

UPDATED AGENDA
FOR THE REGULAR MEETING
OF THE CITY COUNCIL FOR
THE CITY OF THORNE BAY, ALASKA
TUESDAY, June 1, 2021
TIME: 6:30 p.m.

LOCATION: TELECONFERENCE/VIDEO CONFERENCING LINE

Phone Number: 1-408-418-9388

Meeting Weblink:

<https://cityofthornebay.my.webex.com/cityofthornebay.my/j.php?MTID=m99f71eee7f975b71d7ee0f9f7c5e44a1>

Meeting number (access code): **182 323 7632**

Meeting password: **MghMxgJy424** (64469459 from phones and video systems)

- 1) CALL TO ORDER:
- 2) PLEDGE TO FLAG:
- 3) ROLL CALL:
- 4) APPROVAL OF AGENDA:
- 5) MAYOR'S REPORT:
- 6) ADMINISTRATIVE REPORTS:
 - a) City Administrator:
 - b) City Clerk:
- 7) PUBLIC COMMENTS:
- 8) COUNCIL COMMENTS:
- 9) CONSENT AGENDA:
 - a) Minutes:
- 10) CONTINUING BUSINESS:
- 11) NEW BUSINESS:
 - a) Accepting the resignation of Eric Rhodes from Council Seat B, discussion and action item:
 - b) Resolution 21-06-01-01, authorizing the mayor to sign the Sales Tax Collection Service Agreement on behalf of the City of Thorne Bay ("City") with Alaska Municipal League ("AML") for the collection of sales tax revenues for the City of Thorne Bay, discussion and action item:
- 12) ORDINANCE FOR INTRODUCTION:
 - a) Ordinance 21-06-15-01, amending Title 2 – Administration and Personnel adding, Chapters 2.06-Conflict of Interest & 2.07 – Code of Ethics, discussion and action item:
 - b) Ordinance 21-06-15-02, Providing For The Establishment Of The Budget For The City of Thorne Bay, Fiscal Year 2022, July 1, 2021 -June 30, 2022, Anticipated Revenues And Expenditures, discussion and action item:
- 13) EXECUTIVE SESSION:
- 14) CONTINUATION OF PUBLIC COMMENT:
- 15) CONTINUATION OF COUNCIL COMMENT:
- 16) ADJOURNMENT:

POSTED: May 28, 2021

HOW TO PARTICIPATE:

City Council Meeting

Tuesday, June 1, 2021, 6:30 pm

Meeting link:

<https://cityofthornebay.my.webex.com/cityofthornebay.my/j.php?MTID=m99f71eee7f975b71d7ee0f9f7c5e44a1>

Meeting number: **182 323 7632**

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Join by video system

Dial 1823383373@webex.com

You can also dial 173.243.2.68 and enter your meeting number:

Join by phone

Call: **1-408-418-9388**

Access code: **182 323 7632**



**CITY OF THORNE BAY
RESOLUTION 21-06-01-01**

A RESOLUTION AUTHORIZING THE MAYOR TO SIGN THE SALES TAX COLLECTION SERVICE AGREEMENT ON BEHALF OF THE CITY OF THORNE BAY ("CITY") WITH ALASKA MUNICIPAL LEAGUE ("AML") FOR THE COLLECTION OF SALES TAX REVENUES FOR THE CITY OF THORNE BAY

WHEREAS, the City Council is the governing body for the City of Thorne Bay; and

WHEREAS, the finance department is responsible under municipal ordinance for the efficient administration of its local sales tax; and

WHEREAS, the City is dedicated to efficient tax administration that promotes the highest levels of voluntary compliance, revenue collection, service, and fair enforcement of its sales tax ordinance; and

WHEREAS, sellers with a physical presence in the City's jurisdictional boundaries (called "local sellers") must submit quarterly tax returns to the City's taxing authority. Preparing and filing those returns imposes a burden on local sellers; and

WHEREAS, the City desires to reduce the administrative burden and expense of complying with the sales tax by offering local sellers the option of filing sales tax returns and submitting sales tax remittances through an online tax portal; and

WHEREAS, AML provides Alaska municipalities sales tax registration, reporting, and remittance services through an online tax portal.

WHEREAS, the City desires to contract with AML to provide an online portal for local sellers (i) to register as local sellers, (ii) to submit sales tax returns and (iii) to remit sales tax collections.

WHEREAS, once adopted, the Mayor will enter into the Agreement with AML, and the City Clerk will work with AML for introduction and implementation of the Sales Tax Collection Service; and

WHEREAS, the City Clerk will draft an ordinance to amend the City Code Chapter 3.17-Sales Tax, to reflect the online filing for sales tax registration, reporting, and remittance services through an online tax portal.

NOW, THEREFORE, BE IT RESOLVED, the that the City Council for the City of Thorne Bay, hereby approves the Agreement between the City of Thorne Bay and AML for the Sales Tax Collection Service Agreement.

Adopted this 1st Day of June 2021

Cindy Edenfield, Mayor

Attest:

Teri Feibel, CMC

SALES TAX COLLECTION SERVICE AGREEMENT

This Service Agreement (the “Agreement”) is made and entered into as of this 1st day of June 2021 between the City of Thorne Bay ("City") and the Alaska Municipal League (“AML”) (each individually referred to as a “Party” and collectively referred to as the “Parties”) for the collection of sales tax revenue.

Background

1. The Municipality’s finance department is responsible under municipal ordinance for the efficient administration of its local sales tax.
2. The Municipality is dedicated to efficient tax administration that promotes the highest levels of voluntary compliance, revenue collection, service, and fair enforcement of its sales tax ordinance.
3. Sellers with a physical presence in the Municipality’s jurisdictional boundaries (called “local sellers”) must submit monthly, quarterly or annual paper tax returns to the Municipality’s taxing authority. Preparing and filing those returns imposes a burden on local sellers.
4. The Municipality desires to reduce the administrative burden and expense of complying with the sales tax by offering local sellers the option of filing sales tax returns and submitting sales tax remittances through an online tax portal.
5. AML provides Alaska municipalities sales tax registration, reporting, and remittance services through an online tax portal.
6. The Municipality desires to contract with AML to provide an online portal for local sellers (i) to register as local sellers, (ii) to submit sales tax returns and (iii) to remit sales tax collections.

Agreement

The Parties agree as follows:

1. **Term and Termination.** The Agreement shall commence on the Effective Date and shall continue as such in full effect and force until terminated by either Party upon 60 days’ written notice.
2. **Scope of Services and Responsibilities.** AML’s services and responsibilities under this Agreement are as follows:
 - a. **Online Tax Portal Services.** AML will develop and maintain an online tax portal to allow local sellers to (i) to register as local sellers, (ii) to submit sales tax returns and exemption certificates, and (iii) to remit sales tax collections.

- b. **Tax Portal Filings.** The tax portal will provide local sellers a standardized sales tax return on behalf of the Municipality. The tax portal will use sales tax rates and exemptions that are confirmed by a legal representative of the Municipality.
- c. **Physical Return and payment processing.** As needed, AML will process physical sales tax returns and payments from sellers on behalf of the Municipality.
- d. **Reporting.** AML will provide the Municipality a customized report each month showing registered sellers, gross sales, sales tax collected, and exemptions claimed.
- e. **Business Registration / Licensing.** AML will issue business licenses and register local sellers through the portal in accordance with Municipality requirements.
- f. **Delinquencies.** AML will send (i) monthly delinquency notices to sellers who have delinquent, unfiled sales tax return(s) and (ii) monthly balance due notices to sellers who have not paid in full.
- g. **Accessibility.** AML will make the online tax portal accessible to the Municipality and registered local sellers.
- h. **Control Over Services.** AML will retain the unqualified right of control over the means, manner, and methods by which the Services are rendered and performed. AML will be responsible for providing all equipment, materials and supplies required to timely provide those Services which have been requested by the Municipality. The Municipality understands and acknowledges that AML will contract with a third party to perform these services.
- i. **Insurance.** AML agrees to maintain, at AML's sole cost and expense, Worker's Compensation Coverage where required by law and applicable General Liability Insurance, as required.
- j. **Taxes.** AML shall be solely responsible for filing all tax returns, tax declarations and tax schedules, and for the tax payment, with respect to fees earned by AML under this Agreement.
- k. **Termination of Agreement Services.** Upon termination of this Agreement, AML shall provide to the Municipality confirmation of destruction of hard copy confidential information of Municipality transferred to AML; all electronic account information must be deleted from AML's computer systems, including backup copies. In addition, AML shall send a letter to all registered taxpayers notifying them that AML will no longer be offering online tax portal services.

- 3. **AML Fees for Services.** As compensation for the services provided under this agreement, AML will be entitled to the fees specified in Exhibit A.

- 4. Expansion of Scope of Services.** The online tax portal will be initially established with the capability to handle sales tax registration & licensing, sales tax return filing, and payment of sales tax obligations. AML may offer additional capability to pay additional types of municipal taxes and other services through the online portal. AML is required to provide those additional services only if agreed to by the Parties in a separate written agreement.
- 5. Municipality's Responsibilities.** Municipality's responsibilities under this Agreement are as follows:
- a. The Municipality will have the sole authority to set tax policy, tax rates, tax deductions, tax exemptions, tax rules, and tax classifications. AML will not set tax policy, tax rates, tax deductions, tax exemptions, tax rules, and tax classifications.
 - b. The Municipality will be responsible for confirming sales tax rates, exemptions, interest, and penalties that will apply to returns filed by local sellers through the tax portal.
 - c. The Municipality will promptly inform AML of any changes to its sales tax rates, exemption, or ordinances.
 - d. The Municipality is solely responsible for enforcing its sales tax code, conducting audits, proceeding with tax collection legal proceedings. AML is not responsible for enforcing the Municipality's sales tax code.
 - e. In the event a sales tax return is filed through the online tax portal, but the local seller remits the sales tax due directly to the Municipality, the Municipality will pay to AML its fee for services calculated under Exhibit A and attributable to such sales tax payments made directly to the Municipality.
 - f. Monthly filing will be required for Sellers unless otherwise approved by the Municipality.
- 6. Confidentiality-Unauthorized Disclosure.** Within or after the services period, AML shall at no time divulge, release, or remove for its use or that of any other individual or company, any confidential municipal or taxpayer documentation or information obtained under this Agreement. Furthermore, the Municipality and AML agree that:
- a. Confidential Information shall include, but is not limited to, all non-public information, written or oral, whether disclosed directly or indirectly, through any means of communication or observation by a taxpayer or any of its affiliates or representatives to or for the benefit of the AML.
 - b. Confidential information excludes that which is public knowledge or publicly available.

7. Indemnification.

- a. Each Party agrees to defend, indemnify, and hold the other Party, their officers, employees, and agents harmless from and against any and all liability, loss, expense, or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent that such liability, loss, expense, or claims for injury or damages is caused by or results from the negligent or intentional acts or omissions of that Party, its officers, employees, or agents.
- b. Municipality shall indemnify, defend, and save harmless AML and its respective officers, agents, and employees from and against any and all losses, costs, including reasonable attorneys' fees, liabilities, damages, and deficiencies, including interest, penalties and settlement amounts entered into, in each case, with respect to any and all claims that arise out or are connected to the Municipality's sales tax, including sales tax administration, sales tax enforcement, and sales tax collection activities.

- 8. Notice.** Any notice sent under this Agreement must be sent by email with confirmation of receipt, fax, common carrier, or certified mail, return receipt requested, provided that such notice is addressed to the other Party at the address set forth below:

Municipality

Address

City, ST Zip Code

Alaska Municipal League One Sealaska Plaza,
Ste. 200 Juneau, AK 99801

9. Miscellaneous Provisions.

- a. **Entire Agreement.** This Agreement represents the entire agreement and understanding between the Parties with respect to the subject matter of this Agreement and supersedes all prior or contemporaneous, express or implied, written or oral agreements, representations, and conditions between the Parties with respect to the subject matter of this Agreement.
- b. **Counterparts.** This Agreement may be executed in any number of counterparts, including by electronically transmitted signature, and each counterpart shall for all purposes be deemed to be an original; and all such counterparts shall together constitute but one and the same agreement.

- c. **Amendment.** No addition to or alteration of the terms of this Agreement will be valid unless made in the form of a written amendment to this Agreement, which is formally approved and executed by the Parties.
- d. **Assignment.** This Agreement may not be assigned by the AML without Municipality's prior written consent, which may not be unreasonably withheld.
- e. **Severability.** In the event any provision of this Agreement is held by a court of competent jurisdiction or arbitration to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect without being impaired or invalidated in any way.
- f. **Third-Party Beneficiaries.** Each Party intends that this Agreement shall not benefit or create any right or cause of action in or on behalf of, any person or entity other than the Parties. This Agreement does not create, and shall not be construed as creating, any rights enforceable by any person or entity not a Party to this Agreement. Nothing in this Agreement shall be deemed or construed to create the relationship of principal and agent, or of partnership, or of joint venture, or of any association between the Parties.
- g. **Independent Contractor.** AML shall perform under this Agreement as an independent Contractor. AML and its officers, agents, and employees are not, and will not be deemed, employees of the Municipality for any purpose, including workers' compensation, and will not be entitled to any of the benefits accorded to employees of the Municipality. AML shall determine, at its own risk and expense, the method and manner by which the duties imposed in general by this Agreement will be performed.
- h. **Governing Law.** This Agreement will be governed by the laws of the State of Alaska. Any legal proceeding relating to this Agreement shall be exclusively brought in the Superior Court of Alaska, Third Judicial District at Anchorage.

[SIGNATURE PAGE FOLLOWS]

The Parties have executed this Agreement as of the Effective Date.

MUNICIPALITY

ALASKA MUNICIPAL LEAGUE

Printed Name/Title:

Printed Name/Title:

Signature

Signature

Exhibit A

Sales Tax Collection Service Agreement Statement of Fees

Section 1. Fees payable to AML

The fees outlined in Section 1 will be applied to total municipality receivables including salestax, late fees, penalties and interest, as determined by seller filing(s) processed by AML in a given month.

Fee Description	Fee amount
AML Administrative Fee	0.5%
AML Monthly Hosting & Support Fee	2.0%
Total monthly fee:	2.5%

Section 2. Municipality Implementation Fees

The Municipality Implementation Fees outlined in this section are payable to MUNIREvs and are one-time costs specific to implementation.

Fee Description	Fee Amount
Customization of one tax form & workflow	\$2,000
Customization of one licensing form & workflow	\$2,000



CITY OF THORNE BAY
ORDINANCE 21-06-15-01

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF THORNE BAY, ALASKA,
AMENDING TITLE 2 – ADMINISTRATION AND PERSONNEL ADDING, CHAPTERS 2.06-
CONFLICT OF INTEREST & 2.07 – CODE OF ETHICS

BE IT ENACTED BY THE CITY COUNCIL FOR THE CITY OF THORNE BAY ALASKA

- Section 1. Classification.** This ordinance is of a general and permanent nature, the chapter and section hereby amended shall be added to the Thorne Bay Municipal Code.
- Section 2. Severability.** If any provisions of this ordinance or any application thereof to any person or circumstances is held invalid, the circumstances shall not be affected thereby.
- Section 3. Amendment to Code.** Title 2 – Administration and Personnel, is hereby amended by adding Chapter 2.06-Conflicts of Interest, Sections 2.06.010-130 which shall read as written on pages 2 through 9 of this Ordinance, and Chapter 2.07-Code of Ethics, Sections 2.07.010-030, which shall read as written on pages 10-12 of this ordinance.
- Section 4. Adoption.** The Chapter and Sections of 2.06.010-130 and 2.07.010-.040, are hereby adopted and added to the Thorne Bay Municipal Code.
- Section 5. Effective Date.** This ordinance shall become effective upon adoption.

PASSED AND APPROVED this 15th day of June 2021, by a duly constituted quorum of the City Council with a vote of ____ Yeas and ____ Nays.

ATTEST:

Cindy Edenfield, Mayor

Teri Feibel, CMC

[Sponsor: Mayor Cindy Edenfield & Councilman Greg Kerkof]
[Introduction Hearing: June 1, 2021]
[Public Hearing: June 15, 2021]

MUNICIPAL CODE ADDITIONS ARE ON PAGES 2-20 OF THIS ORDINANCE
Amending Title 2-Administration and Personnel

ADDING CHAPTERS 2.06 CONFLICTS OF INTEREST & 2.07 CODE OF ETHICS

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THORNE BAY MUNICIPAL CODE CHAPTER

2.06 CONFLICTS OF INTEREST

2.06.005 Declaration of policy.

It is declared that high moral and ethical standards among municipal officers are essential to the conduct of free government; and that the council believes that a code of ethics for the guidance of municipal officers will encourage those officers to avoid acting upon substantial personal interests or substantial financial interests in the performance of their public responsibilities, will improve standards of public service, and will promote and strengthen the faith and confidence of the people of this municipality in their municipal officers. It is further declared that holding public office or employment is a public trust and that as one safeguard of that trust, the people require municipal officers to adhere to a code of ethics.

2.06.008 Scope of code.

- A. The council affirms that each municipal officer holds office as a public trust, and any effort to benefit a substantial personal interest or a substantial financial interest through official action is a violation of that trust. The public trust and this chapter do not prohibit an officer from following independent pursuits, so long as those pursuits do not interfere with the full and faithful discharge of an officer's public duties. The council further recognizes that:
 - 1) In a representative democracy, the representatives are drawn from society and, therefore, cannot and should not be entirely without personal and financial interests in the decisions and policies of government;
 - 2) Citizens who serve as municipal officers retain their rights to interests of a personal or financial nature; and
 - 3) Standards of ethical conduct for municipal officers need to distinguish between those inconsequential conflicts which are unavoidable in a free society, and those which are substantial and material.
- B. There is no violation of this Code if, as to a specific matter, a municipal officer's:
 - 1) Personal or financial interest in the matter is insignificant; or of a type that is possessed generally by the public or a large class of persons to which the municipal officer belongs;
 - 2) Action or influence would have an insignificant or conjectural effect on the matter; or
 - 3) Action consists of voting in favor of introduction of an ordinance.
- C. The City attorney, hearing officers, and hearing agencies shall be guided by this section when issuing opinions and reaching decisions.

2.06.010 Misuse of official position.

- A. A municipal officer may not use, or attempt to use, an official position in order to gain a benefit, and may not intentionally secure for, or grant to, any person unwarranted benefits, treatment or advantage.
- B. A municipal officer may not:
 - 1) Seek other employment or contracts through the use or attempted use of the powers of official position;
 - 2) Accept, receive, or solicit compensation for the performance of official duties or responsibilities from a person other than the municipality;
 - 3) Use municipal time, property, equipment, or other facilities with intent to secure a benefit;
 - 4) Take or withhold official action in order to affect a matter in which the municipal officer has a personal or financial interest;
 - 5) Attempt to affect a personal or financial interest through coercion of a subordinate; or
 - 6) Restrict, or threaten to restrict a contractor's eligibility or opportunity to contract with the city solely in order to secure an unwarranted advantage for the city or the officer.
- D. A councilmember, or member of any board or commission may not deliberate or vote on any matter in which he or she has a substantial personal or financial interest.

State law reference(s)—Conflict of interest, AS 29.20.010; misuse of official position, AS 39.52.120.

2.06.020 Gifts.

- A. No municipal officer shall, directly, or indirectly, solicit or accept any gift to the officer's benefit, whether in the form of money, service, loan, travel, entertainment, hospitality, promise, or otherwise under circumstances in which it could reasonably be inferred that the gift is intended to influence the officer in the performance of the officer's official duties or constitutes a reward for any official action by the officer.
- B. Travel, even if intended to influence an officer, shall not be regarded as a gift to the officer's benefit if:
 - 1) The benefits to the public resulting from the travel clearly outweigh the detriment caused by the absence of the officer;
 - 2) The nature and extent of the transportation and hospitality provided to the officer are economical, businesslike and necessary;
 - 3) The officer is not eligible to take personal leave during the travel; and
 - 4) The officer submits a pre-travel request and post-travel report for approval by the body of which he or she is a member or, in the case of employees, the City administrator .
- C. Any officer who accepts a gift having a value in excess of \$50.00 shall report such gift to the officer's supervisor if the officer may take or withhold action that affects the giver. The supervisor shall forward a copy of the report to the City attorney who

shall maintain the report in a public file. As used in this section, "gift" includes any series of gifts from the same donor within any 12-month period, other than meals reciprocated by the officer.

State law reference(s)—Alaska Executive Branch Ethics Act, AS 39.52.010 et seq.

2.06.030 Improper use or disclosure of information.

A municipal officer may not disclose or use information gained in the course of, or by reason of, the officer's official duties for the purpose of affecting a personal or financial interest of the officer or the officer's immediate family. This section does not apply to information concerning programs or services available to the public or to municipal employees generally.

2.06.040 Improper influence in municipal grants, contracts, leases, or loans.

- A. A municipal officer, or an immediate family member, may not attempt to acquire, receive, apply for, be a party to, or have a substantial personal or financial interest in a municipal grant, contract, lease, or loan if the municipal officer or any person supervised by the municipal officer may take or withhold official action that affects the award, execution, or administration of the municipal grant, contract, lease, or loan.
- B. The prohibition in subsection (a) of this section does not apply to a municipal grant, contract, or lease which is competitively solicited, unless the officer:
 - 1) Is employed by the agency awarding the grant, contract, or lease, or is employed by the agency for which the grant, contract, or lease is let; or
 - 2) Takes official action with respect to the award, execution, or administration of the grant, contract, or lease.
- C. The prohibition in subsection (a) of this section does not apply to a municipal loan held by the officer or an immediate family member if:
 - 1) The municipal officer does not take or withhold official action that affects the award, execution, or administration of the loan;
 - 2) The loan is generally available to members of the public; and
 - 3) The loan is subject to fixed eligibility standards.
- D. Notwithstanding the provisions of subsection (b)(1) or (c)(1), a council member, or member of any board or commission may have a personal or financial interest in a municipal grant, contract, lease, or loan which is subject to action by the body on which the member serves, provided that the member does not take or attempt to influence official action with respect to the award, execution, or administration of the grant, contract, lease, or loan. As used in this section, "attempt to influence" does not include submission of a written bid or application conforming to standard requirements and available for public inspection and copying prior to award whether or not award is to the member.
- E. A municipal officer shall report in writing to the City attorney a personal or financial interest held by the officer in a municipal grant, contract, lease, or loan that is

awarded, executed, or administered by the agency the officer serves.

2.06.050 Improper representation.

- A. A municipal officer may not represent, advise, or assist another person in any matter pending before the agency that the officer serves, if the representation, advice, or assistance is:
 - 1) For compensation, unless the representation, advice, assistance, and compensation are required by statute, regulation, or court rule; or
 - 2) Without compensation but rendered to affect a personal or financial interest of the municipal officer.
- B. This section does not prohibit activities related to collective bargaining.

2.06.060 - Prohibited Conduct.

- A. **Appearance of Conflict.** If it could appear to a reasonable person, having knowledge of the relevant circumstances, that the official's judgment is impaired because of either:
 - 1) A personal or business relationship not covered under the foregoing subsection; or
 - 2) A transaction or activity engaged in by the official;The official shall disclose the facts giving rise to the appearance of a conflict before participating in the matter.
- B. **Misuse of Public Position or Resources.** Except for infrequent use at little or no cost to the City, officials shall not use public resources that are not available to the public in general, such as city staff time, equipment, supplies or facilities, for other than a city purpose.
- C. **Representation of Third Parties.** The members of the City Council shall not appear on behalf of the financial interest of third parties before the Council or any board, commission or proceeding of the City, or in interaction with staff.
- D. **Solicitations of Charitable Contributions.** No official may make direct personal solicitations for charitable contributions from city employees.
- E. **Gifts and Favors.** Officials shall not take any special advantage of services or opportunities for personal gain, by virtue of their public office, which are not available to the public in general. They may not solicit or receive any thing of monetary value from any person or entity where the thing of monetary value has been solicited, or received or given or, to a reasonable person, would appear to have been solicited, received or given with intent to give or obtain special consideration or influence as to any action by the official in his or her official capacity; provided, that nothing shall prohibit campaign contributions which are solicited or received and reported in accordance with applicable law.
- F. **Confidential Information.** Officials shall not disclose or use any confidential information gained by reason of their official position for other than a city purpose. "Confidential information" means:

- 1) Specific information, rather than generalized knowledge, that are not available to a person who files a public records request; and
- 2) Information made confidential by law;
- 3) Information provided to the council or staff or discussed in executive sessions of the council.

2.06.085 Definitions.

A. For purposes of this section

"substantial financial interest" means a pecuniary or material benefit accruing to a councilmember or other officer or employee of the city, or family member of a councilmember or employee, as a result of a private, business or professional transaction with the city.

"Family member" means spouse, father, mother, brother, sister, child, stepchild, step-brother, step-sister or in-law. A councilmember or other officer, employee or family member shall be deemed to have a substantial financial interest in the affairs of:

- 1) A firm, partnership, association or governmental entity (other than the city) of which such councilmember, officer, employee or family member is a member or employee;
- 2) A corporation of which such officer, employee or family member is an officer, director or employee or in which he or she owns (either directly or beneficially) a controlling interest. The city council shall, by resolution, approve all transactions covered in this section.

2.06.090 Disclosures of conflicts by municipal employees.

- A. A councilmember or employee of the city shall disqualify himself or herself from participating in any official action in which he or she has a substantial financial interest.
- B. A municipal employee who is involved in a matter that may result or has resulted in a violation of sections 2.06.010—2.06.080 shall:
- 1) Refrain from taking any official action relating to the matter until a determination is made under this section; and
 - 2) Immediately disclose the matter in writing to the Mayor or Vice Mayor.

2.06.100 Disclosures of conflicts by municipal officers other than employees.

- A. A municipal officer other than an employee, who is involved in a matter that may result in a violation of sections 2.06.010—2.06.080 shall disclose the matter on the public record and ask to be excused from the discussion and official action on that matter.
- B. The presiding officer shall determine whether the member's involvement would violate sections 2.06.010—2.06.080.
- C. If the presiding officer determines that a violation would exist if the member

continues to participate, the member shall refrain from voting, deliberating, or participating in the matter.

- D. The presiding officer's decision may be overridden by a majority vote of the body.
- E. A City Council member or a member of any board or commission shall, whenever practical, request guidance, which may include a written advisory opinion, from the City Attorney when determining whether a member is involved in a matter that may result in a violation of sections 2.06.010—2.06.080.

2.06.110 Third party complaints of violations and potential violations.

Any person may file a complaint with the Mayor, under oath and in writing, of a violation or potential violation of sections 2.06.010-2.06.080 by a municipal officer. In the case of the alleged violation being conducted by the Mayor, the person may file the complaint with the Vice Mayor. The Mayor or Vice Mayor will provide a copy to the city attorney and to the municipal officer.

2.06.120 City Attorney's advisory opinions.

- A. Upon the written request of The Mayor, City Administrator, or City Clerk, the City Attorney shall issue an advisory opinion interpreting this chapter. The requester shall supply any additional information requested by the City Attorney in order to issue the opinion.
- B. The City Attorney may offer oral advice if delay would cause substantial inconvenience or detriment to the requester. Within two working days after providing the oral advice, the City Attorney shall provide a brief written statement summarizing its contents.
- C. The City Attorney may reconsider, revoke, or modify an advisory opinion at any time.
- D. A request for advice made under subsection (a) of this section is confidential to the extent permitted by law unless the subject of the opinion waives confidentiality and authorizes in writing the release of the request or the full text of the advisory opinion.

TBMC CHAPTER 2.07 CODE OF ETHICS

2.07.010 - Policy:

- A. **Purpose.** The Thorne Bay City Council has adopted a Code of Ethics for members of the City Council to promote public confidence in the integrity of local government and its fair operation. This Code of Ethics will provide the basis for education and training for Council Members; both elected and appointed, to ensure that the highest standards and best practices with regard to ethics will be followed.
- B. **Intent.** The citizens and businesses of Thorne Bay are entitled to have fair, ethical and accountable local government that has earned the public's full confidence. The City Council is committed to upholding the City of Thorne Bay Core Values which state:
 - 1) We will provide excellent public service and ensure the safety and wellbeing of our community and one another through the empowerment of each employee. We value integrity, inclusiveness, stewardship and communication.
 - a. Integrity: We hold ourselves to the highest standard of professionalism and ethical conduct.
 - b. Inclusiveness: We embrace and value different perspectives as we work together for the common good.
 - c. Stewardship: We ensure the public's resources are used responsibly to provide the greatest benefit.
 - d. Communication: We will listen and engage in an open, honest and timely exchange of information.
 - 2) We are accountable to our community for innovation and collaborative efforts that anticipate needs, leverage resources and deliver solutions.
- C. In keeping with the City of Thorne Bay's commitment to excellence, the effective functioning of democratic government therefore requires that:
 - 1) Public officials, both elected and appointed, comply with the laws and policies affecting the operations of government;
 - 2) Public officials be independent, impartial and fair in their judgment and actions;
 - 3) Public office be used for the public good, not for personal gain; and
 - 4) Public deliberations and processes be conducted openly, unless allowed to be confidential by statute or other law, , in an atmosphere where all persons conduct themselves with respect and civility.

2.07.020 - Ethical Standards.

In addition to Section 2.07.010 of the Code of Ethics, which shall be administered by the Ethics' Committee, officials are also required to comply with the following standards:

- A. **Compliance with Other Laws.** Officials shall comply with federal, state and city laws in the performance of their public duties. These laws include, but are not limited to:
 - 1) the United States and Alaska Constitutions;
 - 2) laws pertaining to conflicts of interest,

- 3) election campaigns,
 - 4) financial disclosures and open processes of government; and
 - 5) city ordinances and policies.
- D. No official shall knowingly solicit or encourage, directly or indirectly, any political contribution from any city employee.
 - E. No official may use or authorize the use of the facilities of the City for the purpose of assisting a campaign for the election of any person to any office, or for the promotion of or opposition to any ballot proposition in a manner not available to the general public on the same terms.
- B. **Working for the Common Good.** Recognizing that stewardship of the public interest must be their primary concern, officials will work for the common good of the people of Thorne Bay and not for any private or personal interest, and they will ensure fair and equal treatment of all persons, claims and transactions coming before the City Council. Officials need to be mindful that making special requests of staff - even when the response does not benefit the official personally - puts staff in an awkward position. Questions for city staff members shall be submitted to the Mayor or City Administrator who will then coordinate with staff to provide a response.
- C. **Respect for Process.** Officials shall perform their duties in accordance with the processes and rules of order established by the City Council governing the deliberation of public policy issues, meaningful involvement of the public, and implementation of policy decisions of the City Council by city staff.
- D. **Commitment to Transparency.** Transparency, openness, and accountability are fundamental values of the City and are also required by the laws of the state of Alaska. The public has a right to inspect public records unless exempt by law or privacy policies from disclosure. All materials relating to the conduct of city government that are prepared, possessed, used or retained by any official, including email, text messages and other electronic records, are subject to requirements for retention, protection, and disclosure. Officials may assume that all copies of materials received from city staff have already been archived and do not need to be retained. Officials shall not discard, damage, or destroy the original copy of any public record unless directed by the city public records officer (the city clerk), who has responsibility to ensure that the City complies with the record retention schedules. Officials shall promptly provide any records requested by the public records officer in response to a disclosure request under the Public Records Act. It is the responsibility of the public records officer, together with the city attorney, to decide which records meet the definition of "public record" and whether or not they are exempt from disclosure; officials must not take it upon themselves to decide whether a record meets the definition of a public record, that a record is exempt from disclosure, or to otherwise conceal a record.
- E. **Conduct of Public Meetings.** Officials shall prepare themselves for public issues; listen courteously and attentively to all public discussions before the body; and focus on the business at hand. They shall refrain from interrupting other speakers; making personal comments not germane to the business of the body; or otherwise interfering with the orderly conduct of meetings.

- F. **Decisions Based on Merit.** Officials shall base their decisions on the merits and substance of the matter at hand, rather than on unrelated considerations.
- G. **Attendance.** Attendance at regular council meetings by Council Members is required absent being excused per 2.04.100. A Council Member shall forfeit his or her office by failing to attend three consecutive regular meetings of the Council without being excused by the Council.
- H. **Advocacy.** When acting in an official capacity as a city official representing the City, officials shall represent the official policies or positions of the City Council, to the best of their ability when the City Council, has taken a position or given an instruction. When presenting their individual opinions and positions, members shall explicitly state they do not represent their body or the City of Thorne Bay, nor will they allow the inference that they do. Officials have the right to endorse candidates for all Council seats or other elected offices. Endorsements during council meetings, board/commission meetings, or other official city meetings are prohibited.
- I. **Policy Role of Officials.** Officials shall respect and adhere to the Strong Mayor structure of Thorne Bay city government. Except as provided by state law, officials shall not interfere with the administrative functions of the City or the professional duties of city staff; nor shall they impair the ability of staff to implement Council policy decisions.

2.07.030 - Ethics Committee

- A. **The City Council creates the office of the Ethics' Committee.** The Ethics' Committee will be comprised of three qualified voters of Thorne Bay, appointed by the City Council.
- B. The Ethics' Committee will interpret and apply the council code of ethics to complaints submitted to the Officer. The Ethics Committee will be appointed solely with regard to their qualifications for the duties of the office which shall include, but not be limited to, appropriate educational and legal experience. The Ethics' Committee, in addition to other duties, may recommend changes or additions to this Council Code of Ethics to the City Council.
- C. **The Mayor, City Administrator and, if necessary, City Attorney will interview applicants who respond to the City's Request for Appointment for the Ethics Committee.** The Interviewing Committee will forward three candidates to the full City Council for review and appointment by a majority vote of the Council.

CITY OF THORNE BAY
ORDINANCE 21-06-15-01

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF THORNE BAY, ALASKA;
PROVIDING FOR THE ESTABLISHMENT OF THE BUDGET FOR THE CITY OF THORNE BAY,
FISCAL YEAR 2021, JULY 1, 2021 - JUNE 30, 2022, ANTICIPATED REVENUES AND
EXPENDITURES

BE IT ENACTED BY THE CITY COUNCIL FOR THE CITY OF THORNE BAY, ALASKA;

Section 1. **Classification.** This is a non-code ordinance.

Section 2. **General Provisions.** The budget documents attached hereto list the authorized appropriations for expenditures, revenues and the change in cash balances as part of the budget for the period *July 1, 2021, to June 30, 2022*, detail anticipated line-item revenues and expenditures for each appropriation and make the budget a matter of public record.

Section 3. **Authorization and Appropriation.** The appropriations are adopted and authorized for the period July 1, 2021, to June 30, 2022. And for that period, subject to council approval by resolution, the mayor may establish line-item expenditures within an authorized appropriation. Subject to council approval by ordinance, the mayor may transfer from one authorized appropriation to another any amount that would not annually exceed 10 percent or \$10,000, whichever is less.

Section 4. **Effective Date.** This ordinance shall become effective upon adoption.

PASSED AND APPROVED: June 15, 2021

Cindy Edenfield Mayor

ATTEST:

Teri Feibel, CMC

[Introduction: June 1, 2021]

[Public Hearing: June 15, 2021]

<u>OPERATING BUDGET</u>	<u>FY20-ACTUALS</u>	<u>FY21 BUDGETED</u>	<u>FY21 -Actuals from July 1, 2020 - May 28, 2021,</u>	<u>FY22 Proposed Budget</u>
Income	\$ 1,433,158.90	\$ 1,701,052.84	\$ 1,260,685.19	\$ 1,534,075.43
Expense	\$ 1,408,038.50	\$ 1,836,985.19	\$ 1,305,441.63	\$ 1,581,220.85
NET Operating Income:	\$ 25,120.40	\$ (135,932.35)	\$ (44,756.44)	\$ (47,145.42)

<u>Class List:</u>	<u>Income:</u>	<u>Expense:</u>	<u>Net:</u>	<u>Revenue Distribution:</u>
Admin-FY22	\$ 663,100.00	\$ 406,489.67	\$ 256,610.34	\$ 256,610.34
Council-CalculatedFY22	\$ 605.00	\$ 40,584.80	\$ (39,979.80)	\$ 216,630.54
PZ-CalculatedFY22	\$ 2,200.00	\$ 1,800.00	\$ 400.00	\$ 217,030.54
EMS-CalculatedFY22	\$ 25,200.00	\$ 27,536.95	\$ (2,336.95)	\$ 214,693.59
Fire-CalculatedFY22	\$ 15,000.00	\$ 16,779.75	\$ (1,779.75)	\$ 212,913.84
Harbor-CalculatedFY22	\$ 108,965.00	\$ 120,554.00	\$ (11,589.00)	\$ 201,324.84
VPSO-CalculatedFY22	\$ 21,500.00	\$ 33,128.20	\$ (11,628.20)	\$ 189,696.64
Library-CalculatedFY22	\$ 16,810.00	\$ 21,854.90	\$ (5,044.90)	\$ 184,651.74
Parks-CalculatedFY22	\$ 50,075.00	\$ 64,211.13	\$ (14,136.13)	\$ 170,515.61
RV-CalculatedFY22	\$ 17,500.00	\$ 27,800.00	\$ (10,300.00)	\$ 160,215.61
Streets-CalculatedFY22	\$ 119,735.43	\$ 267,674.16	\$ (147,938.73)	\$ 12,276.88
SW-CalculatedFY22	\$ 147,920.00	\$ 173,498.70	\$ (25,578.70)	\$ (13,301.83)
Sewer-CalculatedFY22	\$ 156,315.00	\$ 172,458.46	\$ (16,143.46)	\$ (29,445.29)
Water-CalculatedFY22	\$ 179,150.00	\$ 196,850.13	\$ (17,700.13)	\$ (47,145.42)
Bed-CalculatedFY22	\$ 10,000.00	\$ 10,000.00	\$ -	\$ (47,145.42)
FY22 BUDGET	\$ 1,534,075.43	\$ 1,581,220.85	\$ (47,145.42)	
FY22 BUDGET:			-47,145.42	
Transfer from Reserves			47,145.42	
TOTAL OPERATING BUDGET:			0.00	

Administration & Finance

Income	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENTS
SALES				
<i>Land Interest Income</i>	75.00	32.98	0.00	
<i>Land Payment Principal</i>	0.00	67.08	0.00	
<i>Surplus Property</i>	350.00	0.00	300.00	
Total SALES				
SERVICE CHARGES				
<i>Reconnection of Services</i>	0.00	460.00	550.00	Administrative fees
<i>Copier/Fax</i>	125.00	19.75	100.00	
<i>Notary/Lamination</i>	700.00	540.00	650.00	
<i>Passport Services</i>	600.00	323.22	400.00	
<i>Services Availability</i>	1,000.00	36.28	400.00	This should be in water only. Fee is for the availability to connect into the City Water system
Total SERVICE CHARGES				
TAX INCOME				
<i>Sales Tax</i>	441,726.04	388,751.75	440,000.00	
Total TAX INCOME				
STATE REVENUES				
<i>Community Aide Assistance</i>	30,000.00	3,189.07	5,000.00	
<i>Payment in Lieu of Taxes</i>	145,000.00	158,792.33	145,000.00	
Total STATE REVENUES				
FINES & PENALTIES				
<i>Citations</i>	0.00	734.86	1,200.00	
<i>Finance Charge Income</i>	750.00	2,289.84	3,000.00	
<i>Fines for Parking Violations</i>	0.00	926.00	1,200.00	
Total FINES & PENALTIES				
FEES & PERMITS INCOME				

<i>Animal Fees</i>	500.00	420.00	500.00	
<i>Parking Permit Income</i>	20,000.00	10,810.28	15,000.00	
<i>ATV Fees</i>	1,150.00	982.41	1,100.00	
<i>Fees & Permits-Senior Cards</i>	0.00	1,074.00	1,100.00	
Total FEES & PERMITS INCOME	21,650.00	13,286.69	17,700.00	
MISCELLANEOUS INCOME				
<i>Misc. Income</i>	500.00	2,080.92	500.00	
<i>Other Types of Income</i>	500.00	0.00	0.00	
<i>Election Income</i>	300.00	0.00	0.00	
Total MISCELLANEOUS INCOME	1,300.00	2,080.92	500.00	
RENTALS & LEASE INCOME				
<i>Lease of City Property</i>	30,000.00	19,937.04	22,000.00	
Total RENTALS & LEASE INCOME	30,000.00	19,937.04	22,000.00	
INTEREST & INVESTMENT INCOME				
<i>Interest Income</i>	0.00	64.96	100.00	
<i>Dividend, Interest (Securities)</i>	15,000.00	19,911.65	25,000.00	Income from our investment accounts
Total INTEREST & INVESTMENT INCOME	15,000.00	19,976.61	25,100.00	
Total Income	688,276.04	611,444.42	663,100.00	

Expense	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENTS
FEES / PERMITS / LICENS EXPENSE				
<i>Bank Service Charges</i>	250.00	166.37	225.00	
<i>Credit Card Merchant Fees</i>	4,200.00	3,186.50	4,200.00	
Total BANK FEES & SERVICE CHARGES	4,450.00	3,352.87	4,425.00	
<i>Testing</i>	150.00	0.00	0.00	
<i>Advertising and Promotion</i>	3,500.00	493.49	3,500.00	
<i>Fees Permits & Licensing Exp</i>	50.00	375.00	500.00	Alaska Municipal Clerk Membership, Notary Renewals,

<i>Dues and Subscriptions</i>	3,500.00	4,050.70	5,000.00	
Total FEES / PERMITS / LICENS EXPENSE	11,650.00	8,272.06	13,425.00	
CONTRACT SERVICES				
<i>Contract Labor</i>	4,500.00	1,438.87	4,500.00	
<i>Legal Services</i>	19,898.73	14,180.00	19,000.00	
Total CONTRACT SERVICES	24,398.73	15,618.87	23,500.00	
VEHICLE & EQUIPMENT EXPENSES				
<i>Equipment Purchase</i>	1,500.00	0.00	0.00	
<i>Equipment Maint & Repair</i>	1,500.00	0.00	1,500.00	
<i>Vehicle Repairs and Maintenance</i>	2,500.00	0.00	0.00	Thought we would be getting old VPSO vehicle, but did not happen
<i>Vehicle Fuel</i>	200.00	0.00	100.00	
Total VEHICLE & EQUIPMENT EXPENSES	5,700.00	0.00	1,600.00	
BAD DEBT				
<i>Bad Debt</i>	450.00	7.35	0.00	
Total BAD DEBT	450.00	7.35	0.00	
INSURANCE EXPENSE				
<i>AML/Insurance</i>	24,500.00	16,317.47	18,000.00	
Total INSURANCE EXPENSE	24,500.00	16,317.47	18,000.00	
MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	7,000.00	5,722.20	7,000.00	
<i>Computer/Software</i>	3,500.00	667.50	3,500.00	
<i>Furniture & Equipment</i>	1,250.00	490.81	1,000.00	
Total MATERIALS & SUPPLIES	11,750.00	6,880.51	11,500.00	
MISCELLANEOUS EXPENSES				
<i>Other Misc. Expenses</i>	200.00	0.00	200.00	
<i>Donations</i>	1,000.00	0.00	1,000.00	
Total MISCELLANEOUS EXPENSES	1,200.00	0.00	1,200.00	

PAYROLL EXPENSES					
<i>Health Insurance</i>	45,314.88	27,272.67	36,104.64		
<i>H.S.A. Company</i>	18,000.00	13,405.65	15,000.00		
<i>Life Insurance</i>	384.98	323.46	384.54		
<i>Payroll Taxes</i>	7,515.00	6,592.34	5,064.89		
<i>PERS</i>	41,245.66	31,982.22	45,480.60		
<i>Worker's Compensation</i>	1,600.00	1,352.12	1,500.00		
<i>PAYROLL EXPENSES - Other</i>	252,620.40	187,775.68	206,730.00		
Total PAYROLL EXPENSES	366,680.92	268,704.14	310,264.67		
TRAVEL & TRAINING					
<i>Training</i>	1,200.00	0.00	1,200.00		Normally do annual conference & City Clerk training in November-COVID cancelled, but may go next year
<i>Travel</i>	6,000.00	5,000.00	5,000.00		Admin moving reimbursement
Total TRAVEL & TRAINING	7,200.00	5,000.00	6,200.00		
OPERATING EXPENSES					
<i>Internet Use</i>	3,000.00	1,507.30	2,200.00		
<i>Postage and Freight</i>	2,000.00	2,031.44	2,500.00		
<i>Telephone, Telecommunications</i>	3,300.00	3,394.81	5,000.00		Administrator Cell Phone-Previously not paid
<i>Electricity</i>	4,100.00	3,614.47	4,100.00		
<i>Heating Fuel</i>	5,000.00	3,837.66	5,000.00		
<i>Bldg./Grnd Maint Repair</i>	2,200.00	578.05	2,000.00		
Total OPERATING EXPENSES	19,600.00	14,963.73	20,800.00		
Total Expense	473,129.65	335,764.13	406,489.67		
Net Income	215,146.39	275,680.29	256,610.34		

Subsidized Income	\$ -
Local Revenue	\$ 513,100.00
State Revenues	\$ 150,000.00

City Council

Income		Budget	Jul 1, '20 - May 28, 21	FY22	COMMENTS
Subsidized Income Gen Account		40,309.80	0.00	39,979.80	
FEES & PERMITS INCOME					
Fees & Permits	100.00	0.00	0.00		
Total FEES & PERMITS INCOME		100.00	0.00	0.00	
MISCELLANEOUS INCOME					
Misc. Income	200.00	0.00	0.00		
Election Income	300.00	900.00	600.00		
Total MISCELLANEOUS INCOME		500.00	900.00	600.00	
Total Income		40,909.80	900.00	605.00	
Expense		Budget	Jul 1, '20 - May 28, 21	FY22	COMMENTS
FEES / PERMITS / LICENS EXPENSE					
Advertising and Promotion	125.00	196.92	225.00		
Dues and Subscriptions	3,500.00	2,170.91	3,000.00		
Total FEES / PERMITS / LICENS EXPENSE		3,625.00	2,367.83	3,225.00	
VEHICLE & EQUIPMENT EXPENSES					
Equipment Purchase	2,500.00	0.00	1,500.00	New recording and meeting equipment for online participation	
Total VEHICLE & EQUIPMENT EXPENSES		2,500.00	0.00	1,500.00	
MATERIALS & SUPPLIES					
Materials & Supplies	750.00	294.29	500.00		
Furniture & Equipment	250.00	176.99	250.00		
Total MATERIALS & SUPPLIES		1,000.00	471.28	750.00	

MISCELLANEOUS EXPENSES				
<i>Donations</i>	3,500.00	1,500.00	8,500.00	
<i>Election Expenses</i>	300.00	2,871.04	3,300.00	\$15 per hour for each election judge with 3 at each voting station
Total MISCELLANEOUS EXPENSES	3,800.00	4,371.04	11,800.00	
PAYROLL EXPENSES				
<i>Payroll Taxes</i>	1,009.80	1,166.42	1,009.80	
<i>Worker's Compensation</i>	400.00	0.00	0.00	
<i>PAYROLL EXPENSES - Other</i>	20,400.00	12,141.30	20,400.00	Three councilmembers waive their stipends and redirect those to EMS this year, but next year may have different council
Total PAYROLL EXPENSES	21,809.80	13,307.72	21,409.80	
TRAVEL & TRAINING				
<i>Training</i>	3,000.00	250.00	900.00	Newly Elected Official Training Costs
<i>Travel & Per-diem</i>	4,500.00	0.00	900.00	Newly Elected Official Training Per-diem Costs
Total TRAVEL & TRAINING	7,500.00	250.00	1,800.00	
OPERATING EXPENSES				
<i>Postage and Freight</i>	175.00	15.00	100.00	
<i>Telephone, Telecommunications</i>	500.00	0.00	0.00	
Total OPERATING EXPENSES	675.00	15.00	100.00	
Total Expense	40,909.80	20,782.87	40,584.80	
Net Income	0.00	-19,882.87	-39,979.80	
<i>Subsidized Income from Gen Account</i>			39,979.80	
Total Operating Budget			0.00	

Subsidized Income	\$ 39,979.80
Local Revenue	\$ -
State Revenues	\$ 600.00

EMS

Income		Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
SUBSIDIZED INCOME				\$ 2,336.95	
STATE REVENUES					
Community Aide Assistance	15,000.00	15,000.00	15,000.00		
Total STATE REVENUES	15,000.00	15,000.00	15,000.00		
FEES & PERMITS INCOME					
EMS Fees	4,000.00	0.00	0.00		
Total FEES & PERMITS INCOME	4,000.00	0.00	0.00		
MISCELLANEOUS INCOME					
Misc. Income	1,200.00	0.00	1,200.00		
Derby Donation	0.00	500.00	500.00		
Donation Income	2,000.00	2,286.67	8,500.00		
MISCELLANEOUS INCOME - Other	0.00	0.00	0.00		
Total MISCELLANEOUS INCOME	3,200.00	2,786.67	10,200.00		
Total Income	22,200.00	17,786.67	25,200.00		
Expense		Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
FEES / PERMITS / LICENS EXPENSE					
Advertising and Promotion	250.00	0.00	250.00		
Fees Permits & Licensing Exp	100.00	25.00	200.00		
Dues and Subscriptions	100.00	0.00	0.00		
Total FEES / PERMITS / LICENS EXPENSE	450.00	25.00	450.00		
CONTRACT SERVICES					
Contract Labor	10,000.00	10,000.00	0.00		
Total CONTRACT SERVICES	10,000.00	10,000.00	0.00		
VEHICLE & EQUIPMENT EXPENSES					
Equipment Purchase	0.00	0.00	5,000.00		
Equipment Maint & Repair	0.00	396.80	500.00		

<i>Vehicle Repairs and Maintenance</i>	200.00	466.18	500.00	
<i>Vehicle Fuel</i>	250.00	635.88	800.00	
Total VEHICLE & EQUIP EXPENSES	450.00	1,498.86	6,800.00	
INSURANCE EXPENSE				
<i>AML/Insurance</i>	1,500.00	2,586.64	2,750.00	
Total INSURANCE EXPENSE	1,500.00	2,586.64	2,750.00	
MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	750.00	308.84	2,500.00	
Total MATERIALS & SUPPLIES	750.00	308.84	2,500.00	
PAYROLL EXPENSES				
<i>Life Insurance</i>	125.00	0.00	0.00	
<i>Payroll Taxes</i>	787.15	847.15	1,236.95	
<i>Worker's Compensation</i>	200.00	496.40	550.00	
<i>PAYROLL EXPENSES - Other</i>	9,100.00	9,750.00	10,300.00	
Total PAYROLL EXPENSES	10,212.15	11,093.55	12,086.95	
OPERATING EXPENSES				
<i>Internet Use</i>	350.00	0.00	0.00	
<i>Telephone, Telecommunications</i>	900.00	954.57	1,000.00	
<i>Electricity</i>	1,200.00	954.88	1,200.00	
<i>Heating Fuel</i>	1,000.00	235.22	750.00	
Total OPERATING EXPENSES	3,450.00	2,144.67	2,950.00	
Total Expense	26,812.15	27,657.56	27,536.95	
Net Income	-4,612.15	-9,870.89	-2,336.95	
<i>Subsidized Income from Gen Account</i>			2,336.95	
Total Operating Budget			0.00	

Subsidized Income	\$ 2,336.95
Local Revenue	\$ 10,200.00
State Revenues	\$ 15,000.00

Fire

Income		Budget		Jul 1, '20 - May 28, 21	FY22	COMMENT
Subsidized Income Gen Account		40,309.80		0.00	1,779.75	
SALES						
Surplus Property		500.00	0.00	0.00		
Total SALES		500.00		0.00	0.00	
STATE REVENUES						
Community Aide Assistance		12,000.00	12,000.00	15,000.00		
Total STATE REVENUES		12,000.00		12,000.00	15,000.00	
FINES & PENALTIES						
Citations		1,000.00	0.00	0.00		
Total FINES & PENALTIES		1,000.00		0.00	0.00	
FEES & PERMITS INCOME						
Fees & Permits		500.00	0.00	0.00		
Total FEES & PERMITS INCOME		500.00		0.00	0.00	
MISCELLANEOUS INCOME						
Misc. Income		1,500.00	0.00	0.00		
Donation Income		1,500.00	0.00	0.00		
Total MISCELLANEOUS INCOME		3,000.00		0.00	0.00	
Total Income		17,000.00		12,000.00	15,000.00	
Expense		Budget		Jul 1, '20 - May 28, 21	FY22	COMMENT
CONTRACT SERVICES						
Contract Labor		500.00	0.00	0.00		
Total CONTRACT SERVICES		500.00		0.00	0.00	
VEHICLE & EQUIPMENT EXPENSES						
Equipment Purchase		1,250.00	0.00	1,500.00		

<i>Equipment Maint & Repair</i>	500.00	396.80	750.00	
<i>Vehicle Repairs and Maintenance</i>	500.00	0.00	1,200.00	
<i>Vehicle Fuel</i>	300.00	25.50	300.00	
Total VEHICLE & EQUIPMENT EXPENSES	2,550.00	422.30	3,750.00	
INSURANCE EXPENSE				
<i>AML/Insurance</i>	2,500.00	3,179.00	3,300.00	
Total INSURANCE EXPENSE	2,500.00	3,179.00	3,300.00	
MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	500.00	0.00	2,000.00	
Total MATERIALS & SUPPLIES	500.00	0.00	2,000.00	
PAYROLL EXPENSES				
<i>Payroll Taxes</i>	129.75	95.47	129.75	
<i>Worker's Compensation</i>	2,600.00	1,176.00	1,500.00	
<i>PAYROLL EXPENSES - Other</i>	1,350.00	1,100.00	1,350.00	
Total PAYROLL EXPENSES	4,079.75	2,371.47	2,979.75	
OPERATING EXPENSES				
<i>Telephone, Telecommunications</i>	900.00	1,198.70	1,750.00	
<i>Electricity</i>	1,750.00	2,100.81	2,500.00	
<i>Heating Fuel</i>	1,000.00	235.24	500.00	
Total OPERATING EXPENSES	3,650.00	3,534.75	4,750.00	
Total Expense	13,779.75	9,507.52	16,779.75	
Net Income	3,220.25	2,492.48	-1,779.75	
<i>Subsidized Income from Gen Account</i>			1,779.75	
Total Operating Budget			0.00	

Subsidized Income	\$ 1,779.75
Local Revenue	\$ -
State Revenues	\$ 15,000.00

Law Enforcement

Income	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
SUBSIDIZED INCOME			\$ 11,628.20	
TAX INCOME				
<i>Sales Tax</i>	105.00	0.00	0.00	
Total TAX INCOME	105.00	0.00	0.00	
STATE REVENUES				
<i>Community Aide Assistance</i>	25,000.00	25,000.00	20,000.00	
Total STATE REVENUES	25,000.00	25,000.00	20,000.00	
FINES & PENALTIES				
<i>Citations</i>	1,500.00	0.00	1,500.00	Start enforcing municipal ordinances and citing City code vs. State code.
Total FINES & PENALTIES	1,500.00	0.00	1,500.00	
MISCELLANEOUS INCOME				
<i>Misc. Income</i>	250.00	0.00	0.00	
Total MISCELLANEOUS INCOME	250.00	0.00	0.00	
Total Income	26,855.00	25,000.00	21,500.00	
Expense	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
FEES / PERMITS / LICENS EXPENSE				
<i>Dues and Subscriptions</i>	10.00	0.00	0.00	
Total FEES / PERMITS / LICENS EXPENSE	10.00	0.00	0.00	
VEHICLE & EQUIPMENT EXPENSES				
<i>Equipment Purchase</i>	350.00	0.00	200.00	
<i>Equipment Maint & Repair</i>	600.00	529.65	500.00	
<i>Vehicle Repairs and Maintenance</i>	750.00	25.00	500.00	
<i>Vehicle Fuel</i>	5,000.00	5,911.55	7,000.00	

Total VEHICLE & EQUIPMENT EXPENSES	6,700.00	6,466.20	8,200.00	
INSURANCE EXPENSE				
<i>AML/Insurance</i>	1,650.00	1,377.10	1,500.00	
Total INSURANCE EXPENSE	1,650.00	1,377.10	1,500.00	
MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	200.00	192.19	300.00	
Total MATERIALS & SUPPLIES	200.00	192.19	300.00	
MISCELLANEOUS EXPENSES				
<i>Other Misc. Expenses</i>	500.00	0.00	100.00	
Total MISCELLANEOUS EXPENSES	500.00	0.00	100.00	
PAYROLL EXPENSES				
<i>Payroll Taxes</i>	1,453.20	791.07	1,453.20	
<i>PAYROLL EXPENSES - Other</i>	16,800.00	9,100.00	16,800.00	2 VPSO's with \$700 housing stipends
Total PAYROLL EXPENSES	18,253.20	9,891.07	18,253.20	
OPERATING EXPENSES				
<i>Postage and Freight</i>	50.00	6.08	75.00	
<i>Telephone, Telecommunications</i>	2,200.00	1,556.04	2,200.00	
<i>Electricity</i>	850.00	903.32	1,000.00	
<i>Heating Fuel</i>	850.00	767.41	1,000.00	
<i>Bldg./Grnd Maint Repair</i>	500.00	98.60	500.00	
Total OPERATING EXPENSES	4,450.00	3,331.45	4,775.00	
Total Expense	31,763.20	21,258.01	33,128.20	
Net Income	-4,908.20	3,741.99	-11,628.20	
<i>Subsidized Income from Gen Account</i>			11,628.20	
Total Operating Budget			0.00	

Subsidized Income	\$ 11,628.20
Local Revenue	\$ 1,500.00
State Revenues	\$ 20,000.00

RV Park

Income		Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
SUBSIDIZED INCOME				\$ 10,300.00	
TAX INCOME					
	Sales Tax	900.00	778.00	1,000.00	
Total TAX INCOME		900.00	778.00	1,000.00	
STATE REVENUES					
	Community Aide Assistance	4,500.00	0.00	1,500.00	
Total STATE REVENUES		4,500.00	0.00	1,500.00	
MISCELLANEOUS INCOME					
	Misc. Income	100.00	0.00	0.00	
Total MISCELLANEOUS INCOME		100.00	0.00	0.00	
RENTALS & LEASE INCOME					
	RV Park Fees	15,000.00	13,695.97	15,000.00	
Total RENTALS & LEASE INCOME		15,000.00	13,695.97	15,000.00	
Total Income		20,500.00	14,473.97	17,500.00	
Expense		Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
FEES / PERMITS / LICENS EXPENSE					
	Dues and Subscriptions	150.00	75.00	150.00	
Total FEES / PERMITS / LICENS EXPENSE		150.00	75.00	150.00	
CONTRACT SERVICES					
	Contract Labor	5,000.00	0.00	25,000.00	Electrical pedestal replacements REQUIRED-Should seek grant funding
Total CONTRACT SERVICES		5,000.00	0.00	25,000.00	
VEHICLE & EQUIPMENT EXPENSES					
	Equipment Purchase	4,500.00	0.00	0.00	

<i>Equipment Maint & Repair</i>	2,500.00	0.00	0.00	
Total VEHICLE & EQUIPMENT EXPENSES	7,000.00	0.00	0.00	
BAD DEBT				
<i>Bad Debt</i>	0.00	824.04	0.00	
Total BAD DEBT	0.00	824.04	0.00	
INSURANCE EXPENSE				
<i>AML/Insurance</i>	150.00	150.00	150.00	
Total INSURANCE EXPENSE	150.00	150.00	150.00	
MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	7,500.00	6.49	200.00	
Total MATERIALS & SUPPLIES	7,500.00	6.49	200.00	
MISCELLANEOUS EXPENSES				
<i>Other Misc. Expenses</i>	1,000.00	0.00	150.00	
Total MISCELLANEOUS EXPENSES	1,000.00	0.00	150.00	
OPERATING EXPENSES				
<i>Postage and Freight</i>	250.00	0.00	150.00	
<i>Electricity</i>	1,000.00	1,135.55	1,500.00	
<i>Bldg./Grnd Maint Repair</i>	11,000.00	376.61	500.00	
Total OPERATING EXPENSES	12,250.00	1,512.16	2,150.00	
Total Expense	33,050.00	2,567.69	27,800.00	
Net Income	-12,550.00	11,906.28	-10,300.00	
<i>Subsidized Income From Gen Account</i>			10,300.00	
Total Operating Budget			0.00	

Subsidized Income	\$ 10,300.00
Local Revenue	\$ 16,000.00
State Revenues	\$ 1,500.00

Parks & Recreation

Income		Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
SUBSIDIZED INCOME				\$ 14,136.13	
SALES					
	<i>Surplus Property</i>	150.00	0.00	0.00	
Total SALES		150.00	0.00	0.00	
TAX INCOME					
	<i>1% Sales Tax</i>	35,000.00	0.00	35,000.00	
Total TAX INCOME		35,000.00	0.00	35,000.00	
STATE REVENUES					
	<i>Community Aide Assistance</i>	15,000.00	15,000.00	15,000.00	
Total STATE REVENUES		15,000.00	15,000.00	15,000.00	
MISCELLANEOUS INCOME					
	<i>Misc. Income</i>	100.00	0.00	0.00	
Total MISCELLANEOUS INCOME		100.00	0.00	0.00	
INTEREST & INVESTMENT INCOME					
	<i>Interest Income</i>	0.00	59.43	75.00	
Total INTEREST & INVESTMENT INCOME		0.00	59.43	75.00	
Total Income		50,250.00	15,059.43	50,075.00	
Expense		Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
FEES / PERMITS / LICENS EXPENSE					
	<i>Fees Permits & Licensing Exp</i>	100.00	199.24	200.00	
Total FEES / PERMITS / LICENS EXPENSE		100.00	199.24	200.00	
ECONOMIC DEVELOPMENT					
	<i>Cemetery community dev. funds</i>	0.00	3,000.00	0.00	One-time expense

<i>Parks Enhancement</i>	0.00	0.00	25,000.00	New Playground equipment?
Total ECONOMIC DEVELOPMENT	0.00	3,000.00	25,000.00	
CONTRACT SERVICES				
<i>Contract Labor</i>	1,000.00	200.00	0.00	
Total CONTRACT SERVICES	1,000.00	200.00	0.00	
VEHICLE & EQUIPMENT EXPENSES				
<i>Equipment Rental Expense</i>	750.00	0.00	300.00	
<i>Equipment Purchase</i>	2,500.00	785.77	1,500.00	
<i>Equipment Maint & Repair</i>	500.00	545.00	750.00	
<i>Vehicle Repairs and Maintenance</i>	1,000.00	61.98	750.00	
<i>Vehicle Fuel</i>	550.00	1,943.18	2,200.00	
Total VEHICLE & EQUIPMENT EXPENSES	5,300.00	3,335.93	5,500.00	
INSURANCE EXPENSE				
<i>AML/Insurance</i>	900.00	1,067.00	1,150.00	
Total INSURANCE EXPENSE	900.00	1,067.00	1,150.00	
MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	7,500.00	1,090.04	2,000.00	
Total MATERIALS & SUPPLIES	7,500.00	1,090.04	2,000.00	
MISCELLANEOUS EXPENSES				
<i>Other Misc. Expenses</i>	200.00	0.00	200.00	
Total MISCELLANEOUS EXPENSES	200.00	0.00	200.00	
PAYROLL EXPENSES				
<i>Health Insurance</i>	11,328.72	0.00	0.00	
<i>H.S.A. Company</i>	4,500.00	0.00	0.00	
<i>Life Insurance</i>	125.00	0.00	64.09	
<i>Payroll Taxes</i>	2,317.56	456.06	515.33	
<i>PERS</i>	7,326.28	8,554.82	4,627.48	
<i>Worker's Compensation</i>	2,500.00	964.46	1,200.00	
<i>PAYROLL EXPENSES - Other</i>	43,388.50	34,432.74	21,054.23	

Total PAYROLL EXPENSES	71,486.06	44,408.08	27,461.13	
OPERATING EXPENSES				
<i>Postage and Freight</i>	4,500.00	100.00	300.00	
<i>Electricity</i>	1,300.00	785.79	1,200.00	
<i>Heating Fuel</i>	600.00	0.00	0.00	
<i>Bldg./Grnd Maint Repair</i>	3,500.00	558.25	1,200.00	
Total OPERATING EXPENSES	9,900.00	1,444.04	2,700.00	
Reimbursed Expense	0.00	96.00		
Total Expense	96,386.06	54,840.33	64,211.13	
Net Income	-46,136.06	-39,780.90	-14,136.13	
<i>Subsidized Income from Gen Account</i>			14,136.13	
Total Operating Budget			0.00	

Subsidized Income	\$ 14,136.13
Local Revenue	\$ 35,075.00
State Revenues	\$ 15,000.00

Library

Income	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
SUBSIDIZED INCOME			\$ 5,044.90	
SALES				
Surplus Property	250.00	0.00	0.00	
Total SALES	250.00	0.00	0.00	
SERVICE CHARGES				
Copier/Fax	300.00	52.50	100.00	
Total SERVICE CHARGES	300.00	52.50	100.00	
STATE REVENUES				
Community Aide Assistance	5,000.00	5,000.00	7,500.00	
Total STATE REVENUES	5,000.00	5,000.00	7,500.00	
FEES & PERMITS INCOME				
Fees & Permits	350.00	22.00	100.00	
Total FEES & PERMITS INCOME	350.00	22.00	100.00	
GRANT INCOME				
OWL Internet Grant	0.00	0.00	4,380.00	
Total GRANT INCOME	100.00	0.00	4,380.00	
MISCELLANEOUS INCOME				
Misc. Income	100.00	0.00	100.00	
Donation Income	500.00	82.00	250.00	Will be open more this year, so hopeful for more donations
Total MISCELLANEOUS INCOME	600.00	82.00	350.00	
Total Income	6,600.00	5,156.50	16,810.00	

Expense	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
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FEES / PERMITS / LICENS EXPENSE					
<i>Advertising and Promotion</i>	150.00	0.00	0.00		
<i>Dues and Subscriptions</i>	375.00	0.00	0.00		
Total FEES / PERMITS / LICENS EXPENSE	525.00	0.00	0.00		
CONTRACT SERVICES					
<i>Contract Labor</i>	5,000.00	42.00	5,000.00		Possible expenses for assisting with new library placement and getting it open?
Total CONTRACT SERVICES	5,000.00	42.00	5,000.00		
VEHICLE & EQUIPMENT EXPENSES					
<i>Equipment Purchase</i>	250.00	0.00	0.00		
<i>Equipment Maint & Repair</i>	350.00	426.00	550.00		
Total VEHICLE & EQUIPMENT EXPENSES	600.00	426.00	550.00		
INSURANCE EXPENSE					
<i>AML/Insurance</i>	150.00	195.00	200.00		
Total INSURANCE EXPENSE	150.00	195.00	200.00		
MATERIALS & SUPPLIES					
<i>Materials & Supplies</i>	900.00	897.95	900.00		
<i>Computer/Software</i>	700.00	375.61	700.00		
<i>Furniture & Equipment</i>	1,250.00	183.98	1,000.00		
Total MATERIALS & SUPPLIES	2,850.00	1,457.54	2,600.00		
MISCELLANEOUS EXPENSES					
<i>Other Misc. Expenses</i>	200.00	0.00	150.00		
Total MISCELLANEOUS EXPENSES	200.00	0.00	150.00		
PAYROLL EXPENSES					
<i>Payroll Taxes</i>	224.90	254.03	224.90		
<i>PAYROLL EXPENSES - Other</i>	2,600.00	2,623.14	2,600.00		
Total PAYROLL EXPENSES	2,824.90	2,877.17	2,824.90		
TRAVEL & TRAINING					
<i>Training</i>	250.00	0.00	125.00		
<i>Travel</i>	670.10	0.00	700.00		

Total TRAVEL & TRAINING		920.10	0.00	825.00	
OPERATING EXPENSES					
<i>Internet Use</i>	<i>500.00</i>	<i>-965.23</i>	<i>4,380.00</i>		<i>OWL Grant has paid for internet, but not sure if we will get it again next year.</i>
<i>Postage and Freight</i>	<i>225.00</i>	<i>118.57</i>	<i>225.00</i>		
<i>Telephone, Telecommunications</i>	<i>650.00</i>	<i>627.12</i>	<i>700.00</i>		
<i>Electricity</i>	<i>1,350.00</i>	<i>766.25</i>	<i>1,000.00</i>		<i>COVID had shut down for most of year, but next year will be open (Fingers Crossed)</i>
<i>Heating Fuel</i>	<i>950.00</i>	<i>568.21</i>	<i>900.00</i>		
<i>Bldg./Grnd Maint Repair</i>	<i>1,250.00</i>	<i>1,385.45</i>	<i>2,500.00</i>		<i>New Library is going in, will need funding for hooking utilities in</i>
Total OPERATING EXPENSES	4,925.00	2,500.37	9,705.00		
Total Expense	17,995.00	7,498.08	21,854.90		
Net Income	-11,395.00	-2,341.58	-5,044.90		
<i>Subsidized Income from Gen Account</i>			<i>5,044.90</i>		
Total Operating Budget			0.00		

Subsidized Income	\$ 5,044.90
Local Revenue	\$ 550.00
State Revenues	\$ 11,880.00

Harbor

Income	Budget	Jul 1, '20 - May 28, 21	FY22	Comment
SUBSIDIZED INCOME				\$ 11,589.00
ENTERPRISE ACCTS				
Live-aboard Fees	9,500.00	9,525.26	10,200.00	
Harbor Showers	2,500.00	2,165.75	2,500.00	
Davidson Landing Fees	23,000.00	20,008.32	23,000.00	
Harbor Fees				
<u>Landing Fees</u>	300.00	110.00	200.00	
<u>Grid Fees</u>	100.00	0.00	100.00	
<u>Harbor Fees</u>	65,000.00	53,272.38	65,000.00	Annual slip renewals come in May and June
Total Harbor Fees	65,400.00	53,382.38	65,300.00	
Total ENTERPRISE ACCTS	100,400.00	85,081.71	101,000.00	
SERVICE CHARGES				
Reconnection Fee - Live-a-board	100.00	60.00	100.00	
Services Availability	600.00	630.05	750.00	
Total SERVICE CHARGES	700.00	690.05	850.00	
TAX INCOME				
Sales Tax	6,200.00	3,208.45	4,040.00	
Total TAX INCOME	6,200.00	3,208.45	4,040.00	
STATE REVENUES				
Fishery Tax Receipts	3,000.00	190.73	2,500.00	
Total STATE REVENUES	3,000.00	190.73	2,500.00	
FINES & PENALTIES				
Citations	200.00	0.00	400.00	Parking citations, other harbor violations
Total FINES & PENALTIES	200.00	0.00	400.00	

FEES & PERMITS INCOME				
<i>Fees & Permits</i>	1,200.00	0.00	0.00	This was for fines or violations-moving to citations
Total FEES & PERMITS INCOME	1,200.00	0.00	0.00	
MISCELLANEOUS INCOME				
<i>Misc. Income</i>	250.00	0.00	100.00	
Total MISCELLANEOUS INCOME	250.00	0.00	100.00	
INTEREST & INVESTMENT INCOME				
<i>Interest Income</i>	15.00	57.82	75.00	
Total INTEREST & INVESTMENT INCOME	15.00	57.82	75.00	
Total Income	111,965.00	89,228.76	108,965.00	
Expense	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
FEES / PERMITS / LICENS EXPENSE				
<i>Advertising and Promotion</i>	75.00	0.00	0.00	
<i>Fees Permits & Licensing Exp</i>	0.00	25.00	10.00	Vehicle registration renewals
<i>Dues and Subscriptions</i>	250.00	0.00	0.00	Cancel-This was a membership to American Association of Harbor Association
Total FEES / PERMITS / LICENS EXPENSE	325.00	25.00	10.00	
ECONOMIC DEVELOPMENT				
<i>1% Sales Tax Comm Dev Expense</i>	0.00	0.00	0.00	
Total ECONOMIC DEVELOPMENT	0.00	0.00	0.00	
CONTRACT SERVICES				
<i>Contract Labor</i>	1,200.00	0.00	0.00	
Total CONTRACT SERVICES	1,200.00	0.00	0.00	

VEHICLE & EQUIPMENT EXPENSES				
<i>Equipment Rental Expense</i>	250.00	0.00	250.00	
<i>Equipment Purchase</i>	500.00	16,600.00	750.00	Purchased a new truck last year, that is why the YTD is higher now.
<i>Equipment Maint & Repair</i>	500.00	482.97	750.00	
<i>Vehicle Repairs and Maintenance</i>	1,200.00	22.90	500.00	Annual vehicle preventative maintenance
<i>Vehicle Fuel</i>	1,500.00	945.78	1,200.00	
Total VEHICLE & EQUIPMENT EXPENSES	3,950.00	18,051.65	3,450.00	
REPAIR & REPLACEMENT ENTERPRISE				
<i>Harbor Replacement expense</i>	11,196.50	1,541.62	10,000.00	Possible grant matching funds for FY22 Harbor Grant
Total REPAIR & REPLACEMENT ENTERPRISE	11,196.50	1,541.62	10,000.00	
INSURANCE EXPENSE				
<i>AML/Insurance</i>	4,200.00	4,961.94	5,200.00	5,100.00
Total INSURANCE EXPENSE	4,200.00	4,961.94	5,200.00	
MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	2,500.00	2,084.29	2,500.00	
<i>Computer/Software</i>	750.00	81.78	500.00	
<i>Furniture & Equipment</i>	500.00	442.38	400.00	Purchased new filing cabinets last year, but not aware of anything we need this year.
Total MATERIALS & SUPPLIES	3,750.00	2,608.45	3,400.00	
MISCELLANEOUS EXPENSES				
<i>Other Misc. Expenses</i>	250.00	0.00	250.00	Misc. expenses not covered in other line items. Example: Coffee
<i>Reimbursed Expense</i>	150.00	0.00	0.00	
Total MISCELLANEOUS EXPENSES	400.00	0.00	250.00	
PAYROLL EXPENSES				

<i>Health Insurance</i>	13,447.20	8,836.97	13,447.20	
<i>H.S.A. Company</i>	6,000.00	3,908.67	6,000.00	
<i>Life Insurance</i>	125.00	71.54	128.18	
<i>Payroll Taxes</i>	1,208.59	2,197.03	1,184.82	
<i>PERS</i>	10,852.60	3,492.62	10,639.20	
<i>Worker's Compensation</i>	4,250.00	2,512.12	2,700.00	
<i>PAYROLL EXPENSES - Other</i>	49,330.00	40,190.62	47,905.60	
Total PAYROLL EXPENSES	85,213.39	61,209.57	82,005.00	
TRAVEL & TRAINING				
<i>Training</i>	250.00	0.00	0.00	
<i>Travel</i>	700.00	0.00	0.00	
Total TRAVEL & TRAINING	950.00	0.00	0.00	
OPERATING EXPENSES				
<i>Internet Use</i>	600.00	642.72	685.00	
<i>Postage and Freight</i>	100.00	2,106.02	250.00	Vehicle freight-not originally planned when budgeted FY21
<i>Telephone, Telecommunications</i>	625.00	994.33	1,104.00	
<i>Electricity</i>	10,000.00	11,949.92	13,000.00	
<i>Bldg./Grnd Maint Repair</i>	1,750.00	816.23	1,200.00	
Total OPERATING EXPENSES	13,075.00	16,509.22	16,239.00	
Total Expense	124,259.89	104,907.45	120,554.00	
Net Income	-12,294.89	-15,678.69	-11,589.00	
<i>Subsidized Income from Gen Account</i>			11,589.00	
Total Operating Budget			0.00	

Subsidized Income	\$ 11,589.00
Local Revenue	\$ 106,465.00
State Revenues	\$ 2,500.00

Streets & Roads

Income	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
SUBSIDIZED INCOME				\$ 147,938.73
SALES				
<i>Surplus Property</i>	2,500.00	0.00	2,500.00	<i>Sell older equipment, materials, etc.</i>
Total SALES	2,500.00	0.00	2,500.00	
TAX INCOME				
<i>1% Sales Tax</i>	75,000.00	0.00	45,000.00	
<i>Sales Tax</i>	2,367.00	6.00	20.00	
Total TAX INCOME	77,367.00	6.00	45,020.00	
STATE REVENUES				
<i>Payment in Lieu of Taxes</i>	75,000.00	0.00	20,000.00	
<i>National Forest Receipts</i>	60,000.00	50,170.43	50,170.43	
Total STATE REVENUES	135,000.00	50,170.43	70,170.43	
FEES & PERMITS INCOME				
<i>Fees & Permits</i>	450.00	0.00	0.00	
Total FEES & PERMITS INCOME	450.00	0.00	0.00	
MISCELLANEOUS INCOME				
<i>Misc. Income</i>	300.00	0.00	0.00	
Total MISCELLANEOUS INCOME	300.00	0.00	0.00	
RENTALS & LEASE INCOME				
<i>Equipment Rental</i>	2,500.00	100.00	2,000.00	<i>We are renting equipment with operator again.</i>
Total RENTALS & LEASE INCOME	2,500.00	100.00	2,000.00	
INTEREST & INVESTMENT INCOME				
<i>Interest Income</i>	0.00	29.09	45.00	
Total INTEREST & INVESTMENT INCOME	0.00	29.09	45.00	

Total Income		218,117.00	50,305.52	119,735.43	
Expense	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT	
FEES / PERMITS / LICENS EXPENSE					
BANK FEES & SERVICE CHARGES					
Bank Service Charges	0.00	20.00	35.00		
Total BANK FEES & SERVICE CHARGES	0.00	20.00	35.00		
Advertising and Promotion	120.00	0.00	0.00		
Fees Permits & Licensing Exp	200.00	91.00	125.00		
Dues and Subscriptions	500.00	378.00	500.00		
Total FEES / PERMITS / LICENS EXPENSE	820.00	489.00	660.00		
ECONOMIC DEVELOPMENT					
1% Sales Tax Streets Expense	75,000.00	0.00	50,000.00	Street maintenance	
Total ECONOMIC DEVELOPMENT	75,000.00	0.00	50,000.00		
CONTRACT SERVICES					
Contract Labor	23,000.00	19,948.02	5,000.00		
Total CONTRACT SERVICES	23,000.00	19,948.02	5,000.00		
VEHICLE & EQUIPMENT EXPENSES					
Equipment Rental Expense	250.00	0.00	0.00		
Equipment Purchase	25,000.00	123,487.61	2,500.00		
Equipment Maint & Repair	20,000.00	13,162.25	15,000.00		
Vehicle Repairs and Maintenance	3,500.00	535.04	2,500.00	Regular oil changes & other misc. Maint requirements	
Vehicle Fuel	4,000.00	3,279.22	4,000.00		
Total VEHICLE & EQUIPMENT EXPENSES	52,750.00	140,464.12	24,000.00		
INSURANCE EXPENSE					
AML/Insurance	5,200.00	6,199.88	6,300.00		
Total INSURANCE EXPENSE	5,200.00	6,199.88	6,300.00		

MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	4,000.00	3,806.39	4,500.00	
<i>Computer/Software</i>	750.00	0.00	1,500.00	
<i>Furniture & Equipment</i>	1,250.00	0.00	500.00	
Total MATERIALS & SUPPLIES	6,000.00	3,806.39	6,500.00	
MISCELLANEOUS EXPENSES				
<i>Other Misc. Expenses</i>	500.00	391.65	500.00	
<i>Reimbursed Expense</i>	125.00	0.00	0.00	
Total MISCELLANEOUS EXPENSES	625.00	391.65	500.00	
PAYROLL EXPENSES				
<i>Health Insurance</i>	22,657.44	25,443.67	22,657.44	
<i>H.S.A. Company</i>	12,000.00	10,107.91	9,000.00	
<i>Life Insurance</i>	250.00	215.94	210.00	
<i>Payroll Taxes</i>	4,428.16	2,426.00	4,812.78	
<i>PERS</i>	18,266.16	20,339.34	18,710.74	
<i>Worker's Compensation</i>	8,300.00	4,097.89	5,000.00	
<i>PAYROLL EXPENSES - Other</i>	110,704.00	100,539.57	102,523.20	Two employees-Brad and James Taylor
Total PAYROLL EXPENSES	176,605.76	163,170.32	162,914.16	
TRAVEL & TRAINING				
<i>Training</i>	700.00	0.00	0.00	
<i>Travel</i>	700.00	0.00	0.00	
Total TRAVEL & TRAINING	1,400.00	0.00	0.00	
OPERATING EXPENSES				
<i>Internet Use</i>	800.00	0.00	400.00	
<i>Postage and Freight</i>	1,000.00	5,068.73	2,500.00	
<i>Electricity</i>	3,500.00	3,447.44	4,200.00	
<i>Heating Fuel</i>	2,500.00	1,985.23	2,500.00	
<i>Bldg./Grnd Maint Repair</i>	750.00	2,002.50	2,200.00	
Total OPERATING EXPENSES	8,550.00	12,503.90	11,800.00	

Total Expense	349,950.76	346,973.28	267,674.16	
Net Income	-131,833.76	-296,667.76	-147,938.73	
<i>Subsidized Income from Gen Account</i>			147,938.73	
Total Operating Budget			0.00	

Subsidized Income	\$ 147,938.73
Local Revenue	\$ 49,565.00
State Revenues	\$ 70,170.43

Solid Waste

Income	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
Subsidized Income	0.00	0.00	25,578.70	
SALES				
<i>Surplus Property</i>	1,500.00	540.00	1,500.00	
Total SALES	1,500.00	540.00	1,500.00	
ENTERPRISE ACCTS				
<i>Solid Waste Fees</i>	140,000.00	116,361.89	140,000.00	
Total ENTERPRISE ACCTS	140,000.00	116,361.89	140,000.00	
TAX INCOME				
<i>Sales Tax</i>	8,700.00	4,195.40	5,600.00	
Total TAX INCOME	8,700.00	4,195.40	5,600.00	
FEES & PERMITS INCOME				
<i>Fees & Permits</i>	100.00	0.00	0.00	
Total FEES & PERMITS INCOME	100.00	0.00	0.00	
MISCELLANEOUS INCOME				
<i>Misc. Income</i>	200.00	200.00	300.00	
Total MISCELLANEOUS INCOME	200.00	200.00	300.00	
RENTALS & LEASE INCOME				
<i>Equipment Rental</i>	850.00	0.00	500.00	
Total RENTALS & LEASE INCOME	850.00	0.00	500.00	
INTEREST & INVESTMENT INCOME				
<i>Interest Income</i>	0.00	9.91	20.00	
Total INTEREST & INVESTMENT INCOME	0.00	9.91	20.00	
Total Income	151,350.00	121,307.20	147,920.00	

Expense	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
FEES / PERMITS / LICENS EXPENSE				
<i>BANK FEES & SERVICE CHARGES</i>				
<i>Credit Card Merchant Fees</i>	100.00	0.00	0.00	
<i>Total BANK FEES & SERVICE CHARGES</i>	100.00	0.00	0.00	
<i>Testing</i>	750.00	298.75	0.00	<i>This is under fees and permits</i>
<i>Advertising and Promotion</i>	120.00	0.00	0.00	
<i>Fees Permits & Licensing Exp</i>	250.00	789.00	950.00	
<i>Dues and Subscriptions</i>	750.00	30.74	300.00	
Total FEES / PERMITS / LICENS EXPENSE	1,970.00	1,118.49	1,250.00	
CONTRACT SERVICES				
<i>Contract Labor</i>	1,500.00	0.00	0.00	
Total CONTRACT SERVICES	1,500.00	0.00	0.00	
VEHICLE & EQUIPMENT EXPENSES				
<i>Equipment Rental Expense</i>	500.00	0.00	500.00	
<i>Equipment Purchase</i>	35,000.00	143.69	5,000.00	
<i>Equipment Maint & Repair</i>	10,000.00	3,748.52	7,500.00	<i>Annual preventative maintenance</i>
<i>Vehicle Repairs and Maintenance</i>	3,500.00	0.00	2,500.00	<i>Annual preventative maintenance</i>
<i>Vehicle Fuel</i>	3,500.00	242.31	300.00	
Total VEHICLE & EQUIPMENT EXPENSES	52,500.00	4,134.52	15,800.00	
REPAIR & REPLACEMENT ENTERPRISE				
<i>Solid Waste Repair Replace</i>	15,135.00	0.00	14,750.00	<i>10% of estimated revenue (excluding Subsidized income)</i>
Total REPAIR & REPLACEMENT ENTERPRISE	15,135.00	0.00	14,750.00	
INSURANCE EXPENSE				
<i>AML/Insurance</i>	2,000.00	1,821.00	2,000.00	
Total INSURANCE EXPENSE	2,000.00	1,821.00	2,000.00	

MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	3,500.00	1,815.18	3,500.00	
<i>Computer/Software</i>	750.00	0.00	750.00	
<i>Furniture & Equipment</i>	750.00	0.00	500.00	
Total MATERIALS & SUPPLIES	5,000.00	1,815.18	4,750.00	
MISCELLANEOUS EXPENSES				
<i>Other Misc. Expenses</i>	5,000.00	0.00	250.00	
<i>Reimbursed Expense</i>	150.00	0.00	0.00	
Total MISCELLANEOUS EXPENSES	5,150.00	0.00	250.00	
PAYROLL EXPENSES				
<i>Health Insurance</i>	9,210.24	7,304.36	17,300.16	
<i>H.S.A. Company</i>	4,500.00	3,438.47	6,000.02	
<i>Life Insurance</i>	250.00	69.02	256.36	
<i>Payroll Taxes</i>	2,990.50	1,920.72	2,183.69	
<i>PERS</i>	9,385.86	2,155.08	14,979.99	
<i>Worker's Compensation</i>	7,600.00	5,525.22	6,000.00	
<i>PAYROLL EXPENSES - Other</i>	65,151.50	30,529.12	67,778.48	
Total PAYROLL EXPENSES	99,088.10	50,941.99	114,498.70	
TRAVEL & TRAINING				
<i>Training</i>	1,000.00	0.00	500.00	
<i>Travel</i>	750.00	0.00	250.00	
Total TRAVEL & TRAINING	1,750.00	0.00	750.00	
OPERATING EXPENSES				
<i>Internet Use</i>	1,000.00	846.55	1,000.00	
<i>Postage and Freight</i>	1,200.00	324.68	750.00	
<i>Electricity</i>	9,200.00	8,499.45	9,200.00	
<i>Heating Fuel</i>	5,500.00	6,622.80	7,000.00	
<i>Bldg./Grnd Maint Repair</i>	1,500.00	1,443.74	1,500.00	
Total OPERATING EXPENSES	18,400.00	17,737.22	19,450.00	
Total Expense	202,493.10	77,568.40	173,498.70	

Net Income	-51,143.10	43,738.80	-25,578.70	
<i>Subsidized Income from Gen Account</i>			<i>25,578.70</i>	
Total Operating Budget			-0.00	

Subsidized Income	\$	25,578.70
Local Revenue	\$	147,920.00
State Revenues	\$	-

Sewer

Income		Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
Subsidized Income		0.00	0.00	16,143.46	
ENTERPRISE ACCTS					
Sewer Fees	140,000.00	137,929.14	150,000.00		
Total ENTERPRISE ACCTS	140,000.00	137,929.14	150,000.00		
TAX INCOME					
Sales Tax	8,400.00	5,249.26	6,000.00		
Total TAX INCOME	8,400.00	5,249.26	6,000.00		
FEES & PERMITS INCOME					
Fees & Permits	200.00	0.00	0.00		
Total FEES & PERMITS INCOME	200.00	0.00	0.00		
MISCELLANEOUS INCOME					
Misc. Income	150.00	0.00	150.00		
Total MISCELLANEOUS INCOME	150.00	0.00	150.00		
RENTALS & LEASE INCOME					
Rental Income	500.00	0.00	150.00		
Total RENTALS & LEASE INCOME	500.00	0.00	150.00		
INTEREST & INVESTMENT INCOME					
Interest Income	0.00	10.38	15.00		
Total INTEREST & INVESTMENT INCOME	0.00	10.38	15.00		
Total Income	149,250.00	143,188.78	156,315.00		
Expense		Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
FEES / PERMITS / LICENS EXPENSE					
Testing	8,000.00	4,305.00	6,500.00		
Fees Permits & Licensing Exp	2,000.00	1,280.00	1,350.00		
Dues and Subscriptions	1,500.00	0.00	150.00		

Total FEES / PERMITS / LICENS EXPENSE				
	11,500.00	5,585.00	8,000.00	
CONTRACT SERVICES				
<i>Contract Labor</i>	5,000.00	0.00	0.00	
Total CONTRACT SERVICES	5,000.00	0.00	0.00	
VEHICLE & EQUIPMENT EXPENSES				
<i>Equipment Rental Expense</i>	500.00	333.50	500.00	
<i>Equipment Purchase</i>	10,000.00	9,893.99	3,500.00	Last year purchased a snake for \$6k. Budgeted less this year as likely will not have another large expense like that too soon
<i>Equipment Maint & Repair</i>	5,000.00	3,464.21	3,000.00	Pump repairs
<i>Vehicle Repairs and Maintenance</i>	500.00	1,430.59	1,500.00	Upkeep on maintenance year-round
<i>Vehicle Fuel</i>	500.00	16.58	150.00	
Total VEHICLE & EQUIPMENT EXPENSES	16,500.00	15,138.87	8,650.00	
REPAIR & REPLACEMENT ENTERPRISE				
<i>Sewer Repair and Replacement</i>	14,925.00	0.00	15,631.00	10% of income excluding Subsidized funding
Total REPAIR & REPLACEMENT ENTERPRISE	14,925.00	0.00	15,631.00	
INSURANCE EXPENSE				
<i>AML/Insurance</i>	7,800.00	9,562.00	9,750.00	
Total INSURANCE EXPENSE	7,800.00	9,562.00	9,750.00	
MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	10,000.00	4,109.13	4,500.00	
<i>Chemicals</i>	10,000.00	4,345.00	6,500.00	
<i>Computer/Software</i>	1,200.00	0.00	0.00	
<i>Furniture & Equipment</i>	1,250.00	0.00	750.00	Desks, chair or file cabinet needs?
Total MATERIALS & SUPPLIES	22,450.00	8,454.13	11,750.00	
MISCELLANEOUS EXPENSES				
<i>Other Misc. Expenses</i>	3,000.00	0.00	250.00	
Total MISCELLANEOUS EXPENSES	3,000.00	0.00	250.00	
PAYROLL EXPENSES				

<i>Health Insurance</i>	9,210.24	5,873.93	9,210.24	
<i>H.S.A. Company</i>	3,000.00	2,735.85	3,000.00	
<i>Life Insurance</i>	125.00	72.53	128.18	
<i>Payroll Taxes</i>	2,036.07	1,764.25	1,214.15	
<i>PERS</i>	6,469.77	6,071.36	10,788.10	
<i>Worker's Compensation</i>	3,100.00	1,864.13	2,000.00	
<i>PAYROLL EXPENSES - Other</i>	44,028.27	43,498.73	49,036.80	
Total PAYROLL EXPENSES	67,969.35	61,880.78	75,377.46	
TRAVEL & TRAINING				
<i>Training</i>	1,200.00	0.00	300.00	
<i>Travel</i>	1,600.00	0.00	100.00	Fuel reimbursement for travel.
Total TRAVEL & TRAINING	2,800.00	0.00	400.00	
OPERATING EXPENSES				
<i>Internet Use</i>	120.00	0.00	0.00	
<i>Postage and Freight</i>	1,750.00	2,658.17	3,200.00	
<i>Telephone, Telecommunications</i>	0.00	445.84	1,200.00	New phone line installed this year
<i>Electricity</i>	33,000.00	29,992.34	33,000.00	
<i>Heating Fuel</i>	6,000.00	2,588.74	4,500.00	
<i>Bldg./Grnd Maint Repair</i>	1,500.00	0.00	750.00	
Total OPERATING EXPENSES	42,370.00	35,685.09	42,650.00	
Total Expense	194,314.35	136,305.87	172,458.46	
Net Income	-45,064.35	6,882.91	-16,143.46	
<i>Subsidized Income from Gen Account</i>			16,143.46	
Total Operating Budget			-0.00	
Subsidized Income	\$ 16,143.46			
Local Revenue	\$ 156,315.00			
State Revenues	\$ -			

Water

Income	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT
SUBSIDIZED INCOME			\$ 19,666.82	
SALES				
Surplus Property	600.00	0.00	300.00	We are going to try and have a surplus sale this year for the city...Not sure how much from each dept
Total SALES	600.00	0.00	300.00	
ENTERPRISE ACCTS				
Water Fees	160,000.00	131,446.97	160,000.00	
Total ENTERPRISE ACCTS	160,000.00	131,446.97	160,000.00	
SERVICE CHARGES				
Staff Dispatch Unauthorized Use	0.00	50.00	150.00	
Services Availability	8,000.00	10,647.02	13,000.00	
Total SERVICE CHARGES	8,000.00	10,697.02	13,150.00	
TAX INCOME				
Sales Tax	10,080.00	4,705.82	5,680.00	Sales tax collected is appx 4% (2% not taxable sales (Seniors/Government))
Total TAX INCOME	10,080.00	4,705.82	5,680.00	
FEES & PERMITS INCOME				
Fees & Permits	600.00	0.00	0.00	Service fees in old QB company were under fees and permits. This year they are service availability fees
Total FEES & PERMITS INCOME	600.00	0.00	0.00	
MISCELLANEOUS INCOME				
Misc. Income	500.00	0.00	0.00	Removing for FY22 - was budgeted from previous year income for replacement part only. Not to be carried forward

Total MISCELLANEOUS INCOME		500.00	0.00	0.00	
INTEREST & INVESTMENT INCOME					
Interest Income	0.00	10.22	20.00		
Total INTEREST & INVESTMENT INCOME		0.00	10.22	20.00	
Total Income		179,780.00	146,860.03	179,150.00	
Expense	Budget	Jul 1, '20 - May 28, 21	FY22	COMMENT	
FEES / PERMITS / LICENS EXPENSE					
Testing	5,000.00	2,824.82	3,200.00	FY21 and 20 show testing not exceeding \$3000	
Dues and Subscriptions	900.00	915.75	1,000.00		
Total FEES / PERMITS / LICENS EXPENSE		5,900.00	3,740.57	4,200.00	
CONTRACT SERVICES					
Contract Labor	6,500.00	1,509.00	1,750.00	\$900.00 annually for contracting North Coast-Network accessing to water plant (allowing RMC to connect to our system and see what is happening) + \$50 per year for text alarm service	
Total CONTRACT SERVICES		6,500.00	1,509.00	1,750.00	
VEHICLE & EQUIPMENT EXPENSES					
Equipment Purchase	8,500.00	1,642.84	2,750.00		
Equipment Maint & Repair	8,000.00	4,014.38	5,000.00		
Vehicle Repairs and Maintenance	650.00	227.95	1,200.00	New vehicle, hope less repair needs	
Vehicle Fuel	2,500.00	2,436.11	2,750.00		
Total VEHICLE & EQUIPMENT EXPENSES		19,650.00	8,321.28	11,700.00	
REPAIR & REPLACEMENT ENTERPRISE					
Water Repair and Replacement	17,978.00	507.33	15,948.32	10% of estimated revenues (not including Subsidized funding)	

Total REPAIR & REPLACEMENT ENTERPRISE				
	17,978.00	507.33	15,948.32	
INSURANCE EXPENSE				
<i>AML/Insurance</i>	6,000.00	10,562.42	11,000.00	
Total INSURANCE EXPENSE	6,000.00	10,562.42	11,000.00	
MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	7,200.00	7,654.12	8,000.00	
<i>Chemicals</i>	9,000.00	7,927.10	8,500.00	
<i>Computer/Software</i>	1,600.00	0.00	750.00	Software or computer updates are possible
<i>Furniture & Equipment</i>	1,500.00	46.20	500.00	
Total MATERIALS & SUPPLIES	19,300.00	15,627.42	17,750.00	
MISCELLANEOUS EXPENSES				
<i>Misc. Expenses</i>	1,000.00	0.00	200.00	For unforeseen expenses that are not covered under other line items
<i>Reimbursed Expense</i>	300.00	0.00	0.00	Not applicable this year
Total MISCELLANEOUS EXPENSES	1,300.00	0.00	200.00	
PAYROLL EXPENSES				
<i>Health Insurance</i>	17,300.16	12,327.09	17,300.16	
<i>H.S.A. Company</i>	6,000.00	5,452.38	6,000.00	
<i>Life Insurance</i>	125.00	116.48	128.18	
<i>Payroll Taxes</i>	1,479.70	1,113.75	1,521.04	
<i>PERS</i>	13,287.14	12,820.76	13,658.36	
<i>Worker's Compensation</i>	4,200.00	3,137.07	3,500.00	
<i>PAYROLL EXPENSES - Other</i>	60,396.08	58,276.16	61,694.07	Sam will be certified as a Levell II Sewer Operator (Pay raise) by 1-Step from Alaska DOD Wage Scale
Total PAYROLL EXPENSES	102,788.08	93,243.69	103,801.82	
TRAVEL & TRAINING				
<i>Training</i>	750.00	0.00	500.00	

<i>Travel</i>	1,500.00	0.00	250.00	With online courses available more now, travel is less.... But may have travel expenses to Klawock for testing at VOCTEC
Total TRAVEL & TRAINING	2,250.00	0.00	750.00	
OPERATING EXPENSES				
<i>Internet Use</i>	1,100.00	220.20	3,000.00	\$2,640.00 annually, \$220.00/mo. for Water Plant Operation Internet Annual Expense and Networking Annual Expenses
<i>Postage and Freight</i>	4,500.00	5,049.03	5,500.00	Freight for shipping water samples required by State
<i>Electricity</i>	14,000.00	11,437.72	13,000.00	
<i>Heating Fuel</i>	8,000.00	6,791.05	7,500.00	
<i>Bldg./Grnd. Maint Repair</i>	4,650.00	387.00	750.00	Had upgrades from VSW last year but may have unforeseen expenses upcoming.
Total OPERATING EXPENSES	32,250.00	23,885.00	29,750.00	
Total Expense	213,916.08	157,396.71	196,850.13	
Net Income	-34,136.08	-10,536.68	-17,700.13	
Subsidized Income from Gen Account			19,666.82	
Total Operating Budget			1,966.69	
Subsidized Income	\$ 19,666.82			
Local Revenue	\$ 179,150.00			
State Revenues	\$ -			

Total Occupancy Tax

Income	Budget	Jul 1, '20 - May 23, 21	FY22	COMMENTS
TAX INCOME				
<i>Occupancy Tax</i>	10,000.00	7,823.91	10,000.00	
Total TAX INCOME	10,000.00	7,823.91	10,000.00	
INTEREST & INVESTMENT INCOME				
<i>Interest Income</i>	0.00			
Total INTEREST & INVESTMENT INCOME	0.00	0.00	0.00	
Total Income	10,000.00	7,823.91	10,000.00	
Expense	Budget	Jul 1, '20 - May 23, 21	FY22	COMMENTS
ECONOMIC DEVELOPMENT				
<i>ECONOMIC DEVELOPMENT - Other</i>	10,000.00	0.00	9,500.00	
Total ECONOMIC DEVELOPMENT	10,000.00	0.00	9,500.00	
CONTRACT SERVICES				
<i>Contract Labor</i>	0.00			
Total CONTRACT SERVICES	0.00	0.00	0.00	
VEHICLE & EQUIPMENT EXPENSES				
<i>Equipment Purchase</i>	0.00	2,155.00	500.00	Fish Cleaning station at Davidson Landing
Total VEHICLE & EQUIPMENT EXPENSES	0.00	2,155.00	500.00	
MATERIALS & SUPPLIES				
<i>Materials & Supplies</i>	0.00	0.00		
Total MATERIALS & SUPPLIES	0.00	0.00	0.00	
OPERATING EXPENSES				
<i>Electricity</i>	0.00	0.00		

Total OPERATING EXPENSES	0.00	0.00	0.00
Total Expense	10,000.00	2,155.00	10,000.00
Net Income	0.00	5,668.91	0.00