gross Earnings	Payroll Burden	Union Health Insurance	Total Costs
Administration								
Borough Manager	Annette Kreitzer	2080	-	62.50	130,000	38,779	19,824	188,603
Borough Clerk	Alekka Fullerton	2080	-	44.90	93,392	28,330	19,824	141,546
Deputy Clerk	Kiersten Long	2080	-	22.71	47,237	14,562	N/A	61,799
Totals		6240	-		270,629	81,671	39,648	391,947
Ambulance								
Fire Chief	TBD	2080	0	35.00	72,800	24,189	19,824	116,813
EMT / Firefighter	Jennifer Walsh	2132	0	29.31	62,489	20,830	19,824	103,143
EMT / Firefighter	Sean Reed	2132	0	24.89	53,065	17,760	19,824	90,649
EMT / Firefighter -PT	Al Giddings	1508	0	28.71	43,295	14,538	n/a	57,833
Totals		7852	-		231,649	77,317	59,472	368,438
Assembly								
Mayor	Douglas Olerud	-	-	-	7,000	2,088	n/a	9,088
Assembly Member/Deputy Mayor	Cheryl Stickler	-	-	-	3,150	247	n/a	3,397
Assembly Member	Gabe Thomas	-	-	-	3,150	247	n/a	3,397
Assembly Member	Debra Schnabel	-	-	-	3,150	247	n/a	3,397
Assembly Member	Ben Aultman-Moore	-	-	-	3,150	247	n/a	3,397
Assembly Member	Jerry Lapp	-	-	-	3,150	247	n/a	3,397
Assembly Member	TBD	-	-	-	3,150	247	n/a	3,397
Totals		-	-		25,900	3,568	-	29,468
Dispatch								
Dispatcher Supervisor	Jane Clark	2080	150	34.11	78,624	23,924	19,824	122,372
Dispatcher II	Linda Waldo	2080	100	27.40	61,102	18,698	19,824	99,624
Dispatcher II	Carole Lauenroth	2080	100	25.00	55,750	17,101	19,824	92,675
Dispatcher I	Chris Orr	2080	100	23.91	53,319	16,376	19,824	89,519
Dispatcher I	TBD	2080	100	21.96	48,971	15,079	19,824	83,874
Shift Differential	Swing Shift	2920	-	1.00	2,920	864	n/a	3,784
Shift Differential	Grave Yard	2920	-	2.00	5,840	1,727	n/a	7,567
Totals		10400	550		306,526	93,770	99,120	499,415
Elections								
Precinct Chairs	Various	36	-	22.00	792	2	n/a	794
Election Workers	Various	123	-	20.00	2,460	6	n/a	2,466
Totals		159	-		3,252	8		3,260
Finance								
Chief Fiscal Officer	Jila Stuart	2080	-	40.69	84,635	25,718	19,824	130,177
Accounts Receivable Clerk	Tina Olsen	2080	-	28.60	59,488	18,216	19,824	97,528
Payroll/Accounts Payable	Dacotah Russell	2080	5	26.20	54,693	16,786	19,824	91,302
Sales Tax Clerk	Jessie Badger	2040	-	28.60	58,344	17,875	19,824	96,043
Totals		8280	5		257,160	78,595	79,296	415,050
Harbors								
Harbormaster	Shawn Bell	2080	271	35.80	89,017	29,473	19,824	138,313
Assistant Harbormaster	Maxwell Marty	2080	50	22.71	48,940	16,416	19,824	85,180
Harbor Assistant	Mark Davis	600	-	19.54	11,724	3,937	n/a	15,661
Port Security Officer	Ryan Staska	600	-	19.54	11,724	3,937	n/a	15,661
Harbor Assistant	TBD	600	-	18.79	11,274	3,786	n/a	15,060
Harbor Assistant	TBD	600	-	18.79	11,274	3,786	n/a	15,060
Harbor Assistant	TBD	535	-	18.79	10,053	3,376	n/a	13,428
Totals		7095	321		194,005	64,709	39,648	298,363
Information Technology								
Information Technology Tech	Tony Wilson	2080	0	26.2	54,496	16,727	19,824	91,047
Totals		2080			54,496	16,727	19,824	91,047
Lands, Assessment & Planning								
Assessor In Training	Donna Lambert	2080	-	26.20	54,496	16,727	19,824	91,047
Planner	TBD	2080	50	28.50	61,418	18,792	19,824	100,033
Property Data Collector	Scott Hansen	300	-	23.42	7,026	620	n/a	7,646
7 Planning Commissioners	Seats A - G	-	-	-	4,200	329	n/a	4,529
Totals		4460	50		127,140	36,468	39,648	203,256
Library (Borough Funded)								
Library Director	Rebecca Heaton	2080	-	34.00	70,720	21,567	19,824	112,111
Assistant Director	TBD	1560	-	20.87	32,557	10,037	19,824	62,419

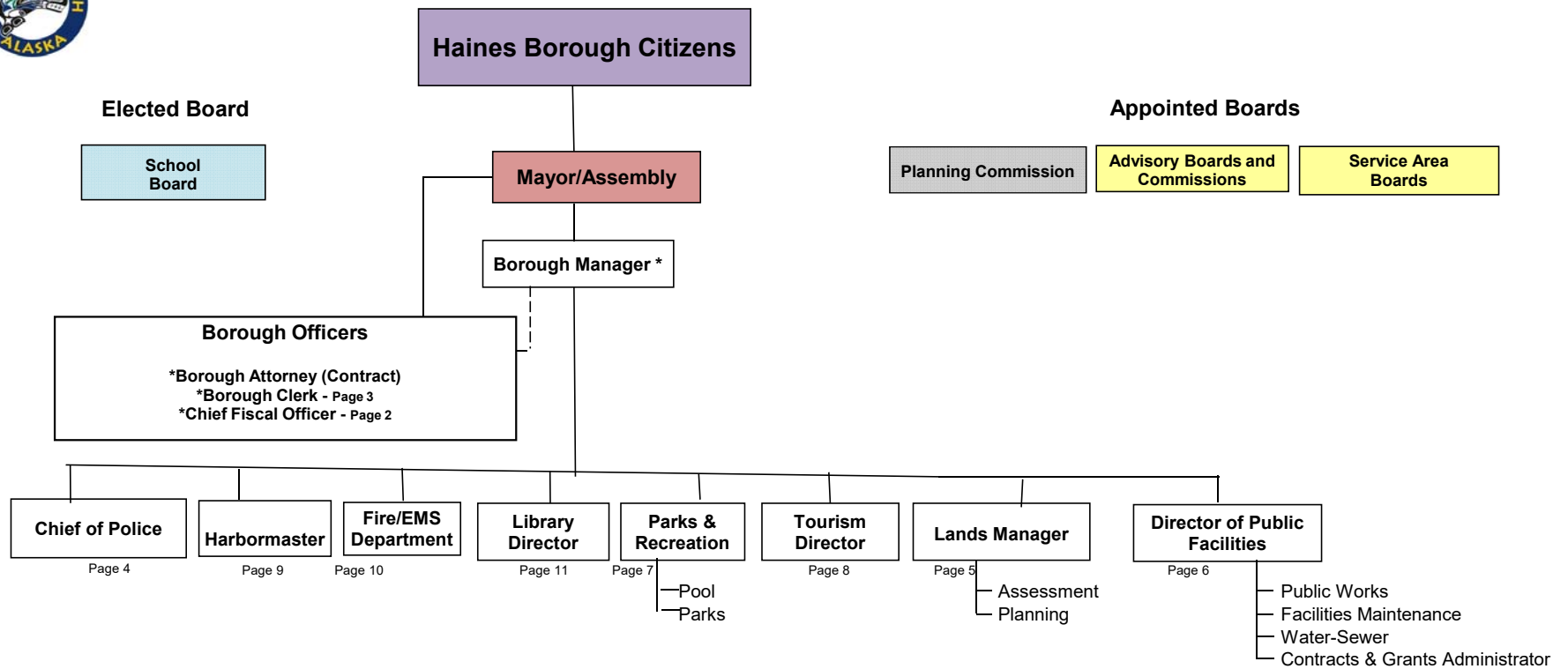


FY24 BUDGETED PAYROLL

HAINES BOROUGH

Position	Current Employee	Straight Time Hours	Over-time Hours	Hourly Rate	Gross Earnings	Payroll Burden	Union Health Insurance	Total Costs
Tech II, Collection Dev.	Lisa Blank	546	-	25.27	13,797	1,218	-	15,016
Library Tech I	Kaitlyn Stevens	1040	-	17.58	18,283	5,637	-	23,920
Library Custodian	Wendel Hales	910	-	18.18	16,544	5,555	-	22,099
Library Tech II	Sarah Zeiger	1040	-	19.87	20,665	6,371	-	27,036
Technology Coordinator	Erik Baldwin Stevens	1508	-	30.40	45,843	14,133	-	59,977
Education Coordinator	Brandon Wilks	767	-	21.13	16,207	1,431	-	17,638
Children/Youth Svcs Coord	Holly Davis	1092	-	28.12	30,709	9,467	-	40,176
Library Tech I	Joseph Aultman-Mo	754	-	18.18	13,708	1,210	-	14,918
Subtotal - Library General	Totals	11297	-		279,033	76,628	39,648	395,309
Friends of the Library Grant								
Library Page	TBD	884	-	14.56	12,864	1,136	-	14,000
Total Library Payroll		12181	-		291,897	77,764	39,648	409,309
Parks								
Parks Laborer II	Davis, Luke	920	-	18.79	17,287	5,891	n/a	23,178
Totals		920	-		17,287	5,891	-	23,178
Police								
Chief of Police	Heath Scott	2080	-	53.85	112,000	36,401	19,824	168,225
Police Sergeant	Joshua Dryden	2080	270	35.80	96,963	31,577	19,824	148,364
Police Officer II	Michael Fullerton	2080	270	31.11	85,308	27,838	19,824	132,970
Police Officer II	Travis Russell	2080	270	31.11	85,308	27,838	19,824	132,970
Police Officer II	Max Jusi	2080	270	30.51	83,817	27,360	19,824	131,001
PD Shift Differential	Swing Shift	4000	-	1.00	4,000	1,283	n/a	5,283
PD Shift Differential	Grave Yard	300	-	2.00	600	192	n/a	792
Totals		10400	1080		467,997	152,488	99,120	719,606
Pool								
Pool Manager	Jae McDermaid	1728	-	25.49	44,055	14,824	19,824	78,703
Assistant Manager	Sydney Wray	1420	-	19.54	27,750	9,318	n/a	37,069
Pool Custodian	Jonathan Green	775	-	19.98	15,485	5,200	n/a	20,684
Lifeguard I	Various	1000	-	15.60	15,600	1,806	n/a	17,406
Lifeguard II	Various	850	-	16.83	14,306	1,657	n/a	15,962
Totals		5774	-		117,195	32,805	19,824	169,825
Public Facilities								
Public Facilities Director	Ed Coffland	2080	-	48.09	100,027	30,309	19,824	150,160
Facility Maint. Superintendent	Eddie Bryant	2080	-	35.93	74,744	24,823	19,824	119,391
Contracts & Grants	TBD	2080	-	30.00	62,400	19,085	19,824	101,309
Facility Maint. Tech II	David Long	2080	-	28.71	62,117	20,709	19,824	102,649
Totals		8320	-		299,288	94,925	79,296	473,509
Public Works								
Public Works Superintendent	Patrick Cowart	2080	90	29.91	67,211	22,704	19,824	109,739
Equipment Operator I	Shannon Spring	2080	90	26.31	58,277	19,538	19,824	97,638
Equipment Operator I	Wesley Dobbins	2080	90	26.31	58,277	19,749	19,824	97,850
Mechanic Operator I	Elliot Angell	2080	90	27.99	64,398	21,774	19,824	105,996
Shift Differential	Before 7am	560	-	2.00	1,120	370	n/a	1,490
Totals		8880	360		249,282	84,135	79,296	412,713
Tourism Promotion								
Tourism Director	Rebecca Hylton	2080	-	28.59	59,467	18,210	19,824	97,501
Information Coordinator	Tammy Piper	2080	-	25.87	53,810	16,522	19,824	90,156
Tourism Information Asst.	Malcolm Kanahale	754	-	19.95	15,042	4,638	n/a	19,680
Tourism Staff Aid	TBD	590	-	17.11	10,095	3,112	n/a	13,207
Tourism Staff Aid	TBD	300	-	17.11	5,133	1,583	n/a	6,716
Totals		5804	-		143,547	44,065	39,648	227,260
Water/Sewer								
Water/Sewer Supervisor	Dennis Durr	2080	90	37.00	84,995	28,162	19,824	132,981
Water/Sewer Operator	Henry Pollan	2080	90	28.49	66,225	21,385	19,824	107,434
Water/Sewer Operator	Scott Adams	2080	70	25.47	58,692	19,299	19,824	97,815
Totals		6240	250		209,912	68,847	59,472	338,231
GRAND TOTAL PAYROLL		105,084	2,616		3,267,161		792,960	5,073,875

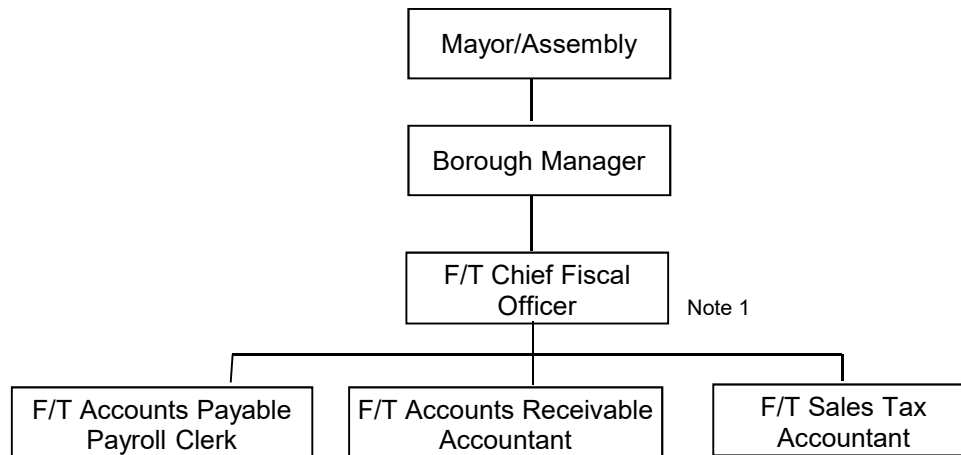
Haines Borough Organization Chart - Effective July 1, 2023



Notes:

1. The appointed groups shaded in gray are "Empowered Boards." (That term is explained on Page 13.)
2. Appointed Boards and their duties are mandated by ordinance. Members serve at the pleasure of the mayor. Appointments are by the mayor subject to assembly confirmation.
3. A solid line indicates a direct reporting relationship; a dotted line indicates an information flow or advisory relationship
4. An asterisk (*) indicates that the position is a borough officer. Officers are appointed by and serve at the pleasure of the assembly. However, each one works under the direct supervision of the Borough Manager.
5. In the Borough Manager's absence, the Borough Clerk will act as manager followed by other Borough Officers in order of seniority.

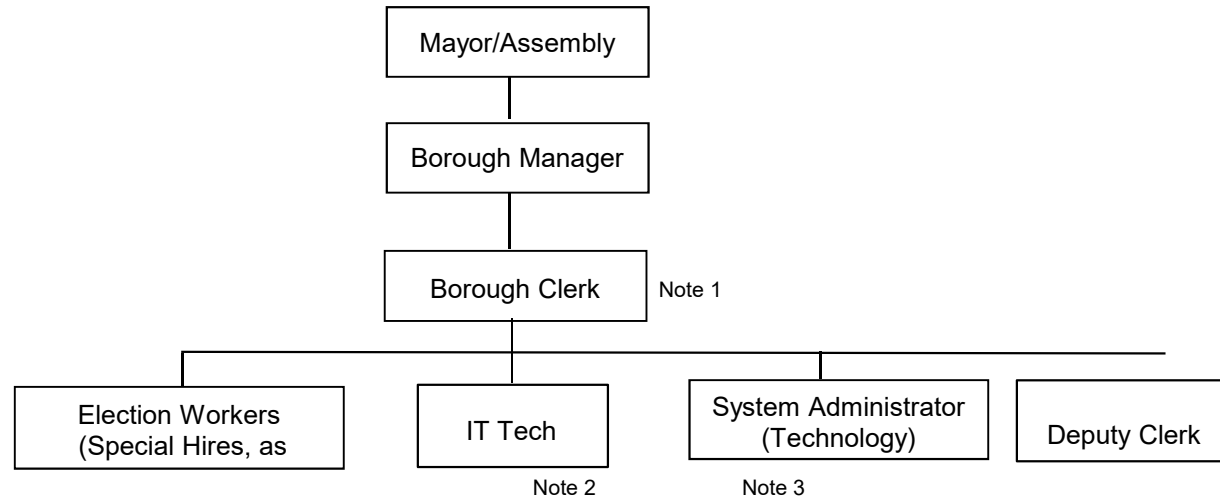
FINANCE DEPARTMENT



Notes:

1. The Chief Fiscal Officer is a borough officer who reports directly to the Manager but is appointed by, and serves at the pleasure of, the Borough Assembly. This position is more commonly known as Finance Director.

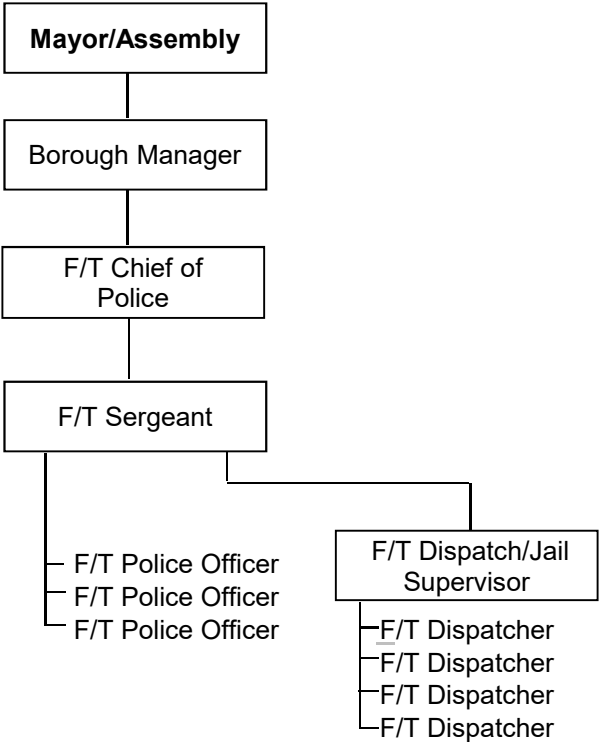
CLERK'S OFFICE



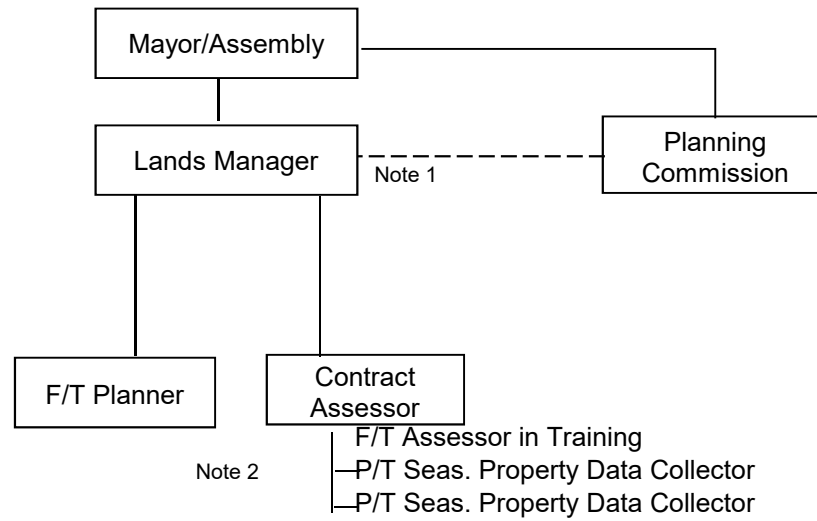
Notes:

1. The Borough Clerk is a borough officer who reports directly to the Manager but is appointed by, and serves at the pleasure of, the Borough Assembly. The Borough Clerk also serves as the Deputy Lands Manager.
2. This position reports to the Borough Clerk and works with the System Administrator.
3. Currently a contract position.

POLICE DEPARTMENT



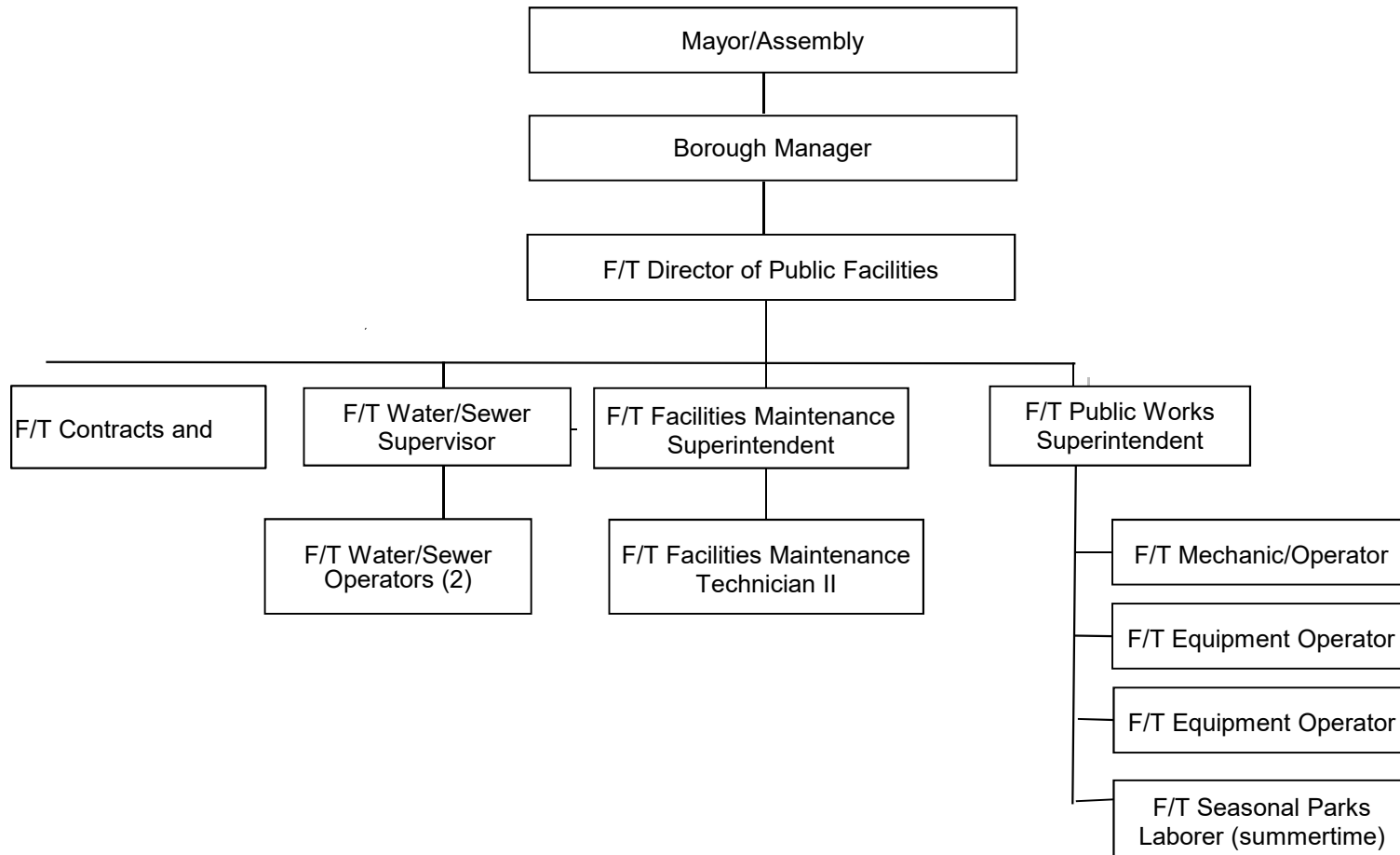
LANDS MANAGEMENT / ASSESSMENT DEPARTMENT



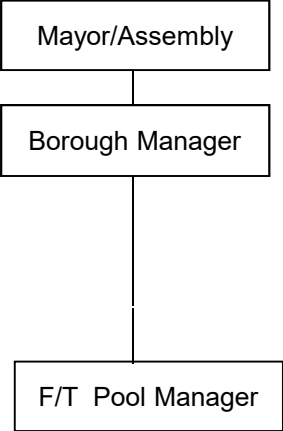
Notes:

1. The borough manager serves as Lands Manager.
2. The Assessor is currently a contract position.

DEPARTMENT OF PUBLIC FACILITIES

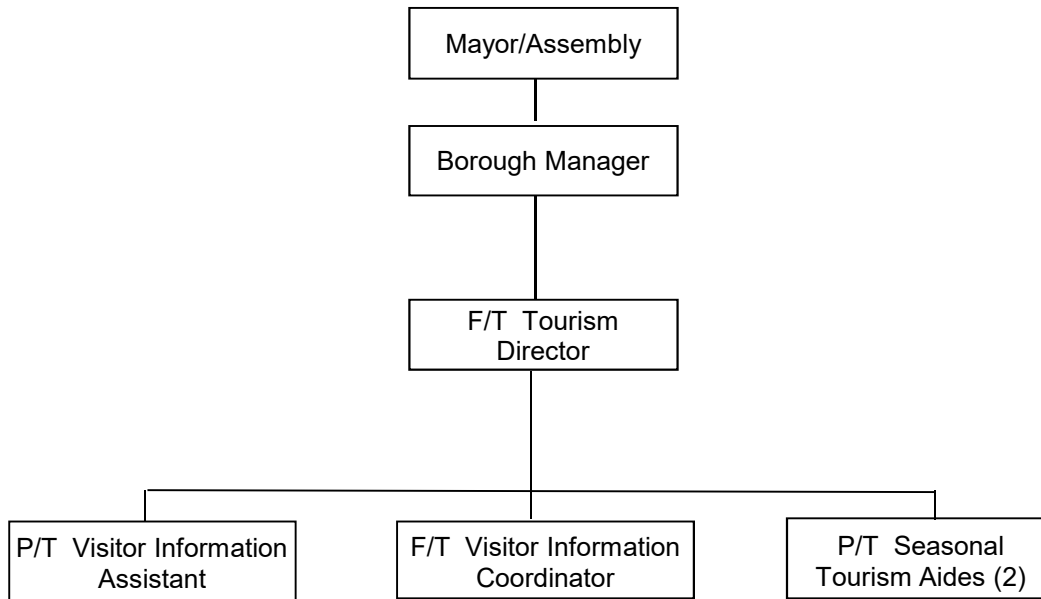


PARKS AND RECREATION DEPARTMENT

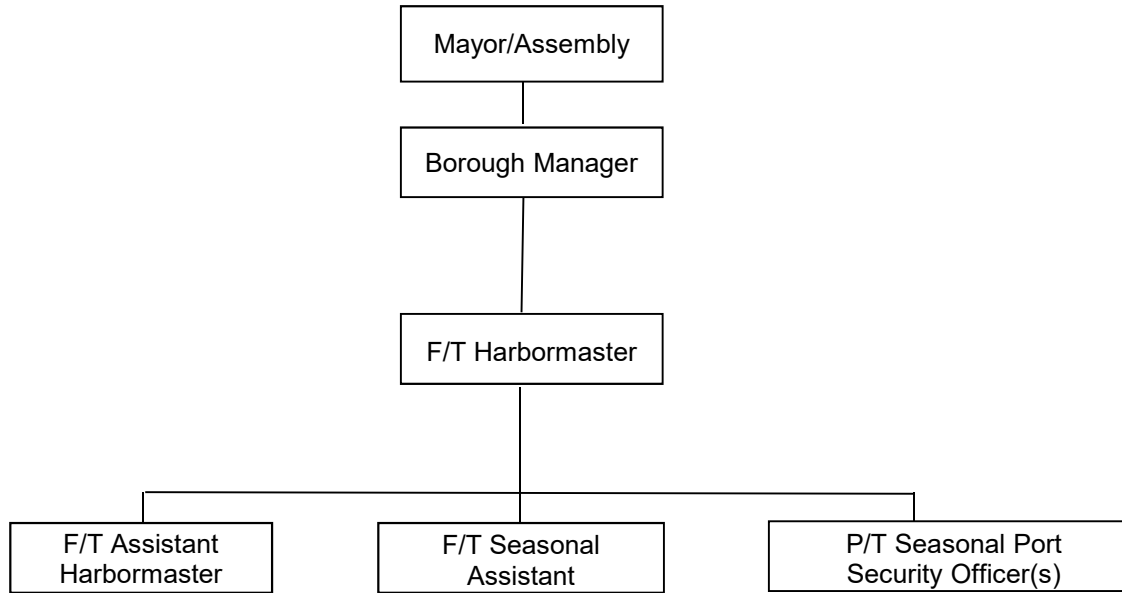


- F/T Asst Pool Manager
- P/T Lifeguards
- P/T Water-Safety Instructors
- P/T Cashiers
- P/T Custodian

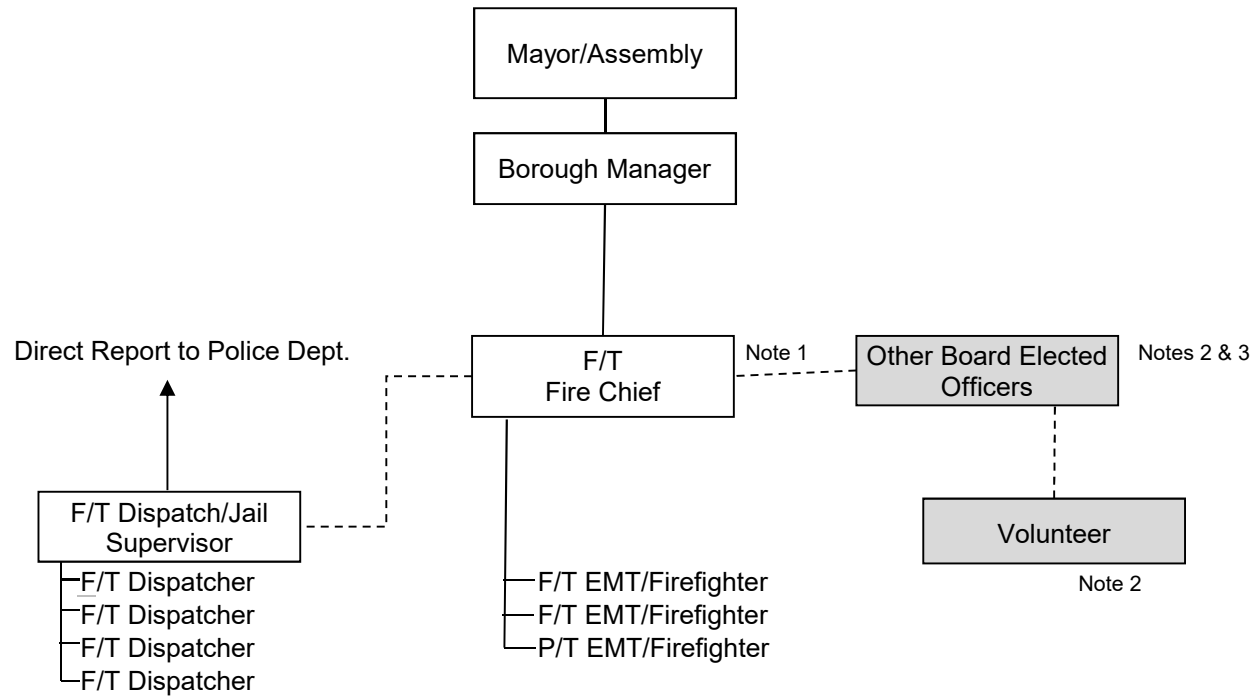
TOURISM



PORTS & HARBORS



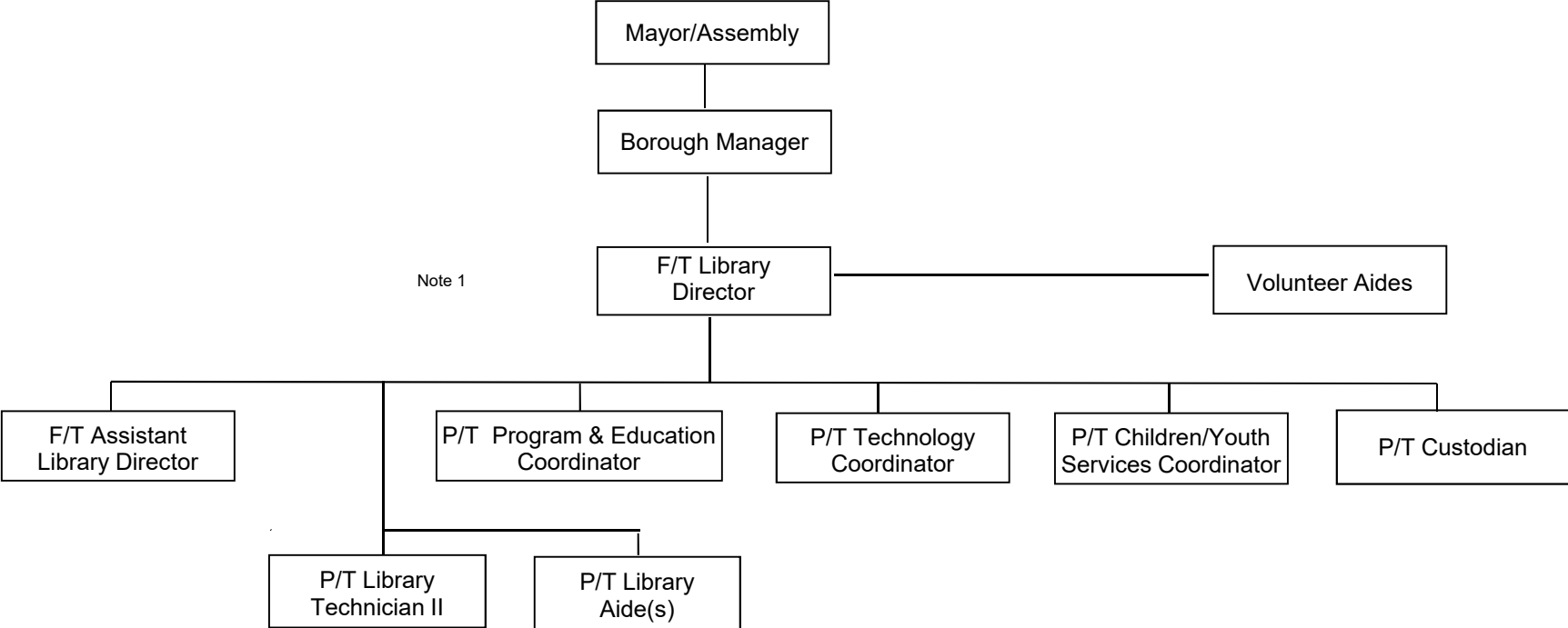
FIRE DEPARTMENT / EMERGENCY SERVICES



Notes:

1. The Fire Chief reports directly to the Manager.
2. Gray-shading means these are not borough employees.
3. Assistant Fire Chief, Secretary, and Treasurer.
4. A solid line indicates a direct reporting relationship; a dotted line indicates an information flow or advisory relationship.

LIBRARY



Note 1

Notes:

- 1. The Library Director reports directly to the Borough Manager. The library staff members are Borough employees; the volunteers are not.

Empowered Boards

The Planning Commission and to a certain extent, the Library Board are designated as "empowered" boards although the respective enabling codes do not use that term. Members are appointed.

The School Board is an "empowered" board but its members are elected during the Haines Borough General Municipal Election.

An empowered board has overall authority to...

- Assume responsibility and stewardship over assets
- Promulgate regulations, fees, charges, and policies
- Negotiate and enter into contracts and grant agreements
- Apply for and administer funds from state and federal agencies (as well as from the borough assembly)