

HAINES BOROUGH FY25 MANAGER'S BUDGET



HAINES BOROUGH
PO BOX 1209
HAINES, AK 99827

907-766-6400 Phone
907-766-2716 Fax

BIG PROJECTS

BIG OPPORTUNITIES

HAINES BOROUGH

FY25 Manager’s Budget



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MANAGER'S MEMO

Annette Kreitzer

(907) 766-6404

To: Haines Borough Assembly
Date: April 1, 2024
Re: Manager's FY25 Budget and Capital Improvement Program

As provided in the Haines Borough Charter (Article 9), I am presenting my proposed operating and capital budgets for FY25 (July 1, 2024 – June 30, 2025). 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.

FINANCIAL POLICIES

Inflation. Even if the budget were held to last year's level, higher utility costs (garbage, fuel, electric), wages, shipping and supplies all contribute to budgetary increases for this year. I am keenly aware that Haines residents and businesses face these same pressures.

The financial policy and focus of this budget is to deliver services within our mission without much expansion of positions. I work with each department head to determine staffing levels and mission requirements.

CHARTER & CODE REQUIREMENTS

Haines Borough Charter sets out the requirements for the Manager's Budget and the Six-Year Capital Project Plan – [Article 9, Section 9.01](#).

Haines Borough Code further defines the budget requirements at [HBC 3.04.010](#).

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. The last of American Rescue Plan Act (ARPA) funding must be obligated before December 31, 2024. These funds were 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.

PROGRESS NOTES

Of the 13 FEMA infrastructure projects resulting from the December 2020 storm, six have been completed or are only awaiting final seeding. Although Phase I of Porcupine road was completed, we are appealing FEMA's de-obligation of the funding (\$1.4 million) and the status of the other two phases is uncertain. Completion of four additional projects (Dalton St., Second Ave., Cathedral View Drive and Citywide culverts) is anticipated this construction season.

Through the efforts of our federal lobbyist, Windward Strategies and the assistance of Senator Lisa Murkowski and her staff, we have secured \$13.0 million toward the construction of a new Public Safety Building. The current building is unsafe due to issues with overheating in the server area, the concrete flexes and the building has sunk in one corner, and there is mold beneath the building. The new facility is at 65% design, which does not include Assembly Chambers or office space. We are currently seeking State match for the funding sources requiring it, and we are anticipating lobbying for some additional federal funding before resuming discussions with the Planning Commission about the design.

A Fire Department audit to determine current practices and to make recommendations for a plan forward is underway. Among other things, the audit will: determine whether the hiring of a full time fire chief is in the best interests of the department and the community, evaluate operational and capital budgets, and review funding, fees, taxation, and other financial resources including any reserves. Additionally, the audit will identify future fiscal forecasts and associated challenges and determine potential cost recovery programs/options. I have included funding for the fire chief in the FY25 budget.

The Borough Comprehensive Plan is working its way to completion. Comments on the Draft Plan are due by April 12. Planning Commission review follows with recommendations to the Assembly per [HBC 18.30.040\(K\)](#). This effort results in a document that informs planning and policy decisions for the Borough.

Jenae's Playground is an important local project which will come to fruition this construction season. Contracts have been awarded for all of the elements with weekly meetings ensuring that it stays on track and consistent with the vision of Kim Larson on behalf of her daughter Jenae.

We concluded a successful project with Chilkoot Indian Association (CIA) producing and erecting bilingual street signs in English and Tlingit. CIA provided the translation for signs in their subdivision, the Borough had the signs made at the City and Borough of Juneau sign shop; and CIA installed them. We look forward to continuing to work with CIA to expand this and other projects.

MAJOR CHALLENGES

- 1) Letnikof Dock – The Assembly closed the dock for use and it has been posted with signs stating that moorage is at the boater's own risk. The Borough is applying for a Port Infrastructure Development Program grant, with the Alaska Municipal League staff drafting the grant application.

- 2) Lutak Dock – After steady movement toward a project approved by MARAD, there is uncertainty about the progress forward for this necessary infrastructure for Haines and our region.
- 3) Porcupine Road Phase I, II, III – After a complaint filed with FEMA resulted in the de-obligation of a previously approved Phase I repair of Porcupine Road, the fate of the remaining phases is unclear. The Borough is appealing the Phase I determination by FEMA. That decision is months away, but the CFO and I have identified potential sources of funds, at least a portion of which would be available fund balances.
- 4) Aging facilities are a major challenge - we continue to address the reality of a long list of maintenance backlog over a number of Borough facilities.

MAJOR BUDGETARY ISSUES

- 1) As anyone who has interacted with my office knows, the work load for the Borough Manager continually increases, particularly when we have staffing challenges. The budget contains an Executive Assistant to the Manager, to address the need for the Manager to be in the community more and to absorb some of the workload in order to be more responsive to the public.
- 2) School District Funding – this is the second year the Superintendent of the Haines School District has advised that the District’s budget requires an additional \$200,000 support from the Borough Assembly. The appropriation is in the FY25 budget.
- 3) We are continuing with a contract assessor in FY25, as we implement changes resulting from the Property Tax Assessment Ad Hoc Board, adopted by the Assembly.
- 4) 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.

FINANCIAL PICTURE:

By Borough Charter, there are two major funds reflecting services to the Borough:

Fund 01 = the Areawide Services which include:

- Administration (Manager, Clerk, Deputy Clerk and Executive Assistant)
- Information Technology (IT Tech and Contract support)
- Assembly
- Elections
- Finance Department
- Lands, Assessment & Planning (Assessor in Training, Planner, P&Z Tech II, Property Data Collector, Planning Commissioners, and Contract Assessor)
- Public Facilities (two maintenance employees 16 facilities)
- Library, Sheldon Museum, Pool, Parks, Chilkat Center
- Household Hazardous Waste Program
- School District contribution

Fund 02 = Townsite Service Area which by Borough Charter is limited to:

- Police
- Public Works (4 heavy equipment operators for 19 miles of gravel/paved roads)
- Animal Control (contract with Haines Animal Rescue Kennel)

Funding for Harbors, Ambulance, Fire, Water/Wastewater, and Economic Development/Tourism comes from dedicated fund accounts. These are found elsewhere in the budget separate from Funds 01 and 02.

FY 25 OVER FY 24 REVENUES

Some areas of significant increased revenues from FY24 projections are:

- Property Tax Revenue is up \$124,000 in Areawide Fund 01, but down in Townsite Fund 02. The reason for the decrease in the Townsite fund is increased sales tax collection and a larger Community Jails contract than expected, resulted in an over-collection of property tax in FY24. As a result, I am using \$99,002 of Fund 02 balance for Townsite Revenues, meaning property tax appears to be down \$128,000.
- Sales Tax projected to be up \$58,000 in Areawide Fund 01 and \$72,000 in Fund 02

Areas of potential decreased revenues from FY24 are:

- State Revenue/Community Assistance/Revenue Sharing down by \$31,381, (Fund 01)
- Community Jails Contract – potential decrease due to concerns about distribution of increased funding among community jails in FY24. (Fund 02)
- Secure Rural Schools/Timber Receipts (no information on funding as yet)

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

- Payment In Lieu of Taxes (PILT) (although fully funded, uncertain of the Borough's share)

TOTAL REVENUES:

- \$5,110,773 is a projected increase of \$152,671 over FY24 (\$4,958,102) in Fund 01.
- \$2,231,313 is a projected decrease of \$51,000 in Fund 02 due to the better than expected revenues, (sales tax, jails contract) resulting in need for less property tax. Use of fund balance, for FY25 of \$99,002.

MILL RATES

Property assessments continue to align with the requirements of State statute. For FY25, I am recommending the following mill rates:

- Townsite: 8.88 mills down from 9.8
- Borough outside of the Townsite: 5.66 mills down from 5.87
- The mills needed to pay debt service are lowered from 0.95 mills to 0.87.

THE FUTURE

Some of the Borough’s funding is outside of our control – State contributions to Community Assistance and 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 operating budget (23%) are close to the property tax income (26%).

The Assembly is considering implementing a Port Development fee which would help offset direct and indirect costs of cruise ship traffic to docks in Haines. The development of this fee is important to future impacts and improvements for the tourism sector of our economy.

FY25 will be the third 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 have to closely align projects with the Borough’s financial and staff capacities to match grants and administration of projects.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program reflects what we can achieve with the staff available, material resources, contractors and short construction seasons. A number of projects suggested through the public portal for CIP’s were already on our list (Second Ave. improvements). The proposed projects include a request received through the capital improvement public portal – Conceptual design, Haines Core Development Town Square.

The table below illustrates the funding sources and amounts for projects in the FY 24 Capital Improvement Program. The \$73,065 balance in ARPA funds is currently targeted for a used sweeper/vac truck for Public Works and Water/Wastewater.

FUNDING SOURCE	CIP	ARPA	CPV	FEMA	DEC
Available for Appropriation	1,243,000	156,065	369,058	5,864,144	1,300,000
FY25 Proposed Expenditure	1,242,562	83,000	350,000	5,864,144	1,300,000
Balance	438	73,065	19,058	-	-

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 connect our region through waterways or highway, that serve commercial, personal and subsistence fisheries, cruise ships, and barges that deliver groceries and fuel.
- 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.

HAINES BOROUGH

FY25 Manager's 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	\$ 2,890,000	\$ 367,300		\$ 398,351			\$ 3,655,651
Sales & Excise Tax	2,287,000	1,224,000	\$ 1,243,000				4,754,000
User Fees	232,500	55,500			2,272,000		2,560,000
State of Alaska	1,014,286	403,000	586,414	896,473	4,511,284		7,411,457
Federal	631,300	183,000	5,277,725		20,000,000		26,092,025
Interest/Investment Income	287,000	-			51,000	\$ 576,000	914,000
	\$ 7,342,086	\$ 2,232,800	\$ 7,107,139	\$ 1,294,824	\$ 26,834,284	\$ 576,000	\$ 45,387,133

EXPENDITURES

Payroll	4,242,146	649,334			674,724		5,566,204
Cost of Fuel Sold	-	-			155,000		155,000
Supplies, Materials, Equipment & Computers	415,630	54,520			162,250		632,400
Professional & Contractual Services	760,267	713,110			142,000	24,000	1,639,377
Dues, Subscriptions, & Fees	19,000	9,300			17,675		45,975
Discretionary Expense	2,300	2,000			-		4,300
Travel, Per Diem, & Training	93,925	52,640			15,750		162,315
Advertising	14,850	156,300			1,350		172,500
Banking & Insurance	199,100	38,000			144,000	1,500	382,600
Vehicle Expense	156,560	21,500			15,000		193,060
Utilities	431,355	53,002			295,200		779,557
Maintenance & Repairs	58,300	3,000			91,000		152,300
Program / Project Expenditures, Misc.	-	10,000	6,737,639		28,108,000		34,855,639
School District	2,025,000	-			-		2,025,000
Debt Service (Principal/Interest)	-	-		1,294,824	218,146		1,512,970
Assembly Appropriations	168,480	26,900					195,380
Work Orders	(170,500)	16,000	68,000		86,500		-
	8,416,413	1,805,606	6,805,639	1,294,824	30,126,595	25,500	48,474,577

TOTAL REVENUE OVER (UNDER) CASH EXPENDITURES \$ (1,074,327) \$ 427,194 \$ 301,500 \$ - \$ (3,292,311) \$ 550,500 \$ (3,087,444)

DEPRECIATION EXPENSE 1,966,495 1,966,495

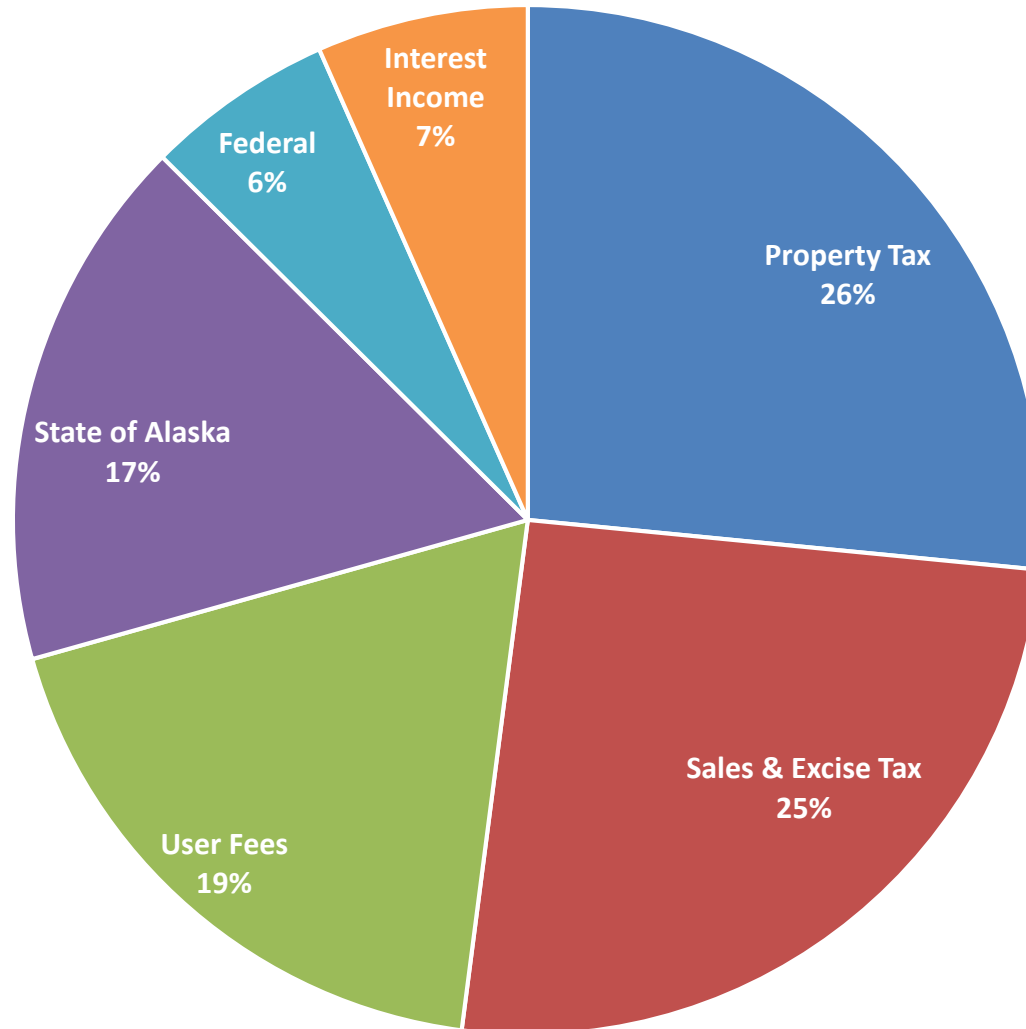
TRANSFERS (396,000) 533,000 198,000 - (655,000) 320,000 -

ALLOCATIONS (581,919) 342,256 65,063 174,600 -

EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS \$ (96,408) \$ (448,062) \$ 38,437 \$ - \$ (4,778,406) \$ 230,500 \$ (5,053,939)

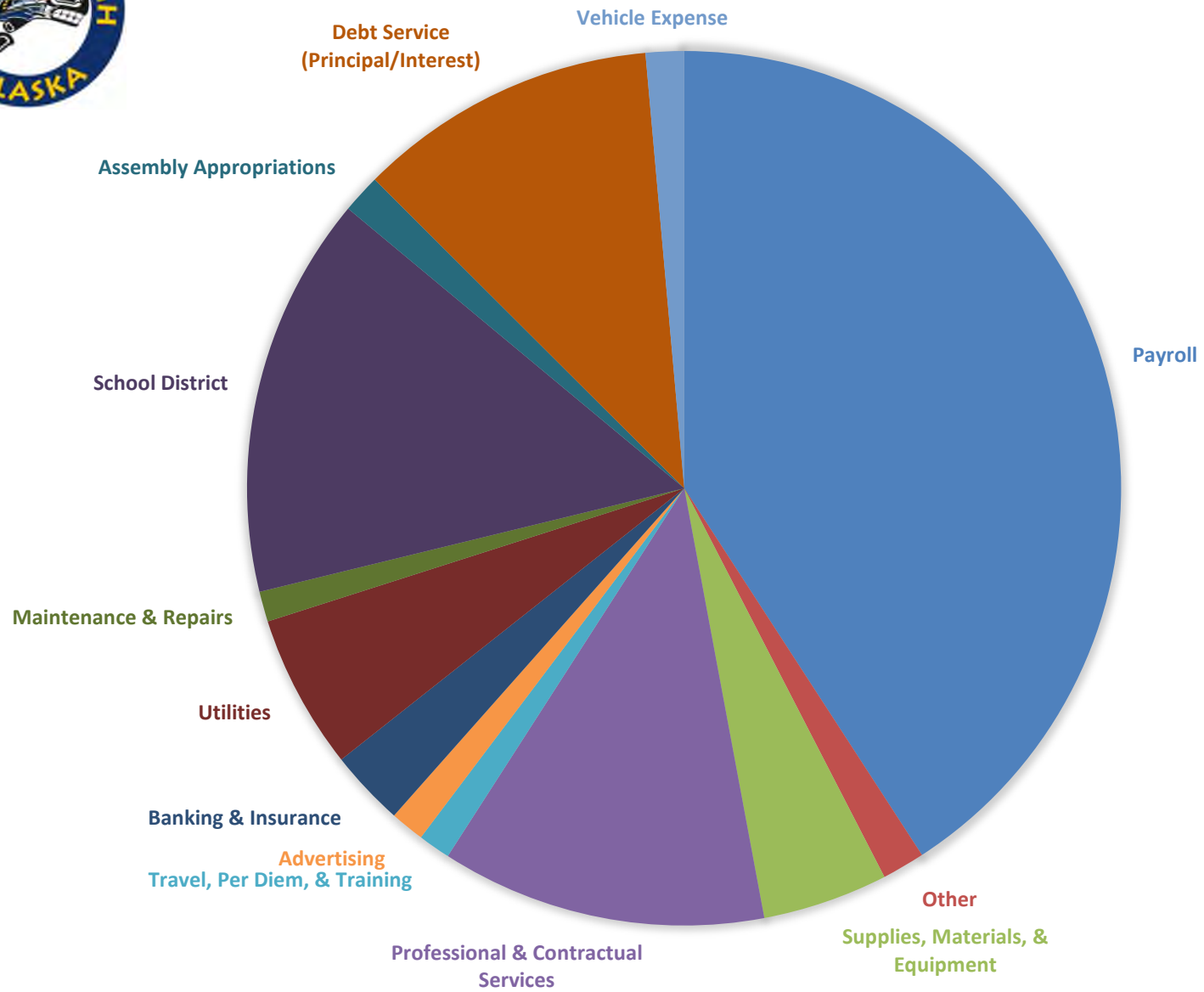


HAINES BOROUGH FY25 OPERATING REVENUE





HAINES BOROUGH FY25 PROPOSED OPERATING EXPENSE



HAINES BOROUGH - 2024 (FY25) Real Property Tax Mill Rates*

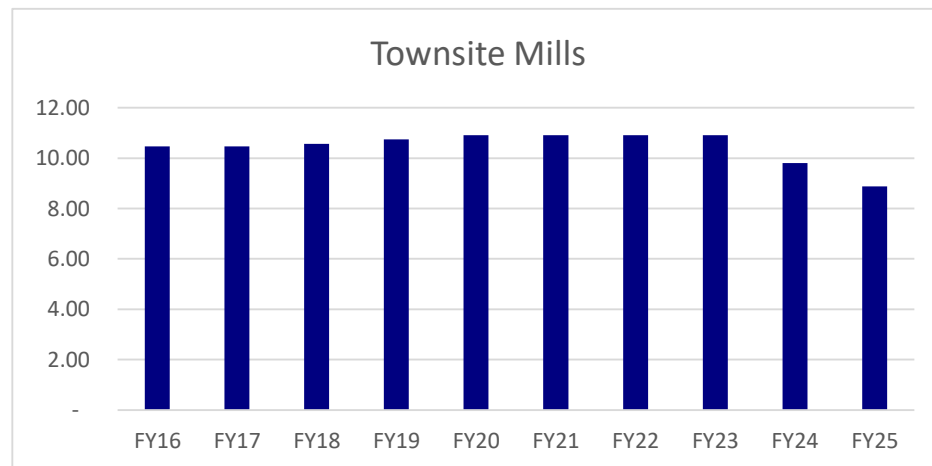


DRAFT

	<u>Borough Areawide</u>	<u>Fire Service Area</u>	<u>Road / Other Service Area</u>	<u>Total Mills without Debt Service</u>	<u>Debt Service Mills**</u>	<u>FY25 Total Levy</u>	<u>FY24 Total</u>	<u>Increase / (Decrease) from FY24</u>	<u>% Decrease</u>
Townsite	4.79	0.94	2.28	8.01	0.87	8.88	9.80	(0.92)	-9%
Fire District #1 (outside the Townsite)	4.79	0.94	-	5.73	0.87	6.60	6.81	(0.21)	-3%
Fire District #3	4.79	0.59	-	5.38	0.87	6.25	6.54	(0.29)	-4%
Dalton Trail RMSA	4.79	0.59	0.27	5.65	0.87	6.52	6.85	(0.33)	-5%
Dalton Trail RMSA (no fire service)	4.79	-	0.27	5.06	0.87	5.93	6.18	(0.25)	-4%
Dalton Trail & Eagle Vista RMSA	4.79	0.59	3.77	9.15	0.87	10.02	10.75	(0.73)	-7%
Dalton Trail & Chilkat Lake RMSA	4.79	-	0.52	5.31	0.87	6.18	6.46	(0.28)	-4%
Riverview RMSA	4.79	0.59	-	5.38	0.87	6.25	6.54	(0.29)	-4%
Letnikof RMSA	4.79	0.94	2.62	8.35	0.87	9.22	9.60	(0.38)	-4%
Borough	4.79	-	-	4.79	0.87	5.66	5.87	(0.21)	-4%

*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 FY25 BUDGET



01 AREAWIDE GENERAL FUND

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
AREA WIDE REVENUE					
01-01-09-4011	Property Tax Revenue	\$ 1,391,965	\$ 2,004,981	\$ 2,080,000	\$ 2,204,000
01-01-09-4130	Sales Tax	670,741	812,356	770,000	828,000
01-01-09-4132	Sales Tax Lodging	133,173	159,000	160,000	168,000
01-01-09-4133	Tobacco Excise Tax	147,479	156,790	130,000	145,000
01-01-09-4134	Marijuana Tax	17,929	21,912	22,000	22,000
01-01-09-4210	Business Licenses	23,681	17,388	22,000	18,000
01-01-09-4211	Commercial Tour Permits	37,525	32,615	30,000	28,000
01-01-09-4226	Burial Permits	2,450	3,500	3,000	3,000
01-01-09-4366	e911 Surcharge	44,587	44,996	42,000	44,000
01-01-09-4250	Miscellaneous Fines & Fees	3,708	4,238	4,000	4,000
01-01-09-4341	State Revenue - Other	205,751	2,195,872	96,000	125,000
01-01-09-4350	State Revenue - Beverage	11,400	10,300	11,500	11,200
01-01-09-4353	State Revenue - Community Assistance	385,840	436,883	406,854	375,473
01-01-09-4363	State Revenue - Fisheries Business Tax	37,240	60,511	86,000	47,000
01-01-09-4364	State Revenue - Shared Fisheries	531	933	800	800
01-01-09-4532	Federal Revenue - P.I.L.T.	391,954	401,458	430,148	430,000
01-01-09-4534	Federal Revenue -SRS/Timber Receipts	195,951	337,072	201,300	201,300
01-01-09-4600	Miscellaneous Revenue	2,976	22,050	-	-
01-01-09-4610	Interest Earnings	(163,963)	199,345	200,000	200,000
01-01-09-4614	Penalty & Interest - Property Tax	48,403	36,467	40,000	42,000
01-01-09-4617	Penalty & Interest - Sales Tax	22,616	49,824	20,000	25,000
01-01-09-4620	Rent	55,667	54,439	56,000	56,000
01-01-09-4640	Sale of Fixed Asset	8,998	9,248	-	-
01-01-17-4221	Building Permits	6,275	5,400	6,500	6,000
<i>Chilkat Center for the Arts</i>					
01-08-00-4620	Rental Income	13,598	23,915	25,000	25,000
<i>Road Maintenance Service Areas</i>					
01-09-49-4025	Property Tax - Letnikof RMSA	14,280	20,673	35,000	35,000
01-09-54-4025	Property Tax - Historic Dalton Trail	5,234	5,030	5,000	5,000
01-09-54-4250	User Fees - Historic Dalton Trail	11,500	10,000	-	-
01-09-55-4025	Property Tax - Eagle Vista RMSA	7,514	12,127	12,000	14,000
01-09-56-4025	Property Tax - Chilkat Lake RMSA	1,927	1,942	2,000	2,000
<i>Library</i>					
01-14-00-4341	State Revenue - Library	7,003	7,003	7,000	2,000
01-14-00-4250	User Fees - Library	8,940	9,760	9,000	9,000
<i>Municipal Swimming Pool</i>					
01-16-15-4257	Swimming Pool Revenue	48,790	40,929	45,000	35,000
TOTAL AREAWIDE REVENUES		\$ 3,801,664	\$ 7,208,954	\$ 4,958,102	\$ 5,110,773

EXPENDITURES

ADMINISTRATION

01-01-10-6110	Salaries and wages	\$ 245,434	\$ 290,296	\$ 289,629	\$ 335,342
01-01-10-6115	Payroll Burden	72,170	85,913	88,970	101,523
01-01-10-6140	Health Insurance	51,904	60,014	59,472	80,736
01-01-10-6116	PERS "On Behalf" Pd by State	205,198	74,590	96,000	125,000
01-01-10-7211	Supplies & Postage	3,987	3,338	4,000	4,500
01-01-10-7230	Material & Equipment	601	4,606	2,000	3,000
01-01-10-7241	Computers & Peripherals	480	4,480	6,500	5,500
01-01-10-7312	Professional & Contractual	59,999	62,614	87,740	124,000
01-01-10-7325	Dues, Subscriptions & Fees	6,341	6,463	6,550	6,800

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
01-01-10-7332	Discretionary Expense	321	326	500	500
01-01-10-7334	Travel & Per Diem	10,587	15,827	10,000	10,000
01-01-10-7335	Training	1,745	2,320	2,725	2,225
01-01-10-7340	Advertising	2,404	1,638	2,500	2,500
01-01-10-7351	Banking & Insurance	8,813	10,106	10,900	11,800
01-01-10-7355	Vehicle Expense	412	411	780	780
01-01-10-7360	Utilities	12,244	12,181	12,950	13,570
01-01-10-7900	Work Orders - Administration	(50,761)	(32,838)	-	-
		<u>631,878</u>	<u>602,385</u>	<u>681,216</u>	<u>827,776</u>
BOROUGH ASSEMBLY					
01-01-11-6110	Salaries and wages	\$ 23,675	\$ 23,850	\$ 36,033	\$ 40,200
01-01-11-6115	Payroll Burden	3,270	3,170	5,535	3,148
01-01-11-7211	Supplies & Postage	1,386	1,174	2,300	2,300
01-01-11-7230	Material & Equipment	-	3,302	300	300
01-01-11-7241	Computers and Peripherals	1,894	5,425	4,000	4,500
01-01-11-7312	Professional & Contractual	5,424	4,781	7,000	7,000
01-01-11-7325	Dues, Subscriptions & Fees	100	100	100	100
01-01-11-7332	Discretionary Expense	492	198	1,000	1,000
01-01-11-7334	Travel & Per Diem	2,657	4,711	7,500	11,700
01-01-11-7335	Training	1,095	675	3,500	7,000
01-01-11-7340	Advertising	1,371	1,868	2,500	2,500
01-01-11-7351	Banking & Insurance	1,314	2,483	2,800	2,800
01-01-11-7360	Utilities	10,096	9,424	8,450	9,530
01-01-11-7710	Appropriations from the Assembly	16,000	106,000	86,000	-
		<u>68,773</u>	<u>167,161</u>	<u>167,018</u>	<u>92,078</u>
ELECTIONS					
01-01-14-6110	Salaries and wages	\$ 1,495	\$ 4,069	\$ 3,252	\$ 3,252
01-01-14-6115	Payroll Burden	1	(4)	8	8
01-01-14-7211	Supplies & Postage	1,768	2,752	2,350	2,350
01-01-14-7312	Professional & Contractual	1,526	3,782	1,750	2,640
01-01-14-7340	Advertising	854	2,150	1,000	1,200
01-01-14-7375	Rent	240	540	300	300
		<u>5,884</u>	<u>13,288</u>	<u>8,660</u>	<u>9,750</u>
FINANCE					
01-01-15-6110	Salaries and wages	\$ 218,371	\$ 248,790	\$ 257,160	\$ 271,234
01-01-15-6115	Payroll Burden	65,335	71,981	78,594	82,896
01-01-15-6140	Health Insurance	77,856	77,856	79,296	80,736
01-01-15-7211	Supplies & Postage	5,631	4,214	6,200	5,800
01-01-15-7230	Material & Equipment	9	4,229	175	200
01-01-15-7241	Computers & Peripherals	23,306	30,422	29,600	31,600
01-01-15-7312	Professional & Contractual	48,025	40,700	52,000	52,000
01-01-15-7325	Dues, Subscriptions & Fees	66	266	50	100
01-01-15-7332	Discretionary Expense	39	93	200	200
01-01-15-7334	Travel & Per Diem	-	1,193	2,300	1,500
01-01-15-7335	Training	-	540	450	450
01-01-15-7340	Advertising	937	539	1,000	950
01-01-15-7351	Banking & Insurance	10,104	9,837	11,100	11,600
01-01-15-7360	Utilities	5,320	5,531	6,950	7,100
		<u>454,999</u>	<u>496,192</u>	<u>525,075</u>	<u>546,366</u>
LANDS, ASSESSMENT, & PLANNING					
01-01-17-6110	Salaries and wages	\$ 172,895	\$ 138,508	\$ 167,620	\$ 124,297
01-01-17-6115	Payroll Burden	49,454	34,781	46,076	35,620
01-01-17-6140	Health Insurance	56,770	37,306	49,560	40,368
01-01-17-7211	Supplies & Postage	4,420	3,888	4,000	5,000
01-01-17-7230	Material & Equipment	773	285	300	500
01-01-17-7241	Computers & Peripherals	9,419	19,561	14,440	12,780
01-01-17-7312	Professional & Contractual	13,502	151,988	150,850	124,000
01-01-17-7325	Dues, Subscriptions & Fees	669	408	275	300
01-01-17-7334	Travel & Per Diem	-	3,423	2,300	6,800

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
01-01-17-7335	Training	375	785	1,475	1,250
01-01-17-7340	Advertising	1,131	2,404	3,000	3,000
01-01-17-7351	Banking & Insurance	2,605	3,449	3,800	3,800
01-01-17-7355	Vehicle Expense	242	360	780	780
01-01-17-7360	Utilities	5,835	6,023	6,500	7,120
		<u>318,090</u>	<u>403,167</u>	<u>450,976</u>	<u>365,615</u>
INFORMATION TECHNOLOGY					
01-01-20-6110	Salaries & Wages	\$ -	\$ 15,200	\$ 54,496	\$ 59,363
01-01-20-6115	Payroll Burden	-	4,611	16,727	18,205
01-01-20-6140	Health Insurance	-	3,244	19,824	20,184
01-01-20-7211	Supplies & Postage	404	163	1,200	800
01-01-20-7230	Material & Equipment	1,840	664	4,200	1,500
01-01-20-7241	Computers & Peripherals	9,343	48,916	22,500	34,600
01-01-20-7312	Professional & Contractual	96,634	111,345	101,000	97,500
01-01-20-7334	Travel & Per Diem	-	-	3,000	1,500
01-01-20-7335	Training	-	-	2,000	2,000
01-01-20-7340	Advertising	-	80	100	100
01-01-20-7351	Banking & Insurance	145	446	1,500	1,500
01-01-20-7360	Utilities	1,832	2,122	2,550	2,550
		<u>110,199</u>	<u>186,791</u>	<u>229,097</u>	<u>239,802</u>
LOCAL EMERGENCY PLANNING					
01-01-21-7211	Supplies & Postage	\$ -	\$ -	\$ 300	\$ 300
01-01-21-7230	Material & Equipment	-	-	300	300
01-01-21-7241	Computers & Peripherals	-	-	2,500	1,000
01-01-21-7312	Professional & Contractual		Moved from Medical Service Area Fund	8,000	4,000
01-01-21-7332	Discretionary Expense	-	-	600	600
01-01-21-7334	Travel & Per Diem	-	-	8,000	4,000
01-01-21-7335	Training	-	-	10,600	1,500
01-01-21-7360	Utilities	-	-	600	600
		<u>-</u>	<u>-</u>	<u>30,900</u>	<u>12,300</u>
DISPATCH					
01-02-50-6110	Salaries and wages	\$ 183,176	\$ 320,102	\$ 306,526	\$ 325,566
01-02-50-6115	Payroll Burden	54,100	91,726	93,857	99,579
01-02-50-6140	Health Insurance	51,210	64,694	99,120	100,920
01-02-50-7211	Supplies & Postage	1,372	1,111	2,000	2,000
01-02-50-7230	Material & Equipment	1,257	3,255	4,000	4,000
01-02-50-7241	Computers & Peripherals	4,391	5,459	5,000	5,000
01-02-50-7312	Professional & Contractual	28,663	34,632	33,000	35,000
01-02-50-7325	Dues, Subscriptions & Fees	2,590	687	1,000	1,000
01-02-50-7334	Travel & Per Diem	1,977	-	1,500	5,000
01-02-50-7335	Training	2,246	484	2,500	2,500
01-02-50-7340	Advertising	585	620	600	600
01-02-50-7351	Banking & Insurance	3,938	5,167	5,900	6,100
01-02-50-7360	Utilities	19,037	18,690	19,000	18,500
01-02-50-7908	Work Orders - Facilities	-	-	200	200
		<u>354,542</u>	<u>546,626</u>	<u>574,203</u>	<u>605,965</u>
PUBLIC FACILITIES					
01-04-20-6110	Salaries and wages	\$ 201,990	\$ 215,357	\$ 299,288	\$ 307,266
01-04-20-6115	Payroll Burden	61,214	66,661	94,925	97,629
01-04-20-6140	Health Insurance	53,526	53,526	79,296	80,736
01-04-20-7211	Supplies & Postage	4,559	2,817	4,500	4,500
01-04-20-7230	Material & Equipment	27,544	41,999	35,000	35,000
01-04-20-7241	Computers and Peripherals	887	14,700	23,750	27,000
01-04-20-7312	Professional & Contractual	9,639	12,674	15,500	20,000
01-04-20-7325	Dues, Subscriptions & Fees	1,506	930	1,100	1,500
01-04-20-7334	Travel & Per Diem	-	-	1,500	1,500
01-04-20-7335	Training	1,350	-	1,500	1,500
01-04-20-7340	Advertising	210	407	1,000	1,000
01-04-20-7351	Banking & Insurance	13,252	13,575	18,940	20,200

		FY22	FY23	FY24	FY25
		ACTUAL	ACTUAL	BUDGET	PROPOSED
01-04-20-7355	Vehicle Expense	6,467	5,383	6,000	6,000
01-04-20-7360	Utilities	52,987	63,860	65,000	70,115
01-04-20-7371	Building Maintenance	20,314	25,084	25,000	26,000
01-04-20-7901	Work Orders - Public Works	1,877	278	-	-
01-04-20-7908	Work Orders - Facilities	(132,365)	(126,288)	(209,600)	(206,700)
		<u>324,958</u>	<u>390,962</u>	<u>462,699</u>	<u>493,246</u>
Includes \$49,350 of Mosquito Lake Facility expense:					
Utilities	\$22,000				
Insurance	7,350				
Snow Plowing	7,000				
Maintenance	<u>13,000</u>				
Total	\$49,350				
Includes \$38,625 of Senior Center expense:					
Utilities	\$21,925				
Insurance	3,500				
Maintenance	12,000				
Management Fee	<u>1,200</u>				
Total	\$38,625				
SOLID & HAZARDOUS WASTE					
01-05-00-7312	Professional & Contractual	\$ 56,003	\$ 43,814	\$ 57,550	\$ 68,673
01-05-00-7340	Advertising	336	112	350	350
01-05-00-7901	Work Orders - Public Works	4,852	2,314	5,000	5,000
01-05-00-7908	Work Orders - Facilities	-	-	1,000	1,000
		<u>61,191</u>	<u>46,294</u>	<u>63,900</u>	<u>75,023</u>
CHILKAT CENTER FOR THE ARTS					
01-08-00-7211	Supplies & Postage	\$ 99	\$ 598	\$ 1,250	\$ 1,000
01-08-00-7230	Material & Equipment	3,901	1,278	800	1,200
01-08-00-7312	Professional & Contractual	20,175	19,704	19,000	20,000
01-08-00-7351	Banking & Insurance	14,427	16,322	22,110	23,500
01-08-00-7360	Utilities	38,628	55,470	49,700	54,700
01-08-00-7371	Building Maintenance & Repairs	4,956	13,943	5,000	5,000
01-08-00-7901	Work Orders - Public Works	-	-	-	-
01-08-00-7908	Work Orders - Facilities	10,266	8,456	10,000	10,000
		<u>92,452</u>	<u>115,769</u>	<u>107,860</u>	<u>115,400</u>
ROAD MAINTENANCE SERVICE AREAS					
01-09-49-7312	Professional Service - Letnikof	\$ 14,441	\$ 14,160	\$ 35,000	\$ 35,000
01-09-54-7312	Professional Service - Dalton Trail	12,549	-	5,000	5,000
01-09-54-7901	Work Orders (PW) - HDT	2,100	-	-	-
01-09-55-7312	Professional Service - Eagle Vista	11,582	8,520	12,000	14,000
01-09-56-7312	Professional Service - Chilkat Lake	-	2,410	2,000	2,000
		<u>40,672</u>	<u>25,090</u>	<u>54,000</u>	<u>56,000</u>
HAINES BOROUGH SCHOOL DISTRICT					
01-12-00-7601	School District - Instructional	\$ 1,605,000	\$ 1,605,000	\$ 1,805,000	\$ 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	112	-	-	-
01-12-00-7908	Work Orders - Facilities	591	2,340	2,000	2,000
		<u>1,825,703</u>	<u>1,827,340</u>	<u>2,027,000</u>	<u>2,027,000</u>
LIBRARY					
01-14-00-6110	Salaries and wages	\$ 249,252	\$ 239,211	\$ 279,033	\$ 291,571
01-14-00-6115	Payroll Burden	65,288	61,530	76,628	83,448
01-14-00-6140	Health Insurance	34,062	19,464	39,648	40,368
01-14-00-7210	Lending Materials	2,986	7,306	8,000	9,000
01-14-00-7211	Supplies & Postage	2,827	5,168	3,000	3,000
01-14-00-7230	Material & Equipment	1,090	1,020	1,000	1,000
01-14-00-7241	Computers & Peripherals	11,129	2,656	2,000	2,000
01-14-00-7312	Professional & Contractual	3,991	6,615	2,000	6,000
01-14-00-7325	Dues, Subscriptions & Fees	425	387	450	600
01-14-00-7340	Advertising	150	349	300	400
01-14-00-7351	Banking & Insurance	12,310	12,871	18,050	19,300
01-14-00-7360	Utilities	42,178	48,790	44,100	42,400
01-14-00-7371	Building Maintenance	5,673	3,566	2,500	4,000
01-14-00-7908	Work Orders - Facilities	7,866	820	6,000	6,000
		<u>439,226</u>	<u>409,753</u>	<u>482,709</u>	<u>509,087</u>
LIBRARY - IMLS BASIC GRANT					
01-14-02-4589	Federal Grant Revenue	\$ (10,000)	\$ -	\$ (10,000)	\$ (10,000)

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
01-14-02-7210	Lending Materials	3,073	-	5,500	5,500
01-14-02-7241	Computers & Peripherals	1,800	-	2,000	2,000
01-14-02-7312	Professional & Contractual	2,700	-	2,500	2,500
01-14-02-7335	Training	1,500	-	-	-
01-14-02-7392	Project Expenditures	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	5,500	5,500	5,500	5,500
01-14-05-7211	Supplies & Postage	1,500	1,500	1,500	1,500
		-	-	-	-
MUSEUM GENERAL					
01-15-00-6110	Salaries and wages	\$ 15,032	\$ -	\$ -	\$ -
01-15-00-6115	Payroll Burden	23,160	22,002	22,000	22,450
01-15-00-7351	Banking & Insurance	10,571	11,030	14,920	15,900
01-15-00-7371	Building Maintenance & Repairs	1,665	1,686	5,000	2,000
01-15-00-7654	Component Unit Reimbursements	2,194	-	-	-
01-15-00-7710	Appropriations from the Assembly	23,098	162,414	162,000	168,480
01-15-00-7908	Work Orders - Facilities	980	359	4,000	2,000
		76,700	197,491	207,920	210,830
PARKS					
01-16-05-6110	Salaries and wages	\$ 8,356	\$ 6,880	\$ 17,287	\$ 18,667
01-16-05-6115	Payroll Burden	2,843	1,849	5,891	6,361
01-16-05-7211	Supplies & Postage	1,437	2,418	1,500	2,000
01-16-05-7230	Material & Equipment	8,430	14,239	10,000	10,000
01-16-05-7312	Professional & Contractual	35,490	19,559	25,000	25,000
01-16-05-7340	Advertising	353	-	100	100
01-16-05-7351	Banking & Insurance	1,482	2,263	3,020	3,300
01-16-05-7355	Vehicle Expense	1,631	1,039	1,000	1,000
01-16-05-7360	Utilities	5,092	9,542	9,200	11,700
01-16-05-7371	Maintenance & Repairs	3,217	1,623	2,000	3,500
01-16-05-7901	Work Orders - Public Works	2,466	1,076	3,000	3,000
01-16-05-7908	Work Orders - Public Facilities	16,781	7,037	12,000	12,000
		87,577	67,525	89,998	96,628
MUNICIPAL SWIMMING POOL					
		11 months of operation Jul-May			
01-16-15-6110	Salaries and wages	\$ 93,703	\$ 119,019	\$ 117,195	\$ 121,647
01-16-15-6115	Payroll Burden	21,902	26,329	32,806	37,465
01-16-15-6140	Health Insurance	17,842	19,464	19,824	20,184
01-16-15-7211	Supplies & Postage	1,338	844	1,300	1,300
01-16-15-7230	Material & Equipment	7,288	26,409	16,307	16,300
01-16-15-7241	Computers & Peripherals	2,888	1,624	300	300
01-16-15-7312	Professional & Contractual	4,838	3,512	1,800	1,800
01-16-15-7334	Travel & Per Diem	3,915	1,511	2,200	-
01-16-15-7335	Training	2,638	888	375	500
01-16-15-7340	Advertising	382	403	400	400
01-16-15-7351	Banking & Insurance	10,024	10,799	15,350	16,400
01-16-15-7360	Utilities	64,740	103,167	74,700	86,000
01-16-15-7371	Building Maintenance & Repairs	1,227	12,685	10,000	10,000
01-16-15-7908	Work Orders - Facilities	1,837	10,361	10,400	10,000
		234,561	337,015	302,957	322,296
TOTAL AREAWIDE EXPENSES		\$ 5,127,404	\$ 5,832,851	\$ 6,466,188	\$ 6,605,162
TOTAL REVENUE OVER (UNDER) EXPENDITURES		\$ (1,325,741)	\$ 1,376,104	\$ (1,508,086)	\$ (1,494,389)

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
	Transfer from fund 01 to fund 02 for Police Emergency Response outside TSA		\$135,067		
	Transfer e911 surcharge to equipment sinking fund		\$24,000		
TRANSFERS					
01-98-00-8200	Operating Transfers - OUT fr General	\$ 344,101	\$ 1,620,420	\$ 770,671	\$ 159,067
01-98-00-8256	Operating Transfers - IN fr Grants	(138,000)	(24,000)	(200,000)	(100,000)
01-98-97-8264	Operating Transfers - In fr Permanent	(312,000)	-	(116,050)	(320,000)
		<u>(105,899)</u>	<u>1,596,420</u>	<u>454,621</u>	<u>(260,933)</u>
	Transfer In ARPA funds for additional appropriation to HBSD				
ALLOCATED EXPENSE					
01-99-00-8101	Allocations - Administration	\$ (178,142)	\$ (232,014)	\$ (221,410)	\$ (273,958)
01-99-00-8104	Allocations - Finance	(225,677)	(237,733)	(247,486)	(254,160)
01-99-00-8105	Allocations - Assess/Planning	(11,323)	(10,077)	(10,003)	(8,307)
01-99-00-8106	Allocations - Dispatch Department	(334,541)	(526,626)	(553,203)	(585,965)
01-99-00-8120	Allocations - IT	(50,807)	(86,124)	(109,067)	(113,660)
		<u>(800,490)</u>	<u>(1,092,574)</u>	<u>(1,141,169)</u>	<u>(1,236,050)</u>
FUND 01 EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (419,352)	\$ 872,258	\$ (821,538)	\$ 2,594
	FY23 Ending Fund (01) Balance				\$ 3,928,982
	FY22 Designated Fund Balance for Public Safety Building Design				(235,861)
	FY22 Designated Fund Balance for Admin Building Design				(30,000)
	FY24 Budgeted (01) Revenue Over (Under) Expenditures				(821,538)
	FY25 Proposed (01) Revenue Over (Under) Expenditures				2,594
	Projected 06/30/25 Ending Fund (01) Balance				\$ 2,844,178
	Projected 06/30/25 Fund Balance as % of Operating Budget				43%
02 TOWNSITE SERVICE AREA					
REVENUE					
TOWNSITE - GENERAL					
02-01-09-4011	Property Tax Revenue	\$ 666,980	\$ 725,775	\$ 758,000	\$ 630,000
02-01-09-4130	Sales Tax	913,454	1,102,631	1,052,000	1,124,000
02-01-09-4610	Interest Earnings	-	26,193	15,000	20,000
POLICE					
02-02-00-4250	Miscellaneous Fees	4,514	5,342	4,500	4,500
02-02-00-4341	State Revenue	12,550	2,827	-	-
02-02-00-4342	State Revenue - Corrections / Public Safety	256,955	442,813	452,813	452,813
TOTAL TOWNSITE REVENUES		\$ 1,854,454	\$ 2,305,581	\$ 2,282,313	\$ 2,231,313
EXPENDITURES					
POLICE					
02-02-00-6110	Salaries & Wages	\$ 423,740	\$ 482,737	\$ 467,997	\$ 483,552
02-02-00-6115	Payroll Burden	124,538	155,403	152,489	157,608
02-02-00-6140	Health Insurance	88,171	94,592	99,120	100,920
02-02-00-7211	Supplies & Postage	3,242	1,804	3,500	3,500
02-02-00-7230	Material & Equipment	35,285	33,578	30,000	30,000
02-02-00-7241	Computers & Peripherals	1,423	2,903	5,600	7,200
02-02-00-7312	Professional & Contractural Se	8,042	6,525	6,500	7,000
02-02-00-7325	Dues & Subscriptions	4,283	3,313	3,000	3,000
02-02-00-7334	Travel & Per Diem	10,290	5,002	10,000	12,000
02-02-00-7335	Training	13,990	7,689	10,000	10,000

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
02-02-00-7340	Advertising	45	74	250	750
02-02-00-7351	Banking & Insurance	31,493	32,561	38,410	40,900
02-02-00-7355	Vehicle Expense	18,746	24,467	16,000	18,000
02-02-00-7360	Utilities	25,633	25,481	23,010	23,770
02-02-00-7908	Work Orders - Facilities	-	-	1,000	2,000
		<u>788,922</u>	<u>877,449</u>	<u>866,876</u>	<u>900,200</u>
PUBLIC WORKS					
02-04-00-6110	Salaries & Wages	\$ 218,070	\$ 230,360	\$ 249,282	\$ 256,517
02-04-00-6115	Payroll Burden	68,807	71,007	84,146	86,844
02-04-00-6140	Health Insurance	64,880	69,746	79,296	80,736
02-04-00-7211	Supplies & Postage	1,051	1,231	2,500	2,500
02-04-00-7230	Material & Equipment	124,956	86,809	130,000	130,000
02-04-00-7241	Computers & Peripherals	-	5,819	2,750	1,000
02-04-00-7312	Professional & Contractual	72,472	82,770	110,000	80,000
02-04-00-7325	Dues & Subscriptions	187	2,211	3,400	5,600
02-04-00-7334	Travel & Per Diem	948	1,200	1,000	1,000
02-04-00-7335	Training	387	-	13,000	10,000
02-04-00-7340	Advertising	892	495	1,000	1,000
02-04-00-7351	Banking & Insurance	15,395	18,450	20,660	22,000
02-04-00-7355	Vehicle Expense	143,505	106,874	120,000	130,000
02-04-00-7360	Utilities	56,337	72,818	63,200	83,700
02-04-00-7371	Building Maintenance & Repairs	899	2,847	5,000	5,000
02-04-00-7375	Rentals	4,796	89	-	2,500
02-04-00-7901	Work Orders - Public Works	(41,520)	(31,637)	(43,000)	(33,000)
02-04-00-7908	Work Orders - Facilities	18,810	23,267	15,000	16,000
		<u>750,872</u>	<u>744,356</u>	<u>857,234</u>	<u>881,397</u>
ANIMAL CONTROL					
02-04-10-7312	Professional & Contractual	29,743	29,654	29,654	29,654
		<u>29,743</u>	<u>29,654</u>	<u>29,654</u>	<u>29,654</u>
TOTAL TOWNSITE EXPENSES		\$ 1,569,537	\$ 1,651,459	\$ 1,753,764	\$ 1,811,251
TOTAL REVENUE OVER (UNDER) EXPENDITURES		\$ 284,916	\$ 654,123	\$ 528,549	\$ 420,062
TRANSFERS					
02-98-00-8200	Operating Transfers - IN fr Areawide	(167,511)	(177,223)	(193,271)	(135,067)
02-98-00-8228	Operating Transfers - OUT fr Townsite	-	-	-	-
02-98-00-8256	Operating Transfers - IN fr Grants	(153,000)	(42,700)	-	-
		<u>(167,511)</u>	<u>(177,223)</u>	<u>(193,271)</u>	<u>(135,067)</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	94,273	119,632	113,422	150,868
02-99-00-8104	Allocations - Finance	62,186	69,636	77,148	79,233
02-99-00-8106	Allocations - Dispatch Department	209,423	329,668	346,305	366,814
02-99-00-8120	Allocations - IT	26,293	44,567	54,661	57,216
		<u>392,175</u>	<u>563,503</u>	<u>591,536</u>	<u>654,131</u>
FUND 02 EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS		\$ 213,252	\$ 310,543	\$ 130,284	\$ (99,002)
	FY23 Ending Fund (02) Balance				\$ 1,460,542
	FY24 Budgeted (02) Revenue Over (Under) Expenditures				130,284
	FY25 Proposed (02) Revenue Over (Under) Expenditures				(99,002)
	Projected 06/30/25 Ending Fund (02) Balance				1,491,824
	Projected 06/30/25 Fund Balance as % of Operating Budget				82%

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
17 LAND DEVELOPMENT & SALES					
REVENUES					
17-01-00-4615	Proceeds from Land Sales	\$ 38,302	\$ 17,989	\$ 10,000	\$ 5,000
EXPENDITURES					
17-01-00-7312	Professional & Contractual	\$ -	\$ -	\$ 40,000	\$ 40,000
17-01-00-7351	Banking & Insurance	320	160	200	200
		320	160	40,200	40,200
TRANSFERS					
17-98-00-8252	Operating Transfers - OUT to Perm. Fund	26,119	-	-	-
ALLOCATED EXPENSE					
17-99-00-8101	Allocations - Administration	\$ 3,489	\$ 4,727	\$ 4,715	4,724
17-99-00-8104	Allocations - Finance	2,869	2,533	1,577	1,619
17-99-00-8105	Allocations - Assessment/Land Mgmt	5,505	5,374	3,001	1,846
		11,863	12,634	9,293	8,189
Total Expenditures, Transfers, & Allocations		38,302	12,794	49,493	48,389
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ -	\$ 5,195	\$ (39,493)	\$ (43,389)
	FY23 Ending Fund (17) Balance				\$ 402,858
	FY24 Budgeted (17) Revenue Under Expenditures				(39,493)
	FY25 Proposed (17) Revenue Under Expenditures				(43,389)
	Projected 06/30/25 Ending Fund (17) Balance				\$ 319,976

\$40,000 for survey instructions for municipal entitlements

20 MEDICAL SERVICE AREA

REVENUE					
20-01-09-4130	Sales Tax	\$ 320,520	\$ 387,963	\$ 368,000	395,000
EXPENDITURES					
LOCAL EMERGENCY PLANNING (moved to areawide general fund in FY24)					
20-01-00-7211	Supplies & Postage	\$ 452	\$ 137	\$ -	\$ -
20-01-00-7230	Material & Equipment	104	2,762	-	-
20-01-00-7241	Computers & Peripherals	3,444	594	-	-
20-01-00-7312	Professional & Contractual	9,428	2,900	-	-
20-01-00-7334	Travel & Per Diem	3,400	3,453	-	-
20-01-00-7900	Work Orders - Administration	7,808	5,762	-	-
20-01-00-7360	Utilities	65	395	-	-
		24,700	16,088	-	-
AMBULANCE					
20-03-00-6110	Salaries & Wages	\$ 141,443	\$ 158,634	\$ 215,699	\$ 242,654
20-03-00-6115	Payroll Burden	40,172	43,455	71,653	80,822
20-03-00-6140	Health Insurance	32,659	32,417	52,864	58,870
20-03-00-7211	Supplies & Postage	713	793	1,500	800
20-03-00-7230	Material & Equipment	12,343	24,323	15,000	15,000
20-03-00-7241	Computers & Peripherals	2,954	5,246	4,000	500
20-03-00-7312	Professional & Contractual	2,177	1,704	3,000	2,000
20-03-00-7325	Dues, Subscriptions, & Fees	1,194	933	1,500	1,000
20-03-00-7334	Travel & Per Diem	2,011	308	5,000	3,640
20-03-00-7335	Training	5,192	8,272	6,000	6,000
20-03-00-7340	Advertising	114	114	75	100
20-03-00-7351	Banking & Insurance	8,778	11,154	12,300	12,100
20-03-00-7355	Vehicle Expense	4,882	9,099	10,500	8,500
20-03-00-7360	Utilities	14,213	15,114	14,300	15,800
20-03-00-7901	Work Orders - Public Works	-	477	500	1,000
		268,843	312,043	413,891	448,786

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
TRANSFERS					
20-98-00-8253	Operating Transfer - OUT fr MSA	-	6,120	-	-
20-98-00-8256	Operating Transfer - IN fr Grants	(135,142)	(26,200)	(29,923)	-
<div style="border: 1px solid black; padding: 2px; display: inline-block;">Transfer in of American Rescue Plan funds</div>					
ALLOCATED PAYROLL EXPENSE					
20-99-03-8101	Allocations - Administration	2,792	3,781	3,772	4,670
20-99-03-8104	Allocations - Finance	10,031	10,615	11,732	12,176
20-99-03-8106	Allocations - Dispatch Department	62,559	98,479	103,449	109,575
20-99-03-8108	Allocations - Medical Service Area	(65,490)	(86,102)	(141,223)	(163,087)
20-99-03-8120	Allocations - Information Technology	3,905	6,620	6,873	7,194
		13,797	33,393	(15,397)	(29,472)
Total Expenditures, Transfers & Allocated Expense		172,198	341,444	368,571	419,314
EXCESS REVENUE OVER (UNDER) EXPENDITURES,		\$ 148,322	\$ 46,520	\$ (571)	\$ (24,314)
ALLOCATIONS, & OPERATING TRANSFERS					
	FY23 Ending Fund (20) Balance				\$ 355,131
	FY24 Budgeted (20) Revenue Under Expenditures				(571)
	FY25 Proposed (20) Revenue Under Expenditures				(24,314)
	Projected 06/30/25 Ending Fund (20) Balance				\$ 330,246

23 ECONOMIC DEVELOPMENT

REVENUES

23-01-09-4130	Sales Tax	\$ 670,741	\$ 812,746	\$ 770,000	829,000
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EXPENDITURES

TOURISM

23-02-00-6110	Salaries & Wages	\$ 106,502	\$ 117,085	\$ 173,994	\$ 161,750
23-02-00-6115	Payroll Burden	31,967	33,742	53,506	49,732
23-02-00-6140	Health Insurance	38,928	29,196	49,560	55,506
23-02-00-7211	Supplies & Postage	9,535	7,058	10,000	13,000
23-02-00-7230	Material & Equipment	595	12,969	700	2,000
23-02-00-7241	Computers & Peripherals	3,322	3,215	4,000	1,500
23-02-00-7312	Professional & Contractual	51,184	36,572	51,550	53,000
23-02-00-7325	Dues & Subscriptions	894	1,527	5,350	5,500
23-02-00-7332	Public Relations / Entertainment	141	967	3,000	2,000
23-02-00-7334	Travel & Per Diem	1,992	3,862	16,800	20,000
23-02-00-7335	Training & Registration	2,615	474	3,800	5,000
23-02-00-7340	Advertising	48,529	73,335	154,100	155,000
23-02-00-7351	Banking & Insurance	4,112	5,465	6,140	6,600
23-02-00-7355	Vehicle Expense	2,768	4,465	2,500	3,000
23-02-00-7360	Utilities	16,793	14,135	14,000	14,200
23-02-00-7371	Building Maintenance & Repairs	1,511	5,351	3,000	3,000
23-02-00-7392	Events & Projects	6,446	5,181	15,000	10,000
23-02-00-7710	Appropriations from Assembly	59,000	-	25,000	-
23-02-00-7901	Work Orders - Public Works	509	140	500	-
23-02-00-7908	Work Orders - Facilities	1,368	2,730	2,000	3,000
23-02-00-7955	Work Orders-Tour/Econ Dev	-	(19,840)	-	-
		388,712	337,629	594,500	563,788

ECONOMIC DEVELOPMENT

23-03-00-7312	Professional & Contractual	\$ 42,000	\$ 140,063	\$ 367,130	\$ 197,000
23-03-00-7325	Dues & Subscriptions			1,900	1,900
23-03-00-7334	Travel & Per Diem		4,915	7,500	7,500
23-03-00-7335	Training & Registration			650	650
23-03-00-7340	Advertising			1,000	1,000
		45,034	146,129	378,980	208,050

TRANSFERS

23-98-00-8255	Operating Transfers - OUT fr EconDev	10,433	21,467	110,000	-
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	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
	10,433	21,467	110,000	-
ALLOCATED PAYROLL EXPENSE				
23-99-01-8101 Allocations - Administration	\$ 28,768	\$ 44,107	\$ 39,614	42,760
23-99-01-8104 Allocations - Finance	18,141	19,358	21,417	21,803
23-99-01-8120 Allocations - IT	4,639	7,863	9,644	9,592
	<u>51,548</u>	<u>71,328</u>	<u>70,675</u>	<u>74,155</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	<u>\$ 175,014</u>	<u>\$ 236,193</u>	<u>\$ (384,155)</u>	<u>\$ (16,993)</u>
				\$ 1,419,501
FY23 Ending Fund (23) Balance				(20,885)
FY14 Designated Fund Balance for Visitor Ctr Improvements CIP				(75,000)
FY17 Designated Fund Balance for Harbor Floats CIP				(20,000)
FY20 Designated Fund Balance for Trail Inventory, Assessment, or Development				(382,187)
FY20 Designated Fund Balance for 2nd Ave/Lower Ft Seward Road Improvements				(25,000)
FY23 Designated Fund Balance for Metal Siding for Ice House				(38,000)
FY23 Designated Fund Balance for Ice House Coil				(384,155)
FY24 Budgeted (23) Revenue Over (Under) Expenditures				(16,993)
FY25 Proposed (23) Revenue Over (Under) Expenditures				457,281
Projected 06/30/25 Ending Fund (23) Balance				

25 FIRE SERVICE AREAS

Fire District #1

REVENUES

25-01-00-4021 Real Property Taxes	\$ 222,699	\$ 261,800	\$ 305,000	\$ 334,800
25-01-00-4589 Federal Grant Revenue	-	4,905	-	-
	<u>222,699</u>	<u>266,705</u>	<u>305,000</u>	<u>334,800</u>

EXPENDITURES

25-01-00-7211 Supplies & Postage	2,234	918	1,500	1,500
25-01-00-7230 Material & Equipment	32,134	21,876	29,650	17,720
25-01-00-7241 Computers & Peripherals	3,507	1,781	1,000	1,500
25-01-00-7312 Professional & Contractual	2,873	4,947	9,800	2,500
25-01-00-7325 Dues & Subscriptions	562	990	900	900
25-01-00-7334 Travel & Per Diem	968	2,252	4,500	2,500
25-01-00-7335 Training	2,451	1,612	3,800	7,350
25-01-00-7340 Advertising	152	65	100	200
25-01-00-7351 Banking & Insurance	17,763	16,436	18,690	19,100
25-01-00-7355 Vehicle Expense	8,683	10,340	13,200	10,000
25-01-00-7360 Utilities	19,349	19,567	20,920	23,002
TOTAL DIRECT EXPENSE - FD#1	<u>90,676</u>	<u>82,023</u>	<u>104,060</u>	<u>86,272</u>

TRANSFERS

25-98-00-8256 Operating Transfer - IN fr Grants	-	(16,100)	(60,000)	-
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ALLOCATED PAYROLL EXPENSE

25-99-01-8101 Allocations - Administration	\$ 2,792	\$ 3,781	\$ 3,772	\$ 4,670
25-99-01-8104 Allocations - Finance	4,304	4,406	4,732	4,857
25-99-01-8106 Allocations - Dispatch Department	59,039	94,629	98,579	103,975
25-99-01-8108 Allocations - Medical Service Area	65,490	86,102	141,223	163,087
25-99-01-8120 Allocations - Information Technology	3,905	6,620	6,873	7,194
	<u>135,530</u>	<u>195,538</u>	<u>255,179</u>	<u>283,783</u>

Total Expenditures, Transfers & Allocations - FD#1	226,206	261,461	299,239	370,055
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FD#1 EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	<u>\$ (3,507)</u>	<u>\$ 5,244</u>	<u>\$ 5,761</u>	<u>\$ (35,255)</u>
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				FY22	FY23	FY24	FY25	
				ACTUAL	ACTUAL	BUDGET	PROPOSED	
FIRE DISTRICT #3 - KLEHINI VALLEY VOLUNTEER FIRE DEPARTMENT								
REVENUES								
25-02-00-4025	Real Property Taxes			\$ 33,448	\$ 32,300	\$ 32,500	\$ 32,500	
EXPENDITURES								
25-02-00-7710	Appropriations from the Assembly			29,598	27,430	26,900	26,900	
ALLOCATED EXPENSE								
25-99-02-8106	Allocations - Dispatch Department			3,850	4,870	5,600	5,600	
FD#3 EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS				\$ (0)	\$ -	\$ -	\$ -	
	FY23 Ending Fund (25) Balance						\$ 60,287	
	FY24 Budgeted (25) Revenue Over (Under) Expenditures						5,761	
	FY25 Proposed (25) Revenue Over (Under) Expenditures						(35,255)	
	Projected 06/30/25 Ending Fund (25) Balance						30,793	
31 SPECIAL REVENUE GRANTS								
ARPA								
REVENUES								
31-01-00-4589	Federal Revenue						\$ 183,000	
EXPENDITURES								
TRANSFERS								
31-98-00-8256	Transfer OUT from Grant Fund						183,000	
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS				\$ -	\$ -	\$ -	\$ -	
34 COMMERCIAL PASSENGER VESSEL TAX								
REVENUES								
34-01-00-4341	State Revenue			\$ 86,498	\$ 179,070	\$ 346,015	\$ 375,000	
EXPENDITURES								
34-01-00-7211	Supplies & Postage			\$ 1,161	\$ -	\$ -	-	
34-01-00-7230	Material & Equipment			20,071	-	-	1,000	
34-01-00-7312	Professional & Contractual			64,366	66,000	71,000	71,000	
34-01-00-7907	Work Orders - Ports			-	37,933	-	-	
34-01-00-7908	Work Orders - Public Facilities			-	5,083	-	3,000	
34-01-00-7955	Work Orders-Tour/Econ Dev			-	19,840	-	-	
34-98-00-8254	Operating Transfers - CPV Tax			89,193	30,616	391,420	350,000	
				89,193	179,070	457,420	425,000	
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS				\$ (2,695)	\$ -	\$ (111,405)	\$ (50,000)	
	FY23 Ending (34) Deferred Revenue						\$ 204,180	
	FY23 PC Dock Security Building						(23,717)	
	FY24 Budgeted (34) Addition to / (Use of) Deferred Revenue						(111,405)	
	FY25 Proposed (34) Addition to / (Use of) Deferred Revenue						(50,000)	
	Projected 06/30/25 Ending Fund (34) Deferred Revenue Balance						\$ 19,058	

ARPA Transfers to Other funds:
 01 - \$100,000 For HBSD
 50 - \$83,000 CIP for IT Projects

Cruise Ship Shuttle
 Visitor RR Janitorial
 PC Dock Flowers

\$250,000 PC Fender Refurbishment
 \$100,000 PC Floating Dock Design

35 VEHICLE IMPOUNDMENT FUND

FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
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Junk Car Removal Program budgeted in FY24 will not take place until FY25. Need FY24 budget amendment to reduce budgeted FY24 expense.

REVENUES

35-01-00-4250	User Fees	\$ -	\$ -	\$ 50,000	\$ 50,000
35-01-00-4341	State Revenue	\$ 30,249	\$ 26,459	\$ 28,000	\$ 28,000
35-01-00-4600	Misc Revenue (Salvage)	-	-	500	500
		<u>\$ 30,249</u>	<u>\$ 26,459</u>	<u>\$ 78,500</u>	<u>\$ 78,500</u>

EXPENDITURES

35-01-00-7312	Professional & Contractual	\$ 9,755	\$ 186	\$ 347,610	\$ 347,610
35-01-00-7392	Project Expenditures	\$ 2,000	\$ -	\$ -	\$ -
35-01-00-7901	Work Orders - Public Works	3,514	-	6,000	6,000
35-01-00-7908	Work Orders - Public Facilities	2,166	2,642	2,500	3,000
		<u>17,435</u>	<u>2,828</u>	<u>356,110</u>	<u>356,610</u>

TRANSFERS

35-98-00-8256	Transfer OUT from Grant Fund	\$ -	\$ -	\$ (215,110)	\$ -
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EXCESS REVENUE OVER (UNDER) EXPENDITURES, \$ 12,813 \$ 23,631 \$ (62,500) \$ (278,110)

ALLOCATIONS, & OPERATING TRANSFERS

FY23 Ending Fund (35) Balance	\$ 61,215
FY24 Budgeted (35) Revenue Over (Under) Expenditures	(62,500)
FY25 Proposed (35) Revenue Over (Under) Expenditures	(278,110)
Estimated upcoming FY24 budget amendment	303,110
Projected 06/30/25 Fund (35) Balance	23,715

42 CAPITAL PROJECT GRANTS

FEMA - December 2020 Weather Event Repairs

REVENUES

42-01-00-4341	State Revenue	\$ 586,414
42-01-00-4589	Federal Grant Revenue	5,277,725
		<u>\$ 5,864,139</u>

EXPENDITURES

42-01-00-7392	Project Expenditures	\$ 5,814,139
42-01-00-7908	Work Orders - Public Facilities	50,000
		<u>5,864,139</u>

EXCESS REVENUE OVER (UNDER) EXPENDITURES, \$ -

ALLOCATIONS, & OPERATING TRANSFERS

Transfers OUT from CIP:	
-To Water Fund (90)	\$128,000
-To Equipment Sinking Fund (61)	\$14,000
-To Sewer Fund (91)	\$67,000
-To Harbor(92)	\$110,000

50 CAPITAL IMPROVEMENT PROJECTS

REVENUES

50-01-09-4130	Sales Tax	\$ 1,006,111	\$ 1,219,120	\$ 1,155,000	1,243,000
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EXPENDITURES

50-01-00-7392	Project Expenditures	\$ 760,203	\$ 1,268,632	\$ 2,038,615	\$ 923,500
50-01-00-7900	Work Orders - Administration	524	1,338	-	-
50-01-00-7908	Work Orders - Pub. Facilities	6,532	11,474	23,000	18,000
		<u>767,259</u>	<u>1,281,444</u>	<u>2,061,615</u>	<u>941,500</u>

TRANSFERS

50-98-00-8200	Operating Transfers - In from GF	\$ (20,094)	\$ (968,201)	\$ (556,400)	\$ -
50-98-00-8253	Operating Transfers -In from MSA	-	-	-	-
50-98-00-8256	Operating Transfers - In from Grant	-	-	(122,125)	(83,000)
50-98-00-8257	Operating Transfers - OUT from CIP	249,229	302,822	588,000	319,000
50-98-00-8258	Operating Trans -In from Equip Sink	(79,708)	(6,120)	(20,000)	-
		<u>149,427</u>	<u>(687,110)</u>	<u>(220,525)</u>	<u>236,000</u>

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
ALLOCATED EXPENSE					
50-99-00-8101	Allocations - Administration	\$ 13,227	\$ 20,067	\$ 20,280	23,239
50-99-00-8104	Allocations - Finance	33,392	35,691	39,147	41,823
		<u>46,619</u>	<u>55,758</u>	<u>59,427</u>	<u>65,062</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ 42,807</u>	<u>\$ 569,027</u>	<u>\$ (745,517)</u>	<u>\$ 438</u>
Most of this balance is for projects appropriated in previous years. Per HBC Section 9.05 capital appropriations do not lapse at year end.					
	FY23 Ending Fund (50) Balance				\$ 2,105,192
	FY24 Budgeted (50) Revenue Over (Under) Expenditures				(745,517)
	FY25 Proposed (50) Revenue Over (Under) Expenditures				438
	Projected 06/30/25 Ending Fund (50) Balance				1,360,113
61 EQUIPMENT SINKING FUND					
Transfer in from CIP for HVFD SCBA Sinking Fund \$14,000					
TRANSFERS					
61-98-00-8200	Transfers - In from General Fund	\$ (24,587)	\$ (24,996)	\$ (21,000)	\$ (24,000)
61-98-00-8257	Transfers - In from CIP	(113,000)	(103,000)	(13,000)	(14,000)
61-98-00-8258	Transfers -OUT from Sinking	79,708	6,120	20,000	
		<u>(57,879)</u>	<u>(121,876)</u>	<u>(14,000)</u>	<u>(38,000)</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ 57,879</u>	<u>\$ 121,876</u>	<u>\$ 14,000</u>	<u>\$ 38,000</u>
	FY23 Ending Fund (61) Balance				\$ 527,536
	FY24 Budgeted (61) Revenue Over (Under) Expenditures				14,000
	FY25 Proposed (61) Revenue Over (Under) Expenditures				38,000
	Projected 06/30/25 Ending Fund (61) Balance				579,536
75 LIBRARY BOND FUND					
REVENUES					
75-01-00-4021	Property Tax Revenue	\$ 14,364	\$ 14,195	\$ 14,148	\$ 14,148
EXPENDITURES					
75-01-00-7510	Principal	\$ 8,357	\$ 8,758	\$ 8,957	9,358
75-01-00-7520	Interest	5,791	5,390	5,191	4,790
		<u>14,148</u>	<u>14,148</u>	<u>14,148</u>	<u>14,148</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ 216</u>	<u>\$ 47</u>	<u>\$ -</u>	<u>\$ -</u>
	FY23 Ending Fund (75) Balance				\$ 307
	FY24 Budgeted (75) Revenue Over (Under) Expenditures				-
	FY25 Proposed (75) Revenue Over (Under) Expenditures				-
	Projected 06/30/2025 Ending Fund (75) Balance				307
76 SCHOOL G.O. BOND FUND					
2005 School Bonds (Refunded 2014 Series Three)					
REVENUES					
76-01-00-4021	Property Tax Revenue	\$ 788,358	\$ 358,410	\$ 356,850	\$ 357,188
76-01-00-4389	State of Alaska Revenue	305,206	833,526	832,650	833,438
		<u>1,093,564</u>	<u>1,191,936</u>	<u>1,189,500</u>	<u>1,190,625</u>

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
EXPENDITURES					
76-01-00-7510	Principal	\$ 955,000	\$ 1,000,000	\$ 1,050,000	1,105,000
76-01-00-7520	Interest	239,625	190,750	139,500	85,625
		<u>1,194,625</u>	<u>1,190,750</u>	<u>1,189,500</u>	<u>1,190,625</u>
2015 School Bonds					
REVENUES					
76-02-00-4021	Property Tax Revenue	\$ 58,931	\$ 27,068	\$ 27,765	\$ 27,015
76-02-00-4389	State of Alaska Revenue	23,549	62,948	64,785	63,035
		<u>82,480</u>	<u>90,016</u>	<u>92,550</u>	<u>90,050</u>
EXPENDITURES					
76-02-00-7510	Principal	\$ 45,000	\$ 45,000	\$ 50,000	50,000
76-02-00-7520	Interest	47,175	44,925	42,550	40,050
		<u>92,175</u>	<u>89,925</u>	<u>92,550</u>	<u>90,050</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		<u>\$ 0</u>	<u>\$ 1,277</u>	<u>\$ -</u>	<u>\$ -</u>
	FY23 Ending Fund (76) Balance				\$ 1,277
	FY24 Budgeted (76) Revenue Over (Under) Expenditures				-
	FY25 Proposed (76) Revenue Over (Under) Expenditures				-
	Projected 06/30/25 Ending Fund (76) Balance				1,277
90 WATER REVENUE FUND					
REVENUES					
90-01-00-4401	Water Service Revenue	\$ 417,498	\$ 442,960	\$ 450,000	\$ 487,000
90-01-00-4408	Cruise Ship Water Sales	1,256	3,803	2,500	4,000
90-01-00-4402	New Connection Hookup Fees	11,811	9,940	8,000	9,000
90-01-00-4407	Water Expansion Fee	3,600	3,625	4,000	4,000
90-01-00-4600	Miscellaneous Revenue	4,801	13,638	12,000	12,000
90-01-00-4610	Interest Earnings	1,575	3,822	6,000	3,000
	TOTAL REVENUES	<u>440,541</u>	<u>477,787</u>	<u>482,500</u>	<u>519,000</u>
EXPENDITURES					
90-01-00-6110	Salaries and wages	\$ 124,079	\$ 159,929	\$ 209,912	\$ 225,064
90-01-00-6115	Payroll Burden	34,739	51,035	68,847	73,794
90-01-00-6140	Health Insurance	30,751	39,241	59,472	60,552
90-01-00-7211	Supplies & Postage	3,066	4,320	3,000	3,000
90-01-00-7230	Material & Equipment	96,038	67,694	71,000	78,000
90-01-00-7241	Computers & Peripherals	655	2,561	5,000	5,000
90-01-00-7312	Professional & Contractual	41,479	55,484	34,500	34,000
90-01-00-7325	Dues, Subscriptions & Fees	798	292	2,000	5,725
90-01-00-7334	Travel & Per Diem	-	4,359	3,300	3,000
90-01-00-7335	Training	290	688	7,500	3,000
90-01-00-7340	Advertising	168	172	500	200
90-01-00-7351	Banking & Insurance	15,462	17,884	25,240	27,200
90-01-00-7355	Vehicle Expense	4,747	4,474	3,500	3,500
90-01-00-7360	Utilities	34,456	44,140	36,000	48,000
90-01-00-7371	Maintenance & Repairs	28,963	33,936	35,000	26,000
90-01-00-7510	Principal	107,367	91,056	94,184	93,808
90-01-00-7520	Interest	20,941	26,747	23,619	24,002
90-01-00-7900	Work Orders - Administration	1,081	2,045	-	-
90-01-00-7901	Work Orders - Public Works	8,792	781	10,000	10,000
90-01-00-7908	Work Orders - Facilities	4,712	5,265	5,000	5,000
	TOTAL CASH DIRECT EXPENDITURES	<u>558,586</u>	<u>612,105</u>	<u>697,574</u>	<u>728,845</u>

	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
ALLOCATED PAYROLL EXPENSE				
90-99-00-8101 Allocations - Administration	\$ 3,489	\$ 4,727	\$ 4,715	\$ 4,724
90-99-00-8104 Allocations - Finance	30,408	29,944	28,127	29,058
90-99-00-8105 Allocation - Assessment / Land Mgmt	2,909	2,351	3,501	3,230
90-99-00-8120 Allocations - IT	1,032	1,750	5,727	5,995
90-99-00-8161 Allocations - Water Revenue	(80,713)	(97,986)	(169,115)	(179,705)
90-99-00-8162 Allocations - Sewer Department	19,507	26,224	-	-
TOTAL ALLOCATED EXPENSE	(23,368)	(32,990)	(127,045)	(136,698)
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS	535,218	579,115	570,529	592,147
REVENUE OVER (UNDER) CASH EXPENDITURES & ALLOCATIONS	(94,676)	(101,328)	(88,029)	(73,147)
NON-CASH EXPENDITURES				
90-01-00-7385 Depreciation Expense	365,285	367,874	336,000	336,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	\$ (459,961)	\$ (469,202)	\$ (424,029)	\$ (409,147)
WATER FUND CAPITAL PROJECTS				
REVENUES				
90-50-00-4341 State Revenue (ADEC Loan Proceeds)				\$ 1,300,000
EXPENDITURES				
90-50-00-7392 Project Expenditures				\$ 1,415,000
90-50-00-7908 Work Orders - Facilities				13,000
				1,428,000
TRANSFERS				
90-98-00-8257 Transfer IN from CIP				(128,000)
WATER FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES				
				\$ -
FY23 Ending Fund (90) Unrestricted Net Position				\$ 140,639
FY24 Budgeted (90) Revenue Over CASH Expenditures				(88,029)
FY25 Proposed (90) Revenue Over CASH Expenditures				(73,147)
Projected 06/30/25 Ending Unrestricted Net Position				(20,537)
Projected 06/30/25 Net Assets as % of Fund Capital Assets				0%

FY25 Water Fund Capital Projects include:
 -Lily Lake WTP Upgrades \$1,300,000
 - Water Service Line Repairs \$50,000
 - Dalton St. Water Repairs \$53,000
 - Piedad WTP Upgrades \$25,000

91 SEWER REVENUE FUND (WASTEWATER TREATMENT)

SEWER FUND OPERATIONS

REVENUES

91-01-00-4404 Sewer Service Revenue	\$ 531,767	\$ 564,045	\$ 568,500	\$ 597,000
91-01-00-4405 Sewer Hookup Revenue	5,176	7,363	4,500	6,000
91-01-00-4407 Sewer Expansion Fee	4,000	4,500	2,500	3,500
91-01-00-4600 Miscellaneous Revenue	575	905	2,000	1,000
91-01-00-4610 Interest Earnings	52	12,341	2,000	8,000
	541,571	589,154	579,500	615,500

Beginning FY24 All Department Payroll is allocated from Water Fund

EXPENDITURES

91-01-00-6110 Salaries and wages	\$ 55,289	\$ 49,874	\$ -	\$ -
91-01-00-6115 Payroll Burden	17,730	15,203	-	-
91-01-00-6140 Health Insurance	19,464	14,696	-	-
91-01-00-7211 Supplies & Postage	2,036	2,786	2,500	2,500
91-01-00-7230 Material & Equipment	47,725	18,078	41,500	27,000
91-01-00-7241 Computers & Peripherals	1,204	2,561	6,625	5,000

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
91-01-00-7312	Professional & Contractual	15,490	32,656	35,000	38,000
91-01-00-7325	Dues, Subscriptions & Fees	8,170	8,436	11,000	11,000
91-01-00-7334	Travel & Per Diem	-	2,234	2,500	2,500
91-01-00-7335	Training	390	1,600	1,500	1,500
91-01-00-7340	Advertising	383	427	600	400
91-01-00-7351	Banking & Insurance	27,326	30,697	44,930	48,100
91-01-00-7355	Vehicle Expense	4,815	3,665	5,000	5,000
91-01-00-7360	Utilities	100,686	95,566	106,000	120,000
91-01-00-7371	Maintenance & Repairs	7,029	33,990	40,000	35,000
91-01-00-7510	Principal	59,981	78,422	81,487	81,487
91-01-00-7520	Interest	26,424	23,473	18,849	18,849
91-01-00-7900	Work Orders - Administration	876	1,994	-	-
91-01-00-7901	Work Orders - Public Works	301	6,347	5,000	5,000
91-01-00-7908	Work Orders - Facilities	5,541	8,055	7,000	9,000
		400,861	430,759	409,491	410,336
ALLOCATED PAYROLL EXPENSE					
91-99-00-8101	Allocations - Administration	\$ 3,489	\$ 4,727	\$ 4,715	\$ 4,724
91-99-00-8104	Allocations - Finance	30,408	29,944	28,127	29,058
91-99-00-8105	Allocations - Assessment / Land Mgmt	2,909	2,351	3,501	3,230
91-99-00-8120	Allocations - IT	1,032	1,750	5,727	5,995
91-99-00-8161	Allocations - Water Revenue	80,713	97,986	169,115	179,705
91-99-00-8162	Allocations - Sewer Department	(19,507)	(26,224)	-	-
		99,044	110,534	211,185	222,712
TOTAL CASH EXPENDITURES & ALLOCATED EXPENSE		499,905	541,293	620,676	633,048
REVENUE OVER (UNDER) CASH EXPENSE & ALLOCATIONS		41,666	47,861	(41,176)	(17,548)
NON-CASH EXPENDITURES					
91-01-00-7385	Depreciation Expense	356,095	388,492	368,595	368,595
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS FROM OPERATIONS		\$ (314,429)	\$ (340,631)	\$ (409,771)	\$ (386,143)
SEWER FUND CAPITAL PROJECTS					
EXPENDITURES					
91-50-00-7392	Project Expenditures				\$ 66,000
91-50-00-7908	Work Orders - Facilities				1,000
					67,000
TRANSFERS					
91-98-00-8257	Transfer IN from CIP				\$ (67,000)
SEWER FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES					\$ -
	FY23 Ending Fund (91) Unrestricted Net Assets				\$ 675,762
	FY24 Budgeted (91) Revenue Over CASH Operating Expenditures				(41,176)
	FY25 Proposed (91) Revenue Over CASH Operating Expenditures				(17,548)
	Projected 06/30/25 Ending Unrestricted Net Assets				617,038
	Projected 06/30/25 Net Assets as % of Fund Capital Assets				10%
92 BOAT HARBOR FUND					
BOAT HARBOR FUND OPERATIONS					
REVENUES					
92-01-00-4421	Transient Moorage	\$ 75,939	\$ 89,270	\$ 80,000	\$ 80,000
92-01-00-4422	Annual Slip Rental	125,260	135,729	130,000	130,000

FY25 Sewer Fund Capital Projects include:
- Recommendations from I&I Study \$50,000
- Dalton St Sewer Repairs \$17,000

		FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
92-01-00-4425	Ramp Fees	17,145	16,245	16,000	16,000
92-01-00-4427	Ice Sales	43,025	51,400	55,000	40,000
92-01-00-4428	Fuel Sales	245,823	296,771	250,000	180,000
92-01-00-4423	Electrical Service Maintenance	13,517	17,252	10,000	10,000
92-01-00-4600	Miscellaneous Revenue	17,707	29,598	23,000	20,000
92-01-00-4610	Interest Earnings	2,229	19,810	2,000	15,000
		540,645	656,074	566,000	491,000
OPERATING EXPENDITURES					
	Wave barrier inspection \$136,000				
92-01-00-5000	Cost of Fuel Sold	\$ 209,447	\$ 270,929	\$ 210,000	\$ 155,000
92-01-00-6110	Salaries and wages	125,117	160,246	194,005	206,189
92-01-00-6115	Payroll Burden	40,804	51,342	64,710	68,757
92-01-00-6140	Health Insurance	33,318	34,154	39,648	40,368
92-01-00-7211	Supplies & Postage	1,420	1,734	2,700	2,500
92-01-00-7230	Material & Equipment	18,786	16,555	20,000	20,000
92-01-00-7241	Computers & Peripherals	1,255	1,206	1,000	1,500
92-01-00-7312	Professional & Contractual	6,103	14,580	166,000	20,000
92-01-00-7325	Dues, Subscriptions & Fees	308	273	350	350
92-01-00-7334	Travel & Per Diem	1,000	-	2,000	1,000
92-01-00-7335	Training	395	-	500	500
92-01-00-7340	Advertising	453	457	250	250
92-01-00-7351	Banking & Insurance	17,743	40,113	43,500	36,500
92-01-00-7355	Vehicle Expense	1,243	10,514	2,500	2,500
92-01-00-7360	Utilities	88,314	90,786	90,000	105,000
92-01-00-7371	Maintenance & Repairs	14,659	10,958	10,000	15,000
92-01-00-7901	Work Orders - Public Works	986	4,772	2,000	2,000
92-01-00-7908	Work Orders - Facilities	665	1,170	5,000	3,000
		562,014	709,791	854,163	680,414
ALLOCATED PAYROLL EXPENSE					
92-99-00-8101	Allocations - Administration	\$ 9,771	\$ 4,727	\$ 4,715	\$ 6,505
92-99-00-8104	Allocations - Finance	16,563	17,592	18,506	16,504
92-99-00-8120	Allocations - IT	5,001	8,477	9,164	9,592
92-99-00-8163	Allocations - Harbor	(118,597)	(147,770)	(175,885)	(193,404)
		(87,262)	(116,974)	(143,500)	(160,803)
TOTAL CASH EXPENDITURES, TRANSFERS, & ALLOCATIONS		474,752	592,817	710,663	519,611
REVENUE OVER (UNDER) CASH EXP. & ALLOCATIONS		65,893	63,257	(144,663)	(28,611)
NON-CASH EXPENSE					
92-01-00-7385	Depreciation Expense	781,572	897,388	840,000	840,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS		\$ (715,680)	\$ (834,131)	\$ (984,663)	\$ (868,611)
BOAT HARBOR FUND CAPITAL PROJECTS					
EXPENDITURES					
92-50-00-7392	Project Expenditures				\$ 110,000
TRANSFERS					
92-98-00-8257	Transfer IN from CIP				(110,000)
BOAT HARBOR FUND CAPITAL PROJECTS REVENUE OVER EXPENDITURES					\$ -

FY25 Harbor Fund Capital Projects include:
- Letnikof Harbor Float Design \$110,000

	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
FY23 Ending Fund (92) Unrestricted Net Position				\$ 692,675
FY24 Budgeted (92) Revenue Over (Under) CASH Operating Expenditures				(144,663)
FY25 Proposed (92) Revenue Over (Under) CASH Operating Expenditures				(28,611)
Projected FY24 Ending Unrestricted Net Assets (Less Net Pension Liability)				\$ 519,401
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	\$ 355,260	\$ 327,386	\$ 370,000	\$ 350,000
93-01-00-4620	Rent	17,029	26,136	42,000	42,000
93-01-00-4610	Interest Earnings	14,107	49,481	20,000	25,000
		<u>386,396</u>	<u>403,003</u>	<u>432,000</u>	<u>417,000</u>

EXPENDITURES

93-01-00-7211	Supplies & Postage	\$ 138	\$ 629	\$ 800	500
93-01-00-7230	Material & Equipment	892	1,492	8,500	8,000
93-01-00-7241	Computers & Peripherals	-	1,206	500	5,000
93-01-00-7312	Professional & Contractual	28,238	11,738	30,000	30,000
93-01-00-7325	Dues, Subscriptions & Fees	138	138	250	250
93-01-00-7334	Travel & Per Diem	299	-	2,000	1,500
93-01-00-7335	Training	738	250	500	500
93-01-00-7340	Advertising	147	78	100	250
93-01-00-7351	Banking & Insurance	4,807	5,908	6,500	6,900
93-01-00-7355	Vehicle Expense	895	10,277	2,000	2,000
93-01-00-7360	Utilities	6,102	6,606	10,000	10,200
93-01-00-7371	Maintenance & Repairs	-	260	5,000	5,000
93-01-00-7901	Work Orders - Public Works	-	73	1,000	1,000
93-01-00-7908	Work Orders - Facilities	-	-	500	500
		<u>42,394</u>	<u>38,655</u>	<u>67,650</u>	<u>71,600</u>

ALLOCATED PAYROLL EXPENSE

93-99-00-8101	Allocations - Administration	\$ 12,562	\$ 17,016	\$ 16,974	\$ 19,678
93-99-00-8104	Allocations - Finance	9,853	10,308	10,945	9,014
93-99-00-8120	Allocations - IT	2,500	4,238	5,198	5,441
93-99-00-8163	Allocations - Harbor	57,944	68,247	74,840	79,087
		<u>82,859</u>	<u>99,809</u>	<u>107,957</u>	<u>113,220</u>

TOTAL CASH EXPENDITURES & ALLOCATIONS

		125,253	138,464	175,607	184,820
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REVENUE OVER (UNDER) CASH EXPENSE & ALLOCATIONS

		<u>261,143</u>	<u>264,539</u>	<u>256,393</u>	<u>232,180</u>
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NON-CASH EXPENSE

93-01-00-7385	Depreciation Expense	107,293	94,209	86,900	86,900
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EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS

		<u>\$ 153,850</u>	<u>\$ 170,330</u>	<u>\$ 169,493</u>	<u>\$ 145,280</u>
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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>

	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
EXPENDITURES				
93-50-00-7392 Project Expenditures				25,927,000
93-50-00-7908 Work Orders - Facilities				25,000
TOTAL EXPENDITURES				25,952,000
LUTAK DOCK FUND CAPITAL PROJECTS REVENUE Under EXPENDITURES (use of fund balance)				\$ (2,740,716)
FY23 Ending Fund (93) Unrestricted Net Position				\$ 2,676,533
FY24 Budgeted (93) Revenue Over CASH Expenditures				256,393
FY25 Proposed (93) Revenue Over CASH Operating Expenditures				232,180
FY25 Proposed (93) Use of Fund Balance for Capital Projects				(2,740,716)
Projected FY24 Ending Fund (93) Unrestricted Net Assets				\$ 424,390
Projected 06/30/25 Net Assets as % of Fund Capital Assets				22%

94 PORT CHILKOOT DOCK FUND

REVENUES

94-01-00-4218 PC Dock Usage Fee	\$ 105,149	\$ 263,964	\$ 230,000	\$ 280,000
94-01-00-4225 PC Dock Parking Permit	735	1,000	500	500
	<u>105,884</u>	<u>269,782</u>	<u>230,500</u>	<u>280,500</u>

EXPENDITURES

94-01-00-7211 Supplies & Postage	\$ 138	\$ 331	\$ 250	250
94-01-00-7230 Material & Equipment	4,714	3,322	2,500	2,500
94-01-00-7241 Computers & Peripherals	5,853	1,206	1,000	1,500
94-01-00-7312 Professional & Contractual	4,298	14,512	1,000	20,000
94-01-00-7325 Dues, Subscriptions & Fees	264	138	350	350
94-01-00-7334 Travel & Per Diem	322	1,448	2,000	1,500
94-01-00-7335 Training	63	501	500	750
94-01-00-7340 Advertising	163	27	100	250
94-01-00-7351 Banking & Insurance	15,915	16,964	23,820	25,300
94-01-00-7355 Vehicle Expense	460	4,178	2,000	2,000
94-01-00-7360 Utilities	8,037	8,661	9,000	12,000
94-01-00-7371 Repairs & Maintenance	23,194	10,200	10,000	10,000
94-01-00-7907 Work Orders - Ports	-	(37,933)	-	-
94-01-00-7908 Work Orders - Facilities	4,501	132	5,000	4,000
	<u>67,921</u>	<u>24,476</u>	<u>57,520</u>	<u>80,400</u>

ALLOCATED PAYROLL EXPENSE

94-99-00-8101 Allocations - Administration	\$ 3,489	4,727	4,715	7,396
94-99-00-8104 Allocations - Finance	7,523	7,704	6,028	9,014
94-99-00-8120 Allocations - IT	2,500	4,238	5,198	5,441
94-99-00-8163 Allocations - Harbor	60,653	79,522	101,045	114,318
	<u>74,165</u>	<u>96,191</u>	<u>116,986</u>	<u>136,169</u>

TOTAL CASH EXPENDITURES & ALLOCATIONS

142,086 120,667 174,506 216,569

TRANSFERS

94-98-00-8254 Operating Transfers - from CPV	\$ (37,525)	(30,616)	-	-
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TOTAL CASH EXPENDITURES & TRANSFERS

104,561 90,051 174,506 216,569

REVENUE OVER (UNDER) CASH EXPENSE

1,323 179,730 55,994 63,931

	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED
<i>NON-CASH EXPENSE</i>				
94-01-00-7385 Depreciation Expense	327,291	332,501	327,300	335,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES, ALLOCATIONS, & OPERATING TRANSFERS	\$ (325,968)	\$ (152,771)	\$ (271,306)	\$ (271,069)
PC DOCK CAPITAL PROJECTS				
<i>EXPENDITURES</i>				
94-50-00-7392 Project Expenditures				\$ 590,000
94-50-00-7908 Work Orders - Facilities				8,000
				598,000
<i>TRANSFERS</i>				
94-98-00-8254 Operating Transfers - from CPV				(350,000)
				(350,000)
PC DOCK FUND CAPITAL PROJECTS REVENUE Under EXPENDITURES (use of fund balance)				\$ (248,000)
FY23 Ending Fund (94) Unrestricted Net Position				\$ 372,175
FY24 Budgeted (94) Revenue Over (Under) CASH Expenditures				55,994
FY25 Proposed (94) Revenue Over (Under) CASH Expenditures				63,931
FY25 Proposed Use of Fund Balance for Capital Projects				(248,000)
Projected FY25 Ending Fund (94) Unrestricted Net Assets				244,100
Projected 06/30/25 Net Assets as % of Fund Capital Assets				3%

PC Dock Capital Projects	
Fender Refurbishment	\$498,000
Lightering Float Design	\$100,000

97 PERMANENT FUND

REVENUE				
97-01-00-4610 Permanent Fund Income	\$ (830,427)	\$ 440,295	\$ 540,000	\$ 576,000
EXPENDITURES				
97-01-00-7312 Professional & Contractual	\$ 23,595	\$ 22,165	\$ 22,500	24,000
97-01-00-7351 Banking & Insurance	1,500	1,500	1,500	1,500
	25,095	23,665	24,000	25,500
<i>TRANSFERS</i>				
97-98-00-8252 Operating Transfers - IN fr Land Sales	\$ (26,119)	\$ -	\$ -	-
97-98-00-8260 Operating Transfers - IN from GF	-	(450,000)	-	-
97-98-00-8264 Operating Transfers - OUT fr Permanent	312,000	-	116,050	320,000
	285,881	(450,000)	116,050	320,000
EXCESS REVENUE OVER (UNDER) EXPENSES, ALLOCATIONS, & OPERATING TRANSFERS	\$ (1,141,403)	\$ 866,631	\$ 399,950	\$ 230,500
FY23 Ending Fund (97) Balance				9,193,163
FY24 Budgeted (97) Revenue Over (Under) Expenditures				399,950
FY25 Proposed (97) Revenue Over (Under) Expenditures				230,500
Projected 06/30/25 Ending Fund (97) Balance				\$ 9,823,613

HAINES BOROUGH
Projected June 30, 2025 Working Capital Summary



FUND		Balance June 30, 2023	Previously Designated	FY24 Budget	Proposed FY25 Budget	Projected June 30, 2025
01	Areawide General Fund	\$ 3,928,982	\$ (265,860)	\$ (821,538)	\$ 2,594	\$ 2,844,178
02	Townsite Service Area GF	1,460,542	-	130,284	(99,002)	1,491,824
17	Land Development & Sales	402,858	-	(39,493)	(43,389)	319,976
20	Medical Services	355,131	-	(571)	(24,314)	330,246
23	Economic Dev. & Tourism	1,419,501	(561,072)	(384,155)	(16,993)	457,281
25	Fire Service Areas	60,287	-	5,761	(35,255)	30,793
34	CPV Tax Revenue	204,180	(23,717)	(111,405)	(50,000)	19,058
35	Vehicle Impoundment	61,215	303,110	(62,500)	(278,110)	23,715
50	CIP Fund	2,105,192	(1,279,034)	(745,517)	438	81,079
61	Equipment Sinking	527,536	-	14,000	38,000	579,536
75	Library Bonds	307	-	-	-	307
76	School G.O. Bond	1,277	-	-	-	1,277
90	Water	140,639	-	(88,029)	(73,147)	(20,537)
91	Sewer	675,762	-	(41,176)	(17,548)	617,038
92	Harbor	692,675	-	(144,663)	(28,611)	519,401
93	Lutak Dock	2,676,533	(2,740,716)	256,393	232,180	424,390
94	PC Dock	372,175	-	55,994	(184,069)	244,100



Capital Improvement Projects (CIP) Six-Year Plan FY25-FY30

Year	Department/Facility	Description	Cost	Funding Source
FY25	Chilkat Center	Project, Sidewalk & Ramp Repairs	\$15,000	CIP
FY25	Downtown Core	Conceptual Design, Haines Core Development Town Square	\$30,000	CIP
FY25	Dispatch	Project, Radio Site Modifications & Improvements	\$88,000	CIP
FY25	Facilities	Sinking Fund, Deferred Maintenance	\$25,000	CIP
FY25	Fire HVFD	Sinking Fund, Equipment (SCBA 5 of 20)	\$14,000	CIP
FY25	Harbor	Project, Replace Letnikov Float	\$5,000,000	Harbor /CIP \$110K / PIDP
FY25	Harbor	Sinking Fund, Harbor Breakwater Anodes	\$30,000	CIP
FY25	IT	Project, IT Wireless Upgrades Phase II	\$15,000	ARPA
FY25	IT	Project, IT Firewall Replacement	\$22,000	ARPA
FY25	IT/Library	Project, Library Security Upgrades	\$46,000	ARPA
FY25	Parks	Conceptual Design, Ice Rink, Tennis, Pickle ball Court	\$35,000	CIP
FY25	PC Dock	Design, Continue to Develop Floating Dock Design	\$100,000	CPV
FY25	PC Dock	Project, Fender Refurbishment	\$498,000	CPV \$250K/Fund 94 \$248K SOA CPV Request \$1.1M
FY25	Public Works	Project, Covered Storage for PW Yard	\$34,000	CIP
FY25	Public Works	Project, Dalton Hill Repairs	\$427,574	FEMA
FY25	Public Works	Project, Cathedral View Drive	\$1,348,090	FEMA
FY25	Public Works	Project, Second Avenue	\$3,009,530	FEMA
FY25	Public Works	Project, Citywide Culverts & Minor Road Repairs	\$1,078,950	FEMA
FY25	Public Works	Project, Additional for 5th & 6th Ave Drainage	\$46,500	CIP
FY25	Public Works	Project, East Mathias Ave Realignment	\$385,000	CIP
FY25	Public Works	Project, Road Improvements	\$120,000	CIP
FY25	RMSA	Project, Matching Funds for RMSA Road Improvements	\$50,000	CIP
FY25	Sewer	Project, WWTP Influent Upgrade	\$1,876,000	DEC Loan/Grants
FY25	Sewer	Project, Implement Recommendations from I & I Study	\$50,000	CIP
FY25	Water	Project, Water Service & Main Repair / Upgrades	\$50,000	CIP
FY25	Sewer/Water	Project, Dalton Street Work Not Covered by FEMA	\$70,000	CIP
FY25	Water	Project, Piedad WTP Upgrades	\$25,000	CIP
FY25	Water	Project, Lily Lake Treatment Plant Upgrade	\$1,300,000	DEC Loan/Grants
FY26	Admin Building	Design, Final Design Administration Bldg Expansion	\$200,000	CIP
FY26	Admin Building	Purchase, Community Notification Sign to Publicize Meeting	\$20,000	CIP
FY26	Chilkat Center	Design, Chilkat Center HVAC	\$60,000	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	Purchase, Type 6 Wildland Fire Vehicle	\$150,000	HVFD/Sinking Fund
FY26	Fire HVFD	Sinking Fund, Equipment (SCBA 6 of 20)	\$14,000	CIP
FY26	Harbor	Sinking Fund, Harbor Breakwater Anodes	\$30,000	CIP
FY26	Harbor	Engineering, Harbor Float / Drive Down 35% Design	\$500,000	Harbor /CIP going after fed
FY26	Library	Purchase, One-man Bucket Electric Z Lift	\$50,000	CIP
FY26	Parks	Project, Softball Field Improvements	\$474,000	CIP



Capital Improvement Projects (CIP) Six-Year Plan FY25-FY30

Year	Department/Facility	Description	Cost	Funding Source
FY26	PC Dock	Design, Final Design Floating Dock	\$700,000	CPV/Grants/Port Fee
FY26	Police	Purchase, Police Patrol Vehicle	\$80,000	CIP
FY26	Pool	Project, Replace Pool Roof	\$250,000	CIP
FY26	Pool	Design, Pool HVAC Replacement	\$140,000	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	Project, Lily Lake Road	\$461,179	FEMA
FY26	Public Works	Sinking Fund, Heavy Equipment	\$160,000	CIP
FY26	Sewer	Project, Implement Recommendations from I & I Study	\$100,000	CIP/Enterprise Funds
FY26	Sewer	Project, Clarifier & Tank Reconditioning	\$560,000	CIP/Enterprise Funds
FY26	Sewer	Project, Beach Rd & 1 Mile Lift Station Aux. Power	\$460,000	CIP
FY26	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY26	Water	Project, Water Lift Station Auxiliary Power	\$174,000	CIP
FY26	Water	Engineering, Hemlock Estates Water Main Loop	\$20,000	CIP
 				
FY27	Admin Building	Project, Administration Building Expansion		CIP/Grants
FY27	Chilkat Center	Project, Chilkat Center Painting	\$213,000	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)	\$14,000	CIP
FY27	Harbor	Sinking Fund, Harbor Breakwater Anodes	\$30,000	CIP
FY27	Harbor	Project, Lutak Boat Ramp	\$150,000	CIP
FY27	Harbor	Engineering, Harbor Float / Drive Down Full Design	\$750,000	Harbor /CIP
FY27	Parks	Project, Portage Cove Interpretive Trail 1 & 6a	\$896,000	DOT \$815K/ CIP \$81K
FY27	PC Dock	Project, PC Floating Dock	\$10,000,000	CPV/Grants/Port Fee
FY27	Pool	Project, HVAC Replacement	\$1,400,000	CIP
FY27	Police	Design, Impound Yard	\$52,520	CIP
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, Locker Room Remodel	\$1,000,000	AK DEED / CIP
FY27	School	Project, Soccer Field Lift	\$75,000	CIP
FY27	Sewer	Project, Implement Recommendations from I & I Study	\$100,000	CIP/Enterprise Funds
FY27	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY27	Water	Project, Extend Water Main Small Tracts	\$1,890,000	LID/DEC Loan
FY27	Water	Project, Well Field Auxiliary Power	\$115,000	CIP
 				
FY28	Chilkat Center	Sinking Fund, Chilkat Center HVAC Upgrade	\$220,000	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)	\$14,000	CIP
FY28	Harbor	Sinking Fund, Harbor Breakwater Anodes	\$30,000	CIP



Capital Improvement Projects (CIP) Six-Year Plan FY25-FY30

Year	Department/Facility	Description	Cost	Funding Source
FY28	Harbor	Project, Drive Down Work Float and Transfer Bridge	\$8,200,000	DOT/Harbor Fund/CIP
FY28	Parks	Project, Ice Rink/Tennis/Pickle ball Court	\$1,000,000	CIP/Grants
FY28	Police	Purchase, Police Patrol Vehicle	\$85,000	CIP
FY28	Public Works	Project, Road Improvements	\$200,000	CIP
FY28	Public Works	Sinking Fund, Heavy Equipment	\$165,000	CIP
FY28	Sewer	Project, Implement Recommendations from I & I Study	\$100,000	CIP/Enterprise Funds
FY28	Sewer	Project, Highland Estates Sewer Extension	\$935,000	LID/CIP/DEC Loan
FY28	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY28	Water	Project, Water Line - FAA/Mt Riley	\$1,000,000	DEC/LID/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)	\$15,000	CIP
FY29	Harbor	Sinking Fund, Harbor Breakwater Anodes	\$30,000	CIP
FY29	Public Works	Project, Road Improvements	\$200,000	CIP
FY29	Public Works	Sinking Fund, Heavy Equipment	\$170,000	CIP
FY29	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP
FY30	Facilities	Sinking Fund, Deferred Maintenance	\$25,000	CIP
FY30	Fire HVFD	Sinking Fund, Fire Truck	\$15,000	CIP
FY30	Fire HVFD	Sinking Fund, Equipment (SCBA 10 of 20)	\$15,000	CIP
FY30	Harbor	Sinking Fund, Harbor Breakwater Anodes	\$30,000	CIP
FY30	Police	Purchase, Police Patrol Vehicle	\$90,000	CIP
FY30	Public Works	Project, Road Improvements	\$200,000	CIP
FY30	Public Works	Sinking Fund, Heavy Equipment	\$176,000	CIP
FY30	Sewer/Water	Project, Water and Sewer Repairs/Upgrades	\$150,000	CIP



HAINES BOROUGH FY25 BUDGETED PAYROLL

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	20,184	188,963
Borough Clerk	Alekka Fullerton	2080	-	46.70	97,136	29,473	20,184	146,793
Deputy Clerk	Kiersten Long	2080	144	24.19	55,540	17,065	20,184	92,789
Executive Assistant	TBD	2080	-	25.32	52,666	16,207	20,184	89,057
Totals		8320	-		335,342	101,523	40,368	517,601
Ambulance								
Fire Chief - 11 mo	TBD	1,907	0	38.46	73,333	24,389	18,502	116,224
Fire Chief - 1 mo	Brian Clay	0	0	-	750	88	n/a	838
EMT / Firefighter	Jennifer Walsh	2132	0	30.94	65,964	21,988	20,184	108,136
EMT II / Firefighter	Sean Reed	2132	0	27.94	59,568	19,904	20,184	99,656
EMT II / Firefighter -PT	Sean Silk	1508	0	28.54	43,038	14,452	n/a	57,491
Totals		7679	-		242,654	80,822	58,870	382,346
Assembly								
Mayor	Tom Morphet	-	-	-	15,000	1,175	n/a	16,175
Assembly Member/Deputy Mayor	Debra Schnabel	-	-	-	4,200	329	n/a	4,529
Assembly Member	Gabe Thomas	-	-	-	4,200	329	n/a	4,529
Assembly Member	Kevin Forster	-	-	-	4,200	329	n/a	4,529
Assembly Member	Ben Aultman-Moore	-	-	-	4,200	329	n/a	4,529
Assembly Member	Natalie Dawson	-	-	-	4,200	329	n/a	4,529
Assembly Member	Craig Loomis	-	-	-	4,200	329	n/a	4,529
Totals		-	-		40,200	3,148	-	43,348
Dispatch								
Dispatcher Supervisor	Jane Clark	2080	150	35.84	82,611	25,140	20,184	127,935
Dispatcher II	Linda Waldo	2080	100	28.92	64,492	19,735	20,184	104,410
Dispatcher II	Carole Lauenroth	2080	100	26.52	59,140	18,138	20,184	97,462
Dispatcher I	Chris Orr	2080	100	24.79	55,282	16,988	20,184	92,453
Dispatcher I	Becky Hunnicutt	2080	100	24.79	55,282	16,988	20,184	92,453
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		325,566	99,579	100,920	526,065
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	-	42.32	88,026	26,755	20,184	134,965
Accounts Receivable Clerk	Tina Olsen	2080	-	30.72	63,898	19,558	20,184	103,639
Payroll/Accounts Payable	Dacotah Russell	2080	5	27.72	57,866	17,758	20,184	95,808
Sales Tax Clerk	Jessie Badger	2040	-	30.12	61,445	18,826	20,184	100,455
Totals		8280	5		271,234	82,897	80,736	434,866
Harbors								
Harbormaster	Shawn Bell	2080	271	37.59	93,468	30,949	20,184	144,600
Assistant Harbormaster	TBD	2080	50	25.11	54,112	18,127	20,184	92,423
Harbor Assistant	Mark Davis	600	-	20.29	12,174	4,088	n/a	16,262
Port Security Officer	Ryan Staska	600	-	20.89	12,534	4,209	n/a	16,743
Harbor Assistant	TBD	600	-	19.54	11,724	3,937	n/a	15,661
Harbor Assistant	TBD	600	-	19.54	11,724	3,937	n/a	15,661
Harbor Assistant	TBD	535	-	19.54	10,454	3,510	n/a	13,964
Totals		7095	321		206,189	68,757	40,368	315,314
Information Technology								
Information Technology Tech. II	Tony Wilson	2080	0	28.54	59,363	18,205	20,184	97,752
Totals		2080	0		59,363	18,205	20,184	97,752
Lands, Assessment & Planning								
Assessor In Training	Donna Lambert	2080	-	27.72	57,658	17,696	20,184	95,538
Planner	TBD	-	-	-	-	-	-	-
Planing & Zoning Tech II	TBD	2080	-	26.52	55,162	16,952	20,184	92,297
Property Data Collector	Scott Hansen	300	-	24.26	7,278	643	n/a	7,921
7 Planning Commissioners	Seats A - G	-	-	-	4,200	329	n/a	4,529
Totals		4460	-		124,297	35,619	40,368	200,285



HAINES BOROUGH FY25 BUDGETED PAYROLL

Position	Current Employee	Straight Time Hours	Over-time Hours	Hourly Rate	Gross Earnings	Payroll Burden	Union Health Insurance	Total Costs
Library (Borough Funded)								
Library Director	Rebecca Heaton	2080	-	35.79	74,443	22,703	20,184	117,331
Assistant Director	Matthew Jillson	1664	-	23.66	39,370	12,138	20,184	71,692
Tech II, Collection Dev.	Lisa Blank	546	-	27.19	14,846	1,311	-	16,157
Library Tech I	Kaitlyn Stevens	1040	-	18.85	19,604	6,044	-	25,648
Library Custodian	Wendel Hales	910	-	19.45	17,700	5,943	-	23,643
Library Tech II	Sarah Zeiger	1456	-	21.19	30,853	9,512	-	40,365
IT Tech	TBD	1508	-	22.84	34,443	10,619	-	45,061
Children/Youth Svcs Coord	Holly Davis	1508	-	29.70	44,788	13,808	-	58,596
Library Tech II	Joseph Aultman-Moore	754	-	20.59	15,525	1,371	-	16,896
Total Library Payroll		11466	-		291,571	83,449	40,368	415,387
Parks								
Parks Laborer II	TBD	920	-	20.29	18,667	6,362	n/a	25,028
Totals		920	-		18,667	6,362	-	25,028
Police								
Chief of Police	Josh Dryden	2080	-	60.00	124,792	40,530	20,184	185,506
Police Sergeant	TBD Promotion	2080	300	1.14	2,884	925	n/a	3,809
Police Officer II	Michael Fullerton	2080	300	32.85	95,111	31,008	20,184	146,303
Police Officer II	Travis Russell	2080	300	32.85	95,111	31,008	20,184	146,303
Police Officer II	Max Jusi	2080	300	32.25	93,593	30,521	20,184	144,298
Police Officer I	TBD - 9 mos	1560	225	30.81	67,462	22,139	20,184	109,785
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	1200		483,552	157,608	100,920	742,080
Pool								
Pool Manager	Jae McDermaid	1729	-	27.06	46,787	15,740	20,184	82,711
Assistant Manager	Sydney Wray	1420	-	20.29	28,815	9,676	n/a	38,491
Pool Custodian	Marc Lapeyri	775	-	17.50	13,563	4,554	n/a	18,117
Lifeguard I	Various	1000	-	16.97	16,970	5,699	n/a	22,669
Lifeguard II	Various	850	-	18.25	15,513	1,796	n/a	17,309
Totals		5774	-		121,647	37,465	20,184	179,296
Public Facilities								
Public Facilities Director	TBD	2080	-	50.00	104,000	31,520	20,184	155,704
Facility Maint. Superintendent	Eddie Bryant	2080	-	38.15	79,352	26,350	20,184	125,886
Contracts & Grants	Annelise Silk	2080	-	28.08	58,406	17,920	20,184	96,510
Facility Maint. Tech II	David Long	2080	-	30.34	65,507	21,839	20,184	107,530
Totals		8320	-		307,266	97,629	80,736	485,631
Public Works								
Public Works Superintendent	Patrick Cowart	2080	90	31.65	71,065	24,005	20,184	115,254
Equipment Operator I	Shannon Spring	2080	90	27.94	61,887	20,969	20,184	103,040
Equipment Operator I	Wesley Dobbins	2080	90	27.94	61,887	20,969	20,184	103,040
Equipment Operator I	Ryley Peterson	2080	90	27.34	60,558	20,530	20,184	101,272
Shift Differential	Before 7am	560	-	2.00	1,120	370	n/a	1,490
Totals		8880	360		256,517	86,844	80,736	424,097
Tourism Promotion								
Tourism Director	Rebecca Hylton	2080	-	30.26	62,941	19,272	20,184	102,397
Tourism Specialist	Kiara Hylton	2080	60	23.06	50,040	15,424	20,184	85,648
Tourism Information Asst.	Malcolm Kanahale	1560	-	21.17	33,025	10,182	15,138	58,345
Tourism Staff Aid	TBD	590	-	17.69	10,437	3,218	n/a	13,655
Tourism Staff Aid	TBD	300	-	17.69	5,307	1,636	n/a	6,943
Totals		6610	60		161,750	49,732	55,506	266,988
Water/Sewer								
Water/Sewer Supervisor	Dennis Durr	2080	90	39.39	90,289	29,913	20,184	140,386
Water/Sewer Operator	Henry Pollan	2080	90	30.06	69,703	22,509	20,184	112,396
Water/Sewer Operator	Scott Adams	2080	70	28.39	65,072	21,372	20,184	106,628
Totals		6240	250		225,064	73,794	60,552	359,410
GRAND TOTAL PAYROLL		96,683	1,690		3,474,130		861,184	5,418,756