

## AGENDA

FOR THE REGULAR MEETING  
OF THE CITY COUNCIL FOR THE  
CITY OF THORNE BAY, ALASKA

TUESDAY, JUNE 16, 2026

TIME: 6:30 p.m.

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**THERE WILL BE A WORKSHOP BEGINNING AT 6:00PM**

LOCATION: IN PERSON AT CITY HALL or TELECONFERENCE/VIDEO CONFERENCING LINE

Phone Number: **1-650-479-3208**

Meeting link:

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

Meeting number: **182 229 9375** Password D4gxVSXpz84 (34498797 when dialing from a video system) (when dialing from a phone or video system)

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- 1) **CALL TO ORDER:**
- 2) **PLEDGE TO FLAG:**
- 3) **ROLL CALL:**
- 4) **APPROVAL OF AGENDA:**
- 5) **MAYOR'S REPORT:**
- 6) **ADMINISTRATIVE REPORTS:**
- 7) **DEPARTMENT REPORTS:**
- 8) **PUBLIC COMMENTS:**
- 9) **COUNCIL COMMENTS:**
- 10) **CONSENT AGENDA:**
  - a) **Minutes** of the June 2, 2026, Regular City Council Meeting, action item:
- 11) **OLD BUSINESS:**
- 12) **NEW BUSINESS:**
- 13) **ORDINANCES FOR PUBLIC HEARING:**
  - a) **Ordinance 26-06-19-01:** 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 2027, July 1, 2026 -June 30, 2027, Anticipated Revenues And Expenditures, discussion and action item,
- 14) **CONTINUATION OF PUBLIC COMMENT:**
- 15) **CONTINUATION OF COUNCIL COMMENT:**
- 16) **ADJOURNMENT:**

**POSTED:** June 12, 2026

## MINUTES

FOR THE REGULAR MEETING  
OF THE CITY COUNCIL FOR THE  
CITY OF THORNE BAY, ALASKA

TUESDAY, JUNE 02, 2026

TIME: 6 : 30 p.m.

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**THERE WAS A WORKSHOP BEGINNING AT 6:00PM**

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1) **CALL TO ORDER:**

Mayor called the meeting to order at 6:30pm

2) **PLEDGE TO FLAG:**

The audience and council stood for the pledge to the flag.

3) **ROLL CALL:**

**Those present were:** Pesterfield, Lovell, Nyquest, Anderson, Cunningham

**Those absent were:** Kaer, Killian

4) **APPROVAL OF AGENDA:**

Mayor moved to approve the Agenda, Seconded, no discussion:

**MOTION: Move to approve Agenda.**

F/S: Pesterfield/Nyquest

YEAS: Anderson, Pesterfield, Lovell, Nyquest, Cunningham

NAYS:

ABSENT: Kaer, Killian

STATUS: Motion Passed

5) **MAYOR'S REPORT:** Mayor reported sunshine and sunburns. Conducted interviews last week, more to do on process moving forward. Departments got requests in for budget requests for review during the budget discussion.

6) **ADMINISTRATIVE REPORTS:**

a) City Clerk

7) **DEPARTMENT REPORTS:**

a) Water Report: Written report given

b) Harbor Report: Written report given

8) **PUBLIC COMMENTS: None**

9) **COUNCIL COMMENTS: None**

10) **CONSENT AGENDA:**

a) **Minutes** of the May 18, 2026, Regular City Council Meeting, action item:

b) **Minutes** of the May 26, 2026, Special City Council Meeting, action item:

c) **Minutes** of the May 27, 2026, Special City Council Meeting, action item:

Mayor moved to approve the Consent Agenda, Seconded, no discussion:

**MOTION: Move to approve Consent Agenda.**

F/S: Pesterfield/Lovell

YEAS: Anderson, Pesterfield, Lovell, Nyquest, Cunningham

NAYS:

ABSENT: Kaer, Killian

STATUS: Motion Passed

11) **NEW BUSINESS:**

a) Resolution 26-06-02-01: FAA Lease proposal, discussion and possible action item;

Mayor moved to approve the Resolution 26-06-02-01 Short term lease with the FAA, Seconded, discussion:

- Pesterfield gave an overview of FAA lease terms 5% increase per term, insurance terms, etc. General agreeance by Council.

**MOTION:** Move to approve Resolution 26-06-02-01 Short term lease with the FAA  
F/S: Pesterfield/ Lovell  
YEAS: Anderson, Pesterfield, Lovell, Nyquest, Cunningham  
NAYS:  
ABSENT: Kaer, Killian  
STATUS: Motion Passed

12) **ORDINANCES FOR INTRODUCTION:**

- a) **Ordinance 26-06-16-01:** 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 2027, July 1, 2026 -June 30, 2027, Anticipated Revenues And Expenditures, discussion and action item,

**Mayor motioned to approve Ordinance 26-06-16-01, a non-code Ordinance Establishing the FY27 Budget, Seconded, discussion:**

- o Council discussed budget by department and minimal adjustments made on department expenses based on department projected needs.

**MOTION:** Move to approve Ordinance 26-06-16-01  
F/S: Pesterfield/ Nyquest  
YEAS: Anderson, Pesterfield, Lovell, Nyquest, Cunningham  
NAYS:  
ABSENT: Kaer, Killian  
STATUS: Motion Passed

13) **EXECUTIVE SESSION:**

- a) The Council will adjourn to an Executive Session to discuss matters that may tend to prejudice the character or reputation of any persons:  
i. Purpose & Topic of Discussion for the Executive Session is for the City Council to discuss interviewed candidates for the City Administrator Position

*No action will be taken during executive session—only discussions amongst the City Council and Administrator Candidates directly related to the City Administrator position*

*Attendance for Executive Session: Cunningham, Anderson, Pesterfield, Lovell, Nyquest, City Clerk*

Mayor moved to enter into Executive Session, Seconded, no discussion:

**MOTION:** Move to enter into executive session.  
F/S: Pesterfield/ Lovell  
YEAS: Anderson, Pesterfield, Lovell, Nyquest, Cunningham  
NAYS:  
ABSENT: Kaer, Killian  
STATUS: Motion Passed

Adjourned at 8:58 pm

14) **CONTINUATION OF PUBLIC COMMENT: None**

15) **CONTINUATION OF COUNCIL COMMENT:**

- i. **Lovell** commented that Kasaan rd being grated  
ii. **Cunningham** questioned ATV laws in Southside? Helmets for under 14 years?  
iii. **Pesterfield** commented on the Library memorial garden area.

16) **ADJOURNMENT: Mayor adjourned 9:04pm**

FY27 BUDGET  
CITY OF THORNE BAY



Prepared by:  
City Clerk/Treasurer, Caitlyn Sawyer

FY27 Budget - Cover

<u>OPERATING BUDGET</u>	<u>FY26 Budget</u>	<u>FY26 Actuals</u>	<u>Proposed FY27 Budget</u>
Income	\$ 1,556,623.96	\$ 1,483,221.69	\$ 1,478,950.00
Expense	\$ 1,561,821.93	\$ 1,350,950.10	\$ 1,555,904.87
NET Operating Income:	\$ (5,197.97)	\$ 132,271.59	\$ (76,954.87)

<u>Proposed FY27 Budget</u>				
<u>Class List:</u>	<u>Income:</u>	<u>Expense:</u>	<u>Net:</u>	<u>Revenue Distribution:</u>
<i>Carryover from FY26</i>	<i>\$ 1,483,221.69</i>	<i>\$ 1,350,950.10</i>	<i>\$ 132,271.59</i>	<i>\$ 132,271.59</i>
Admin-FY27	\$ 728,960.00	\$ 481,500.25	\$ 247,459.75	\$ 379,731.34
Council-FY27	\$ 600.00	\$ 30,883.20	\$ (30,283.20)	\$ 349,448.14
PZ-FY27	\$ 125.00	\$ -	\$ 125.00	\$ 349,573.14
EMS-FY27	\$ 20,500.00	\$ 44,234.37	\$ (23,734.37)	\$ 325,838.77
Fire-FY27	\$ 10,150.00	\$ 20,553.50	\$ (10,403.50)	\$ 315,435.27
Harbor-FY27	\$ 126,185.00	\$ 152,212.10	\$ (26,027.10)	\$ 289,408.17
VPSO-FY27	\$ 15,000.00	\$ 17,110.17	\$ (2,110.17)	\$ 287,298.00
Library-FY27	\$ 10,570.00	\$ 11,238.91	\$ (668.91)	\$ 286,629.09
Parks-FY27	\$ 10,110.00	\$ 25,702.87	\$ (15,592.87)	\$ 271,036.22
RV-FY27	\$ 5,300.00	\$ 600.00	\$ 4,700.00	\$ 275,736.22
Streets-FY27	\$ 63,100.00	\$ 182,425.74	\$ (119,325.74)	\$ 156,410.48
SW-FY27	\$ 173,000.00	\$ 164,922.41	\$ 8,077.59	\$ 164,488.07
Sewer-FY27	\$ 126,800.00	\$ 208,559.33	\$ (81,759.33)	\$ 82,728.74

FY27 Budget - Cover

Water-FY27	\$	188,550.00	\$	215,962.02	\$	(27,412.02)	\$	55,316.72
<b>FY27 BUDGET</b>	<b>\$</b>	<b>1,478,950.00</b>	<b>\$</b>	<b>1,555,904.87</b>	<b>\$</b>	<b>132,271.59</b>	<b>\$</b>	<b>55,316.72</b>
<b>FY27 OPERATING INCOME/EXPENSE BUDGET:</b>						<b>55,316.72</b>		
<b>Total Excess to Return to Reserve Account:</b>						<b>(55,316.72)</b>		
<b>TOTAL NET OPERATING BUDGET:</b>						<b>0.00</b>		
<b>Total Repair &amp; Replacement Expense:</b>						<b>\$ 40,800.00</b>		
<b>Subsidized Revenues</b>	<b>\$</b>	<b>55,169.14</b>						
<b>Local Revenues</b>	<b>\$</b>	<b>1,200,150.00</b>						
<b>State Revenues:</b>	<b>\$</b>	<b>278,800.00</b>						

# Administration & Finance

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 21, 2026	FY27 Proposed Budget	COMMENTS
<b>FEES &amp; PERMITS INCOME</b>				
Animal Fees	300.00	240.00	250.00	
ATV Fees	1,050.00	1,030.62	1,050.00	
Fees & Permits	200.00	158.83	200.00	
Parking Permit Income	23,000.00	22,930.34	27,000.00	
Senior Tax Cards	1,500.00	1,147.00	1,200.00	
<b>Total FEES &amp; PERMITS INCOME</b>	<b>26,050.00</b>	<b>25,506.79</b>	<b>29,700.00</b>	
<b>FINES &amp; PENALTIES</b>				
Citations	0.00	0.00	0.00	
Fines for Parking Violations	375.00	370.00	150.00	
Finance Charge Income	630.00	517.92	500.00	
<b>Total FINES &amp; PENALTIES</b>	<b>1,005.00</b>	<b>887.92</b>	<b>650.00</b>	
<b>INTEREST &amp; INVESTMENT INCOME</b>				
Dividend, Interest (Securities)	1,200.00	1,314.20	1,200.00	
Interest Income	120.00	43.00	120.00	Income from our investment accounts
<b>Total INTEREST &amp; INVESTMENT INCOME</b>	<b>1,320.00</b>	<b>1,357.20</b>	<b>1,320.00</b>	
<b>MISCELLANEOUS INCOME</b>				
Copier/Fax	100.00	114.20	125.00	
Donations	200.00	200.00	0.00	
Misc. Income	120.00	118.84	100.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>220.00</b>	<b>433.04</b>	<b>225.00</b>	
<b>RENTALS &amp; LEASE INCOME</b>				
Lease of City Property	30,300.00	34,901.70	42,000.00	
Rental Income	20.00	22.00	20.00	

<b>Total RENTALS &amp; LEASE INCOME</b>	<b>30,320.00</b>	<b>34,923.70</b>	<b>42,020.00</b>	
<b>SALES</b>				
Surplus Property	100.00	100.00	500.00	
<b>Total SALES</b>	<b>100.00</b>	<b>100.00</b>	<b>500.00</b>	
<b>SERVICE CHARGES</b>				
Notary/Lamination	150.00	152.69	175.00	
Public Records	20.00	20.00	20.00	
Passport Services	470.00	461.61	200.00	
Reconnection of Services	570.00	660.00	650.00	
<b>Total SERVICE CHARGES</b>	<b>1,210.00</b>	<b>396.00</b>	<b>1,045.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	5,535.33	5,535.33	3,500.00	This is an unknown amount at this time.
Payment in Lieu of Taxes	181,635.99	181,635.99	150,000.00	We do not know what is anticipated for PILT because the State has not adopted their budget yet.
<b>Total STATE REVENUES</b>	<b>187,171.32</b>	<b>187,171.32</b>	<b>153,500.00</b>	
<b>TAX INCOME</b>				
Sales Tax	550,000.00	503,671.84	500,000.00	
<b>Total TAX INCOME</b>	<b>550,000.00</b>	<b>503,671.84</b>	<b>500,000.00</b>	
<b>Total Income</b>	<b>797,396.32</b>	<b>754,447.81</b>	<b>728,960.00</b>	

<b>Expense</b>	<b>FY26 Budget</b>	<b>Jul 1, '25 - May 20, 2026</b>	<b>FY27 Proposed Budget</b>	<b>COMMENT</b>
<b>CONTRACT SERVICES</b>				
Contract Labor	0.00	0.00	0.00	
Legal Services	8,000.00	5,927.50	8,000.00	

<b>Total CONTRACT SERVICES</b>	<b>8,000.00</b>	<b>5,927.50</b>	<b>8,000.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Advertising and Promotion	650.00	433.44	650.00	Advertising needs for when we publish in the Island Post, or other newspapers.
Bank Service Charges	150.00	148.50	200.00	
Credit Card Merchant Fees	3,500.00	1,457.37	3,500.00	
Dues and Subscriptions	6,800.00	6,629.66	10,000.00	ACE Cloud Services \$1900/yr, Adobe \$1100/yr, Authorize.net \$500/yr, AML \$1100/yr, AMMA \$200/yr, On the Clock \$480/yr, Inspira \$160/yr, Melio \$6/yr, Chamber of Commerce \$265/yr, Intuit Payroll \$1400/yr, IIMC \$220/yr (\$7331.00)
Fees Permits & Licensing Exp	3,000.00	2,507.12	200.00	Notary & Renewals, (mis-categorized items in the past used in this account. Budget moved to Dues & Subscriptions)
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>14,100.00</b>	<b>11,176.09</b>	<b>14,550.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	36,103.75	36,103.75	38,000.00	General Liability \$27000, Buildings \$7697.54, Vehicle \$ 723.58, Worker's Comp \$1862.41, Total: \$37067.80 (these numbers are quotes only - actuals are not known at this time)
<b>Total INSURANCE EXPENSE</b>	<b>36,103.75</b>	<b>36,103.75</b>	<b>38,000.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Computer/Software	1,100.00	62.00	8,500.00	\$6800 - Civic Plus Resolution 26-02-03-01, Intuit \$1700/yr, (\$8500)
Furniture & Equipment	250.00	32.99	100.00	
Materials & Supplies	4,500.00	3,803.74	4,000.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>5,850.00</b>	<b>3,898.73</b>	<b>12,600.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	2,000.00	1,519.21	5,850.00	Southeast Extinguisher \$650, \$200 incidentals, \$5000 for Archive shed roof
Electricity	5,000.00	4,354.64	5,000.00	

Heating Fuel	8,000.00	7,018.76	8,000.00	
Internet Use	2,300.00	1,740.00	2,300.00	
Postage and Freight	1,800.00	1,306.02	1,800.00	
Records Maintenance	0.00	0.00	0.00	
Telephone, Telecommunications	5,000.00	4,358.04	5,000.00	City phones, Long distance & Admin Cells
<b>Total OPERATING EXPENSES</b>	<b>24,100.00</b>	<b>20,296.67</b>	<b>27,950.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	5,200.00	4,531.54	8,000.00	
Health Insurance	45,148.51	34,085.40	68,360.93	
Life Insurance	350.00	194.56	890.76	
Payroll Taxes	8,500.00	7,523.92	7,939.91	
PERS	50,000.00	43,179.44	21,274.80	
Worker's Compensation	2,324.21	2,324.21	1,862.41	
PAYROLL EXPENSES - Wages	280,000.00	254,111.77	261,271.45	COLI increases for 2027 Wage Scale
<b>Total PAYROLL EXPENSES</b>	<b>391,522.72</b>	<b>345,950.84</b>	<b>369,600.25</b>	
<b>TRAVEL &amp; TRAINING</b>				
Conference, Convention, Meeting	1,200.00	1,200.00	1,400.00	Clerk Conference December, SE Conference, PNW Clerks Training in Tacoma - Costs are estimated to increase, flights, registration, food/incidentals for per diem, hotel costs. If Council would like to send the new Administrator to SE Conference, will need extra budget for that (est. additional cost \$400 conference fees, \$550 flights, \$600 hotel, \$350 per diem).
Mileage Reimbursement	0.00	0.00	0.00	
Per Diem	1,000.00	0.00	1,200.00	
Travel	4,800.00	4,800.00	5,500.00	
<b>Total TRAVEL &amp; TRAINING</b>	<b>7,000.00</b>	<b>6,000.00</b>	<b>8,100.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				

Equipment Maint & Repair	1,500.00	269.13	600.00	printer repair or maintenance
Equipment Purchase	750.00	0.00	350.00	small budget for incidentals
Vehicle Fuel	200.00	135.78	1,200.00	
Vehicle Maintenance & Repairs	100.00	41.71	550.00	Oil change, tune up, battery needs
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>2,550.00</b>		<b>2,700.00</b>	
<b>Total Expense</b>	<b>489,226.47</b>	<b>429,353.58</b>	<b>481,500.25</b>	
<b>Net Income</b>	<b>308,169.85</b>	<b>325,094.23</b>	<b>247,459.75</b>	

<b>Subsidized Income</b>	<b>\$ (247,459.75)</b>
Local Revenue	\$ 575,460.00
<b>State Revenues</b>	<b>\$ 153,500.00</b>

**\$ 728,960.00**

## City Council

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>Subsidized Income Gen Account</b>	<b>24,950.00</b>	<b>18,537.47</b>	<b>30,283.20</b>	
<b>MISCELLANEOUS INCOME</b>				
Donation Income	0.00	0.00	0.00	
Election Income	400.00	400.00	600.00	We receive \$100 from the State for each State Election. This is for my time as Absentee Official + Use of City Hall and Davidson Fire Hall for State Elections.
<b>Total MISCELLANEOUS INCOME</b>	<b>400.00</b>	<b>400.00</b>	<b>600.00</b>	
<b>Total Income</b>	<b>400.00</b>	<b>400.00</b>	<b>600.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>ELECTION EXPENSES</b>				
Election Materials & Supplies	100.00		200.00	Paper, Pens, Sanitary Supplies, Envelopes, Veggie trays for each polling station.
Election Worker Wages	2,600.00	2,310.01	2,807.60	3 election workers for each polling location @ \$20 per hour with 13 hours per Election. 2 Elections held every this year
<b>Total ELECTION EXPENSES</b>	<b>2,700.00</b>	<b>2,310.01</b>	<b>3,007.60</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Dues and Subscriptions	2,000.00	1,691.95	2,000.00	Godaddy Email subscriptions for all councilmembers + Expense for Webex public meeting participation by web/telephone continued.
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>2,000.00</b>	<b>1,691.95</b>	<b>2,000.00</b>	
<b>MATERIALS &amp; SUPPLIES</b>				

Furniture & Equipment	0.00	0.00	100.00	I do not know of any furniture needs for the Council for FY27, but I budgeted a small amount incase.
Materials & Supplies	100.00	79.11	80.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>100.00</b>	<b>79.11</b>	<b>180.00</b>	
<b>MISCELLANEOUS EXPENSES</b>				
Donations	3,000.00	1,977.79	3,000.00	Annual donation to VOCTEC in the amount of \$1500 for FY27 budget and future + \$1000 TB Athletics Dept.
<b>Total MISCELLANEOUS EXPENSES</b>	<b>3,000.00</b>	<b>1,977.79</b>	<b>3,000.00</b>	
<b>OPERATING EXPENSES</b>				
Postage and Freight	50.00	10.00	50.00	
<b>Total OPERATING EXPENSES</b>	<b>50.00</b>	<b>10.00</b>	<b>50.00</b>	
<b>PAYROLL EXPENSES</b>				
Payroll Taxes	1,500.00	979.17	1,245.60	
PAYROLL EXPENSES - Other	14,400.00	10,300.00	14,400.00	Councilmembers stipend of \$50 per meeting + Mayor Stipend of \$500 per month
<b>Total PAYROLL EXPENSES</b>	<b>15,900.00</b>	<b>11,279.17</b>	<b>15,645.60</b>	
<b>TRAVEL &amp; TRAINING</b>				
Training	1,600.00	1,589.44	7,000.00	Newly Elected Official Training Perdiem Costs. This 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.
<b>Total TRAVEL &amp; TRAINING</b>	<b>1,600.00</b>	<b>1,589.44</b>	<b>7,000.00</b>	
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Expense</b>	<b>25,350.00</b>	<b>18,937.47</b>	<b>30,883.20</b>	
<b>Net Income</b>	<b>-24,950.00</b>	<b>-18,537.47</b>	<b>-30,283.20</b>	
			<b>30,283.20</b>	<b>Subsidized Income From Gen Account</b>
			<b>0.00</b>	<b>Total Operating Budget</b>

<b>Subsidized Income</b>	<b>\$ 30,283.20</b>
Local Revenue	\$ -

\$ 600.00

<b>State Revenues</b>	<b>\$</b>	<b>600.00</b>
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# EMS

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	<b>COMMENTS</b>
<b>SUBSIDIZED INCOME</b>	\$ 16,936.99	\$ 11,905.10	\$ 23,734.37	
<b>MISCELLANEOUS INCOME</b>				
Donation Income	2,000.00	0.00	1,000.00	
Event Income	1,500.00	0.00	1,000.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>3,500.00</b>	<b>0.00</b>	<b>2,000.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	25,000.00	25,000.00	18,500.00	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>25,000.00</b>	<b>25,000.00</b>	<b>18,500.00</b>	
<b>Total Income</b>	<b>28,500.00</b>	<b>25,000.00</b>	<b>20,500.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	<b>COMMENT</b>
<b>FEES / PERMITS / LICENSE EXPENSE</b>				
Fees Permits & Licensing Exp	10.00	0.00	0.00	EMS Coordinator Email
<b>Total FEES / PERMITS / LICENSE EXPENSE</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	9,761.90	9,761.90	6,839.87	
<b>Total INSURANCE EXPENSE</b>	<b>9,761.90</b>	<b>9,761.90</b>	<b>6,839.87</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	250.00	0.00	85.00	ARPA FUNDS TO COVER
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>250.00</b>	<b>0.00</b>	<b>85.00</b>	
<b>OPERATING EXPENSES</b>				
Bldng. Grnds. Maint & Repair	200.00	191.25	200.00	
Electricity	925.00	865.03	950.00	

Heating Fuel	150.00	0.00	150.00	
Internet	540.00	200.00	990.00	D/L Internet 50/50 Fire & EMS, 2 mini Starlink for Ambulances
Telephone, Telecommunications	1,250.00	870.26	1,250.00	This is split between EMS & Fire
<b>Total OPERATING EXPENSES</b>	<b>3,065.00</b>	<b>2,126.54</b>	<b>3,540.00</b>	
<b>PAYROLL EXPENSES</b>				
Payroll Taxes	2,000.00	1,955.48	3,710.85	Dispatch is now handled 100% through EMS and no longer done through City Hall.
Worker's Compensation	2,000.09	2,000.09	1,508.65	
PAYROLL EXPENSES - Other	26,600.00	20,475.00	26,600.00	
<b>Total PAYROLL EXPENSES</b>	<b>30,600.09</b>	<b>24,430.57</b>	<b>31,819.50</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	250.00	0.00	250.00	
Vehicle Fuel	1,000.00	586.09	700.00	
Vehicle Repairs and Maintenance	500.00	0.00	1,000.00	Ambulance maintenance needs
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>1,750.00</b>	<b>586.09</b>	<b>1,950.00</b>	
<b>Total Expense</b>	<b>45,436.99</b>	<b>36,905.10</b>	<b>44,234.37</b>	
<b>Net Income</b>	<b>-16,936.99</b>	<b>-11,905.10</b>	<b>-23,734.37</b>	
			<b>Subsidized Income From Gen Account</b>	<b>23,734.37</b>
			<b>Total Operating Budget</b>	<b>0.00</b>

<b>Subsidized Income</b>	<b>\$ 23,734.37</b>
Local Revenue	\$ 2,000.00
<b>State Revenues</b>	<b>\$ 18,500.00</b>

**\$ 20,500.00**

# Fire

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>Subsidized Income Gen Account</b>	<b>3,492.30</b>	<b>-1,142.13</b>	<b>10,403.50</b>	
<b>MISCELLANEOUS INCOME</b>				
Donation Income	500.00	0.00	150.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>500.00</b>	<b>0.00</b>	<b>150.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	15,000.00	15,000.00	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>15,000.00</b>	<b>15,000.00</b>	<b>10,000.00</b>	
<b>Total Income</b>	<b>15,500.00</b>	<b>15,000.00</b>	<b>10,150.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENT
<b>FEES/PERMITS/LICENSING EXP</b>				
Dues & Subscriptions	10.00	0.00	0.00	Email not used.
<b>Total FEES/PERMITS/LICENSING</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	7,260.20	7,260.20	9,266.13	Fire equipment and building coverage
<b>Total INSURANCE EXPENSE</b>	<b>7,260.20</b>	<b>7,260.20</b>	<b>9,266.13</b>	
<b>OPERATING EXPENSES</b>				
Building Grounds Maint. Repair	800.00	758.36	800.00	
Electricity	2,000.00	1,201.62	1,500.00	
Heating Fuel	700.00	665.47	800.00	
Internet	540.00	90.00	990.00	

Telephone, Telecommunications	1,300.00	959.62	1,300.00	
<b>Total OPERATING EXPENSES</b>	<b>5,340.00</b>	<b>3,675.07</b>	<b>5,390.00</b>	
<b>PAYROLL EXPENSES</b>				
Payroll Taxes	337.35	77.85	337.35	ARPA Grant Funds
Worker's Compensation	1,944.75	1,944.75	1,460.02	ARPA Grant Funds
PAYROLL EXPENSES - Other	3,750.00	900.00	3,750.00	ARPA Grant Funds
<b>Total PAYROLL EXPENSES</b>	<b>6,032.10</b>	<b>2,922.60</b>	<b>5,547.37</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	50.00	0.00	50.00	ARPA Grant Funds
Vehicle Fuel	300.00	0.00	300.00	
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>350.00</b>	<b>0.00</b>	<b>350.00</b>	
<b>Total Expense</b>	<b>18,992.30</b>	<b>13,857.87</b>	<b>20,553.50</b>	
<b>Net Income</b>	<b>-3,492.30</b>	<b>1,142.13</b>	<b>-10,403.50</b>	
<b>Subsidized Income From Gen Account</b>		<b>10,403.50</b>		
<b>Total Operating Budget</b>			<b>0.00</b>	

<b>Subsidized Income</b>	<b>\$ 10,403.50</b>
Local Revenue	\$ 150.00
<b>State Revenues</b>	<b>\$ 10,000.00</b>

# Harbor

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	<b>COMMENTS</b>
<b>Subsidized Income</b>	<b>-13,440.53</b>	<b>2,588.47</b>	<b>26,027.10</b>	
<b>ENTERPRISE ACCTS</b>				
Davidson Landing Fees	28,000.00	25,375.78	31,000.00	
Grid Fees	50.00	0.00	50.00	
North Harbor Fees	70,000.00	74,598.21	82,500.00	
Harbor Showers	1,000.00	709.00	1,000.00	
Live-a-board Fees	6,000.00	4,262.16	4,700.00	
<b>Total ENTERPRISE ACCTS</b>	<b>105,050.00</b>	<b>104,945.15</b>	<b>119,250.00</b>	
<b>MISCELLANEOUS INCOME</b>				
Misc. Income	100.00	28.00	100.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>100.00</b>	<b>28.00</b>	<b>100.00</b>	
<b>SERVICE CHARGES</b>				
Laborer	75.00	0.00	75.00	
Reconnection Fee - Live-a-board	60.00	30.00	60.00	
Services Availability	900.00	997.75	1,000.00	
<b>Total SERVICE CHARGES</b>	<b>1,035.00</b>	<b>1,027.75</b>	<b>1,135.00</b>	
<b>STATE REVENUES</b>				
Fishery Tax Receipts	702.00	702.20	700.00	This is an estimated amount.
<b>Total STATE REVENUES</b>	<b>702.00</b>	<b>702.20</b>	<b>700.00</b>	
<b>TAX INCOME</b>				
Sales Tax	4,500.00	4,460.22	5,000.00	
<b>Total TAX INCOME</b>	<b>4,500.00</b>	<b>4,460.22</b>	<b>5,000.00</b>	
<b>Total Income</b>	<b>111,387.00</b>	<b>111,163.32</b>	<b>126,185.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	<b>COMMENT</b>
<b>CONTRACT SERVICES</b>				
Contract Labor	0.00	0.00	3,000.00	400 Fabrication of beacon bracket, 500 rewiring of fish cleaning station, light repair at DL.
Vehicle/Vessel Impoundment	0.00	0.00	0.00	
<b>Total CONTRACT SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Dues and Subscriptions	239.88	239.88	25.00	virus protection
Fees Permits & Licensing Exp	10.00	0.00	10.00	Vehicle registration renewals every 2 years
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>249.88</b>	<b>239.88</b>	<b>35.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	10,017.13	10,017.13	6,953.03	Amount based on quote - subject to change.
<b>Total INSURANCE EXPENSE</b>	<b>10,017.13</b>	<b>10,017.13</b>	<b>6,953.03</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Furniture & Equipment	0.00	0.00	0.00	
Materials & Supplies	10,000.00	9,986.80	6,000.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>10,000.00</b>	<b>9,986.80</b>	<b>6,000.00</b>	
<b>MISCELLANEOUS EXPENSES</b>				
Other Misc. Expenses	0.00	0.00	50.00	
<b>Total MISCELLANEOUS EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	
<b>OPERATING EXPENSES</b>				
Training	0.00	0.00	500.00	UAS Harbormaster online classes
Bldg/Grnd Maint Repair	3,000.00	2,358.51	5,000.00	
Electricity	13,400.00	12,040.09	15,000.00	
Internet Use	1,000.00	878.90	1,000.00	Current rate is \$79.95 per month
Postage and Freight	250.00	226.56	750.00	
Telephone, Telecommunications	700.00	558.89	700.00	Cell phone
<b>Total OPERATING EXPENSES</b>	<b>18,350.00</b>	<b>16,062.95</b>	<b>22,950.00</b>	

<b>PAYROLL EXPENSES</b>				
H.S.A. Company	0.00	0.00	2,000.00	
Health Insurance	0.00	0.00	10,599.84	
Life Insurance	0.00	0.00	296.92	
Payroll Taxes	9,870.52	4,375.49	6,560.31	
PERS	0.00	0.00	6,794.91	
Worker's Compensation	3,960.00	3,652.33	2,521.32	
Wages	57,055.00	50,583.79	61,150.78	CY27 COLI in Jan estimated at 1.5% increase
<b>Total PAYROLL EXPENSES</b>	<b>70,885.52</b>	<b>58,611.61</b>	<b>89,924.07</b>	
<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>				
Harbor Replacement expense	10,875.00	10,492.77	10,000.00	This is 10% of the total revenues from the Harbor income. This is deposited into a savings account dedicated to Harbor Repair and Replacement.
<b>Total REPAIR &amp; REPLACEMENT ENTERPRISE</b>	<b>10,875.00</b>	<b>10,492.77</b>	<b>10,000.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	750.00	620.21	750.00	
Equipment Purchase	750.00	0.00	9,500.00	1900 firefighting pump, 2100 beacon light, waiting on quote for new light at DL .
Equipment Rental Expense	250.00	0.00	50.00	
Vehicle Fuel	1,500.00	1,352.70	1,500.00	
Vehicle Repairs and Maintenance	1,200.00	1,190.80	1,500.00	Annual preventative maintenance and unforeseen issues
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>4,450.00</b>	<b>3,163.71</b>	<b>13,300.00</b>	
<b>Total Expense</b>	<b>124,827.53</b>	<b>108,574.85</b>	<b>152,212.10</b>	
<b>Net Income</b>	<b>-13,440.53</b>	<b>2,588.47</b>	<b>-26,027.10</b>	
<b>Subsidized Income From Gen Account</b>			<b>26,027.10</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

<b>Subsidized Income</b>	<b>\$ 26,027.10</b>
Local Revenue	\$ 125,485.00
<b>State Revenues</b>	<b>\$ 700.00</b>

**\$ 126,185.00**

# Library

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>	<b>\$ (1,557.89)</b>	<b>\$ (6,678.78)</b>	<b>\$ (668.91)</b>	
<b>MISCELLANEOUS INCOME</b>				
Copier/Fax	75.00	15.25	20.00	
Donation Income	100.00	46.05	50.00	
Misc. Income	25.00	0.00	0.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>200.00</b>	<b>61.30</b>	<b>70.00</b>	
<b>SALES</b>				
Surplus Property	100.00	0.00	0.00	
<b>Total SALES</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>STATE REVENUES</b>				
PLA Grant	7,000.00	7,000.00	7,000.00	
OWL Grant	540.00	540.00	500.00	Unknown at this time
Community Aide Assistance	3,000.00	3,000.00	3,000.00	
<b>Total STATE REVENUES</b>	<b>10,000.00</b>	<b>3,000.00</b>	<b>10,500.00</b>	
<b>Total Income</b>	<b>10,300.00</b>	<b>3,061.30</b>	<b>10,570.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENT
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Dues and Subscriptions	168.84	168.84	168.84	email subscription
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>168.84</b>	<b>168.84</b>	<b>168.84</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	4,194.15	4,194.15	3,920.17	Library Insurance
<b>Total INSURANCE EXPENSE</b>	<b>4,194.15</b>	<b>4,194.15</b>	<b>3,920.17</b>	
<b>MATERIALS &amp; SUPPLIES</b>				

Computer/Software	800.00	800.00	800.00	Biblionix catalog yearly fee
Furniture & Equipment	50.00	0.00	50.00	
Materials & Supplies	500.00	0.00	250.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>1,350.00</b>	<b>800.00</b>	<b>1,100.00</b>	
<b>MISCELLANEOUS EXPENSES</b>				
Other Misc. Expenses	50.00	0.00	0.00	
<b>Total MISCELLANEOUS EXPENSES</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	75.00	47.50	75.00	
Electricity	2,500.00	2,300.58	2,700.00	
Internet Use	0.00	0.00	0.00	Erate Grant has paid for internet @ 80%. OWL assists with 20% remaining.
Postage and Freight	200.00	86.11	125.00	ILL expenses
Telephone, Telecommunications	370.00	0.00	0.00	
<b>Total OPERATING EXPENSES</b>	<b>3,145.00</b>	<b>2,434.19</b>	<b>2,900.00</b>	
<b>PAYROLL EXPENSES</b>				
Life Insurance	0.00	0.00	0.00	
Payroll Taxes	224.90	42.90	224.90	
PAYROLL EXPENSES - Other	2,600.00	2,100.00	2,600.00	We pay \$100 bi-weekly to Library Director.
<b>Total PAYROLL EXPENSES</b>	<b>2,824.90</b>	<b>2,142.90</b>	<b>2,824.90</b>	
<b>TRAVEL &amp; TRAINING</b>				
Training	0.00	0.00	200.00	
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>200.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	50.00	0.00	50.00	
Equipment Purchase	75.00	0.00	75.00	

<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>125.00</b>	<b>0.00</b>	<b>125.00</b>	
<b>Total Expense</b>	<b>11,857.89</b>	<b>9,740.08</b>	<b>11,238.91</b>	
<b>Net Income</b>	<b>-1,557.89</b>	<b>-6,678.78</b>	<b>-668.91</b>	
<b>Subsidized Income From Gen Account</b>			<b>668.91</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

<b>Subsidized Income</b>	<b>\$ 668.91</b>
Local Revenue	\$ 70.00
State Revenues	\$ 10,500.00

# Planning & Zoning

Planning & Zoning				
Income	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>	<b>\$ 275.00</b>	<b>\$ 137.50</b>	<b>\$ 125.00</b>	
<b>FEES &amp; PERMITS INCOME</b>				
Zoning Application Fees	200.00	137.50	125.00	
<b>Total FEES &amp; PERMITS INCOME</b>	<b>200.00</b>	<b>137.50</b>	<b>125.00</b>	
<b>FINES &amp; PENALTIES</b>				
Citations	75.00	0.00	0.00	Fines for zoning violations.
<b>Total FINES &amp; PENALTIES</b>	<b>75.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Income</b>	<b>275.00</b>	<b>137.50</b>	<b>125.00</b>	

Expense	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENT
<b>FEES / PERMITS / LICENSE EXPENSE</b>				
Fees Permits & Licensing Exp	0.00	0.00	0.00	
<b>Total FEES / PERMITS / LICENSE EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	Postage expenses for mailing notices of Zoning Permits or other changes to all effected property owners. Variances, Conditional Use Permits, Notice of Intent, Zoning Amendments, etc., are all examples of what we would send out notices for.
<b>Total OPERATING EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>PAYROLL EXPENSES</b>				

Payroll Taxes	0.00	0.00	0.00	No Current Planning Commission.
Worker's Compensation	0.00	0.00	0.00	
PAYROLL EXPENSES - Other	0.00	0.00	0.00	
<b>Total PAYROLL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Net Income</b>	<b>275.00</b>	<b>137.50</b>	<b>125.00</b>	
<b>Subsidized Income From Gen Account</b>			<b>-125.00</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

<b>Subsidized Income</b>	<b>\$ (125.00)</b>
Local Revenue	\$ 125.00
<b>State Revenues</b>	<b>\$ -</b>

# Parks & Recreation

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>	\$ (5,277.05)	\$ (4,723.31)	\$ (16,092.87)	
<b>MISCELLANEOUS INCOME</b>				
Event Income	110.00	108.51	110.00	
Misc. Income	0.00	0.00	0.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>110.00</b>	<b>108.51</b>	<b>110.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance Program (CAP)	10,000.00	10,000.00	10,000.00	This amount depends on the total award for CAP 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>10,110.00</b>	<b>10,108.51</b>	<b>10,110.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENT
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Fees Permits & Licensing Exp	168.84	164.84	168.84	Email subscription annual expense.
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>168.84</b>	<b>164.84</b>	<b>168.84</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	40.04	40.04	40.04	
<b>Total INSURANCE EXPENSE</b>	<b>40.04</b>	<b>40.04</b>	<b>40.04</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	350.00	299.42	400.00	Dog waste bags, garbage bags, misc supplies for park, field, etc.
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>350.00</b>	<b>299.42</b>	<b>400.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	250.00	0.00	250.00	Grounds are ball field, bball court, park, etc.

Electricity	1,500.00	1,310.84	1,600.00	
Postage and Freight	0.00	0.00	200.00	freight of supplies for parks maintenance
<b>Total OPERATING EXPENSES</b>	<b>1,750.00</b>	<b>1,310.84</b>	<b>2,050.00</b>	
<b>PAYROLL EXPENSES</b>				
Life Insurance	0.00	0.00	0.00	No fulltime Perm employees for Parks
Payroll Taxes	882.36	882.36	2,220.63	
PERS	0.00	0.00	0.00	No fulltime Perm employees for Parks
Worker's Compensation	1,670.03	1,670.03	1,125.75	AML WORK/COMP
Wages	10,200.78	10,200.78	17,797.61	seasonal part-time summer worker requested - 9 pay periods budgeted
<b>Total PAYROLL EXPENSES</b>	<b>12,753.17</b>	<b>12,753.17</b>	<b>21,143.99</b>	
<b>TRAVEL &amp; TRAINING</b>				
Training	0.00	0.00	500.00	UAS Harbormaster online classes
Mileage Reimbursement	0.00	0.00	0.00	
<b>Total OPERATING EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	75.00	45.99	500.00	
Equipment Purchase	0.00	0.00	700.00	\$700 new lawn mower
Vehicle Fuel	250.00	217.52	400.00	
Vehicle Repairs and Maintenance	0.00	0.00	300.00	
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>325.00</b>	<b>263.51</b>	<b>1,900.00</b>	
<b>Total Expense</b>	<b>15,387.05</b>	<b>14,831.82</b>	<b>26,202.87</b>	
<b>Net Income</b>	<b>-5,277.05</b>	<b>-4,723.31</b>	<b>-16,092.87</b>	
<b>Subsidized Income From Gen Account</b>			<b>16,092.87</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

<b>Subsidized Income</b>	\$ (16,092.87)
Local Revenue	\$ 110.00
State Revenues	\$ 10,000.00

## RV Park

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>	\$ 387.90	\$ 4,304.45	\$ 200.00	
<b>RENTALS &amp; LEASE INCOME</b>				
RV Park Fees	6,000.00	4,952.48	5,000.00	Down to 1 tenant. We could get more revenue if we repair electric pedestals or repurposed the lot.
<b>Total RENTALS &amp; LEASE INCOME</b>	<b>6,000.00</b>	<b>4,952.48</b>	<b>5,000.00</b>	
<b>TAX INCOME</b>				
Sales Tax	350.00	297.16	300.00	
<b>Total TAX INCOME</b>	<b>350.00</b>	<b>297.16</b>	<b>300.00</b>	
<b>Total Income</b>	<b>6,350.00</b>	<b>5,249.64</b>	<b>5,300.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Contract Labor	0.00	0.00	0.00	Electrical pedestal replacements <b>REQUIRED-Should seek grant funding.</b> 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>INSURANCE EXPENSE</b>				
AML/Insurance	12.10	12.19	0.00	
<b>Total INSURANCE EXPENSE</b>	<b>12.10</b>	<b>12.19</b>	<b>0.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	950.00	933.00	100.00	
Electricity	0.00	0.00	0.00	Transient Electricity
Internet Expense	0.00	0.00	0.00	Canceled Internet services.
Postage and Freight	0.00	0.00	0.00	

<b>Total OPERATING EXPENSES</b>	<b>950.00</b>	<b>933.00</b>	<b>100.00</b>	
<b>REPAIR AND REPLACEMENT FUND</b>				
RV Repair and Replacement Fund	5,000.00	5,000.00	5,000.00	RV Park is an enterprise account since it generates revenue from service provided. This replacement fund will be used for long term repairs to the RV grounds such as electrical upgrades, etc.
<b>Total REPAIR &amp; REPLACEMENT</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</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 EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Expense</b>	<b>5,962.10</b>	<b>945.19</b>	<b>5,100.00</b>	
<b>Net Income</b>	<b>387.90</b>	<b>4,304.45</b>	<b>200.00</b>	
<b>Subsidized Revenue for creating a balanced budget:</b>			<b>-200.00</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

Subsidized Income	\$ 200.00
Local Revenue	\$ 5,300.00
State Revenues	\$ -

# Sewer

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>Subsidized Income</b>	<b>70,551.21</b>	<b>59,613.23</b>	<b>81,759.33</b>	
<b>ENTERPRISE ACCTS</b>				
Sewer Fees	120,000.00	117,294.60	121,000.00	
Sewer Pump out Fees	800.00	800.00	800.00	
<b>Total ENTERPRISE ACCTS</b>	<b>120,800.00</b>	<b>118,094.60</b>	<b>121,800.00</b>	
<b>TAX INCOME</b>				
Sales Tax	6,500.00	4,231.41	5,000.00	
<b>Total TAX INCOME</b>	<b>6,500.00</b>	<b>4,231.41</b>	<b>5,000.00</b>	
<b>Total Income</b>	<b>127,300.00</b>	<b>122,326.01</b>	<b>126,800.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Contract Labor	2,500.00	-500.00	2,500.00	Amount needed for pumps and station components that go out due to power outages.
<b>Total CONTRACT SERVICES</b>	<b>2,500.00</b>	<b>-500.00</b>	<b>2,500.00</b>	
<b>FEES / PERMITS / LICENSE EXPENSE</b>				
Dues and Subscriptions	0.00	0.00	300.00	email subscription
Fees Permits & Licensing Exp	1,500.00	500.00	1,200.00	permits and fees
Testing	16,500.00	16,772.93	18,000.00	
<b>Total FEES / PERMITS / LICENSE EXPENSE</b>	<b>18,000.00</b>	<b>17,272.93</b>	<b>19,200.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	19,204.34	19,204.34	12,435.27	This is a quoted price and may increase.
<b>Total INSURANCE EXPENSE</b>	<b>19,204.34</b>	<b>19,204.34</b>	<b>12,435.27</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	800.00	462.52	1,000.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>800.00</b>	<b>462.52</b>	<b>1,000.00</b>	

<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	200.00	97.46	400.00	
Electricity	36,000.00	31,360.09	30,000.00	
Heating Fuel	500.00	0.00	500.00	
Postage and Freight	2,500.00	2,218.06	3,000.00	shipping for parts and chemicals
Telephone, Telecommunications	250.00	183.74	300.00	phone line reinstated per JH.
Chemicals	0.00	0.00	4,000.00	
Internet	1,080.00	1,000.00	1,080.00	
<b>Total OPERATING EXPENSES</b>	<b>39,450.00</b>	<b>33,859.35</b>	<b>34,200.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	2,000.00	1,846.14	2,000.00	
Health Insurance	10,599.84	10,388.16	10,599.84	
Life Insurance	122.72	118.32	137.04	
Payroll Taxes	5,054.22	1,400.88	6,690.91	
PERS	13,546.03	14,209.27	27,441.58	
Worker's Compensation	3,438.88	3,438.88	2,694.32	
Payroll Wages	61,572.88	64,587.48	62,660.37	
<b>Total PAYROLL EXPENSES</b>	<b>96,334.57</b>	<b>95,989.13</b>	<b>112,224.06</b>	
<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>				
Sewer Repair and Replacement	13,212.30	9,940.06	10,000.00	10% of income excluding subsidized funding. (Increased from \$15,500)
<b>Total REPAIR &amp; REPLACEMENT ENTERPRISE</b>	<b>13,212.30</b>	<b>9,940.06</b>	<b>10,000.00</b>	
<b>TRAVEL &amp; TRAINING</b>				
Training	0.00	0.00	200.00	
Travel	0.00	0.00	150.00	Fuel reimbursement for travel to VOCTEC for Trainings
<b>Total TRAVEL &amp; TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	6,000.00	5,359.70	8,000.00	Pump replacement parts, plant repairs
Equipment Purchase	350.00	256.98	6,500.00	Replacement bushing parts for sewer plant.
Vehicle Fuel	1,500.00	94.23	1,500.00	
Vehicle Repairs and Maintenance	500.00	0.00	650.00	Upkeep on maintenance year round
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>8,350.00</b>	<b>5,710.91</b>	<b>16,650.00</b>	

<b>Total Expense</b>	<b>197,851.21</b>	<b>181,939.24</b>	<b>208,559.33</b>	
<b>Net Income</b>	<b>-70,551.21</b>	<b>-59,613.23</b>	<b>-81,759.33</b>	
<b>Subsidized Income From Gen Account</b>			<b>81,759.33</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	
<b>Subsidized Income</b>	<b>81,759.33</b>			
Local Revenue	126,800.00	126,800.00		
<b>State Revenues</b>	<b>0.00</b>			

# Solid Waste

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>Subsidized Income</b>	<b>30,304.99</b>	<b>25,196.12</b>	<b>-8,077.59</b>	
<b>ENTERPRISE ACCTS</b>				
Solid Waste Fees	150,000.00	144,344.85	165,000.00	
<b>Total ENTERPRISE ACCTS</b>	<b>150,000.00</b>	<b>144,344.85</b>	<b>165,000.00</b>	
<b>MISCELLANEOUS INCOME</b>				
Equipment Rental	275.00	265.00	100.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>275.00</b>	<b>265.00</b>	<b>100.00</b>	
<b>SALES</b>				
Rock Sales	850.00	850.02	400.00	
Surplus Property	700.00	700.00	0.00	
<b>Total SALES</b>	<b>700.00</b>	<b>700.00</b>	<b>400.00</b>	
<b>TAX INCOME</b>				
Sales Tax	6,500.00	4,207.09	7,500.00	
<b>Total TAX INCOME</b>	<b>6,500.00</b>	<b>4,207.09</b>	<b>7,500.00</b>	
<b>TOTAL INCOME</b>	<b>157,475.00</b>	<b>149,516.94</b>	<b>173,000.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Contract Labor	4,500.00	3,783.67	6,000.00	Labor for Wire Tie or Baler Repairs, Heavy Equipment repairs as needed, building repairs
<b>Total CONTRACT SERVICES</b>	<b>4,500.00</b>	<b>3,783.67</b>	<b>6,000.00</b>	
<b>FEES / PERMITS / LICENSE EXPENSE</b>				
Dues and Subscriptions	300.00	168.84	200.00	Email fee and Internet Security Software
Fees Permits & Licensing Exp	1,500.00	600.00	1,000.00	Cheyenne Scale & State DOT for Certification & Inspection of Scales & Landfill Permit.
Testing	3,200.00	3,170.00	4,000.00	Testing expenses for the ground water required annually per SW Permit.

<b>Total FEES/PERMITS/LICENSE EXPENSE</b>	<b>5,000.00</b>	<b>3,938.84</b>	<b>5,200.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	6,385.64	6,385.64	5,185.91	This is a quoted price and may increase
<b>Total INSURANCE EXPENSE</b>	<b>6,385.64</b>	<b>6,385.64</b>	<b>5,185.91</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Computer/Software	0.00	0.00	0.00	
Furniture & Equipment	250.00	0.00	150.00	Desk, chairs, filing cabinets, etc.
Materials & Supplies	2,000.00	1,076.23	1,500.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>2,250.00</b>	<b>1,076.23</b>	<b>1,650.00</b>	
<b>MISCELLANEOUS EXPENSES</b>				
Misc. Expenses	50.00	0.00	50.00	
<b>Total MISCELLANEOUS EXPENSES</b>	<b>50.00</b>	<b>0.00</b>	<b>50.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	25,000.00	21,745.80	5,000.00	
Electricity	9,000.00	9,327.39	13,000.00	
Internet Use	1,600.00	1,624.93	1,080.00	
Postage and Freight	1,000.00	924.19	500.00	
Telephone, Telecommunications	450.00	307.97	450.00	
<b>Total OPERATING EXPENSES</b>	<b>37,050.00</b>	<b>33,930.28</b>	<b>20,030.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	4,000.00	1,384.65	4,000.00	
Health Insurance		12,483.24	20,291.90	
Life Insurance	245.44	65.00	137.04	
Payroll Taxes	5,027.90	5,000.00	1,887.64	
PERS	9,000.00	8,112.51	9,208.97	
Worker's Compensation	7,522.74	7,522.74	5,255.60	
Payroll Wages	72,998.27	61,883.09	51,825.35	One fulltime Permanent
<b>Total PAYROLL EXPENSES</b>	<b>98,794.35</b>	<b>96,451.23</b>	<b>92,606.50</b>	
<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>				

Solid Waste Repair Replacement	16,000.00	11,919.09	10,000.00	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>16,000.00</b>	<b>11,919.09</b>	<b>10,000.00</b>	
<b>TRAVEL &amp; TRAINING</b>				
Mileage Reimbursement	0.00	0.00	300.00	Solid Waste does not have a dept vehicle - mileage to/from Craig-Klawock should be reimbursed.
Training	0.00	0.00	500.00	Solid Waste Training September
Per Diem	0.00	0.00	500.00	Per Diem for training travel to Petersburg
Travel	50.00	35.15	700.00	Travel/Training for SW Conference to Petersburg.
<b>Total TRAVEL &amp; TRAINING</b>	<b>50.00</b>	<b>35.15</b>	<b>2,000.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	8,000.00	6,468.48	8,000.00	
Equipment Purchase	1,200.00	1,039.47	2,000.00	
Vehicle & Equipment Fuel	8,000.00	9,524.98	9,700.00	
Vehicle Repairs and Maintenance	500.00	160.00	2,500.00	
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>17,700.00</b>	<b>17,192.93</b>	<b>22,200.00</b>	
<b>Total Expense</b>	<b>187,779.99</b>	<b>174,713.06</b>	<b>164,922.41</b>	
<b>Net Income</b>	<b>-30,304.99</b>	<b>-25,196.12</b>	<b>8,077.59</b>	
<b>Subsidized Income From Gen Account</b>			<b>-8,077.59</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

Subsidized Income	-8,077.59
Local Revenue	173,000.00
State Revenues	0.00

**173,000.00**

# Streets & Roads

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>	<b>118,383.28</b>	<b>96,167.30</b>	<b>119,425.74</b>	
<b>RENTALS &amp; LEASE INCOME</b>				
Equipment Rental	2,500.00	1,564.94	1,500.00	
<b>Total RENTALS &amp; LEASE INCOME</b>	<b>2,500.00</b>	<b>1,564.94</b>	<b>1,500.00</b>	
<b>SALES</b>				
Laborer - Rock Sales	150.00	8.75	0.00	
Rock Sales	1,500.00	1,855.00	1,500.00	
Surplus Sales	0.00	0.00	0.00	
<b>Total SALES</b>	<b>1,650.00</b>	<b>1,863.75</b>	<b>1,500.00</b>	
<b>STATE REVENUES</b>				
National Forest Receipts	62,484.22	62,484.22	60,000.00	100% of National Forest Receipts is dedicated to Roads
<b>Total STATE REVENUES</b>	<b>62,484.22</b>	<b>62,484.22</b>	<b>60,000.00</b>	
<b>TAX INCOME</b>				
<i>Sales Tax</i>	70.00	130.73	100.00	
<b>Total TAX INCOME</b>	<b>70.00</b>	<b>130.73</b>	<b>100.00</b>	
<b>Total Income</b>	<b>66,634.22</b>	<b>65,912.91</b>	<b>63,000.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Contract Labor	1,500.00	1,425.00	3,000.00	Equipment Maintenance Labor

<b>Total CONTRACT SERVICES</b>	<b>1,500.00</b>	<b>1,425.00</b>	<b>3,000.00</b>	
<b>FEES / PERMITS / LICENS EXPENSE</b>				
Dues and Subscriptions	168.84	168.64	200.00	Email
Fees Permits & Licensing Exp	100.00	0.00	100.00	
<b>Total FEES / PERMITS / LICENS EXPENSE</b>	<b>268.84</b>	<b>168.64</b>	<b>300.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	6,662.65	6,662.65	6,416.96	This is a quoted amount and may increase
<b>Total INSURANCE EXPENSE</b>	<b>6,662.65</b>	<b>6,662.65</b>	<b>6,416.96</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	1,500.00	1,351.05	2,000.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>1,500.00</b>	<b>1,351.05</b>	<b>2,000.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	3,000.00	2,742.25	3,000.00	
Electricity	4,500.00	3,474.70	4,000.00	
Heating Fuel	4,700.00	4,983.49	6,000.00	
Postage and Freight	500.00	307.69	1,500.00	freight for plow parts and needed tires
Internet	1,080.00	540.00	1,080.00	Starlink added to City Shop for safety
Telephone, Communications	200.00	134.07	200.00	
<b>Total OPERATING EXPENSES</b>	<b>13,980.00</b>	<b>12,182.20</b>	<b>15,780.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	4,000.00	3,692.30	4,000.00	
Health Insurance	24,858.72	24,113.28	24,858.72	
Life Insurance	122.72	118.56	143.28	
Payroll Taxes	1,490.14	1,209.76	3,018.64	
PERS	13,380.82	12,600.71	13,516.38	
Worker's Compensation	5,628.70	5,628.70	3,897.20	
Wages	60,824.91	57,275.91	61,894.55	
<b>Total PAYROLL EXPENSES</b>	<b>110,306.01</b>	<b>104,639.22</b>	<b>111,328.78</b>	
<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>				

Streets Repair Funds	10,000.00	300.00	300.00	10% of Streets & Roads income not including state revenues or sales tax
<b>Total REPAIR &amp; REPLACEMENT ENTERPRISE</b>	<b>10,000.00</b>	<b>300.00</b>	<b>300.00</b>	
<b>TRAVEL &amp; TRAINING</b>				
<i>Mileage Reimbursement</i>	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	25,300.00	22,835.10	25,300.00	Skid Steer- Loan to purchase equipment.
Equipment Maint & Repair	9,500.00	8,662.07	9,000.00	Grader, loader, backhoe, excavator all being worked on or need repaired.
Equipment Purchase	2,000.00	217.85	2,500.00	Plow & sander needs
Vehicle & Equipment Fuel	2,500.00	2,204.70	3,500.00	Fuel prices have increased
Vehicle Repairs and Maintenance	1,500.00	1,431.73	3,000.00	Regular oil changes & other misc. maint requirements.
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>40,800.00</b>	<b>35,351.45</b>	<b>43,300.00</b>	
<b>Total Expense</b>	<b>185,017.50</b>	<b>162,080.21</b>	<b>182,425.74</b>	
<b>Net Income</b>	<b>-118,383.28</b>	<b>-96,167.30</b>	<b>-119,425.74</b>	
<b>Subsidized Income From Gen Account</b>			<b>119,425.74</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

<b>Subsidized Income</b>	<b>119,425.74</b>
Local Revenue	3,100.00
<b>State Revenues</b>	<b>60,000.00</b>

## VPSO

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENTS
<b>SUBSIDIZED INCOME</b>	<b>\$ 8,401.15</b>	<b>\$ (242.26)</b>	<b>\$ 2,110.17</b>	
<b>FINES &amp; PENALTIES</b>				
Citations	0.00	0.00	0.00	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>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>STATE REVENUES</b>				
Community Aide Assistance	18,500.00	18,500.00	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>18,500.00</b>	<b>18,500.00</b>	<b>15,000.00</b>	
<b>SURPLUS REVENUES</b>				
Surplus Sales	0.00	0.00	0.00	Sale of impounded/abandoned vehicles
<b>Total TAX INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Income</b>	<b>18,500.00</b>	<b>18,500.00</b>	<b>15,000.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	COMMENT
<b>CONTRACT SERVICES</b>				
Impound Expenses	550.00	0.00	250.00	
<b>Total CONTRACT SERVICES</b>	<b>550.00</b>	<b>0.00</b>	<b>250.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	1,672.95	1,672.95	1,633.57	
<b>Total INSURANCE EXPENSE</b>	<b>1,672.95</b>	<b>1,672.95</b>	<b>1,633.57</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Materials & Supplies	75.00	22.44	75.00	

<b>Total MATERIALS &amp; SUPPLIES</b>	<b>75.00</b>	<b>22.44</b>	<b>75.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	50.00	13.75	50.00	
Electricity	800.00	571.85	700.00	
Heating Fuel	1,200.00	957.54	1,200.00	
Telephone, Telecommunications	1,500.00	1,011.46	1,200.00	cell phones
<b>Total OPERATING EXPENSES</b>	<b>3,550.00</b>	<b>2,554.60</b>	<b>3,150.00</b>	
<b>PAYROLL EXPENSES</b>				
Payroll Taxes	1,453.20	968.80	726.60	
PAYROLL EXPENSES - Other	16,800.00	11,200.00	8,400.00	1 VPSO with \$700 housing stipend/month. Will need to amend if another VPSO is hired.
<b>Total PAYROLL EXPENSES</b>	<b>18,253.20</b>	<b>12,168.80</b>	<b>9,126.60</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	500.00	0.00	75.00	
Vehicle Fuel	2,000.00	1,751.23	2,500.00	
Vehicle Maintenance & Repairs	300.00	87.72	300.00	
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>2,800.00</b>	<b>1,838.95</b>	<b>2,875.00</b>	
<b>Total Expense</b>	<b>26,901.15</b>	<b>18,257.74</b>	<b>17,110.17</b>	
<b>Net Income</b>	<b>-8,401.15</b>	<b>242.26</b>	<b>-2,110.17</b>	
<b>Subsidized Income From Gen Account</b>			<b>-2,110.17</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

<b>Subsidized Income</b>	<b>\$ 2,110.17</b>
Local Revenue	\$ -
<b>State Revenues</b>	<b>\$ 15,000.00</b>

# Water

<b>Income</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	<b>COMMENTS</b>
<b>Subsidized Income</b>	<b>56,972.88</b>	<b>1,960.86</b>	<b>27,412.02</b>	
<b>ENTERPRISE ACCTS</b>				
Water Fees	160,000.00	145,086.14	165,000.00	
<b>Total ENTERPRISE ACCTS</b>	<b>160,000.00</b>	<b>145,086.14</b>	<b>165,000.00</b>	
<b>State Revenues</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	Received reimbursement grant money for Lead Line survey completed by Sam Sawyer.
<b>RENTAL &amp; LEASE INCOME</b>				
Equipment Rental	100.00	0.00	0.00	
<b>Total RENTALS &amp; LEASE INCOME</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>SALES</b>				
Surplus Property	300.00	195.00	300.00	
<b>Total SALES</b>	<b>300.00</b>	<b>195.00</b>	<b>300.00</b>	
<b>SERVICE CHARGES</b>				
Services Availability	18,000.00	17,372.61	16,000.00	
Staff Dispatch Unauthorized Use	250.00	0.00	250.00	
<b>Total SERVICE CHARGES</b>	<b>18,250.00</b>	<b>17,372.61</b>	<b>16,250.00</b>	
<b>TAX INCOME</b>				
Sales Tax	6,500.00	6,025.43	7,000.00	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>6,025.43</b>	<b>7,000.00</b>	
<b>Total Income</b>	<b>185,150.00</b>	<b>188,679.18</b>	<b>188,550.00</b>	

<b>Expense</b>	FY26 Budget	Jul 1, '25 - May 20, 2026	FY27 Proposed Budget	<b>COMMENT</b>
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<b>CONTRACT SERVICES</b>				
Contract Labor	11,413.00	11,413.00	5,000.00	\$900.00 annually for contracting NorthCoast-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>11,413.00</b>	<b>11,413.00</b>	<b>5,000.00</b>	
<b>FEES / PERMITS / LICENSE EXPENSE</b>				
Dues and Subscriptions	2,500.00	2,255.74	1,600.00	Alaska Rural Water Assoc Fee \$400 , DEC Certification Renewals \$400, Internet Security Fee \$100, Email Hosting Fee \$300, AWWA \$405.
Fees, permits & licensing	0.00	0.00	1,500.00	Permits and fees - SOA Permit \$1280.00. SOA Fees: \$100.00
Testing	5,000.00	2,455.14	6,000.00	SGS fees for delivering tests to facility
<b>Total FEES / PERMITS / LICENSE EXPENSE</b>	<b>7,500.00</b>	<b>4,710.88</b>	<b>9,100.00</b>	
<b>INSURANCE EXPENSE</b>				
AML/Insurance	17,731.96	17,731.96	11,678.89	<b>This is a quoted amount subject to change.</b>
<b>Total INSURANCE EXPENSE</b>	<b>17,731.96</b>	<b>17,731.96</b>	<b>11,678.89</b>	
<b>MATERIALS &amp; SUPPLIES</b>				
Chemicals	20,000.00	19,319.35	15,000.00	Chlorine, Nalco, Soda Ash -
Materials & Supplies	8,000.00	6,566.83	7,000.00	
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>28,000.00</b>	<b>25,886.18</b>	<b>22,000.00</b>	
<b>MISCELLANEOUS EXPENSES</b>				
Misc. Expenses	0.00	0.00	100.00	For unforeseen expenses that are not covered under other line items
<b>Total MISCELLANEOUS EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>OPERATING EXPENSES</b>				
Bldg/Grnd Maint Repair	300.00	144.25	500.00	
Electricity	22,000.00	16,929.06	20,000.00	energy prices have gone up.
Heating Fuel	8,000.00	6,929.06	9,000.00	Fuel costs have risen terribly.

Internet Use	3,000.00	2,199.45	3,000.00	\$2,640.00 annually, \$220.00/mo for Water Plant Operation Internet Annual Expense and Networking Annual Expenses
telephone	200.00	117.76	300.00	Split 50/50 sewer - Cellphone
Postage and Freight	10,000.00	6,842.39	7,500.00	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>43,500.00</b>	<b>33,161.97</b>	<b>40,300.00</b>	
<b>PAYROLL EXPENSES</b>				
H.S.A. Company	4,000.00	1,230.80	4,000.00	These are auto calculated cells based on the payroll data entered below. Please do not mess with these numbers. Thank you.
Health Insurance	10,000.00	9,732.74	0.00	
Life Insurance	100.00	39.52	143.28	
Payroll Taxes	1,400.00	1,105.37	1,840.95	
PERS	11,000.00	10,317.72	16,531.00	
Worker's Compensation	3,043.61	3,043.61	3,577.00	
Wages	74,395.98	49,247.23	75,140.90	
<b>Total PAYROLL EXPENSES</b>	<b>103,939.59</b>	<b>74,716.99</b>	<b>101,233.13</b>	
<b>REPAIR &amp; REPLACEMENT ENTERPRISE</b>				
Water Repair and Replacement	15,188.33	10,000.00	10,000.00	10% of estimated revenues (not including subsidized funding)
<b>Total REPAIR &amp; REPLACEMENT ENTERPRISE</b>	<b>15,188.33</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>TRAVEL &amp; TRAINING</b>				
Mileage Reimbursement	50.00	0.00	50.00	
Per Diem	0.00	0.00	0.00	
Training	500.00	500.00	500.00	
Travel	50.00	0.00	750.00	
<b>Total TRAVEL &amp; TRAINING</b>	<b>600.00</b>	<b>500.00</b>	<b>1,300.00</b>	
<b>VEHICLE &amp; EQUIPMENT EXPENSES</b>				
Equipment Maint & Repair	6,500.00	6,015.68	7,500.00	

Equipment Purchase	4,000.00	3,811.04	4,000.00	
Vehicle Fuel	2,250.00	1,388.35	2,250.00	Fuel is split between water and sewer 50/50
Vehicle Repairs and Maintenance	1,500.00	1,303.99	1,500.00	
<b>Total VEHICLE &amp; EQUIPMENT EXPENSES</b>	<b>14,250.00</b>	<b>12,519.06</b>	<b>15,250.00</b>	
<b>Total Expense</b>	<b>242,122.88</b>	<b>190,640.04</b>	<b>215,962.02</b>	
<b>Net Income</b>	<b>-56,972.88</b>	<b>-1,960.86</b>	<b>-27,412.02</b>	<b>This deficit is 93% caused by the "Repair and Replacement" Expense of \$18.5k</b>
<b>Subsidized Income From Gen Account</b>			<b>27,412.02</b>	
<b>Total Operating Budget</b>			<b>0.00</b>	

<b>Subsidized Income</b>	<b>27,412.02</b>
Local Revenue	188,550.00
<b>State Revenues</b>	<b>0.00</b>