

OPERATING BUDGET	FY23 Actuals	FY24 Budget	FY24 Actuals	Proposed FY25 Budget
Income	\$ 2,116,851.89	\$ 1,632,732.00	\$ 133,176,310.00	\$ 1,582,824.00
Expense	\$ 1,986,286.46	\$ 1,822,601.77	\$ 1,739,278.70	\$ 1,776,510.40
Prior Year Carryover Funding				\$ 131,437,031.30
NET Operating Income:	\$ (379.16)	\$ (189,869.77)	#####	\$ 131,243,344.90
<b>Class List:</b>	<b>Income:</b>	<b>Expense:</b>	<b>Net:</b>	<b>Revenue Distributor</b>
<i>Carryover from FY24</i>	<i>\$ 133,176,310.00</i>	<i>\$ 1,739,278.70</i>	<i>\$ 131,437,031.30</i>	<i>\$ 131,437,031.30</i>
Admin-FY25	\$ 723,820.00	\$ 516,678.03	\$ 207,141.97	\$ 131,644,173.27
Council-FY25	\$ 600.00	\$ 29,800.00	\$ (29,200.00)	\$ 131,614,973.27
PZ-FY25	\$ 287.00	\$ 50.00	\$ 237.00	\$ 131,615,210.27
EMS-FY25	\$ 26,500.00	\$ 33,940.00	\$ (7,440.00)	\$ 131,607,770.27
Fire-FY25	\$ 10,500.00	\$ 14,081.95	\$ (3,581.95)	\$ 131,604,188.32
Harbor-FY25	\$ 117,260.00	\$ 149,074.45	\$ (31,814.45)	\$ 131,572,373.87
VPSO-FY25	\$ 25,000.00	\$ 37,753.20	\$ (12,753.20)	\$ 131,559,620.67
Library-FY25	\$ 6,425.00	\$ 10,024.78	\$ (3,599.78)	\$ 131,556,020.89
Parks-FY25	\$ 16,750.00	\$ 80,823.60	\$ (64,073.60)	\$ 131,491,947.28
RV-FY25	\$ 10,350.00	\$ 12,967.00	\$ (2,617.00)	\$ 131,489,330.28
Streets-FY25	\$ 105,150.00	\$ 288,545.25	\$ (183,395.25)	\$ 131,305,935.03
SW-FY25	\$ 187,520.00	\$ 196,490.58	\$ (8,970.58)	\$ 131,296,964.45
Sewer-FY25	\$ 171,512.00	\$ 162,572.93	\$ 8,939.07	\$ 131,305,903.52
Water-FY25	\$ 181,150.00	\$ 243,708.61	\$ (62,558.61)	\$ 131,243,344.90
		\$ -	\$ -	\$ 131,243,344.90
				\$ 131,243,344.90
<b>FY25 BUDGET</b>	<b>\$ 1,582,824.00</b>	<b>\$ 1,776,510.40</b>	<b>\$ 131,437,031.30</b>	<b>\$ 131,243,344.90</b>
<b>FY25 OPERATING INCOME/EXPENSE BUDGET:</b>			<b>131,243,344.90</b>	
<b>Total Excess to Return to Reserve Account:</b>			<b>(131,243,344.90)</b>	
<b>TOTAL NET OPERATING BUDGET:</b>			<b>0.00</b>	
<b>Total Repair &amp; Replacement Expense:</b>			<b>\$ 64,428.18</b>	

This operating budget shows a loss of 64,428.18 however, this includes the expenses from each enterprise account to a repair and replacement fund that was established to help with any future costs associated with the repair or replacement of equipment, buildings or grounds of the department. If we were not putting this money into a savings account, the city would show a profit for the FY24 Fiscal Year. A detailed breakdown of each department expense to their R&R Fund is as follows:

<b>Subsidized Revenues</b>	<b>\$ 193,686.40</b>		Water	13,948.38
<b>Local Revenues</b>	<b>\$1,000,067.22</b>		Sewer	13,314.35
<b>State Revenues:</b>	<b>\$ 288,100.00</b>		Solid Waste	13,560.92
			RV Park	10,000.00
			Harbor	5500
			Streets & Roads	8,104.54
				<b>64,428.18</b>

# FY25 BUDGET - DETAIL BY ACCOUNT

## JULY 1, 2022-JUNE 30, 2023

ALL CLASSES	FY24 BUDGET	ACTUALS AS OF MAY 30, 2024	FY25 BUDGET DETAIL
<b>Income</b>			
Income VPSO	0.00	10,000.00	
Insurance Claim Income	0.00	1,288.01	
<b>ENTERPRISE ACCTS</b>			
<b>Harbor Fees</b>			
Davidson Landing Fees	26,000.00	22,272.90	\$26,000.00
Grid Fees	50.00	0.00	\$50.00
Harbor Fees	70,000.00	72,967.16	\$75,000.00
Harbor Showers	3,200.00	2,010.00	\$2,500.00
Landing Fees	200.00	0.00	\$200.00
Live-aboard Fee	7,500.00	7,983.09	\$8,000.00
<b>Total Harbor Fees</b>	<b>106,950.00</b>	<b>105,233.15</b>	<b>111,750.00</b>
<b>Sewer Fees</b>			
Sewer Pumpout	30,000.00	11,970.00	\$12,000.00
Sewer Fees - Other	130,000.00	115,496.07	\$130,000.00
<b>Total Sewer Fees</b>	<b>160,000.00</b>	<b>127,466.07</b>	
Solid Waste Fees	150,000.00	128,225.68	\$150,000.00
Water Fees	160,000.00	123,992.89	\$150,000.00
<b>Total ENTERPRISE ACCTS</b>	<b>576,950.00</b>	<b>484,917.79</b>	<b>442,000.00</b>
<b>FEES &amp; PERMITS INCOME</b>			
Administrative Fees	0.00	2.39	\$250.00
Animal Fees	350.00	280.00	\$350.00
ATV Fees	850.00	1,028.71	\$1,200.00
Parking Permit Income	15,500.00	14,478.73	\$15,500.00
Senior Tax Cards	3,000.00	1,054.00	\$1,500.00
Zoning Application Fees	200.00	150.00	\$200.00
<b>Total FEES &amp; PERMITS INCOME</b>	<b>19,900.00</b>	<b>16,993.83</b>	<b>19,000.00</b>
<b>FINES &amp; PENALTIES</b>			
Citations	1,150.00	0.00	\$1,000.00
Finance Charge Income	350.00	798.64	\$500.00
Fines for Parking Violations	750.00	672.00	\$750.00
Late Fees	0.00	28.00	\$350.00
Non Sufficient Funds	0.00	-78.90	\$0.00
<b>Total FINES &amp; PENALTIES</b>	<b>2,250.00</b>	<b>1,419.74</b>	<b>2,600.00</b>
<b>GRANT INCOME</b>			
Pearl Nelson Playground Update	0.00	15,000.00	
<b>Total GRANT INCOME</b>	<b>0.00</b>	<b>15,000.00</b>	
<b>INTEREST &amp; INVESTMENT INCOME</b>			
Dividend, Interest (Securities)	1,200.00	0.00	\$1,200.00

Interest Income	120.00	136.38	\$145.00
<b>Total INTEREST &amp; INVESTMENT INCOME</b>	<b>1,320.00</b>	<b>136.38</b>	<b>1,345.00</b>
<b>MISCELLANEOUS INCOME</b>			
Event Income	3,000.00	7,738.00	\$3,000.00
Copier/Fax	300.00	151.74	\$300.00
Derby Donation	1,500.00	0.00	\$1,500.00
Donation Income	3,500.00	223.75	\$3,500.00
Election Income	600.00	500.00	\$600.00
Library Deposit	0.00	40.00	
Library donations	700.00	0.00	\$500.00
Misc. Income	2,375.00	822.56	\$2,375.00
<b>Total MISCELLANEOUS INCOME</b>	<b>11,975.00</b>	<b>9,476.05</b>	<b>11,775.00</b>
<b>RENTALS &amp; LEASE INCOME</b>			
Equipment Rental	250,100.00	7,715.45	\$250,100.00
Lease of City Property	25,000.00	22,266.62	\$25,000.00
Rental Income	770.00	55.00	\$700.00
RV Park Fees	17,500.00	6,741.57	\$17,500.00
<b>Total RENTALS &amp; LEASE INCOME</b>	<b>293,370.00</b>	<b>36,778.64</b>	<b>293,300.00</b>
<b>SALES</b>			
Rock Sales	31,000.00	45,376.50	\$30,000.00
Surplus Property	23,150.00	500.00	\$500.00
<b>Total SALES</b>	<b>54,150.00</b>	<b>45,876.50</b>	<b>30,500.00</b>
<b>SERVICE CHARGES</b>			
Laborer	225.00	0.00	\$225.00
Notary/Lamination	350.00	136.00	\$300.00
Passport Services	600.00	129.35	\$260.00
Public Records Requests	200.00	0.00	\$200.00
Reconnection Fee - Live-a-board	60.00	0.00	\$60.00
Reconnection of Services	1,000.00	770.00	\$1,000.00
Services Availability	15,200.00	11,395.03	\$15,200.00
Staff Dispatch Unauthorized Use	250.00	0.00	\$250.00
<b>Total SERVICE CHARGES</b>	<b>17,885.00</b>	<b>12,430.38</b>	<b>17,495.00</b>
<b>STATE REVENUES</b>			
Community Aide Assistance	77,600.00	80,801.70	\$75,090.00
Fishery Tax Receipts	3,000.00	1,773.20	\$3,000.00
Payment in Lieu of Taxes	0.00	155,168.92	
<b>Total STATE REVENUES</b>	<b>80,600.00</b>	<b>237,743.82</b>	<b>318,343.82</b>
<b>TAX INCOME</b>			
1% Sales Tax	0.00	82,259.57	
Occupancy Tax	0.00	3,942.48	
Sales Tax	574,032.00	365,376.56	\$575,000.00
<b>Total TAX INCOME</b>	<b>574,032.00</b>	<b>451,578.61</b>	<b>575,000.00</b>
<b>Total Income</b>	<b>1,632,432.00</b>	<b>1,323,639.75</b>	<b>1,823,108.82</b>
<b>Gross Profit</b>	<b>1,632,432.00</b>	<b>1,323,639.75</b>	
<b>Expense</b>			
Septic Pumpout Services	0.00	750.00	

<b>PAYROLL FRINGE</b>			
Dental Insurance Employee	0.00	605.68	
Dental Insurance Company	0.00	2,422.72	
<b>Total PAYROLL FRINGE</b>	<b>0.00</b>	<b>3,028.40</b>	
<b>ELECTION EXPENSES</b>			
Election Worker Wages	1,809.12	0.00	\$1,300.00
Election Expenses	350.00	76.25	\$350.00
ELECTION EXPENSES - Other	0.00	73.15	
<b>Total ELECTION EXPENSES</b>	<b>2,159.12</b>	<b>149.40</b>	
<b>ARPA-EMS Expenses</b>			
EMS - Contract Services	0.00	14,300.00	
EMS - Equipment Purchases	0.00	815.45	
EMS - Materials & Supplies	0.00	5,465.80	
ARPA-EMS Expenses - Other	0.00	2,905.00	
<b>Total ARPA-EMS Expenses</b>	<b>0.00</b>	<b>23,486.25</b>	
<b>ARPA-Fire Expenses</b>			
Fire - Materials & Supplies	0.00	21,905.25	
<b>Total ARPA-Fire Expenses</b>	<b>0.00</b>	<b>21,905.25</b>	
<b>BAD DEBT</b>			
Bad Debt	500.00	0.00	\$500.00
<b>Total BAD DEBT</b>	<b>500.00</b>	<b>0.00</b>	
<b>CONTRACT SERVICES</b>			
Contract Labor	48,350.00	63,494.50	\$48,350.00
Impoundment Expense	450.00	0.00	\$450.00
Legal Services	5,000.00	110.00	\$5,000.00
<b>Total CONTRACT SERVICES</b>	<b>53,800.00</b>	<b>63,604.50</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>			
Advertising and Promotion	500.00	25.00	\$500.00
<b>BANK FEES &amp; SERVICE CHARGES</b>			
Bank Service Charges	220.00	250.00	\$250.00
Credit Card Merchant Fees	5,350.00	3,269.56	\$5,350.00
<b>Total BANK FEES &amp; SERVICE CHARGES</b>	<b>5,570.00</b>	<b>3,519.56</b>	
Dues and Subscriptions	10,991.88	10,099.47	\$12,000.00
Fees Permits & Licensing Exp	7,535.00	6,852.44	\$7,535.00
Testing	27,000.00	20,245.03	\$27,000.00
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>51,596.88</b>	<b>40,741.50</b>	<b>46,535.00</b>
Health Premium Savings Expense	0.00	-62,727.56	
<b>INSURANCE EXPENSE</b>			
AML/Insurance	77,913.00	90,973.04	\$910,000.00
<b>Total INSURANCE EXPENSE</b>	<b>77,913.00</b>	<b>90,973.04</b>	<b>910,000.00</b>
<b>MATERIALS &amp; SUPPLIES</b>			
Books	0.00	508.90	\$0.00
Chemicals	8,500.00	7,173.74	\$8,500.00
Computer/Software	6,500.00	2,200.00	\$3,000.00
Furniture & Equipment	1,950.00	0.00	\$1,000.00

Materials & Supplies	40,775.00	29,616.06	\$35,000.00
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>57,725.00</b>	<b>39,498.70</b>	<b>47,500.00</b>
<b>MISCELLANEOUS EXPENSES</b>			
Event Expenses	1,350.00	451.02	\$1,350.00
Misc. Donations			
Donation to Derby	500.00	0.00	\$500.00
Donation to VOCTEC	1,500.00	0.00	\$1,500.00
Donations to TB Athletics	1,000.00	300.00	\$1,000.00
Misc. Donations - Other	500.00	1,595.92	\$500.00
<b>Total Misc. Donations</b>	<b>3,500.00</b>	<b>1,895.92</b>	<b>4,850.00</b>
Other Misc. Expenses	1,300.00	63.59	\$1,300.00
Unexpected Expenses	0.00	13.11	
<b>Total MISCELLANEOUS EXPENSES</b>	<b>6,150.00</b>	<b>2,423.64</b>	<b>1,300.00</b>
<b>OPERATING EXPENSES</b>			
Bldg/Grnd Maint Repair	23,175.00	12,470.14	\$23,175.00
Electricity	92,181.97	94,585.47	\$98,000.00
Heating Fuel	31,100.00	26,139.93	\$34,000.00
Internet Use	8,090.00	11,557.80	\$9,000.00
Operating Expenses-Other	0.00	19.69	
Postage and Freight	14,225.00	14,614.51	\$14,700.00
Record Maintenance	1,000.00	0.00	\$1,000.00
Telephone, Telecommunications	11,665.37	11,141.76	\$12,000.00
OPERATING EXPENSES - Other	0.00	228.14	
<b>Total OPERATING EXPENSES</b>	<b>181,437.34</b>	<b>170,757.44</b>	<b>191,875.00</b>
<b>PAYROLL EXPENSES</b>			
<b>STIPENDS</b>			
Housing Stipend	0.00	11,200.00	
STIPENDS - Other	0.00	28,117.77	
<b>Total STIPENDS</b>	<b>0.00</b>	<b>39,317.77</b>	
Stipends Elected Official	0.00	5,000.00	
Volunteer Stipends	28,750.00	23,450.00	
Payroll Wages	292,915.56	452,034.40	
H.S.A. Company	0.00	31,090.38	\$24,000.00
Health Insurance			
Audio Company	0.00	54.48	
Health Insurance - Other	119,461.37	241,578.16	\$163,000.00
<b>Total Health Insurance</b>	<b>119,461.37</b>	<b>241,632.64</b>	<b>187,000.00</b>
Life Insurance	1,143.78	9,991.03	\$10,000.00
Payroll Taxes	33,717.54	25,035.71	\$33,717.54
PERS	123,043.17	119,823.71	\$125,000.00
PERS DCR	0.00	871.65	\$875.00
Vision Company	0.00	676.40	\$700.00
Vision Employee	0.00	169.12	\$250.00
Worker's Compensation	33,750.00	32,347.17	\$33,750.00
PAYROLL EXPENSES - Other	391,242.61	207,857.59	\$39,124.61
<b>Total PAYROLL EXPENSES</b>	<b>1,024,024.03</b>	<b>1,189,297.57</b>	<b>243,417.15</b>
Reconciliation Discrepancies	0.00	-0.03	

<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>			
Streets Repair & Replacement	10,713.82	0.00	\$10,000.00
RV Park Repair & Replacement	15,385.00	275.00	\$10,000.00
Harbor Replacement expense	11,738.50	5,054.20	\$10,000.00
Sewer Repair and Replacement	15,394.87	2,188.51	\$10,000.00
Solid Waste Repair Replacemt	19,300.88	0.00	\$10,000.00
Water Repair and Replacement	15,188.33	0.00	\$10,000.00
<b>Total REPAIR &amp; REPLACEMENT ENTERPRISE</b>	<b>87,721.40</b>	<b>7,517.71</b>	<b>60,000.00</b>
<b>TRAVEL &amp; TRAINING</b>			
Lodging	0.00	1,030.84	\$2,000.00
Conference, Convention, Meeting	3,200.00	0.00	\$3,200.00
Mileage Reimbursement	50.00	148.20	\$50.00
Per Diem	2,500.00	2,440.40	\$2,500.00
Training	9,650.00	2,475.00	\$9,650.00
Travel	4,900.00	8,590.87	\$5,000.00
<b>Total TRAVEL &amp; TRAINING</b>	<b>20,300.00</b>	<b>14,685.31</b>	<b>22,400.00</b>
Uncategorized Expenses	0.00	175.50	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>			
Vehicle Rental	0.00	253.91	\$500.00
Equipment Lease (Loan)	62,400.00	32,559.24	\$51,200.00
Equipment Expenses	0.00	15,741.83	
Equipment Maint & Repair	59,875.00	14,182.47	\$40,000.00
Equipment Purchase	75,950.00	1,561.13	\$35,000.00
Equipment Rental Expense	550.00	44,332.80	\$1,250.00
Vehicle Fuel	40,350.00	17,464.04	\$15,000.00
Vehicle Repairs and Maintenance	20,150.00	3,204.57	\$20,150.00
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>259,275.00</b>	<b>129,299.99</b>	<b>\$163,100.00</b>
<b>Total Expense</b>	<b>1,822,601.77</b>	<b>1,735,566.61</b>	
<b>Net Income</b>	<b>-190,169.77</b>	<b>-411,926.86</b>	

## CARRYOVER FUNDING:

### CHECKING/SAVINGS BALANCES:

Values based May 30, 2024, Account Statement

Checking Account TFCU	\$200,817.50
Playground Savings	\$2,008.32
Community Center Savings	\$7,518.40
<b>TOTAL CHECKING/SAVING:</b>	<b>\$210,344.22</b>

### OCCUPANCY TAX BALANCES:

Values based May 30, 2024, Account Statement

OCC TAX EMS/FIR	\$12,841.39
OCC TAX TOURISM	\$12,966.58
OCC TAX PARKS	\$11,342.38
OCC TAX HARBOR	\$26,860.28
Anticipated Deposits after June 30	
<b>Total Occupancy Tax Funds:</b>	<b>\$64,010.63</b>

### SALES TAX BALANCES:

Values based May 30, 2024, Account Statement

60% STREETS & ROADS SALES TAX	\$56,608.39
40% COMMUNITY DEVELOPMENT SALES TAX	\$79,169.52
Anticipated Deposits after June 30	
<b>Total Sales Tax Funds:</b>	<b>\$135,777.91</b>

### REPAIR AND REPLACEMENT ACCOUNT BALANCES:

Values based May 30, 2024, Account Statement

HARBOR R&R	\$57,209.15
RV PARK R&R	\$451.62
WATER UTL R&R	\$48,300.67
SEWER UTL R&R	\$36,445.72
SOLID WASTE R&R	\$15,154.07
STREETS R&R	\$24,161.85
Anticipated Deposits after June 30	
<b>Total Repair &amp; Replacement</b>	<b>\$181,723.08</b>

### INVESTMENTS MONEY MARKET/BONDS:

Values based May 30, 2024, Account Statement

Wells Fargo Money Market	\$100,793.92
Wells Fargo Bonds & CD	\$608,379.08
<b>Total Investment Reserve Funds:</b>	<b>\$867,975.39</b>

### QUICKBOOKS OPERATING INCOME/EXPENSE

Values based May 30, 2024, Account Statement

ANTICIPATED REVENUE FOR	\$ 1,610,024.30
ANTICIPATED EXPENSE FOR	\$ 1,503,187.05
<b>TOTAL FY24-ANTICIPATED</b>	<b>106,837.25</b>

**BALANCE SHEET** **\$1,566,668.48**

## Administration & Finance

Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>SURPLUS INCOME</b>				
Subsidized Income				
<b>FEES &amp; PERMITS INCOME</b>				
Animal Fees	350.00	280.00	350.00	
ATV Fees	850.00	978.71	850.00	
Fees & Permits	700.00		300.00	
Parking Permit Income	15,500.00	13,476.06	15,500.00	
Senior Tax Cards	3,000.00	1,084.00	3,000.00	
<b>Total FEES &amp; PERMITS INCOME</b>	<b>20,400.00</b>	<b>15,818.77</b>	<b>20,000.00</b>	
<b>FINES &amp; PENALTIES</b>				
Citations	300.00	0.00	300.00	
Finance Charge Income	350.00	77.32	350.00	
Fines for Parking Violations	0.00	428.00	0.00	
<b>Total FINES &amp; PENALTIES</b>	<b>650.00</b>	<b>505.32</b>	<b>650.00</b>	
<b>GRANT INCOME</b>				
Pearl Nelson Playground Update	15,000.00			
<b>Total GRANT INCOME</b>	<b>15,000.00</b>			
<b>INTEREST &amp; INVESTMENT INCOME</b>				
Dividend, Interest (Securities)	1,200.00	0.00	1,200.00	
Interest Income	120.00	1.90	120.00	Income from our investment accounts
<b>Total INTEREST &amp; INVESTMENT INCOME</b>	<b>1,320.00</b>	<b>1.90</b>	<b>1,320.00</b>	
<b>MISCELLANEOUS INCOME</b>				
Copier/Fax	100.00	101.50	100.00	
Misc. Income	20.00	100.00	100.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>120.00</b>	<b>201.50</b>	<b>200.00</b>	
<b>RENTALS &amp; LEASE INCOME</b>				
Lease of City Property	25,000.00	22,426.62	25000	
Rental Income	20.00	55.00	20.00	
<b>Total RENTALS &amp; LEASE INCOME</b>	<b>25,020.00</b>	<b>22,481.62</b>	<b>25,000.00</b>	
<b>SALES</b>				
Rock Sales	5,000.00	6,255.20	5,000.00	
Surplus Property	500.00	0.00	500.00	
<b>Total SALES</b>	<b>5,500.00</b>	<b>6,255.20</b>	<b>5,500.00</b>	
<b>SERVICE CHARGES</b>				
Notary/Lamination	350.00	144.00	350.00	
Public Records Labour	200.00	0.00	200.00	
Passport Services	600.00	129.35	600.00	
Reconnection of Services	1,000.00	305.00	1,000.00	Administrative fees for temporary utility disconnections and reconnections made without prior approval.
<b>Total SERVICE CHARGES</b>	<b>2,150.00</b>	<b>578.35</b>	<b>2,150.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	4,000.00	8,801.70	4,000.00	This is an unknown amount at this time.
Payment in Lieu of Taxes	145,000.00	155,168.92	145,000.00	We do not know what is anticipated for PILT because the State has not adopted their budget yet. In the
<b>Total STATE REVENUES</b>	<b>149,000.00</b>	<b>163,970.62</b>	<b>149,000.00</b>	
<b>TAX INCOME</b>				
Sales Tax	520,000.00	522,749.67	520,000.00	
<b>Total TAX INCOME</b>	<b>520,000.00</b>	<b>522,749.67</b>	<b>520,000.00</b>	
<b>Total Income</b>	<b>724,160.00</b>	<b>732,562.95</b>	<b>723,820.00</b>	

Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Contract Labor	10,000.00	0.00	10,000.00	Labor for building upgrades - Painting City Hall and VPSO, Develop Concept Plan for new Community Center
Legal Services	5,000.00	110.00	5,000.00	Trying to reduce Lawyer needs this upcoming year.
<b>Total CONTRACT SERVICES</b>	<b>15,000.00</b>	<b>110.00</b>	<b>15,000.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Advertising and Promotion	500.00	25.00	500.00	Advertising needs would only be for when we publish in the Island Post for RFP's, or other notices.
Bank Service Charges	235.00	220.00	220.00	
Credit Card Merchant Fees	5,350.00	3,269.56	5,350.00	
Dues and Subscriptions	6,000.00	6,618.73	6,800.00	Adobe Acrobat, On-the-clock time payroll timekeeping, AML Membership Dues, AAMC Membership dues.
Fees Permits & Licensing Exp	5,500.00	2,711.54	5,500.00	Alaska Municipal Clerk Membership, Notary Renewals.
Finance Charges Expense			0.00	
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>17,585.00</b>	<b>12,844.83</b>	<b>18,370.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	20,324.00	15,144.35	16,000.00	AML Increased all of our coverage. You will notice this mostly in the Water and Sewer departments.
<b>Total INSURANCE EXPENSE</b>	<b>20,324.00</b>	<b>15,144.35</b>	<b>16,000.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Computer/Software	1,500.00	6,030.71	3,500.00	Admin, Finance and Clerk have new computers.
Furniture & Equipment	1,000.00	73.50	1,000.00	New office chairs and/or tables and other misc. needs
Materials & Supplies	7,000.00	4,497.82	7,000.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>9,500.00</b>	<b>10,602.03</b>	<b>11,500.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	4,000.00	4,463.86	7,500.00	
Electricity	4,450.00	3,259.70	4,500.00	
Heating Fuel	6,200.00	7,510.34	8,500.00	
Internet Use	2,200.00	1,059.90	2,200.00	
Postage and Freight	3,000.00	1,911.44	3,000.00	Historically we have spent around \$2300 per year. We know freight charges have increased, so I have accounted for that in this budget.
Records Maintenance	1,500.00	0.00	1,000.00	Time, materials & supplies, filing, scanning, policy updates & archiving of City Records
Telephone, Telecommunications	5,000.00	3,953.63	5,000.00	City phones, Long distance & Admin Cell
<b>Total OPERATING EXPENSES</b>	<b>26,350.00</b>	<b>22,158.87</b>	<b>31,700.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	0.00	5,551.56	6,000.00	HSA added per Resolution 23-07-08-02
Health Insurance	36,050.59	118,085.44	30,896.26	Switched to Aetna (per Resolution 23-07-08-02). Was still billed for Previous insurance, working on refunds.
Life Insurance	368.16	377.40	380.00	
Payroll Taxes	6,670.92	6,387.46	6,670.92	
PERS	49,573.26	46,212.88	71,037.78	
Worker's Compensation	1,215.00	1,215.00	1,215.00	AML RENEWAL
PAYROLL EXPENSES - Other	233,639.81	235,844.14	295,388.08	COLI increases for 2025 Wage Scale
<b>Total PAYROLL EXPENSES</b>	<b>327,517.74</b>	<b>413,673.88</b>	<b>411,588.03</b>	
<b>TRAVEL &amp; TRAINING</b>				
Conference, Convention, Meeting	2,600.00	1,838.37	3,200.00	Clerk Conference November, John SE Conference (2), PNW Clerks Training in Tacoma
Mileage Reimbursement	0.00	0.00	120.00	
Per Diem	2,000.00	0.00	1,500.00	
Travel	3,500.00	1,075.00	3,500.00	
<b>Total TRAVEL &amp; TRAINING</b>	<b>8,100.00</b>	<b>2,913.37</b>	<b>8,320.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	2,500.00	40.49	1,500.00	Boiler repairs are needed annually, would like to do printer maintenance on copier.
Equipment Purchase	2,500.00	0.00	1,500.00	Would like a small budget for equipment replacement as necessary
Vehicle Fuel	2,000.00	164.73	950.00	reduction in fuel needs for Admin.
Vehicle Maintenance & Repairs	250.00	0.00	250.00	oil change and tune up necessary
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>7,250.00</b>	<b>205.22</b>	<b>4,200.00</b>	
<b>Total Expense</b>	<b>431,626.74</b>	<b>477,652.55</b>	<b>516,678.03</b>	
<b>Net Income</b>	<b>292,533.26</b>	<b>254,910.40</b>	<b>207,141.97</b>	

ADMIN & FINANCE DEPARTMENT	HOURLY WAGES	PAY PERIOD	GROSS ANNUAL
Finance Department	Grade 6	Step 2	\$24.76
<b>Accounts Receivable Permanent</b>	\$24.76	\$ 1,980.62	\$ 25,748.00
City Clerk	Grade 9	Step 3	\$72,253.00
<b>Teri Feibel - Salary</b>		\$ 3,000.00	\$ 78,000.00
<b>Caitlyn Sawyer</b>	\$34.74	\$ 2,778.96	\$ 72,253.00
Administrator	G/S 12/6 - to 12/8 Oct (RESOLUTION 22-05-17)		\$114,602
<b>John Huestis - July - October 18</b>	\$55.10	\$ 4,407.77	\$ 30,854.38
<b>John Huestis - October 19 - June 30</b>	\$58.25	\$ 4,659.62	\$ 88,532.69
Project Employee - Temporary Filing	Hourly Breakdown	Contract	\$19.49
		\$ -	\$ -
<b>PERS WAGE CALCULATIONS</b>		\$ 12,419.19	\$ 295,388.08
<b>TAX WAGE CALCULATIONS - MEDICARE/AK-UN</b>		\$ 12,419.19	
<b>City Benefit Costs</b>	<b>PP Cost</b>	<b>Annual Cost</b>	
<b>PERS 22%</b>	\$ 2,732.22	\$ 71,037.78	
<b>Medicare 1.45%</b>	\$ 180.08	\$ 4,682.04	
<b>Social Security 6.2%</b>	\$ 122.80	\$ 1,596.38	
<b>Ak Unemployment 1%</b>	\$ 124.19	\$ 3,228.99	
<b>Life Insurance</b>	\$ 18.88	\$ 490.88	
<b>H.S.A. Account</b>	\$ 230.77	\$ 6,000.00	
<b>Medical, Dental Vision Life</b>	\$ 1,485.40	\$ 38,620.32	\$ 125,656.38

## City Council

Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>Subsidized Income Gen Accou</b>	<b>40,281.32</b>	<b>0.00</b>	<b>29,200.00</b>	
<b>MISCELLANEOUS INCOME</b>				
Election Income	600.00	300.00	600.00	Election. This is for my time as Absentee Official + Use of City Hall and Davidson Fire Hall for State Elections.
<b>Total MISCELLANEOUS INCOM</b>	<b>600.00</b>	<b>300.00</b>	<b>600.00</b>	
<b>Total Income</b>	<b>600.00</b>	<b>300.00</b>	<b>600.00</b>	
Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>ELECTION EXPENSES</b>				
Election Materials & Supplies	250.00	149.40	250.00	Paper, Pens, Sanitary Supplies, Envelopes, Veggie trays for each polling station.
Election Worker Wages	1,809.12	1,680.00	1,800.00	3 election workers for each polling location @ \$20 per hour with 13 hours per Election. 2 Elections held every other year. Only one election for this year.
<b>Total ELECTION EXPENSES</b>	<b>2,059.12</b>	<b>1,829.40</b>	<b>2,050.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Dues and Subscriptions	2,500.00	3,140.75	3,200.00	Godaddy Email subscriptions for all councilmembers + Expense for Webex public meeting participation by web/telephone continued. Budget increased due to GoDaddy subscription increase
<b>Total FEES / PERMITS / LICENS</b>	<b>2,500.00</b>	<b>3,140.75</b>	<b>3,200.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Furniture & Equipment	0.00	0.00	150.00	I do not know of any furniture needs for the Council for FY25, but I budgeted a small amount incase.
Materials & Supplies	75.00	73.59	75.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>75.00</b>	<b>73.59</b>	<b>225.00</b>	
<b>MISCELLANEOUS EXPENSES</b>				
Donations	3,500.00	1,895.92	3,000.00	Annual donation to VOCTEC in the amount of \$1500 for FY25 budget and future + \$1000 TB Athletics Dept.
<b>Total MISCELLANEOUS EXPEN</b>	<b>3,500.00</b>	<b>1,895.92</b>	<b>3,000.00</b>	
<b>OPERATING EXPENSES</b>				
Postage and Freight	25.00	0.00	225.00	I would like to introduce sending Postcard Noifications of Elections.
Telephone, Telecommunications	0.00	0.00	0.00	
<b>Total OPERATING EXPENSES</b>	<b>25.00</b>	<b>0.00</b>	<b>225.00</b>	
<b>PAYROLL EXPENSES</b>				
Payroll Taxes	1,972.20	1,274.18	1,400.00	
PAYROLL EXPENSES - Other	22,800.00	17,441.88	14,400.00	Councilmembers stipend of \$100 per meeting + Mayor Stipend of \$500 per month
<b>Total PAYROLL EXPENSES</b>	<b>24,772.20</b>	<b>18,716.06</b>	<b>15,800.00</b>	
<b>TRAVEL &amp; TRAINING</b>				
Training	7,750.00	5,440.77	5,200.00	is done partially online now using Zoom, however there are costs associated for registering for the class and receiving materials. Budgeted for 2 members to attend in Anchorage. (Registration, Airfare, & Per Diem)
<b>Total TRAVEL &amp; TRAINING</b>	<b>7,750.00</b>	<b>5,440.77</b>	<b>5,200.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Purchase	200.00	0.00	100.00	Not a used line, but leaving a small amount just in case.
<b>Total VEHICLE &amp; EQUIPMENT</b>	<b>200.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>Total Expense</b>	<b>40,881.32</b>	<b>31,096.49</b>	<b>29,800.00</b>	



## EMS

Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>	\$ 2,336.95		\$ 7,440.00	
<b>MISCELLANEOUS INCOME</b>				
Derby Donation Income	500.00	1,500.00	1,500.00	
Donation Income	2,000.00	750.00	1,000.00	
Event Income	2,000.00	6,238.00	4,000.00	With a more active squad, there is likely to be more donations
<b>Total MISCELLANEOUS INCOME</b>	<b>4,500.00</b>	<b>8,488.00</b>	<b>6,500.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	20,000.00	20,000.00	20,000.00	This amount depends on the total award for CAA from the State. We don't know this amount yet.
<b>Total STATE REVENUES</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	
<b>Total Income</b>	<b>24,500.00</b>	<b>28,488.00</b>	<b>26,500.00</b>	

Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Contract Labor	0.00	0.00	0.00	ARPA Grant Paid
<b>Total CONTRACT SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Fees Permits & Licensing Exp	0.00	10.00	10.00	EMS Coordinator Email - Not being done as Employee this year, so we can save this fee.
<b>Total FEES / PERMITS / LICENS EXPEN</b>	<b>0.00</b>	<b>10.00</b>	<b>10.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	3,250.00	3,316.00	3,400.00	
<b>Total INSURANCE EXPENSE</b>	<b>3,250.00</b>	<b>3,316.00</b>	<b>3,400.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	250.00	172.54	250.00	We have the ARPA grant that will purchase materials this fiscal year
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>250.00</b>	<b>172.54</b>	<b>250.00</b>	
<b>OPERATING EXPENSES</b>				
Bldng. Grnds. Maint & Repair	125.00	66.50	125.00	
Electricity	925.00	705.21	925.00	
Heating Fuel	500.00	315.59	500.00	
Telephone, Telecommunications	1,250.00	925.47	1,250.00	This is split between EMS & Fire
<b>Total OPERATING EXPENSES</b>	<b>2,800.00</b>	<b>2,012.77</b>	<b>2,800.00</b>	
<b>PAYROLL EXPENSES</b>				
Payroll Taxes	2,473.90	1,441.42	2,500.00	
Worker's Compensation	130.00	2,074.75	2,080.00	
PAYROLL EXPENSES - Other	28,600.00	17,190.33	20,000.00	This includes payment of Dispatchers only. Dispatch is now handled 100% through EMS and no longer done through City Hall.
<b>Total PAYROLL EXPENSES</b>	<b>31,203.90</b>	<b>20,706.50</b>	<b>24,580.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	500.00	69.46	500.00	
Equipment Purchase	0.00	0.00	0.00	We have the ARPA grant that will purchase equipment this fiscal year.
Vehicle Fuel	1,200.00	1,382.33	1,400.00	Increased due to increase in fuel prices.
Vehicle Repairs and Maintenance	1,000.00	523.86	1,000.00	Ambulance maintenance needs
<b>Total VEHICLE &amp; EQUIPMENT EXPENS</b>	<b>2,700.00</b>	<b>1,975.65</b>	<b>2,900.00</b>	
<b>Total Expense</b>	<b>40,203.90</b>	<b>28,193.46</b>	<b>33,940.00</b>	
<b>Net Income</b>	<b>-15,703.90</b>	<b>294.54</b>	<b>-7,440.00</b>	

**Subsidized Income From Gen Account 7,440.00**

**Total Operating Budget 0.00**

<b>Subsidized Income</b>	\$ 7,440.00
Local Revenue	\$ 6,500.00
<b>State Revenues</b>	<b>\$ 20,000.00</b>

EMS / Dispatch	Weekly	Bi-Weekly	Annual
7 Dispatchers \$50 shift	\$ 700.00	\$ 1,400.00	\$ 36,400.00
Weekend Dispatchers	\$ 200.00	\$ 400.00	\$ 10,400.00
On Call responders (4 @ 12hr shifts)			
Total 4 per day	\$ -	\$ -	\$ -
		\$ 1,800.00	\$ 46,800.00

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City Benefit Costs	Dispatch 7/Week	Annual
Medicare 1.45%	\$ 26.10	\$ 678.60
Social Security 6.2%	\$ 111.60	\$ 2,901.60
Ak Unemployment 1%	\$ 18.00	\$ 468.00
		<b>\$ 4,048.20</b>

## Fire

Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>Subsidized Income Gen Account</b>	<b>1,779.75</b>	<b>0.00</b>	<b>1,779.75</b>	
<b>MISCELLANEOUS INCOME</b>				
Donation Income	1,000.00	100.00	500.00	
Miscellaneous Income	2,000.00	0.00	0.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>3,000.00</b>	<b>100.00</b>	<b>500.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	10,000.00	10,000.00	10,000.00	This amount depends on the total award for CAA from the State. We don't know this amount yet.
<b>Total STATE REVENUES</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>Total Income</b>	<b>13,000.00</b>	<b>10,100.00</b>	<b>10,500.00</b>	

Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>FEES/PERMITS/LICENSING EXP</b>				
Dues & Subscriptions	0.00	0.00	10.00	
<b>Total FEES/PERMITS/LICENSING</b>	<b>0.00</b>	<b>0.00</b>	<b>10.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	5,000.00	5,389.00	5,400.00	Fire equipment and building coverage
<b>Total INSURANCE EXPENSE</b>	<b>5,000.00</b>	<b>5,389.00</b>	<b>5,400.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	0.00	0.00	0.00	ARPA Grant Funds to cover.
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>OPERATING EXPENSES</b>				
Building Grounds Maint. Repair	2,500.00	1,348.45	2,500.00	
Electricity	2,000.00	2,624.89	2,000.00	
Heating Fuel	700.00	632.94	700.00	
Telephone, Telecommunications	1,300.00	1,117.62	1,300.00	
<b>Total OPERATING EXPENSES</b>	<b>6,500.00</b>	<b>5,723.90</b>	<b>6,500.00</b>	
<b>PAYROLL EXPENSES</b>				
Payroll Taxes	25.95	0.00	25.95	
Worker's Compensation	1,677.00	1,594.00	1,746.00	
PAYROLL EXPENSES - Other	150.00	0.00	150.00	Fire Chief Paid from ARPA Grant
<b>Total PAYROLL EXPENSES</b>	<b>1,852.95</b>	<b>1,594.00</b>	<b>1,921.95</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	50.00	0.00	50.00	
Equipment Purchase	0.00	0.00	0.00	I don't know what the needs would be for FY25
Vehicle Fuel	200.00	79.81	200.00	
Vehicle Repairs and Maintenance	0.00	0.00	0.00	ARPA Grant Funds
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>250.00</b>	<b>79.81</b>	<b>250.00</b>	
<b>Total Expense</b>	<b>13,602.95</b>	<b>12,786.71</b>	<b>14,081.95</b>	

## Harbor

Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>Subsidized Income</b>	<b>1,871.60</b>		<b>31,814.45</b>	This number is autocalculated based on the total net income.
<b>ENTERPRISE ACCTS</b>				
Davidson Landing Fees	26,000.00	22,272.90	26,000.00	
Grid Fees	50.00	0.00	50.00	
North Harbor Fees	70,000.00	73,085.03	70,000.00	Annual slip renewals come in May and June - I am confident we will meet this revenue. We also have the USFS Barge coming in that will be additional revenues.
Harbor Showers	3,200.00	2,010.00	3,200.00	
Landing Fees	200.00	0.00	200.00	Need better system for collecting landing fees
Live-aboard Fees	13,000.00	6,168.96	7,500.00	USFS Barge Live-aboard fees
<b>Total ENTERPRISE ACCTS</b>	<b>112,450.00</b>	<b>103,536.89</b>	<b>106,950.00</b>	
<b>FINES &amp; PENALTIES</b>				
Citations	350.00	0.00	350.00	Parking citations, other harbor violations
Parking Violation Fines	750.00	0.00	750.00	
<b>Total FINES &amp; PENALTIES</b>	<b>1,100.00</b>	<b>0.00</b>	<b>1,100.00</b>	
<b>INTEREST &amp; INVESTMENT INCOME</b>				
Interest Income	0.00	27.00	25.00	
<b>Total INTEREST &amp; INVESTMENT INCOME</b>	<b>0.00</b>	<b>27.00</b>	<b>25.00</b>	
<b>MISCELLANEOUS INCOME</b>				
Misc. Income	250.00	0.00	100.00	Misc. donations or other revenue sources
<b>Total MISCELLANEOUS INCOME</b>	<b>250.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>SALES</b>				
Surplus Income	250.00	0.00	250.00	
<b>Total SALES INCOME</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>	
<b>SERVICE CHARGES</b>				
Laborer	75.00	0.00	75.00	
Reconnection Fee - Live-a-board	60.00	0.00	60.00	
Services Availability	1,200.00	725.60	1,200.00	
<b>Total SERVICE CHARGES</b>	<b>1,335.00</b>	<b>725.60</b>	<b>1,335.00</b>	
<b>STATE REVENUES</b>				
Fishery Tax Receipts	3,000.00	1,773.20	3,000.00	This is an estimated amount.
<b>Total STATE REVENUES</b>	<b>3,000.00</b>	<b>1,773.20</b>	<b>3,000.00</b>	
<b>TAX INCOME</b>				
Sales Tax	4,500.00	4,052.27	4,500.00	
<b>Total TAX INCOME</b>	<b>4,500.00</b>	<b>4,052.27</b>	<b>4,500.00</b>	
<b>Total Income</b>	<b>122,635.00</b>	<b>110,114.96</b>	<b>117,260.00</b>	

Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>BAD DEBT</b>				
Bad Debt - Collection Accts	500.00	0.00	500.00	
<b>Total BAD DEBT</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	
<b>CONTRACT SERVICES</b>				
Contract Labor	0.00	0.00	0.00	
Vehicle/Vessel Impoundment	0.00	0.00	0.00	
<b>Total CONTRACT SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Dues and Subscriptions	25.00	23.98	25.00	Internet Security Software
Fees Permits & Licensing Exp	10.00	10.00	10.00	Vehicle registration renewals every 2 years
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>35.00</b>	<b>33.98</b>	<b>35.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	7,750.00	8,745.00	7,750.00	
<b>Total INSURANCE EXPENSE</b>	<b>7,750.00</b>	<b>8,745.00</b>	<b>7,750.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Computer/Software	0.00	0.00	0.00	Purchased new computer in 2021 and Microsoft Office is paid under dues and subscriptions above.
Furniture & Equipment	250.00	0.00	250.00	
Materials & Supplies	2,500.00	1,774.44	2,500.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>2,750.00</b>	<b>1,774.44</b>	<b>2,750.00</b>	
<b>MISCELLANEOUS EXPENSES</b>				
Other Misc. Expenses	250.00	0.00	250.00	Misc expenses not covered in other line items. Example: Coffee
<b>Total MISCELLANEOUS EXPENSES</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	1,500.00	1,102.86	1,500.00	
Electricity	14,206.97	14,966.08	17,215.00	I budgeted this using 15% increase estimation.
Internet Use	1,000.00	799.50	1,000.00	Current rate is \$79.95 per month
Postage and Freight	250.00	170.61	250.00	
Telephone, Telecommunications	600.00	638.60	700.00	Cell phone
<b>Total OPERATING EXPENSES</b>	<b>17,556.97</b>	<b>17,677.65</b>	<b>20,665.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	0.00	3,651.37	4,000.00	
Health Insurance	17,930.00	27,155.79	34,548.67	
Life Insurance	122.72	113.39	122.72	
Payroll Taxes	1,192.02	957.53	3,073.48	
PERS	10,703.86	9,473.24	6,091.58	
Worker's Compensation	3,722.00	3,722.00	3,960.00	
PAYROLL EXPENSES - Other	49,735.00	42,987.73	55,378.00	CY25 COLI in Jan
<b>Total PAYROLL EXPENSES</b>	<b>83,405.60</b>	<b>88,061.05</b>	<b>107,174.45</b>	
<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>				
Harbor Replacement expense	11,738.50	5,054.20	5,500.00	This is 10% of the total revenues from the Harbor income. This is deposited into a savings account dedicated to Harbor Repair and Replacement. The balance of that fund right now is \$57,209.15, but will increase on June 30th when I deposit the 10% of revenues from this year.
<b>Total REPAIR &amp; REPLACEMENT ENTERPRISE</b>	<b>11,738.50</b>	<b>5,054.20</b>	<b>5,500.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	750.00	0.00	750.00	
Equipment Purchase	750.00	278.40	750.00	
Equipment Rental Expense	250.00	0.00	250.00	
Vehicle Fuel	1,950.00	1,298.01	1,500.00	
Vehicle Repairs and Maintenance	2,500.00	0.00	1,200.00	Annual preventative maintenance and unforeseen issues
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>6,200.00</b>	<b>1,576.41</b>	<b>4,450.00</b>	
<b>Total Expense</b>	<b>130,186.07</b>	<b>122,922.73</b>	<b>149,074.45</b>	
<b>Net Income</b>	<b>-7,551.07</b>	<b>-12,807.77</b>	<b>-31,814.45</b>	
<b>Subsidized Income From Gen Account</b>			<b>31,814.45</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

Law Enforcement				
Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>SUPPLEMENTAL INCOME</b>	\$ 11,828.20		\$ (37,753.20)	
<b>FINES &amp; PENALTIES</b>				
Citations	500.00	0.00	500.00	Start enforcing municipal ordinances and citing City code vs. State code. We really need this income to help offset expenses in this department
<b>Total FINES &amp; PENALTIES</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	20,000.00	22,500.00	22,500.00	This amount depends on the total award for CAA from the State. We don't know this amount yet.
<b>Total STATE REVENUES</b>	<b>20,000.00</b>	<b>22,500.00</b>	<b>22,500.00</b>	
<b>SURPLUS REVENUES</b>				
Surplus Sales	0.00	0.00	2,000.00	Sale of impounded/abandoned vehicles
<b>Total TAX INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	
<b>Total Income</b>	<b>20,500.00</b>	<b>22,500.00</b>	<b>25,000.00</b>	
Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Impound Expenses	450.00	0.00	550.00	Need to impound abandoned vehicles
<b>Total CONTRACT SERVICES</b>	<b>450.00</b>	<b>0.00</b>	<b>550.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	850.00	850.00	850.00	
<b>Total INSURANCE EXPENSE</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	150.00	194.65	200.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>150.00</b>	<b>194.65</b>	<b>200.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	200.00	12.00	200.00	
Electricity	1,000.00	987.35	1,000.00	
Heating Fuel	1,200.00	547.04	1,000.00	
Postage and Freight	50.00	0.00	50.00	
Telephone, Telecommunications	2,250.00	2,572.65	2,900.00	calculated with 15% increase.
<b>Total OPERATING EXPENSES</b>	<b>4,700.00</b>	<b>4,119.04</b>	<b>5,150.00</b>	
<b>PAYROLL EXPENSES</b>				
Payroll Taxes	1,453.20	1,245.60	1,453.20	
PAYROLL EXPENSES - Other	16,800.00	14,000.00	16,800.00	2 VPSO's with \$700 housing stipends. Conversation has been had about 3 VPSOs, might need to increase to accommodate.
<b>Total PAYROLL EXPENSES</b>	<b>18,253.20</b>	<b>15,245.60</b>	<b>18,253.20</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	2,250.00	259.29	2,250.00	
Vehicle Fuel	9,000.00	5,472.47	9,000.00	2 VPSO rigs & increased fuel costs - leaving at 9,000 since we had 1 VPSO for 6 months.
Vehicle Maintenance & Repairs	2,500.00	246.27	1,500.00	vehicle maintenance
<b>Total VEHICLE &amp; EQUIPMENT EXPENSE</b>	<b>13,750.00</b>	<b>5,978.03</b>	<b>12,750.00</b>	
<b>Total Expense</b>	<b>38,153.20</b>	<b>26,387.32</b>	<b>37,753.20</b>	
<b>Net Income</b>	<b>-17,653.20</b>	<b>-3,887.32</b>	<b>37,753.20</b>	
<b>Subsidized Income From Gen Account</b>			<b>37,753.20</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

## Library

Library				
Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>	<b>\$ 14,074.90</b>		<b>\$ 3,599.78</b>	
<b>MISCELLANEOUS INCOME</b>				
Copier/Fax	200.00	55.24	200.00	
Donation Income	0.00	23.75	100.00	
Misc. Income	25.00	40.00	25.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>225.00</b>	<b>118.99</b>	<b>325.00</b>	
<b>SALES</b>				
Surplus Property	100.00	0.00	100.00	
<b>Total SALES</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	5,000.00	6,000.00	6,000.00	
<b>Total STATE REVENUES</b>	<b>5,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	
<b>Total Income</b>	<b>5,325.00</b>	<b>6,118.99</b>	<b>6,425.00</b>	
Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Advertising and Promotion	0.00	0.00	0.00	
Dues and Subscriptions	191.88	191.88	191.88	email subscription & yearly subscription for Catalog System.
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>191.88</b>	<b>191.88</b>	<b>191.88</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	1,875.00	2,063.00	2,063.00	Library Insurance
<b>Total INSURANCE EXPENSE</b>	<b>1,875.00</b>	<b>2,063.00</b>	<b>2,063.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Computer/Software	3,000.00	2,200.00	350.00	Budgeted higher last year for new software.
Furniture & Equipment	200.00	0.00	250.00	Would like new lighting.
Materials & Supplies	1,250.00	718.43	1,250.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>4,450.00</b>	<b>2,918.43</b>	<b>1,850.00</b>	
<b>MISCELLANEOUS EXPENSES</b>				
Other Misc. Expenses	100.00	0.00	100.00	
<b>Total MISCELLANEOUS EXPENSES</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	500.00	24.00	150.00	New Library, Maintenance and Repair needs should be low for this first year.
Electricity	1,500.00	2,231.21	2,300.00	New library has electric heat. Jan-March rate was around \$300 and April - May averages \$200
Internet Use	0.00	0.00	0.00	OWL Grant has paid for internet @ 80%. The Friends of the Library pay a portion of the bill & PLAG pays for the remaining.
Postage and Freight	50.00	15.70	50.00	ILL expenses
Telephone, Telecommunications	360.00	150.00	370.00	
<b>Total OPERATING EXPENSES</b>	<b>2,410.00</b>	<b>2,420.91</b>	<b>2,870.00</b>	
<b>PAYROLL EXPENSES</b>				
Life Insurance	0.00	0.00	0.00	
Payroll Taxes	224.90	93.79	224.90	
PAYROLL EXPENSES - Other	2,600.00	1,400.00	2,600.00	We pay \$100 bi-weekly to Library Director.
<b>Total PAYROLL EXPENSES</b>	<b>2,824.90</b>	<b>1,493.79</b>	<b>2,824.90</b>	
<b>TRAVEL &amp; TRAINING</b>				
Training	0.00	0.00	0.00	
Travel	0.00	0.00	0.00	Not sure of the needs the Library Director will have. Most training is done online, meaning less travel expenses. But there may be costs for training even if done online. Before COVID our Library Director had to go to Juneau at least once a year for training.
<b>Total TRAVEL &amp; TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	75.00	0.00	50.00	
Equipment Purchase	250.00	0.00	75.00	
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>325.00</b>	<b>0.00</b>	<b>125.00</b>	
<b>Total Expense</b>	<b>12,176.78</b>	<b>9,088.01</b>	<b>10,024.78</b>	
<b>Net Income</b>	<b>-6,851.78</b>	<b>-2,969.02</b>	<b>-3,599.78</b>	
<b>Subsidized Income From Gen Account 3,599.78</b>				
<b>Total Operating Budget</b>			<b>0.00</b>	

# Parks & Recreation

<b>Income</b>	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>	\$ 34,143.90	\$ 22,440.87	\$ 64,073.60	
<b>MISCELLANEOUS INCOME</b>				
In-Kind Income	0.00	0.00	0.00	
Event Income	1,000.00	0.00	1,000.00	Did not have any events FY23
Misc. Income	50.00	0.00	0.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>1,050.00</b>	<b>0.00</b>	<b>1,000.00</b>	
<b>RENTALS &amp; LEASE INCOME</b>				
Rental Income	750.00	0.00	750.00	This would be if we surplused ATV, park equipment, maintenance equipment like a weed eater, etc.
<b>Total SALES</b>	<b>750.00</b>	<b>0.00</b>	<b>750.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	15,000.00	15,000.00	15,000.00	This amount depends on the total award for CAA from the State. We don't know this amount yet.
<b>Total STATE REVENUES</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	
<b>Total Income</b>	<b>16,800.00</b>	<b>15,000.00</b>	<b>16,750.00</b>	
<b>Expense</b>	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Fees Permits & Licensing Exp	200.00	191.88	200.00	Email subscription annual expense.
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>200.00</b>	<b>191.88</b>	<b>200.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	60.00	60.00	100.00	
<b>Total INSURANCE EXPENSE</b>	<b>60.00</b>	<b>60.00</b>	<b>100.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	550.00	1,220.78	700.00	Park upgrades and baseball field maintenance.
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>550.00</b>	<b>1,220.78</b>	<b>700.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	1,500.00	1,592.52	1,600.00	Grounds are ball field, bball court, park, etc.
Electricity	1,200.00	1,213.13	1,500.00	
Postage and Freight	250.00	1,535.27	250.00	freight of supplies for parks maintenance
<b>Total OPERATING EXPENSES</b>	<b>2,950.00</b>	<b>4,340.92</b>	<b>3,350.00</b>	
<b>PAYROLL EXPENSES</b>				
Life Insurance	0.00	0.00	0.00	No fulltime Perm employees for Parks
Payroll Taxes	3,675.47	1,328.52	38,823.49	
PERS	0.00	0.00	0.00	
Worker's Compensation	3,547.00	3,551.75	1,725.00	AML WORK/COMP
PAYROLL EXPENSES - Other	42,511.43	435.54	34,525.11	
<b>Total PAYROLL EXPENSES</b>	<b>49,733.90</b>	<b>5,315.81</b>	<b>75,073.60</b>	
<b>TRAVEL &amp; TRAINING</b>				
Mileage Reimbursement	0.00	0.00	0.00	
<b>Total OPERATING EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	250.00	0.00	250.00	
Equipment Purchase	500.00	0.00	250.00	
Equipment Rental Expense	300.00	680.00	500.00	Bathroom rental for park and ball field
Vehicle Fuel	500.00	194.67	250.00	
Vehicle Repairs and Maintenance	150.00	0.00	150.00	
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>1,700.00</b>	<b>874.67</b>	<b>1,400.00</b>	
<b>Total Expense</b>	<b>55,193.90</b>	<b>12,004.06</b>	<b>80,823.60</b>	
<b>Net Income</b>	<b>-38,393.90</b>	<b>2,995.94</b>	<b>-64,073.60</b>	
<b>Subsidized Income From Gen Account</b>			<b>64,073.60</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

## Planning & Zoning

Planning & Zoning				
Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>				
<b>FEES &amp; PERMITS INCOME</b>				
Zoning Application Fees	200.00	150.00	200.00	
<b>Total FEES &amp; PERMITS INCOME</b>	<b>200.00</b>	<b>150.00</b>	<b>200.00</b>	
<b>FINES &amp; PENALTIES</b>				
Citations	0.00	0.00	75.00	Fines for zoning violations.
<b>Total FINES &amp; PENALTIES</b>	<b>0.00</b>	<b>0.00</b>	<b>75.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	0.00	0.00	0.00	
<b>Total STATE REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>SALES TAX:</b>	0.00	3.00	12.00	
<b>Total Income</b>	<b>200.00</b>	<b>153.00</b>	<b>287.00</b>	
Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Fees Permits & Licensing Exp	25.00	0.00	25.00	
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>25.00</b>	<b>0.00</b>	<b>25.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	0.00	0.00	0.00	Envelopes, notepads or other misc. exp.
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>OPERATING EXPENSES</b>				
Postage and Freight	50.00	0.00	25.00	Postage expenses for mailing notices of Zoning Permits or other changes to all effected property owners. Variances, Conditional Use Permits, Notice of Inents, Zonine Amendments, etc., are all examples of what we would send out notices for.
<b>Total OPERATING EXPENSES</b>	<b>50.00</b>	<b>0.00</b>	<b>25.00</b>	
<b>PAYROLL EXPENSES</b>				
Payroll Taxes	137.10	0.00		No Current Planning Commission.
Worker's Compensation	0.00	0.00	0.00	
PAYROLL EXPENSES - Other		0.00	0.00	
<b>Total PAYROLL EXPENSES</b>	<b>137.10</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Expense</b>	<b>212.10</b>	<b>0.00</b>	<b>50.00</b>	
<b>Net Income</b>	<b>-12.10</b>	<b>153.00</b>	<b>237.00</b>	
<b>Subsidized Income From Gen Account</b>			<b>-237.00</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

RV Park				
Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>	<b>\$ 4,664.13</b>	<b>\$ 4,664.13</b>	<b>\$ 2,617.00</b>	
<b>RENTALS &amp; LEASE INCOME</b>				
RV Park Fees	17,500.00	6,741.57	10,000.00	Down to 2 tenants. We could get more revenue if we repair electric pedestals.
<b>Total RENTALS &amp; LEASE INCOM</b>	<b>17,500.00</b>	<b>6,741.57</b>	<b>10,000.00</b>	
<b>TAX INCOME</b>				
Sales Tax	900.00	299.50	350.00	
<b>Total TAX INCOME</b>	<b>900.00</b>	<b>299.50</b>	<b>350.00</b>	
<b>Total Income</b>	<b>18,400.00</b>	<b>7,041.07</b>	<b>10,350.00</b>	
Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Contract Labor	0.00	0.00	0.00	Electrical pedestal replacements REQUIRED-Should seek grant funding. We may be able to use Comm Dev Funds if needed.
<b>Total CONTRACT SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Dues and Subscriptions	75.00	76.13	77.00	Propane tank rental fee
<b>Total FEES / PERMITS / LICENS</b>	<b>75.00</b>	<b>76.13</b>	<b>77.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	150.00	150.00	150.00	Trailer insurance
<b>Total INSURANCE EXPENSE</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	250.00	0.00	150.00	
Electricity	1,650.00	250.18	1,700.00	Transient Electricity
Internet Expense	840.00	770.00	840.00	Available to transients - Setup Pay for Use?
Postage and Freight	50.00	0.00	50.00	
<b>Total OPERATING EXPENSES</b>	<b>2,790.00</b>	<b>1,020.18</b>	<b>2,740.00</b>	
<b>REPAIR AND REPLACEMENT FUND</b>				
RV Repair and Replacement Fund	15,385.00	275.00	10,000.00	RV Park is an enterprise account since it generates revenue from service provided. This replacement fund will be used for longterm repairs to the RV grounds such as electrical upgrades, etc.
<b>Total REPAIR &amp; REPLACEMENT</b>	<b>15,385.00</b>	<b>275.00</b>	<b>10,000.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Purchase	0.00	0.00	0.00	
Equipment Maint & Repair	0.00	0.00	0.00	
<b>Total VEHICLE &amp; EQUIPMENT E</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Expense</b>	<b>18,400.00</b>	<b>1,246.31</b>	<b>12,967.00</b>	
<b>Net Income</b>	<b>0.00</b>	<b>5,794.76</b>	<b>-2,617.00</b>	
<b>Subsidized Revenue for creating a balanced budget:</b>			<b>2,617.00</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

## Solid Waste

<b>Income</b>	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>Subsidized Income</b>	<b>-26,505.77</b>	<b>80,414.52</b>	<b>8,970.58</b>	
<b>ENTERPRISE ACCTS</b>				
Solid Waste Fees	150,000.00	131,329.44	150,000.00	
<b>Total ENTERPRISE ACCTS</b>	<b>150,000.00</b>	<b>131,329.44</b>	<b>150,000.00</b>	
<b>INTEREST &amp; INVESTMENT INCOME</b>				
Interest Income	0.00	10.12	20.00	Interest will be in the R& R account
<b>Total INTEREST &amp; INVESTMENT INCOME</b>	<b>0.00</b>	<b>10.12</b>	<b>20.00</b>	
<b>MISCELLANEOUS INCOME</b>				
Misc. Income	0.00	0.00	0.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>SALES</b>				
Rock Sales	25,000.00	28,650.00	30,000.00	
Surplus Property	2,000.00	0.00	2,000.00	Surplus vehicles, high value metals, parts, etc.
<b>Total SALES</b>	<b>2,000.00</b>	<b>0.00</b>	<b>32,000.00</b>	
<b>TAX INCOME</b>				
Sales Tax	5,500.00	4,269.61	5,500.00	
<b>Total TAX INCOME</b>	<b>5,500.00</b>	<b>4,269.61</b>	<b>5,500.00</b>	
<b>TOTAL INCOME</b>	<b>157,500.00</b>	<b>135,609.17</b>	<b>187,520.00</b>	

<b>Expense</b>	<b>FY24 Budget</b>	<b>Jul 1, '23 - June 31, 2024</b>	<b>FY25 Proposed Budget</b>	<b>COMMENT</b>
<b>CONTRACT SERVICES</b>				
Contract Labor	5,000.00	0.00	1,500.00	Labor for Wire Tie or Baler Repair person
<b>Total CONTRACT SERVICES</b>	<b>5,000.00</b>	<b>0.00</b>	<b>1,500.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Dues and Subscriptions	300.00	239.88	300.00	Email fee and Internet Security Software
Fees Permits & Licensing Exp	1,500.00	1,058.45	1,500.00	Cheyenne Scale & State DOT for Certification & Inspection of Scales & Landfill Permit.
Testing	2,000.00	0.00	2,000.00	Testing expenses for the ground water required annually per SW Permit.
<b>Total FEES/PERMITS/LICENSE EXPENSE</b>	<b>3,800.00</b>	<b>1,298.33</b>	<b>3,800.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	3,200.00	4,954.00	5,000.00	
<b>Total INSURANCE EXPENSE</b>	<b>3,200.00</b>	<b>4,954.00</b>	<b>5,000.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Computer/Software	0.00	0.00	0.00	Purchased a new computer and have the internet security and email paid and budgeted for through dues and subscriptions.
Furniture & Equipment	500.00	0.00	250.00	Desk, chairs, filing cabinets, etc.
Materials & Supplies	4,000.00	733.60	2,000.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>4,500.00</b>	<b>733.60</b>	<b>2,250.00</b>	
<b>MISCELLANEOUS EXPENSES</b>				
Misc. Expenses	200.00	0.00	200.00	
<b>Total MISCELLANEOUS EXPENSES</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	5,000.00	146.99	1,000.00	Exterior damage repairs, overhead door repairs, plumbing repairs, roof repairs.
Electricity	10,500.00	9,422.00	10,500.00	
Internet Use	1,050.00	1,779.66	1,080.00	NEED TO CANCEL HUGHESNET
Postage and Freight	1,500.00	3,646.28	1,000.00	Freight to ship skidsteer, expect less FY25
Telephone, Telecommunications	105.37	157.22	190.00	increase
<b>Total OPERATING EXPENSES</b>	<b>18,155.37</b>	<b>15,152.15</b>	<b>13,770.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	0.00	3,701.73	4,000.00	
Health Insurance	22,150.46	21,735.68	24,858.72	Auto calculated from the wage table below. Please do not change any numbers here.
Life Insurance	245.44	236.94	245.44	
Payroll Taxes	3,564.77	2,210.60	4,605.10	
PERS	17,125.46	15,556.25	17,722.98	
Worker's Compensation	6,337.00	18,533.75	7,227.00	
PAYROLL EXPENSES - Other	114,397.97	12,191.49	80,250.43	
<b>Total PAYROLL EXPENSES</b>	<b>163,821.10</b>	<b>74,166.44</b>	<b>138,909.67</b>	
<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>				
Solid Waste Repair Replacem	19,300.88	0.00	13,560.92	10% of estimated revenue (excluding supplemental income). This is deposited into its own Savings Acct for future repairs to grounds and equipment required for the facility to operate.
<b>Total REPAIR &amp; REPLACEMENT ENTERPRISE</b>	<b>19,300.88</b>	<b>0.00</b>	<b>13,560.92</b>	

<b>TRAVEL &amp; TRAINING</b>				
Mileage Reimbursement	0.00	0.00	0.00	The reimbursed expense is reimbursement for personal vehicle fuel. We shouldn't need to have this here in the future...But we may want to budget a small amount incase there is a need
Training	750.00	216.00	750.00	Solid Waste Training September
Travel	250.00	1,637.56	250.00	Travel/Training for SE Conference to Petersburg.
<b>Total TRAVEL &amp; TRAINING</b>	<b>1,000.00</b>	<b>1,853.56</b>	<b>1,000.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	12,000.00	2,056.06	8,000.00	Anticipated conveyor, hydraulic ram, baler, wire tie machine repair needs.
Equipment Purchase	1,250.00	5,265.95	5,000.00	Wire Tie Machine Repairs & Wire
Vehicle & Equipment Fuel	15,000.00	959.02	1,500.00	Increased Fuel Prices
Vehicle Repairs and Maintenance	7,000.00	1,759.92	2,000.00	
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>35,250.00</b>	<b>10,040.95</b>	<b>16,500.00</b>	
<b>Total Expense</b>	<b>254,227.35</b>	<b>108,199.03</b>	<b>196,490.58</b>	
<b>Net Income</b>	<b>-96,727.35</b>	<b>27,410.14</b>	<b>-8,970.58</b>	
<b>Subsidized Income From Gen Account</b>			<b>8,970.58</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

Streets & Roads				
Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>			<b>183,395.25</b>	
<b>RENTALS &amp; LEASE INCOME</b>				
Equipment Rental	250,000.00	6,555.45	10,000.00	We are renting equipment with operator for public use
<b>Total RENTALS &amp; LEASE INCOME</b>	<b>250,000.00</b>	<b>6,555.45</b>	<b>10,000.00</b>	
<b>SALES</b>				
Laborer - Rock Sales	1,000.00	11.25	150.00	
Rock Sales	1,000.00	11,351.30	10,000.00	Rock sales include rock sales to Grant Projects and crushed rock and other fill materials. People have expressed interest in overburden on dirt and materials that we will have from ditching.
Surplus Sales	20,000.00	500.00	20,000.00	Surplus equipment - old 590 backhoe?
<b>Total SALES</b>	<b>22,000.00</b>	<b>11,862.55</b>	<b>30,150.00</b>	
<b>STATE REVENUES</b>				
Payment in Lieu of Taxes	0.00	0.00	0.00	Total PILT anticipated at \$155k
National Forest Receipts	65,000.00	62,627.37	65,000.00	100% of National Forest Receipts is dedicated to Roads
<b>Total STATE REVENUES</b>	<b>65,000.00</b>	<b>62,627.37</b>	<b>65,000.00</b>	
<b>TAX INCOME</b>				
Sales Tax	120.00	229.90	250.00	
<b>Total TAX INCOME</b>	<b>120.00</b>	<b>229.90</b>	<b>250.00</b>	
<b>Total Income</b>	<b>337,000.00</b>	<b>81,045.37</b>	<b>105,150.00</b>	
Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Contract Labor	30,000.00	41,072.50	30,000.00	OVK Regular Street Main Contract
<b>Total CONTRACT SERVICES</b>	<b>30,000.00</b>	<b>41,072.50</b>	<b>30,000.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Dues and Subscriptions	650.00	191.88	350.00	
Fees Permits & Licensing Exp	300.00	35.00	300.00	
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>950.00</b>	<b>226.88</b>	<b>650.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	6,606.00	7,785.04	7,800.00	
<b>Total INSURANCE EXPENSE</b>	<b>6,606.00</b>	<b>7,785.04</b>	<b>7,800.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	12,500.00	549.99	8,000.00	Cold patch, cement, signs, culverts
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>12,500.00</b>	<b>549.99</b>	<b>8,000.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	2,500.00	36.00	1,500.00	
Electricity	4,200.00	4,319.16	4,500.00	
Heating Fuel	3,200.00	4,130.74	4,300.00	
Postage and Freight	2,000.00	2,504.22	2,000.00	
Telephone, Communications	200.00	157.22	200.00	
<b>Total OPERATING EXPENSES</b>	<b>12,100.00</b>	<b>11,147.34</b>	<b>12,500.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	0.00	3,683.01	4,000.00	
Health Insurance	14,451.55	21,599.98	24,858.72	
Life Insurance	122.72	118.02	122.72	
Payroll Taxes	2,798.87	2,188.88	2,647.00	
PERS	11,629.62	10,382.45	13,239.29	
Worker's Compensation	10,512.00	5,919.75	6,288.00	
PAYROLL EXPENSES - Other	73,354.12	65,772.62	73,734.98	
<b>Total PAYROLL EXPENSES</b>	<b>112,868.88</b>	<b>109,664.71</b>	<b>124,890.71</b>	
<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>				
Streets Repair Funds	10,713.82	0.00	8,104.54	
<b>Total REPAIR &amp; REPLACEMENT ENTERPRISE</b>	<b>10,713.82</b>	<b>0.00</b>	<b>8,104.54</b>	
<b>TRAVEL &amp; TRAINING</b>				
Mileage Reimbursement	0.00	0.00	0.00	
<b>Total TRAVEL &amp; TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Lease- Purchase Payments	30,000.00	32,559.24	30,000.00	Mini-Excavator - Loan to purchase equipment.
Equipment Maint & Repair	25,000.00	10,388.60	35,000.00	Grader, loader, backhoe, excavator all being worked on or need repaired.
Equipment Purchase	45,000.00	1,282.73	25,000.00	Plow & sander needs
Vehicle & Equipment Fuel	5,000.00	5,049.96	5,100.00	Fuel prices have increased
Vehicle Repairs and Maintenance	5,000.00	516.97	1,500.00	Regular oil changes & other misc. maint requirements.
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>110,000.00</b>	<b>49,797.50</b>	<b>96,600.00</b>	
<b>Total Expense</b>	<b>295,738.70</b>	<b>220,243.96</b>	<b>288,545.25</b>	
<b>Net Income</b>	<b>41,261.30</b>	<b>-139,198.59</b>	<b>-183,395.25</b>	
<b>Subsidized Income From Gen Account</b>			<b>183,395.25</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

## Sewer

Sewer				
Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>Supplimental Income</b>	<b>45,412.37</b>	<b>0.00</b>	<b>-8,939.07</b>	
<b>ENTERPRISE ACCTS</b>				
Sewer Fees	130,000.00	115,753.72	130,000.00	
Sewer Pumpout Fees	30,000.00	11,520.00	35,000.00	
<b>Total ENTERPRISE ACCTS</b>	<b>160,000.00</b>	<b>127,273.72</b>	<b>165,000.00</b>	
<b>INTEREST &amp; INVESTMENT INCOME</b>				
Interest Income	12.00	11.81	12.00	Moved to Repair and Replacement Account
<b>Total INTEREST &amp; INVESTMENT INCOME</b>	<b>12.00</b>	<b>11.81</b>	<b>12.00</b>	
<b>TAX INCOME</b>				
Sales Tax	9,600.00	5,857.93	6,500.00	
<b>Total TAX INCOME</b>	<b>9,600.00</b>	<b>5,857.93</b>	<b>6,500.00</b>	
<b>Total Income</b>	<b>169,612.00</b>	<b>133,143.46</b>	<b>171,512.00</b>	
<b>Expense</b>				
Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Contract Labor	1,600.00	5,582.00	1,600.00	Higher amount here to fix Sewer Plant & Lift Stations
<b>Total CONTRACT SERVICES</b>	<b>1,600.00</b>	<b>5,582.00</b>	<b>1,600.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Fees Permits & Licensing Exp	0.00	620.00	2,250.00	
Testing	17,500.00	16,545.20	17,000.00	
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>17,500.00</b>	<b>17,165.20</b>	<b>19,250.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	16,172.00	18,557.00	20,000.00	
<b>Total INSURANCE EXPENSE</b>	<b>16,172.00</b>	<b>18,557.00</b>	<b>20,000.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	4,500.00	1,577.85	4,500.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>4,500.00</b>	<b>1,577.85</b>	<b>4,500.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	600.00	24.00	600.00	
Electricity	35,000.00	32,962.76	35,000.00	
Heating Fuel	4,500.00	1,535.42	4,500.00	
Postage and Freight	2,500.00	1,896.20	2,500.00	
Telephone, Telecommunications	600.00	539.62	600.00	
Internet	0.00	867.94	1,080.00	Added Starlink to Sewer to compensate for no phone service.
<b>Total OPERATING EXPENSES</b>	<b>43,200.00</b>	<b>36,958.00</b>	<b>43,200.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	0.00	1,846.24	2,000.00	
Health Insurance	7,698.91	7,117.31	13,255.44	
Life Insurance	122.72	118.32	122.72	
Payroll Taxes	1,327.51	1,182.91	4,653.05	
PERS	11,920.54	11,540.77	164.46	
Worker's Compensation	3,168.00	3,039.75	3,264.00	
PAYROLL EXPENSES - Other	53,455.95	52,463.54	28,348.92	
<b>Total PAYROLL EXPENSES</b>	<b>77,693.63</b>	<b>77,308.84</b>	<b>51,808.59</b>	
<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>				
Sewer Repair and Replacement	15,394.87	16,258.60	13,314.35	10% of income excluding subsidized funding. (Increased from \$15,500)
<b>Total REPAIR &amp; REPLACEMENT ENTERPRISE</b>	<b>15,394.87</b>	<b>16,258.60</b>	<b>13,314.35</b>	
<b>TRAVEL &amp; TRAINING</b>				
Training	400.00	0.00	200.00	
Travel	400.00	0.00	250.00	Fuel reimbursement for travel to VOCTEC for Trainings
<b>Total TRAVEL &amp; TRAINING</b>	<b>800.00</b>	<b>0.00</b>	<b>450.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	10,000.00	621.29	700.00	Pump repairs (Manhole and Sewer Line Grant repaired most of the pumps, so we don't anticipate a need for more this next fiscal year)
Equipment Purchase	5,000.00	0.00	5,000.00	Last year purchased a snake for \$6k. This year we have to repair or replace the sewer pumpout trailer. A new-used pumper truck runs at appx \$35000
Vehicle Fuel	3,000.00	1,001.28	2,000.00	
Vehicle Repairs and Maintenance	750.00	0.00	750.00	Upkeep on maintenance year round
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>18,750.00</b>	<b>1,622.57</b>	<b>8,450.00</b>	
<b>Total Expense</b>	<b>195,610.50</b>	<b>175,030.06</b>	<b>162,572.93</b>	
<b>Net Income</b>	<b>-25,998.50</b>	<b>-41,886.60</b>	<b>8,939.07</b>	
<b>Subsidized Income From Gen Account</b>			<b>-8,939.07</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

Water				
Income	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENTS
<b>Subsidized Income</b>	<b>22,543.80</b>		<b>62,558.61</b>	
<b>ENTERPRISE ACCTS</b>				
Water Fees	160,000.00	123,912.02	160,000.00	
<b>Total ENTERPRISE ACCTS</b>	<b>160,000.00</b>	<b>123,912.02</b>	<b>160,000.00</b>	
<b>INTEREST &amp; INVESTMENT INCOME</b>				
Interest Income	0.00	12.17	0.00	Moving to Repair and Replacement Account
<b>Total INTEREST &amp; INVESTMENT</b>	<b>0.00</b>	<b>12.17</b>	<b>0.00</b>	
<b>RENTAL &amp; LEASE INCOME</b>				
Equipment Rental	100.00	0.00	100.00	
<b>Total RENTALS &amp; LEASE INCOME</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>SALES</b>				
Surplus Property	300.00	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. The water dept also has a surplus of barrels at times and those are offered for sale @ \$75 per barrel.
<b>Total SALES</b>	<b>300.00</b>	<b>0.00</b>	<b>300.00</b>	
<b>SERVICE CHARGES</b>				
Services Availability	14,000.00	10,651.88	14,000.00	This has estimated increase due to billing for the vacant and abandoned properties on the City's water line.
Staff Dispatch Unauthorized Use	250.00	0.00	250.00	This is charged when a customer turns his water on or off at the main meter without prior authorization from the department. This is a problem every year from the same customers
<b>Total SERVICE CHARGES</b>	<b>14,250.00</b>	<b>10,651.88</b>	<b>14,250.00</b>	
<b>TAX INCOME</b>				
Sales Tax	6,500.00	4,907.68	6,500.00	Sales taxes collected on revenues. Tax rate is 6%, however some customers are exempt.
<b>Total TAX INCOME</b>	<b>6,500.00</b>	<b>4,907.68</b>	<b>6,500.00</b>	
<b>Total Income</b>	<b>181,150.00</b>	<b>139,483.75</b>	<b>181,150.00</b>	
Expense	FY24 Budget	Jul 1, '23 - June 31, 2024	FY25 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Contract Labor	1,750.00	0.00	1,750.00	\$900.00 annually for contracting NorthCost-Network accessing to water plant (allowing RMC to connect to our system and see what is happening) + \$50 per year for text alarm service.
<b>Total CONTRACT SERVICES</b>	<b>1,750.00</b>	<b>0.00</b>	<b>1,750.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Dues and Subscriptions	1,250.00	0.00	1,000.00	Alaska Rural Water Assoc Fee, DEC Certification Renewals, Internet Security Fee, Email Hosting Fee.
Testing	7,500.00	3,699.83	4,000.00	finance reports show that the testing expense never exceeded \$3000, however this year we have. I would anticipate \$4,000.00 next year.
<b>Total FEES / PERMITS / LICENS</b>	<b>8,750.00</b>	<b>3,699.83</b>	<b>5,000.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	17,000.00	17,844.00	19,000.00	
<b>Total INSURANCE EXPENSE</b>	<b>17,000.00</b>	<b>17,844.00</b>	<b>19,000.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Chemicals	8,500.00	7,173.74	8,500.00	Chlorine, Nalco, Soda Ash
Materials & Supplies	8,000.00	1,616.76	8,000.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>16,500.00</b>	<b>8,790.50</b>	<b>16,500.00</b>	
<b>MISCELLANEOUS EXPENSES</b>				
Misc. Expenses	750.00	0.00	750.00	For unforeseen expenses that are not covered under other line items
<b>Total MISCELLANEOUS EXPENSES</b>	<b>750.00</b>	<b>0.00</b>	<b>750.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	1,000.00	175.00	1,000.00	may have unforeseen expenses upcoming.
Electricity	15,500.00	20,406.44	22,000.00	energy prices have gone up.
Heating Fuel	12,500.00	7,524.94	8,000.00	Fuel costs have risen terribly.
Internet Use	3,000.00	2,797.46	3,000.00	\$2,640.00 annually, \$220.00/mo for Water Plant Operation Internet Annual Expense and Networking Annual Expenses
Postage and Freight	4,500.00	3,530.63	4,500.00	Freight for shipping water samples required by State. Also costs of materials and supplies, equipment etc. ordered and shipped. We need to consider what kind of purchases we will make this upcoming year and factor the freight into that.
<b>Total OPERATING EXPENSES</b>	<b>36,500.00</b>	<b>34,434.47</b>	<b>38,500.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	0.00	3,692.37	4,000.00	
Health Insurance	21,179.86	30,567.09	34,548.67	
Life Insurance	128.18	118.32	122.72	
Payroll Taxes	1,585.72	1,299.05	1,786.79	
PERS	14,239.09	14,306.58	16,044.68	
Worker's Compensation	3,230.00	3,318.75	3,577.00	
PAYROLL EXPENSES - Other	64,723.14	53,983.89	72,930.37	
<b>Total PAYROLL EXPENSES</b>	<b>105,085.99</b>	<b>107,286.05</b>	<b>133,010.24</b>	
<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>				
Water Repair and Replacement	15,188.33	15,188.33	13,948.38	10% of estimated revenues (not including subsidized funding)
<b>Total REPAIR &amp; REPLACEMENT</b>	<b>15,188.33</b>	<b>15,188.33</b>	<b>13,948.38</b>	
<b>TRAVEL &amp; TRAINING</b>				
Mileage Reimbursement	50.00	0.00	50.00	
Per Diem	500.00	0.00	500.00	
Training	750.00	0.00	750.00	
Travel	750.00	0.00	750.00	With online courses available more now, travel is less...But may have travel expenses to Klawock for testing at VOCTEC.
<b>Total TRAVEL &amp; TRAINING</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,500.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	6,500.00	958.40	6,500.00	tank Cleaning Costs
Equipment Purchase	20,500.00	9,750.00	4,000.00	high budget last year for filters. Expect less this year.
Vehicle Fuel	2,500.00	1,822.77	2,250.00	Fuel is split between water and sewer 50/50
Vehicle Repairs and Maintenance	1,000.00	468.90	1,000.00	
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>30,500.00</b>	<b>13,000.07</b>	<b>13,750.00</b>	
<b>Total Expense</b>	<b>233,524.32</b>	<b>200,243.25</b>	<b>243,708.61</b>	
<b>Net Income</b>	<b>-52,374.32</b>	<b>-60,759.50</b>	<b>-62,558.61</b>	This deficit is 93% caused by the "Repair and Replacement" Expense of \$18.5k
<b>Subsidized Income From Gen Account</b>			<b>62,558.61</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	