



CITY OF SAINT PAUL
ALASKA

CITY OF SAINT PAUL
CY 2023 BUDGET



CITY OF SAINT PAUL
ALASKA

ORDINANCE 22-01

**AN ORDINANCE OF THE CITY OF SAINT PAUL, ALASKA FOR THE ESTABLISHMENT
AND ADOPTION OF THE BUDGET OF THE CITY OF SAINT PAUL FOR THE FISCAL
(CALENDAR) YEAR JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SAINT PAUL:

Section 1. Classification. This is a non-coded ordinance.

Section 2. General Provisions. The attached document listing estimated resources and expenditures is hereby adopted and established as the budget for the Fiscal Year January 1, 2023 through December 31, 2023 and made a matter of public record for that purpose. All unexpended balances not otherwise disposed of in this ordinance as of December 31, 2023 shall lapse to appropriate funds in this Budget.

Section 3. Authorization and Appropriation. The expenditures set forth herein are authorized, and appropriations as provided for are hereby made. Upon adoption, the City Manager may (1) establish line item expenditures within an authorized departmental, fund or project appropriation, and/or (2) transfer from one authorized departmental, fund or project appropriation to another any amount which would not annually exceed ten percent of that department, fund or project appropriation.

Section 4. Effective Date. This ordinance shall become effective immediately following its adoption by the City Council.

First reading: December 15, 2022

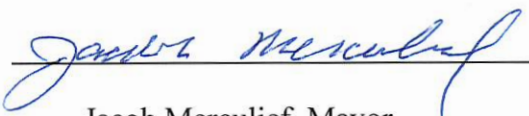
Second reading: December 28, 2022

Public Hearing: December 28, 2022

PASSED AND ADOPTED BY APPROVAL OF THE COUNCIL OF THE CITY OF SAINT PAUL
THIS 28TH DAY OF DECEMBER, 2022 BY 5 IN FAVOR 0 OPPOSED AND 0 ABSTAIN.

ATTEST:


Aubrey Wegeleben, City Clerk


Jacob Merculief, Mayor

Combining Schedule

	GENERAL 100-199	ENTERPRISE 300-399	CIP 405-530	CITY WIDE 100-530
Combined				
40130 City Fines	0	0	0	0
40140 Permit Fees	1,000	0	0	1,000
40150 Sales Tax Registration	1,200	0	0	1,200
40160 City Sales Tax	300,000	0	0	300,000
40170 Fish Tax	0	0	0	0
10180 Remote Sellers Sales Tax	15,000	0	0	15,000
40190 State Liquor Rev Sharing	4,000	0	0	4,000
40220 State Municipal Assistance	0	0	0	0
40240 Contracts Revenue / Other Sources	0	0	0	0
40250 State Revenue Sharing	54,600	0	0	54,600
40260 State Contract payment	0	0	0	0
40270 State Shared Fisheries Business Tax	0	0	0	0
40280 State Grants	0	11,400	0	11,400
40310 State Fisheries Rev Sharing	200,000	0	0	200,000
40320 Fisheries Landing Tax	1,800	0	0	1,800
40340 Federal Grants	20	0	0	20
40370 Federal Revenue Sharing - PILT	76,000	0	0	76,000
40380 Housing Revenue	90,000	0	0	90,000
40390 Bldg Rental Revenues	3,500	0	0	3,500
40400 Matching Funds Received	0	0	0	0
40420 Interest on Accounts (A/R)	2,500	0	0	2,500
40430 Finance Dept Revenues	500	0	0	500
40440 Admin Allocation Revenues	509,608	0	0	509,608
40450 Internal Interest Income	0	0	0	0
40460 Interest/Investment Income	75,000	0	0	75,000
40470 Internal Housing Revenue	0	0	0	0
40480 Lease Revenues	1,584	0	0	1,584
40490 Dock Revenues	0	13,500	0	13,500
40520 Wharfage Revenues	0	12,900	0	12,900
40530 Rental Revenues (Lease)	3,500	0	0	3,500
40550 Longshoring Revenues	0	0	0	0
40560 Waste Oil Disposal	0	0	0	0
40580 Refuse Revenues	0	115,058	0	115,058
40590 Internal Refuse Revenues	0	11,496	0	11,496
40610 Water Revenues	0	99,878	0	99,878
40620 Internal Water Revenues	0	14,249	0	14,249
40640 Sewer Revenues	0	162,550	0	162,550
40650 Internal Sewer Revenues	0	19,286	0	19,286
40670 Electric Utility Revenues	0	1,448,460	0	1,448,460
40680 Internal Elec Util Revenue	0	211,218	0	211,218
40700 Airport Maint Revenues	0	0	0	0
40730 Airport Opers Revenues	0	0	0	0
40810 Fuel Profit Sharing	0	0	0	0
40820 Diesel Fuel Revenues	0	347,000	0	347,000
40830 Internal Disl Sale Revenue	0	1,697,500	0	1,697,500
40840 Diesel Fuel Revenues-Auto Delivery	0	679,000	0	679,000
40850 Gasoline Revenues	0	483,700	0	483,700
40860 Internal Gas Sale Revenue	0	69,100	0	69,100
40880 Marine Fuel Revenues	0	21,000	0	21,000
40890 Package Stock Sales	0	21,000	0	21,000
40900 Internal Package Stock	0	1,500	0	1,500
40910 Mobile Equipment Revenues	0	0	0	0
40920 Internal Equip Revenue	100,000	0	0	100,000
40940 Vehicle Revenues	0	0	0	0
40950 Internal Scoria Use Revenue	0	0	0	0
40960 Fuel Transfer Services	0	0	0	0
40970 Labor Revenues	0	1,500	0	1,500
41060 Ambulance Revenue	0	0	0	0
41180 Supplies/Merch Sold Revenues	3,500	0	0	3,500
41290 Reserve tranfers in (102)	0	0	0	0
41300 Operating Transfers In	915,210	142,684	0	1,057,894
41330 Misc Revenues	3,000	0	0	3,000
41340 Internal Lumber/Materials Sold	1,600	0	0	1,600
41350 Non-Operating Revenues	0	0	0	0
41400 Bond Financing Revenues	0	0	0	0
41750 In-Kind Contributions	0	0	0	0
41900 Revenue - Contra Account (Debt Inter	0	0	0	0
41980 PY Recognized Revenue(Estimate)	0	0	0	0
41990 Revenue - Contra Account	0	0	0	0
	2,363,122	5,583,979	0	7,947,101

	Combined	GENERAL 100-199	ENTERPRISE 300-399	CIP 405-530	CITY WIDE 100-530
LABOR ACCOUNTS					
Salaries		933,977	320,114	0	1,254,091
Benefits		285,493	97,891	0	383,384
Medical/Life Insurance		81,363	34,746	0	116,109
		1,300,833	452,751	0	1,753,584
COST OF GOODS SOLD ACCOUNTS					
53100 Cost of Diesel Sold		0	2,253,600	0	2,253,600
53120 Cost of Gasoline Sold		0	402,400	0	402,400
53130 State/Federal Exise Tax		0	100	0	100
53140 LUST Tax		0	250	0	250
53150 Oil Spill Tax		0	400	0	400
53160 Fuel Surcharge		0	2,000	0	2,000
53200 Cost of Goods Sold		0	12,600	0	12,600
53220 Cost of Parts		1,200	0	0	1,200
		1,200	2,671,350	0	2,672,550
OPERATING EXPENSES ACCOUNTS					
53390 Operating Supplies		9,800	46,300	0	56,100
53420 Diesel		11,050	1,232,700	0	1,243,750
53430 Wind Power		0	0	0	0
53450 Gasoline		17,100	13,250	0	30,350
53480 Oil & Tires		0	0	0	0
53490 Int'l Package Stk Use		3,000	3,100	0	6,100
53500 Int'l Oil Sale Exp		0	0	0	0
53510 Parts		800	3,500	0	4,300
53520 Shipping/Freight		5,420	17,000	0	22,420
53530 Equipment Maintenance		0	0	0	0
53540 Vehicle Maintenance		10,018	9,370	0	19,388
53600 Building Maintenance		0	3,500	0	3,500
53660 Street Lights		0	0	0	0
53670 Street Light Electricity		25,000	0	0	25,000
53690 Small Tool Expense		800	2,200	0	3,000
53700 Damage Payouts Expense		0	0	0	0
53710 Used Oil Handling / Battery Disp		0	0	0	0
53720 Rentals		3,600	0	0	3,600
53740 Kit/Sample Testing		700	8,500	0	9,200
53750 Uniforms		0	0	0	0
53780 Safety Equipment		1,950	3,700	0	5,650
53810 Radios/Electronic Equip		0	0	0	0
53880 Internal Elec Utilities		104,500	81,718	0	186,218
53890 Internal Heating Oil		38,725	0	0	38,725
53900 Internal Water Expense		13,774	475	0	14,249
53910 Internal Sewer Expense		19,215	515	0	19,730
53920 Internal Refuse Expense		9,387	2,106	0	11,493
53950 Spill Prevention		0	1,500	0	1,500
53970 Depreciation (Estimate)		0	0	0	0
53980 Contributed Depr Add Back (Est)		0	0	0	0
		274,839	1,429,434	0	1,704,273
CONSTRUCTION/PROJECTS					
54500 Internal Equip Use Exp		0	0	0	0
54510 Equipment Rental/Lease		0	0	0	0
54520 Infrastructure Repairs		0	0	0	0
54530 Machinery/Equipment< \$5,000		0	0	0	0
54540 Internal Scoria Purchases		0	0	0	0
54550 Consumable Maintenance Materials		0	0	0	0
54560 Construction Materials		0	0	0	0
54570 Internal Lumber/Materials		0	0	0	0
54580 Freight		0	0	0	0
54600 Contractors		0	0	0	0
54620 Engineering		1,500	1,000	0	2,500
54640 Food/Housing		0	0	0	0
54660 Meals		0	0	0	0
54700 Transfers Out(Projects)		142,684	0	0	142,684
54900 PY Expenditures		0	0	0	0
54760 Cap Expenditures Contra Account		0	0	0	0
		144,184	1,000	0	145,184
GENERAL & ADMINISTRATIVE					
55100 Telephone/Communications		12,937	1,570	0	14,507
55130 Postage & Freight		2,750	1,375	0	4,125
55160 Office Supplies		2,095	105	0	2,200
55180 Furniture/Appliances <5k		0	0	0	0
55190 Printing		350	2,200	0	2,550
55220 Dues & Subscriptions		77,188	10,365	0	87,553

	Combined	GENERAL 100-199	ENTERPRISE 300-399	CIP 405-530	CITY WIDE 100-530
55230 Computer Parts & Supplies		0	0	0	0
55250 Bank Charges		6,000	0	0	6,000
55280 Long/Short Account		0	0	0	0
55310 Insurance		189,057	182,358	0	371,415
55340 Advertising		0	0	0	0
55370 Office Equipment Maintenance		0	0	0	0
55400 Travel & Per Diem		11,000	5,700	0	16,700
55430 Relocation Expense		0	0	0	0
55450 Internal Interest Expense		0	0	0	0
55460 Recruitment Expense		0	0	0	0
55510 RUBA Repairs & Replacements		0	0	0	0
55550 Admin Allocation Expense		0	509,607	0	509,607
55560 Admin Allocation - Grants		0	0	0	0
55570 Admin Allocation - Office Equipment		0	0	0	0
55580 Meetings & Special Events		0	0	0	0
55610 Training		8,180	280	0	8,460
55640 Rent Expense		0	0	0	0
55670 Lease Expense		10,137	555	0	10,692
55700 Contributions		0	0	0	0
55710 Contributions - Space		0	0	0	0
55720 Licenses/Permits		92	13,348	0	13,440
55730 Legal Services		143,500	0	0	143,500
55740 Legal Judgements/Awards		0	0	0	0
55760 Accounting Services		0	0	0	0
55790 Auditing Services		65,000	0	0	65,000
55820 Consulting Services		102,930	73,704	0	176,634
55830 Technical Support & Upgrades		0	0	0	0
55840 Enhncmnt/Service Fees(System)		10,000	0	0	10,000
55880 Prizes		0	0	0	0
55910 Misc Expense		250	0	0	250
55920 Disposal Write Downs		0	0	0	0
55940 Collection Expense		100	0	0	100
55970 Bad Debt Expense		0	0	0	0
56000 Vendor Interest Expense		500	0	0	500
56050 Internal Housing		0	0	0	0
56060 Housing Rental		0	0	0	0
56070 Coffee/Cups/Condiments		0	0	0	0
56090 Transfers Out		0	0	0	0
		642,066	801,167	0	1,443,233
DEBT					
56760 Debt Interest		0	176,909	0	176,909
56780 Reserves/Retainages		0	0	0	0
56950 Debt Principle		0	32,997	0	32,997
		0	209,906	0	209,906
CAPITAL ASSET INVESTMENTS					
56980 PY Recognized Revenues(Estimate)		0	0	0	0
57000 Land		0	0	0	0
57030 Breakwater/Harbor		0	0	0	0
57060 Dock		0	0	0	0
57090 Dock Electrification		0	0	0	0
57120 Plant & Equipment		0	0	0	0
57150 Buildings		0	0	0	0
57180 Machinery/ Equipment		0	17,500	0	17,500
57210 Vehicles		0	0	0	0
57240 Office Equipment/Materials		0	0	0	0
57270 Tools		0	0	0	0
57300 Appliances/Furniture		0	0	0	0
		0	17,500	0	17,500
Total Outflows		2,363,122	5,583,108	-	7,946,230
Net of Flows		0	871	0	871

GENERAL FUND REVENUE

FUNDING SOURCE	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
40140 Permits	300	1,200	1,700	1,000	
40150 Sales Tax Registration	1,610	1,560	1,321	1,200	
40160 City Sales Tax	401,268	392,722	275,477	300,000	
40170 Fish Tax	1,827,855	3,347,430	503,856	-	Reduced crab quotas resulting in reduced tax revenue.
40180 Remote Seller Sales Tax	7,067	17,259	15,562	15,000	
40190 State Liquor Rev Sharing	-	-	-	4,000	
40250 State Revenue Sharing	75,000	76,794	-	54,600	
40270 State Shared Fisheries Bus. Tax	-	-	-	-	
40280 State Grants	113,656	142,101	-	-	
40310 State Fisheries Rev Sharing	841,798	840,827	1,545,892	200,000	
40320 Fisheries Landing Tax	7,925	4,046	3,554	1,800	
40340 Federal Grants	-	2	20	20	
40370 Federal Revenue Sharing-PILT	76,454	78,606	88,789	76,000	
40380 Housing Revenue	186,353	80,015	57,163	90,000	
40390 Building Rental Revenue	2,784	8,732	5,250	3,500	
40420 Interest on Accounts (A/R)	505	441	-	2,500	
40430 Finance Dept Revenues	820	680	570	500	
40440 Admin Allocation Revenue	649,675	674,138	444,123	509,608	
40460 Interest/Investment Income	210,356	74,283	94,460	75,000	
40480 Lease Revenues	5,000	-	1,584	1,584	
40530 Rental Revenue	-	-	-	3,500	
40920 Internal Equipment Revenue	11,098	-	307,571	100,000	Equipment rental on VSW Lift Station Project.
40910 Mobile Equip Revenue	559	-	249	-	
40970 Labor Revenues	2,128	2,154	2,000	-	
41180 Supplies/Merch Sold Rev	477	3,746	1,275	3,500	
41300 Operating Transfer In	-	-	-	915,210	Transfer in from investments to balance budget.
41330 Miscellaneous Revenues	33,014	4,042	106,782	-	
41340 Internal Lumber/Material Rev	1,078	29	-	1,600	
Total General Fund Revenue	4,456,780	5,750,807	3,457,198	2,360,122	

FUND 101 - CITY COUNCIL

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
41330 Miscellaneous Revenue	-	435	-	-	
	-	435	-	-	
PERSONNEL					
Salaries	11,468	9,254	12,948	11,760	12 regular council meetings, 2 council workshops planned.
Benefits	1,815	1,328	2,778	3,479	ADOL/ESC Tax, SBS, PERS, Medicare
	13,283	10,582	15,726	15,239	
OPERATING					
53390 Operating Supplies	24	-	-	-	
53450 Gasoline	109	330	177	-	
53520 Shipping/ Air Freight	48	-	139	-	
53810 Radios/Computers/Electronics	-	1,447	-	-	
53880 Internal Elec Utilities	-	-	-	2,760	
53890 Internal Heating Oil	255	2,214	-	1,150	
53900 Internal Water Expense	-	-	-	288	See details in Internal Utilities Schedule Attachment B.
53910 Internal Sewer Expense	-	-	-	444	
53920 Internal Refuse Expense	-	-	-	608	
	436	3,991	316	5,250	
GENERAL & ADMINISTRATIVE					
55100 Telephone / Communications	1,935	996	559	398	See details in Communications Schedule Attachment C.
55130 Postage	-	-	168	-	
55160 Office Supplies	-	22	-	30	Misc supplies: paper, pens etc.
55220 Dues & Subscriptions	8,215	14,425	8,449	5,999	See details in Dues & Subscriptions Schedule Attachment D.
55550 Admin Allocation Expense	-	(45)	-	-	
55400 Travel & Per Diem	4,818	-	-	-	No travel proposed due reduce revenue.
55340 Advertising	-	-	515	-	
55820 Consulting Services	-	-	-	2,301	LMJ for Managing IT Services
55580 Meetings & Special Events	9,984	12,424	3,863	-	
55700 Contributions	26,486	38,950	530	-	
	51,438	66,772	14,084	8,728	
Total Outflows	65,157	81,345	30,126	29,217	

FUND 102 - NONDEPARTMENTAL

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
41330 Miscellaneous Revenue	-	-	-	-	
	-	-	-	-	
PERSONNEL					
Salaries	-	79,200	-	-	
Benefits	-	7,338	(26)	-	
	-	86,538	(26)	-	
OPERATING					
53390 Operating Supplies	-	-	15,751	-	
53520 Shipping & Air Freight	2,930	243	505	20	
53600 Building Maintenance	-	16	-	-	
53740 Kits/Sample Testing	270	-	116	100	Employee drug test kits.
53780 Safety Equipment	-	-	-	-	
53810 Radios/Computers/Electronics	8,926	862	521	-	
53890 Internal Heating Oil	-	510	170	-	
	12,126	1,631	17,063	120	
CONSTRUCTION/PROJECTS					
54600 Contractors	21,440	-	-	-	
54700 Transfer Out (Projects)	-	58,889	-	142,684	Transfer out to F320 of \$42,827, F323 of \$9,287 and F340 of \$90,570 to balance those funds.
	21,440	58,889	-	142,684	
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications	825	601	690	1,411	See details in Communications Schedule Attachment C.
55130 Postage	27	-	-	-	
55190 Printing	-	552	987	-	
55220 Dues & Subscriptions	16,990	42,823	32,439	11,221	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance	46,110	30,390	35,471	2,893	
55400 Travel & Per Diem	27,668	-	3,119	-	No travel proposed due reduce revenue.
55460 Recruitment Expense	-	-	8,658	-	
55610 Training	350	29,490	-	-	
55820 Consulting Services	93,956	84,864	52,120	2,301	LMJ for Managing IT Services
55910 Miscellaneous Expense	-	159,368	2,279	-	
55940 Collection Expense	105	-	-	100	Cornerstone for customer collections
55970 Bad Debt Expense	(1,109)	(6)	-	-	
	184,922	348,082	135,763	17,926	
CAPITAL ASSET INVESTMENTS					
57240 Office Equipment/Materials	-	-	-	-	
	-	-	-	-	
Total Outflows	218,488	408,602	152,826	160,730	

FUND 103 - LEGAL & POLITICAL CONSULTANTS

REVENUE/RECEIPT ACCOUNTS		CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
41330	Miscellaneous Revenue	-	-	2,178	-	
		-	-	2,178	-	
55730	Legal Services	174,051	196,475	165,094	143,500	\$140,000 for MP Strategies, LLC for working on fisheries issues, addressing CEIP loan, and lobbying in DC. \$20,000 for Ashburn and Mason to assist with contracts, general legal issues, and City Code of Ordinance updates. \$3,500 for Sedor, Wendlant, Evans & Filippi to assist with personnel legal issues.
55820	Consulting Services	17,250	15,250	15,250	-	
Total Outflows		191,301	211,725	180,344	143,500	

FUND 104 - ENGINEERING

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
41330 Miscellaneous Revenue	-	9,750	-	-	
	-	9,750	-	-	
OPERATING					
53520 Shipping/ Air Freight	-	198	-	-	
53810 Radios/Computers/Electronic Equip	-	1,824	-	-	
	-	2,022	-	-	
CONSTRUCTION/PROJECTS					
54600 Contractors	-	811	-	-	
54620 Engineering	101,793	48,935	-	1,500	
	101,793	49,746	-	1,500	
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications	-	-	-	266	See details in Communications Schedule Attachment C.
55180 Furniture/ Appliances < \$5K	-	1,053	-	-	
55220 Dues & Subscriptions	-	2,151	-	1,257	
55230 Computer Parts/Supplies	-	1,796	-	-	
55820 Consulting Services	-	-	-	2,301	LMJ for Managing IT Services
	-	5,000	-	3,824	
CAPITAL ASSET INVESTMENTS					
57270 Tools	-	7,308	-	-	
	-	7,308	-	-	
Total Outflows	101,793	62,054	-	5,324	

FUND 105 - CITY MANAGER

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
PERSONNEL					
Salaries	85,505	141,214	109,402	100,863	7.0% COLA
Benefits	29,891	46,459	33,825	30,844	ADOL/ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	12,584	11,884	11,563	11,459	90/10 Copay on medical insurance.
	127,980	199,557	154,790	143,166	
OPERATING					
53390 Operating Supplies	256	156	239	-	
53420 Diesel	-	59	-	-	
53450 Gasoline	457	513	228	450	
53510 Parts	15	-	-	-	
53520 Shipping/ Air Freight	273	423	-	50	
53540 Vehicle Maintenance	966	380	12	130	See details in Vehicle Maintenance Schedule Attachment A.
53780 Safety Equipment	-	-	-	-	
53810 Radios/Computers/Electronic Equip	196	2,015	-	-	
53880 Internal Elec Utilities	-	-	-	2,760	
53890 Internal Heating Oil	-	-	-	550	
53900 Internal Water Expense	-	-	-	288	See details in Internal Utilities Schedule Attachment B.
53910 Internal Sewer Expense	-	-	-	444	
53920 Internal Refuse Expense	1,073	1,757	621	608	
	3,236	5,303	1,100	5,280	
CONSTRUCTION/PROJECTS					
54700 Transfer Out (Projects)	1,840	-	-	-	
	1,840	-	-	-	
GENERAL & ADMINISTRATIVE					
55100 Telephone/Communications	1,630	1,087	768	506	See details in Communications Schedule Attachment C.
55130 Postage & Freight	102	68	-	-	
55180 Furniture/ Appliances < \$5K	-	448	-	-	
55160 Office Supplies	24	-	-	-	
55220 Dues & Subscriptions	4,648	3,464	6,002	2,043	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance	581	724	466	6,695	
55400 Travel & Per Diem	10,307	-	-	-	No travel proposed due reduced revenue.
55580 Meetings & Special Events	360	1,207	1,185	-	
55610 Training	-	-	54	40	See details in Training Schedule Attachment G.
55670 Lease Expenses	383	318	220	216	See details in Leases Schedule Attachment H.
55820 Consulting Services	-	-	-	2,301	LMJ for Managing IT Services
55910 Miscellaneous Expense	-	1,500	-	-	
	18,035	8,816	8,695	11,801	
CAPITAL ASSET INVESTMENTS					
57210 Vehicles	-	43,637	-	-	
	-	43,637	-	-	
Total Outflows	151,091	257,313	164,585	160,247	

FUND 110 - CITY CLERK

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
40910 Mobile Equipment Revenues	-	1,119	-	-	
	-	1,119	-	-	
PERSONNEL					
Salaries	74,021	116,583	103,564	125,782	7.0% COLA
Benefits	25,592	36,605	31,256	38,464	ADOL/ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	10,238	17,373	8,765	192	90/10 Copay on medical insurance.
	109,851	172,799	143,585	164,438	
OPERATING					
53390 Operating Supplies	205	-	-	-	
53450 Gasoline	431	281	131	-	
53510 Parts	-	183	-	-	
53520 Shipping/ Air Freight	456	1,591	61	-	
53540 Vehicle Maintenance	-	511	983	-	
53810 Radios/Electronic Equipment	1,061	999	2,860	-	
53880 Internal Elec Utilities	-	-	-	2,760	
53890 Internal Heating Oil	-	-	-	550	
53900 Internal Water Expense	-	-	-	288	See details in Internal Utilities Schedule Attachment B.
53910 Internal Sewer Expense	-	-	-	444	
53920 Internal Refuse Expense	1,073	1,756	621	608	
	3,226	5,321	4,656	4,650	
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications	2,111	1,453	1,175	746	See details in Communications Schedule Attachment C.
55110 Cellular Phone Costs	-	160	-	-	
55130 Postage & Freight	363	82	2	50	
55160 Office Supplies	316	170	-	80	Basic office supplies (pens, notebooks, file folders, etc).
55180 Furniture/ Appliances < \$5K	900	1,917	-	-	
55220 Dues & Subscription	3,692	3,913	2,808	2,823	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance	-	504	379	6,154	
55460 Recruitment Expense	-	339	-	-	
55340 Advertising	509	-	-	-	
55400 Travel & Per Diem	-	-	157	-	No travel proposed due to reduced revenue.
55610 Training	-	-	-	-	
55670 Lease Expenses	391	318	210	216	See details in Leases Schedule Attachment H.
55820 Consulting Services	2,090	1,985	-	2,301	LMJ for Managing IT Services
	10,372	10,841	4,731	12,370	
Total Outflows	123,449	187,842	152,972	181,458	

FUND 114 - PARKS & RECREATION

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
41330 Miscellaneous Revenue	-	13,250	3,000	3,000	Potential American Seafoods Grant for supplies.
	-	13,250	3,000	3,000	
PERSONNEL					
Salaries	-	-	6,491	32,710	7.0% COLA
Benefits	-	-	961	10,003	ADOL/ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	-	-	56	96	
	-	-	7,508	42,809	
OPERATING					
53390 Operating Supplies	-	5,835	-	-	
53450 Gasoline	-	-	-	250	
53520 Shipping/ Air Freight	-	2,530	1,464	-	
53540 Vehicle Maintenance	-	-	-	130	See details in Vehicle Maintenance Schedule Attachment A.
53600 Building Maintenance	-	5,870	-	-	
53690 Small Tool Expense	-	-	1,000	-	
53880 Internal Elec Utilities	-	-	-	700	
53890 Internal Heating Oil	-	-	-	875	
53900 Internal Water Expense	-	-	-	684	See details in Internal Utilities Schedule Attachment B.
53910 Internal Sewer Expense	-	-	-	960	
53920 Internal Refuse Expense	1,073	-	-	1,036	
	1,073	14,235	2,464	4,635	
CONSTRUCTION/PROJECTS					
54620 Engineering	-	9,978	1,205	-	
	-	9,978	1,205	-	
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications		1,453	-	-	
55130 Postage & Freight		82	-	50	
55160 Office Supplies		170	-	80	Basic office supplies (pens, notebooks, file folders, etc).
55180 Furniture/ Appliances < \$5K		1,917	-	-	
55220 Dues & Subscription		3,913	-	1,568	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance		504	-	6,154	
55670 Lease Expenses		318	-	216	See details in Leases Schedule Attachment H.
55820 Consulting Services		1,985	-	2,301	LMJ for Managing IT Services
	-	10,342	-	10,369	
Total Outflows	1,073	24,213	11,177	57,813	

FUND 116 - HOUSING

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
40380 Housing Revenue	-	(1,474)	-	-	
40530 Rental Revenue	-	1,474	-	-	
	-	-	-	-	
PERSONNEL					
Salaries	17,361	9,946	7,759	10,029	7.0% COLA
Benefits	6,627	3,796	2,470	3,067	ADOL/ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	-	-	-	-	
	23,988	13,742	10,229	13,096	
OPERATING					
53390 Operating Supplies	455	534	546	500	Miscellaneous items misc items; light bulbs, batteries, laundry soap, dish soap, garbage bags.
53510 Parts	244	630	5	300	Toilet and boiler parts.
53520 Shipping/ Air Freight	8,270	13,313	4,141	600	Shipping of supplies.
53600 Building Maintenance	14,760	80,746	7,493	-	
53810 Radios/Computers/Electronic Equip	-	235	-	-	
53880 Internal Elec Utilities	11,550	12,503	10,592	9,600	
53890 Internal Heating Oil	22,783	26,358	10,631	33,150	
53900 Internal Water Expense	3,053	3,271	3,127	2,270	See details in Internal Utilities Schedule Attachment B.
53910 Internal Sewer Expense	3,053	3,271	4,064	3,089	
53920 Internal Refuse Expense	3,053	3,230	2,988	3,089	
	67,221	144,091	43,587	52,598	
CONSTRUCTION/PROJECTS					
54600 Contractors	2,405	-	-	-	
54620 Engineering	-	-	-	-	
	2,405	-	-	-	
GENERAL & ADMIN EXPENSES ACCOUNTS					
55100 Telephone/ Communications	7,548	6,807	6,404	-	
55130 Postage	1	-	1	300	Shipping of washer.
55180 Furniture/ Appliances < \$5K	1,766	550	5,582	600	Washer for City housing.
55220 Dues & Subscriptions	9,886	9,537	7,045	9,488	See details in Dues & Subscriptions Schedule Attachment D.
55230 Computer Parts/Supplies	-	-	-	-	
55310 Insurance	20,290	21,265	15,170	16,515	
55400 Travel/Per Diem	-	-	1,163	-	
55670 Lease Expense	384	288	210	216	
56000 Vendor Interest Expense	32	-	-	-	
	39,907	38,447	35,575	27,119	
CAPITAL ASSET INVESTMENTS					
57150 Building	9,434	-	-	-	
57300 Appliance/Furniture	-	-	619	-	
	9,434	-	619	-	
Total Outflows	142,955	196,280	90,010	92,813	

FUND 120 - FINANCE

		CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS						
41330	Miscellaneous Revenue	50	-	-	-	
40430	Finance Department	-	19,159	-	-	
		50	19,159	-	-	
PERSONNEL						
	Salaries	254,846	251,868	222,986	204,088	7.0% COLA
	Benefits	95,337	78,662	64,527	62,410	ADOL/ESC Tax, SBS, PERS, Medicare
	Medical/Life Insurance	20,433	15,196	14,181	288	90/10 Copay on medical insurance.
		370,616	345,726	301,694	266,786	
OPERATING						
53390	Operating Supplies	530	340	30	500	
53450	Gasoline	452	420	153	400	
53510	Parts	123	-	-	-	
53520	Shipping/ Airfreight	531	2,221	10	300	
53540	Vehicle Maintenance	34	-	12	130	See details in Vehicle Maintenance Schedule Attachment A.
53810	Radio/Computers/Electrnc Equip	1,061	-	-	-	
53880	Internal Elec Utilities	-	-	-	2,760	
53890	Internal Heating Oil	-	-	-	550	
53900	Internal Water Expense	-	-	-	346	See details in Internal Utilities Schedule Attachment B.
53910	Internal Sewer Expense	-	-	-	444	
53920	Internal Refuse Expense	1,966	1,846	621	608	
		4,697	4,827	826	6,038	
CONSTRUCTION/PROJECTS						
54600	Contractors	-	5,238	-	-	
		-	5,238	-	-	
GENERAL & ADMINISTRATIVE						
55100	Telephone/ Communications	9,058	4,145	2,263	2,378	
55130	Postage & Freight	2,275	2,100	1,620	1,800	
55160	Office Supplies	1,836	2,107	614	1,200	
55180	Furniture/ Appliances <\$5,000	320	2,079	-	-	
55190	Printing	710	861	-	350	
55220	Dues & Subscriptions	18,685	12,339	9,728	15,102	See details in Dues & Subscriptions Schedule Attachment D.
55230	Computer Parts &Supplies	-	-	-	-	
55250	Bank Charges	9,366	15,409	12,561	6,000	
55280	Long/Short Account	(183)	67	1,162	-	
55310	Insurance	683	631	425	8,703	See details in Insurance Schedule Attachment E.
55400	Travel & Per Diem	-	-	-	-	
55460	Recruitment Expense	-	-	1,872	-	
55610	Training	-	-	-	-	
55670	Lease Expenses	10,229	7,047	3,247	4,200	
55720	License/Permits	-	92	-	92	
55790	Auditing Services	55,650	62,291	60,805	65,000	Altman & Rogers to perform CY2022 financial audit.
55820	Consulting Services	1,121	(1,492)	-	16,110	LMJ for Managing IT Services.
55840	Enhncmnt/Service Fees (Systems)	10,787	10,887	9,162	10,000	MOMs accounting software service fees.
55910	Miscellaneous Expense	165	1,473	129	250	
55970	Bad Debt Expense	35	-	-	-	
56000	Vendor Interest Expense	367	51	187	500	
		121,104	120,087	103,775	131,685	
DEBT PAYMENTS						
56760	Debt Interest	-	-	16	-	
		-	-	16	-	
CAPITAL ASSET INVESTMENTS						
57210	Vehicles	34,529	-	-	-	
		34,529	-	-	-	
Total Outflows		530,946	475,878	406,311	404,509	

FUND 130 - PUBLIC SAFETY

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
41330 Miscellaneous Revenue	-	2	-	-	
	-	2	-	-	
PERSONNEL					
Salaries	408,287	462,155	365,630	194,347	7.0% COLA
Benefits	151,598	142,849	100,251	59,431	ADOL./ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	53,452	36,629	33,279	25,998	90/10 Copay on medical insurance.
	613,337	641,633	499,160	279,776	
OPERATING					
53390 Operating Supplies	5,951	-	173	2,000	
53450 Gasoline	6,805	9,285	2,709	6,500	
53510 Parts	92	-	-	-	
53520 Shipping/ Air Freight	2,422	895	(271)	350	
53540 Vehicle Maintenance	5,315	1,494	1,329	390	See details in Vehicle Maintenance Schedule Attachment A.
53600 Building Maintenance	2,383	-	12	-	
53750 Uniforms	2,952	837	5,664	-	Uniforms for new officers.
53780 Safety Equipment	6,307	215	4,453	1,000	Taser cartridges.
53810 Radios/Computers/Electronic Eq.	-	999	1,795	-	
53880 Internal Elec Utilities	3,027	2,559	2,167	3,960	
53890 Internal Heating Oil	2,008	1,542	993	950	
53900 Internal Water Expense	-	-	-	346	See details in Internal Utilities Schedule Attachment B.
53910 Internal Sewer Expense	-	-	-	444	
53920 Internal Refuse Expense	1,966	1,846	621	608	
	39,228	19,672	19,645	16,548	
CONSTRUCTION/PROJECTS					
54600 Contractors	-	13,790	-	-	
54620 Engineering	-	-	-	-	
	-	13,790	-	-	
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications	9,386	7,157	6,108	3,481	See details in Communications Schedule Attachment C.
55130 Postage & Freight	88	155	97	100	
55160 Office Supplies	727	1,658	214	300	
55180 Furniture/Appliances <\$5,000	2,949	1,392	-	-	
55190 Printing	-	-	331	-	
55220 Dues & Subscriptions	13,851	17,615	12,952	16,972	See details in Dues & Subscriptions Schedule Attachment D.
55230 Computer Parts/Supplies	1,410	-	-	-	

FUND 130 - PUBLIC SAFETY

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 09/30/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
GENERAL & ADMINISTRATIVE					
55310 Insurance	15,941	30,935	17,170	27,667	
55400 Travel & Per Diem	17,726	10,708	5,594	11,000	Travel and per diem for Alaska Recert Academy.
55430 Relocation Expense	4,332	500	969	-	
55460 Recruitment Expense	3,417	1,325	2,381	-	
55610 Training	15,656	50	5,638	7,700	See details in Training Schedule Attachment G.
55670 Lease Expenses	3,136	2,082	567	1,170	
55820 Consulting Expense	595	-	1,164	9,206	LMJ for Managing IT Services .
55910 Miscellaneous Expense	15	500	-	-	
	89,229	74,077	53,185	77,596	
DEBT PAYMENTS					
56760 Debt Interest	1	-	-	-	
	1	-	-	-	
CAPITAL ASSET INVESTMENTS					
57180 Machinery/Equipment	-	-	-	-	
57210 Vehicles	57,634	-	-	-	
57240 Office Equipment/Materials	-	-	40,000	-	
	57,634	-	40,000	-	
Total Outflows	799,429	749,172	611,990	373,920	

FUND 135 - FIRE/EMS

		CY 2020	CY 2021	CY 2022	CY 2023	CY 2023
		ACTUAL	ACTUAL	ACTUAL 09/30/2022	PROPOSED	EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS						
41060	Ambulance Revenue	-	3,284	-	-	
41330	Miscellaneous Revenue	1,500	5,000	-	-	
		1,500	8,284	-	-	
PERSONNEL						
	Salaries	179,382	244,720	126,833	83,292	7.0% COLA
	Benefits	62,182	74,902	38,831	25,471	ADOL./ESC Tax, SBS, PERS, Medicare
	Medical/Life Insurance	29,844	29,123	10,032	8,666	90/10 Copay on medical insurance.
		271,408	348,745	175,696	117,429	
OPERATING						
53390	Operating Supplies	2,869	24,158	1,801	500	
53420	Diesel	340	268	498	300	
53450	Gasoline	45	10	-	1,000	
53510	Parts	15	245	-	-	
53520	Shipping/ Air Freight	2,717	5,303	1,183	500	Shipping of Operating Supplies, Uniforms, Safety Equipment, Vehicle parts.
53540	Vehicle Maintenance	1,582	3,172	74	1,238	See details in Vehicle Maintenance Schedule Attachment A.
53600	Building Maintenance	-	5,184	285	-	
53750	Uniforms	-	-	-	-	
53780	Safety Equipment	2,339	44	4,980	250	
53810	Radios/Computers/Electronic Eq.	2,350	999	-	-	
53880	Internal Electric Expense	14,791	15,391	13,608	22,200	
53890	Internal Heating Oil	-	-	-	950	
53900	Internal Water Expense	1,650	1,650	1,238	1,938	See details in Internal Utilities Schedule Attachment B.
53910	Internal Sewer Expense	1,188	1,188	2,330	3,108	
53920	Internal Refuse Expense	172	-	-	608	
		30,058	57,612	25,997	32,592	
CONSTRUCTION/PROJECTS						
54580	Freight	-	-	53	-	
54600	Contractors	-	31,500	94,500	-	
54620	Engineering	-	-	-	-	
		-	31,500	94,553	-	

FUND 135 - FIRE/EMS

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 09/30/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
GENERAL & ADMINISTRATIVE					
55100 Telephone / Communications	119	282	459	2,056	
55130 Postage	1	3	85	50	
55160 Office Supplies	140	75	-	100	
55180 Furniture/ Appliances <\$5,000	2,233	-	-	-	
55220 Dues/Subscriptions	1,808	8,168	4,237	1,628	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance	12,403	13,540	9,045	16,515	
55460 Recruitment Expense	1,059	-	-	-	
55400 Travel & Per Diem	771	2,221	6,922	-	
55580 Meets & Special Events	-	92	-	-	
55610 Training	-	130	30	-	See details in Training Schedule Attachment G.
55670 Lease Expenses	-	449	554	1,170	
55720 License/Permits	-	12	-	-	
55700 Contributions	5,400	-	-	-	
55820 Consulting	375	-	194	4,603	LMJ for Managing IT Services.
55910 Miscellaneous Expense	-	1,589	-	-	
	24,309	26,561	21,526	26,122	
CAPITAL ASSET INVESTMENTS					
57180 Machinery/Equipment	-	-	-	-	
	-	-	-	-	
Total Outflows	325,775	464,418	317,772	176,143	

FUND 170 - PUBLIC WORKS ADMINISTRATION

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
PERSONNEL					
Salaries	143,979	252,017	137,663	47,658	7.0% COLA
Benefits	55,487	72,076	45,105	14,574	ADOL/ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	189	10,445	11,401	96	90/10 Copay on medical insurance.
	199,655	334,538	194,169	62,328	
OPERATING					
53390 Operating Supplies	316	-	-	300	
53450 Gasoline	3,601	2,971	806	1,600	
53510 Parts	-	-	-	-	
53520 Shipping/ Air Freight	8	329	(195)	100	
53540 Vehicle Maintenance	-	-	83	130	See details in Vehicle Maintenance Schedule Attachment A.
53780 Safety Equipment	-	-	-	150	
53810 Radios/Computers/Electric Eq.	3,842	2,087	-	-	
53880 Internal Elec Utilities	12,016	7,932	4,950	8,000	
53900 Internal Water Expense	1,980	1,980	1,485	1,980	See details in Internal Utilities Schedule Attachment B.
53910 Internal Sewer Expense	1,188	1,188	2,330	3,108	
53920 Internal Refuse Expense	1,073	772	304	538	
	24,024	17,259	9,763	15,906	
CONSTRUCTION/PROJECTS					
54600 Contractors	700	-	-	-	
54620 Engineering	168	-	-	-	
	868	-	-	-	
GENERAL & ADMIN EXPENSES ACCOUNTS					
55100 Telephone/Communications	2,030	1,569	1,218	813	See details in Communications Schedule Attachment C.
55130 Postage	-	-	19	25	
55160 Office Supplies	191	139	223	250	
55180 Furniture/Appliances <\$5,000	-	885	-	-	
55220 Dues & Subscriptions	5,868	9,727	6,142	1,735	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance	428	1,410	1,055	19,543	See details in Insurance Schedule Attachment F.
55400 Travel & Per Diem	1,178	1,149	-	-	No travel proposed due to reduced revenue.
55430 Relocation Expense	-	5,222	-	-	
55460 Recruitment Expense	-	500	2,419	-	
55610 Training	4,010	9,567	(5,726)	120	See details in Training Schedule Attachment G.
55670 Lease Expense	293	246	72	111	See details in Leases Schedule Attachment H.
55820 Consulting Services	11,600	14,400	97	2,301	LMJ for Managing IT Services.
55910 Miscellaneous Expense	-	176	-	-	See details in Leases Schedule Attachment I.
	25,598	44,990	5,519	24,898	
CAPITAL ASSET INVESTMENTS					
57210 Vehicles	-	-	-	-	
	-	-	-	-	
Total Outflows	250,145	396,787	209,451	103,132	

FUND 172 - MAINTENANCE AND OPERATIONS

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
40920 Internal Equipment Revenue	3,242	-	-	-	
41330 Miscellaneous Revenue	-	-	-	-	
	3,242	-	-	-	
PERSONNEL					
Salaries	284,747	354,554	259,240	86,241	7.0% COLA
Benefits	92,582	112,985	82,509	26,372	ADOL./ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	27,316	33,893	31,132	34,472	90/10 Copay on medical insurance.
	404,645	501,432	372,881	147,085	
COST OF GOOD SOLD					
53220 Cost of Parts Sold	3,590	3,479	670	1,200	
	3,590	3,479	670	1,200	
OPERATING					
53390 Operating Supplies	5,079	9,372	2,150	3,500	Miscellaneous supplies.
53420 Diesel	12,147	25,494	2,252	10,000	
53450 Gasoline	8,504	8,445	4,929	6,500	
53490 Internal Package Stock Expense	50	244	-	1,500	
53510 Parts	14,403	5,887	-	-	
53520 Shipping/ Air Freight	14,402	18,912	6,672	1,500	
53540 Vehicle Maintenance	9,312	13,027	2,638	7,050	See details in Vehicle Maintenance Schedule Attachment A.
53600 Building Maintenance	10,564	6,209	4,456	-	
53660 Street Lights/Fire Alarm Systems	23,930	11,688	-	-	
53670 Street Light Electricity	26,683	22,618	20,285	25,000	
53690 Small Tool Expense	7,581	1,563	-	500	
53780 Safety Equipment	4,879	-	-	500	
53810 Radios/Computers/Electric Eq.	-	-	-	-	
53880 Internal Elec Utilities	31,137	27,236	21,751	41,000	
53890 Internal Heating Oil	23,763	22,887	11,552	-	See details in Internal Utilities Schedule Attachment B.
53900 Internal Water Expense	2,376	2,376	1,782	2,376	

FUND 172 - MAINTENANCE AND OPERATIONS

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
OPERATING					
53910 Internal Sewer Expense	1,584	1,584	2,716	3,622	See details in Internal Utilities Schedule Attachment B.
53920 Internal Refuse Expense	1,073	772	304	538	
	197,467	178,314	81,487	103,586	
CONSTRUCTION/PROJECTS					
54510 Equipment Rental/Lease	-	-	(350)	-	
54620 Engineering	-	4,870	-	-	
	-	4,870	(350)	-	
GENERAL & ADMIN EXPENSES ACCOUNTS					
55100 Telephone/Communications	948	485	274	266	See details in Communications Schedule Attachment C.
55130 Postage	1	1	-	25	
55160 Office Supplies	-	46	-	100	
55180 Furniture/Appliances < \$5K	-	-	-	-	
55190 Printing	-	585	-	-	
55220 Dues & Subscriptions	5,342	6,778	5,018	1,564	See details in Dues & Subscriptions Schedule Attachment D.
55280 Long / Short Account	(2,198)	708	157	-	
55310 Insurance	57,279	96,090	38,017	49,945	See details in Insurance Schedule Attachment E.
55400 Travel & Per Diem	-	-	-	-	No travel proposed due to reduced revenue.
55430 Relocation Expense	-	-	-	-	
55610 Training	128	625	-	240	See details in Training Schedule Attachment G.
55670 Lease Expense	2,487	2,520	1,672	2,511	See details in Leases Schedule Attachment H.
					\$2,301 for LMJ for Managing IT Services. \$50,000 for Alpine for electrical services.
55820 Consulting Services	-	-	194	52,301	
55700 Contributions	200	-	-	-	
56000 Vendor Interest Expense	31	-	-	-	
	64,218	107,838	45,332	106,952	
CAPITAL ASSET INVESTMENTS					
57180 Machinery/Equipment	-	422,367	-	-	
57210 Vehicles	35,342	88,497	-	-	
	-	510,864	-	-	
Total Outflows	669,920	1,306,797	500,020	358,823	

FUND 180 - MOTOR POOL

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
PERSONNEL					
Salaries	97,590	104,273	59,469	37,207	7.0% COLA
Benefits	40,630	36,058	13,954	11,378	ADOL/ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	24,286	14,574	1,684	96	90/10 Copay on medical insurance.
	162,506	154,905	75,107	48,681	
OPERATING					
53390 Operating Supplies	8,156	8,436	120	2,500	Nuts, bolts, capscrews, lubes, cleaners, wire loom, grinding disks, etc.
53420 Diesel	1,432	1,100	43	750	
53450 Gasoline	1,036	359	308	400	
53490 Internal Package Stock Use	1,652	1,876	-	1,500	Oil, rags, diapers, floor dry, coolant
53510 Parts	1,853	894	1,321	500	Parts for used oil burner.
53520 Shipping/ Air Freight	2,417	6,955	870	2,000	
53530 Equip Maintenance/ Outside Vendor	-	-	1,172	-	
53540 Vehicle Maintenance	291	463	2,866	820	See details in Vehicle Maintenance Schedule Attachment A.
53600 Building Maintenance	-	3,333	6,604	-	
53690 Small Tool Expense	1,768	2,412	-	300	
53720 Rentals	7,230	8,610	5,966	3,600	Tanks for welding.
53740 Kits/Sample Testing	-	-	-	600	Chlor-D-Tec used oil test kits.
53780 Safety Equipment	21	395	-	50	
53810 Radios/ Computers/ Electronic Eq.	-	-	-	-	
53880 Internal Elec Utilities	7,149	5,943	4,558	8,000	
53900 Internal Water Expense	1,980	1,980	1,485	2,970	See details in Internal Utilities Schedule Attachment B.
53910 Internal Sewer Expense	1,188	1,188	2,330	3,108	
53920 Internal Refuse Expense	2,146	2,608	1,242	538	
	38,319	46,552	28,885	27,636	
CONSTRUCTION/PROJECTS					
54510 Equipment Rental/Lease	-	-	(1,428)	-	
	-	-	(1,428)	-	

FUND 180 - MOTOR POOL

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
GENERAL & ADMINISTRATIVE					
55100 Telephone/Communications	2,210	1,132	617	266	See details in Communications Schedule Attachment C.
55130 Postage & Freight	-	-	-	20	
55160 Office Supplies	-	47	-	35	
55220 Dues & Subscriptions	7,588	12,652	5,748	5,788	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance	24,921	31,145	18,550	28,273	See details in Insurance Schedule Attachment E.
55400 Travel & Per Diem	11,615	-	-	-	No travel proposed due to reduced revenue.
55460 Recruitment Expense	-	717	-	-	
55610 Training	-	250	-	80	See details in Training Schedule Attachment G.
55670 Lease Expense	87	120	72	111	See details in Leases Schedule Attachment H.
55820 Consulting	-	-	2,485	4,603	LMJ for Managing IT Services.
56000 Vender Interest Expense	32	2	-	-	
55910 Miscellaneous Expense	-	-	149	-	
	46,453	46,065	27,621	39,176	
CAPITAL ASSET INVESTMENTS					
57150 Building	-	8,519	-	-	
57180 Machinery/Equipment	-	13,776	21	-	
57210 Vehicles	-	68,672	-	-	
	-	90,967	21	-	
Total Outflows	247,278	338,489	130,206	115,493	

GENERAL FUND REVENUE VS. OUTFLOW

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED
FUND REVENUES	4,461,572	5,802,806	3,460,198	2,363,122
PERSONNEL	2,297,269	2,810,197	1,950,519	1,300,833
COST OF GOODS SOLD	3,590	3,479	670	1,200
OPERATING	421,111	500,830	235,789	274,839
CONSTRUCTION/PROJECTS	128,346	174,011	93,980	144,184
GENERAL & ADMINISTRATIVE	866,886	1,119,643	636,150	642,066
CAPITAL ASSET INVESTMENTS	101,597	652,776	40,640	-
Total Outflows	3,818,799	5,260,936	2,957,748	2,363,122
Net Budget Over/(Under)	642,773	541,870	502,450	-

FUND 300 - BULK FUEL

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2022	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
40280 State Grants	7,993	(1,801)	-	3,500	
40460 Interest/Investment Income	-	-	-	-	
40810 Fuel Profit Sharing	38,411	24,158	40,469	-	
40820 Diesel Fuel Revenues	170,336	206,575	246,788	347,000	
40830 Internal Disl Sale Revenue	824,427	915,800	289,466	1,697,500	
40840 Diesel Fuel Revenues-Auto Delivry	303,745	263,199	452,119	679,000	
40850 Gasoline Revenue	273,156	231,512	222,389	483,700	
40860 Internal Gas Sale Revenue	36,563	36,545	14,744	69,100	
40880 Marine Fuel Revenues	-	13,487	-	-	
40970 Labor Revenue	200	720	210	-	
41330 Miscellaneous Revenue	-	-	3,070,329	-	
	1,654,831	1,690,195	4,336,514	3,279,800	
PERSONNEL					
Salaries	98,753	99,673	85,941	113,589	7.0% COLA
Benefits	42,408	23,661	34,657	34,736	ADOL./ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	12,213	1,715	12,343	11,636	90/10 Copay on medical insurance.
	153,374	125,049	132,941	159,961	
COST OF GOODS SOLD					
53100 Cost of Diesel Sold	975,708	1,278,601	339,304	2,253,600	
53120 Cost of Gasoline Sold	211,449	196,273	63,758	402,400	
53130 State/Federal Excise Tax	(44)	250	(764)	100	
53140 Lust Tax	127	187	(84)	250	
53150 Oil Spill Tax	491	599	(179)	400	
53160 Fuel Surcharge	2,048	2,611	(795)	2,000	
	1,189,779	1,478,521	401,240	2,658,750	
OPERATING					
53390 Operating Supplies	2,356	1,054	3,736	10,500	Tank marking paint, valve packing, grease for valves, tank paint, wire wheels, and penetrant oil.
53420 Diesel	2,360	9,802	325	7,000	
53450 Gasoline	2,093	1,782	1,203	3,500	
53490 Internal Package Stock Use	50	145	-	3,000	
53510 Parts	87	1,292	-	-	
53520 Shipping/ Air Freight	1,920	7,750	6,553	5,500	
53540 Vehicle Maintenance	677	67	12	1,370	See details in Vehicle Maintenance Schedule Attachment A.
53600 Building Maintenance	-	492	-	-	
53690 Small Tool Expense	-	-	1,200	1,500	Grinders
53740 Kits/Sample Testing	-	-	1,784	7,000	Sample kits for diesel and gasoline testing.
53780 Safety Equipment	21	209	-	700	
53810 Radios/Computers/Electronic Eq.	-	-	-	-	
53880 Internal Elec Utilities	13,990	13,690	11,386	20,084	
53890 Internal Heating Oil	-	-	223	-	See details in Internal Utilities Schedule Attachment B.
53920 Internal Refuse Expense	396	359	284	492	
53950 Spill Prevention	4,817	5,500	4,959	1,500	
53970 Depreciation	40,053	39,444	-	-	
	68,820	81,586	31,665	62,146	

FUND 300 - BULK FUEL

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
CONSTRUCTION/PROJECTS					
54600 Contractors	-	55,377	15,970	-	
54620 Engineering	10,710	635	-	-	
54700 Transfer Out (Projects)	-	-	-	-	
	10,710	56,012	15,970	-	
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications	2,003	850	459	772	See details in Communications Schedule Attachment C.
55130 Postage & Freight	-	37	-	1,000	
55160 Office Supplies	-	39	-	-	
55190 Printing	2,455	8,610	4,403	2,200	
55220 Dues & Subscriptions	3,598	3,817	2,079	2,322	See details in Dues & Subscriptions Schedule Attachment D.
55280 Long/Short Account	73	(432)	51	-	
55310 Insurance	67,510	81,205	56,454	78,883	See details in Insurance Schedule Attachment E.
55400 Travel & Per Diem	-	-	-	-	No travel proposed due to reduced revenue.
55550 Admin Allocation Expense	181,909	188,759	114,996	169,869	
55610 Training	-	2,666	-	120	See details in Training Schedule Attachment G.
55670 Lease Expense	87	120	72	111	See details in Leases Schedule Attachment H.
55720 Licenses/Permits	590	590	590	590	See details in Licenses/Permits Schedule Attachment F.
55820 Consulting Services	14,425	5,999	148,365	2,301	LMJ for Managing IT Services.
55970 Bad Debt Expense	2,163	(550)	-	-	
55910 Miscellaneous Expense	-	100	-	-	
	274,813	291,810	327,469	258,168	
DEBT PAYMENTS					
56760 Debt Interest	-	-	25,609	123,040	
56950 Debt Principle	-	-	164,301	-	
	-	-	189,910	123,040	
CAPITAL ASSET INVESTMENTS					
57120 Plant/Equipment	-	-	-	-	
57180 Machinery/Equipment	-	-	-	17,500	New mechanical meters.
57210 Vehicles	-	-	-	-	
	-	-	-	17,500	
Total Outflows	1,697,496	2,032,978	1,099,195	3,279,565	
Net Budget Over/(Under)	(42,665)	(342,783)	3,237,319	235	

FUND 305 - MARINE SALES

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
40280 State Grants	342	(156)	-	-	
40460 Interest/Investment Income	14,240	5,832	-	-	
40810 Fuel Profit Sharing Rev	8,044	22,733	5,936	-	
40880 Marine Fuel Revenues	28,537	-	-	21,000	
40890 Package Stock Revenue	25,865	31,370	3,193	21,000	
40900 Internal Package Stock Revenue	3,279	2,664	-	1,500	
41330 Miscellaneous Revenue	-	-	-	-	
	80,307	62,443	9,129	43,500	
PERSONNEL					
Salaries	5,148	3,778	1,132	-	
Benefits	8,939	871	292	-	
Medical/Life Insurance	-	-	-	-	
	14,087	4,649	1,424	-	
COST OF GOODS SOLD					
53200 Cost of Goods Sold	19,055	24,753	-	12,600	
	19,055	24,753	-	12,600	
OPERATING					
53390 Operating Supplies	1,573	37	-	-	
53490 Internal Package Stock Expense	-	254	-	-	
53510 Parts	-	-	-	-	
53520 Shipping/ Air Freight	2,260	5,866	-	-	
53700 Damage Payout Expense	6,360	-	-	-	
53780 Safety Equipment	-	-	-	-	
53970 Depreciation	1,721	1,721	-	-	
	11,914	7,878	-	-	
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications	24	26	10	-	
55130 Postage & Freight	67	-	-	-	
55220 Dues & Subscriptions	-	-	-	-	
55280 Long/Short Account	733	1,447	-	-	
55310 Insurance	12,973	15,511	13,765	18,159	See details in Insurance Schedule Attachment E.
55550 Admin Allocation Exp	14,537	20,224	23,792	12,740	
55670 Lease Expense	195	-	-	-	
56000 Vendor Interest Expense	-	-	-	-	
	28,529	37,208	37,567	30,899	
Total Outflows	73,585	74,488	38,991	43,499	
Net Budget Over/(Under)	6,722	(12,045)	(29,862)	1	

FUND 310 - ELECTRIC UTILITY

		CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS						
40280	State Grants	6,878	(1,835)	-	-	
40450	Internal Interest Income	-	-	-	-	
40460	Interest/Investment Income	205,153	69,598	-	-	
40670	Electric Utility Revenue	1,139,137	1,208,926	1,081,456	1,448,460	
40680	Internal Electric Utility Revenue	162,088	155,647	133,450	211,218	
40910	Mobile Equipment Revenue	-	-	-	-	
40920	Internal Equipment Revenue	-	-	-	-	
40970	Labor Revenues	-	-	-	1,000	
41330	Miscellaneous Revenues	133,842	-	-	-	
41300	Operating Transfer In	-	-	-	-	
41330	Miscellaneous Revenues	-	-	-	-	
		1,647,098	1,432,336	1,214,906	1,660,678	
PERSONNEL						
	Salaries	109,028	123,326	71,421	104,189	7.0% COLA
	Benefits	(37,586)	23,638	25,677	31,861	ADOL/ESC Tax, SBS, PERS, Medicare
	Medical/Life Insurance	(284)	13,100	17,193	11,555	90/10 Copay on medical insurance.
		71,158	160,064	114,291	147,605	
OPERATING						
53390	Operating Supplies	24,423	26,287	14,415	29,000	Oil, oil filters, fuel filters, miscellaneous items for gensets.
53420	Diesel	785,182	858,583	262,690	1,222,200	
53430	Wind Power	9,965	3,717	-	-	
53450	Gasoline	2,902	3,348	727	1,500	
53490	Internal Package Stock	250	50	-	100	
53510	Parts	3,612	2,453	10,863	-	
53520	Shipping/ Air Freight	5,122	25,316	8,114	6,000	
53530	Equipment Maint/Outside Vendor	133,842	444	391	-	
53540	Vehicle Maintenance	462	8	12	260	See details in Vehicle Maintenance Schedule Attachment A.
53600	Building Maintenance	616	-	-	-	
53660	Street Lights/ Fire Alarm System	1,976	1,139	-	-	
53690	Small Tool Expense	683	615	-	-	
53720	Rentals	-	25,317	-	-	
53740	Kits/Sample Testing	-	-	119	500	Engine oil sample test kits.
53780	Safety Equipment	851	405	-	200	
53810	Radios/Computers/Electronic Eq.	1,737	4,486	-	-	
53900	Internal Water Expense	396	396	297	475	
53910	Internal Sewer Expense	396	396	386	515	See details in Internal Utilities Schedule Attachment B.
53920	Internal Refuse Expense	1,073	593	310	538	
53970	Depreciation	168,395	174,297	-	-	
		1,141,883	1,127,850	298,324	1,261,288	

FUND 310 - ELECTRIC UTILITY

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
CONSTRUCTION/PROJECTS					
54520 Infrastructure Repairs	-	-	1,806	-	
54530 Machinery/Equipment <\$5K	-	17,608	-	-	
54600 Contractors	1,288	-	26,751	-	
54620 Engineering	33,618	1,199	263,641	-	
54700 Transfer Out (Projects)	-	5,000	-	-	
	34,906	23,807	292,198	-	
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications	1,232	653	387	266	See details in Communications Schedule Attachment C.
55130 Postage & Freight	37	176	36	20	
55160 Office Supplies	-	39	-	25	
55220 Dues & Subscriptions	6,495	8,688	5,469	2,494	See details in Dues & Subscriptions Schedule Attachment D.
55230 Computer Parts/Supplies	-	3,570	-	-	
55280 Long/Short Account	2,318	-	-	-	
55310 Insurance	24,932	33,544	21,241	33,107	See details in Insurance Schedule Attachment E.
55400 Travel & Per Diem	2,296	4,277	2,986	-	No travel proposed due to reduced revenue.
55460 Recruitment Expense	1,611	-	-	-	
55550 Admin Allocation Exp	164,752	188,759	107,065	135,895	
55610 Training	1,202	125	-	80	See details in Training Schedule Attachment G.
55670 Lease Expense	293	120	72	111	See details in Leases Schedule Attachment H.
55720 Licenses/Permits	10,448	11,731	17,810	11,818	See details in Licenses/Permits Schedule Attachment F.
55820 Consulting Service	143,336	64,478	164,898	66,801	assistance with source testing. \$2,222 for LMJ for Managing IT Services.
55910 Miscellaneous Expense	-	4,229	1,262	-	
55920 Disposal Write Downs	-	-	-	-	
55970 Bad Debt Expense	-	-	-	-	
65050 Internal Housing	-	-	-	-	
	358,952	320,389	321,226	250,617	
DEBT PAYMENTS					
56760 Debt Interest	13,549	8,369	494	731	\$150k Jr. Lien bond payment
	13,549	8,369	494	731	
CAPITAL ASSET INVESTMENTS					
57120 Plant & Equipment	-	-	79,281	-	
57180 Machinery/Equipment	-	-	298	-	
57210 Vehicles	-	-	-	-	
	-	-	79,579	-	
Total Outflows	1,620,448	1,640,479	1,106,112	1,660,241	
Net Budget Over/(Under)	26,650	(208,143)	108,794	437	

FUND 320 - WATER UTILITY

		CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS						
40280	State Grants	4,995	4,313	-	4,000	
40610	Water Revenue	256,417	273,957	129,884	99,878	
40620	Internal Water Revenue	12,629	12,643	9,710	14,249	
40640	Sewer Revenue	116,659	-	-	-	
40650	Internal Sewer Revenue	9,791	3,667	-	-	
40910	Mobile Equipment Revenue	5,051	-	-	-	
40970	Labor Revenues	3,597	-	-	-	
41300	Operating Transfer In	-	-	-	42,827	Transfer in from general fund investments to balance this fund.
41330	Miscellaneous Revenue	2,090	713	-	-	
		411,229	295,293	139,594	160,954	
PERSONNEL						
	Salaries	89,104	56,943	43,721	22,331	7.0% COLA
	Benefits	24,727	26,873	12,080	6,829	ADOL/ESC Tax, SBS, PERS, Medicare
	Medical/Life Insurance	126	1,981	1,405	67	90/10 Copay on medical insurance.
		113,957	85,797	57,206	29,227	
OPERATING						
53390	Operating Supplies	1,545	1,322	1,254	5,000	Supplies for repairing well houses.
53420	Diesel	1,151	-	-	-	
53450	Gasoline	4,096	329	788	2,000	
53510	Parts	6,834	10,069	3	1,500	
53520	Shipping/ Air Freight	2,123	1,798	734	500	
53540	Vehicle Maintenance	332	999	12	891	See details in Vehicle Maintenance Schedule Attachment A.
53600	Building Maintenance	756	-	-	3,500	Well House doors and locks.
53690	Small Tool Expense	1,837	-	-	500	Tool kit for replacing valve packing material.
53740	Kits/Sample Testing	2,615	4,432	25	1,000	ARS for water sampling.
53780	Safety Equipment	468	-	85	1,000	Gloves and filter cartridges.
53810	Radios/Computers/Electronic Eq.	1,438	-	-	-	
53880	Internal Elec Utilities	38,335	30,296	27,775	38,420	See details in Internal Utilities Schedule Attachment B.
53920	Internal Refuse Expense	-	772	304	538	
53970	Depreciation	359,836	119,699	-	-	
		421,366	169,716	30,980	54,849	
CONSTRUCTION/PROJECTS						
54600	Contractors	33,216	-	-	-	
54620	Engineering	14,200	917	218	500	Polar Consult to perform general engineering for water utility.
54700	Transfer Out (Projects)	-	-	-	-	
		47,416	917	218	500	

FUND 320 - WATER UTILITY

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications	1,649	449	245	106	See details in Communications Schedule Attachment C.
55130 Postage & Freight	416	82	247	300	
55160 Office Supplies	10	8	-	30	
55220 Dues & Subscriptions	4,242	5,160	2,358	2,257	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance	9,890	13,121	7,867	13,835	See details in Insurance Schedule Attachment E.
55400 Travel & Per Diem	5,397	-	-	2,850	Water operator training for 1 operator.
55550 Admin Allocation Expense	87,222	87,638	63,446	55,207	
55610 Training	2,333	63	-	40	See details in Training Schedule Attachment G.
55670 Lease Expense	293	119	72	111	See details in Leases Schedule Attachment H.
55720 Licenses/Permits	793	100	100	100	See details in Licenses/Permits Schedule Attachment F.
55820 Consulting Services	13,887	-	776	1,542	LMJ for Managing IT Services.
55920 Disposal Write Down	38	-	-	-	
55970 Bad Debt Expense	-	-	-	-	
	126,170	106,740	75,111	76,378	
CAPITAL ASSET INVESTMENTS					
57120 Plant & Equipment	-	-	-	-	
57210 Vehicles	-	-	-	-	
	-	-	-	-	
Total Outflows	708,909	363,170	163,515	160,954	
Net Budget Over/(Under)	(297,680)	(67,877)	(23,921)	-	

FUND 321 - WASTEWATER UTILITY

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
40280 State Grants	-	2,786	-	-	
40640 Sewer Revenue	-	115,753	117,764	162,550	
40650 Internal Sewer Revenue	-	6,138	14,541	19,286	
40910 Mobile Equipment Revenue	-	-	-	-	
40970 Labor Revenues	-	-	-	-	
41300 Operating Transfer In	-	-	-	-	
	-	124,677	132,305	181,836	
PERSONNEL					
Salaries	-	29,760	22,634	33,496	7.0% COLA
Benefits	-	11,138	5,917	10,243	ADOL/ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	-	2,492	(783)	29	90/10 Copay on medical insurance.
	-	43,390	27,768	43,768	
OPERATING					
53390 Operating Supplies	-	299	-	1,000	
53420 Diesel	-	688	-	2,000	
53450 Gasoline	-	2,640	527	750	
53510 Parts	-	816	-	2,000	Parts for repairs.
53520 Shipping/ Air Freight	-	2,493	191	1,500	Shipping of Operating Supplies, Vehicle Parts, etc.
53540 Vehicle Maintenance	-	-	-	4,309	See details in Vehicle Maintenance Schedule Attachment A.
53600 Building Maintenance	-	-	-	-	
53690 Small Tool Expense	-	-	-	-	
53740 Kits/Sample Testing	-	-	-	-	
53780 Safety Equipment	-	-	352	800	
53810 Radios/Computers/Electronic Eq.	-	-	-	-	
53880 Internal Elec Utilities	-	14,846	15,564	22,094	See details in Internal Utilities Schedule Attachment B.
53920 Internal Refuse Expense	-	772	304	538	
53970 Depreciation	-	171,519	-	-	
	-	194,073	16,938	34,991	
CONSTRUCTION/PROJECTS					
54600 Contractors	-	30,058	-	-	
54620 Engineering	-	353	145	500	Polar Consult, general engineering for wastewater utility.
54700 Transfer Out (Projects)	-	-	-	-	
	-	30,411	145	500	

FUND 321 - WASTEWATER UTILITY

	CY 2019 ACTUAL	CY 2020 ACTUAL	CY 2021 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications	-	401	214	160	See details in Communications Schedule Attachment C.
55130 Postage & Freight	-	-	-	30	
55160 Office Supplies	-	-	-	20	
55220 Dues & Subscriptions	-	2,370	1,284	1,046	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance	-	10,429	8,136	12,468	See details in Insurance Schedule Attachment E.
55400 Travel & Per Diem	-	-	-	2,850	Wastewater operator training for 1 operator.
55550 Admin Allocation Expense	-	87,638	55,515	84,935	
55610 Training	-	63	-	-	
55670 Lease Expense	-	105	72	111	See details in Leases Schedule Attachment H.
55820 Consulting Services	-	-	-	759	LMJ for Managing IT Services.
55970 Bad Debt Expense	-	-	-	-	
	-	101,006	65,221	102,379	
Total Outflows	-	368,880	110,072	181,638	
Net Budget Over/(Under)	-	(244,203)	22,233	198	

FUND 323 - REFUSE UTILITY

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
40280 State Grants	2,894		-	2,500	
40580 Refuse Revenue	155,173		81,642	115,058	
40590 Internal Refuse	25,368		11,053	11,496	
40970 Labor Revenue	-		-	500	
41300 Operating Transfer In	-	-	-	9,287	Transfer in from general fund investments to balance this fund.
41330 Miscellaneous Revenue	-		-	-	
	183,435	-	92,695	138,841	
PERSONNEL					
Salaries	43,304		32,608	46,509	7.0% COLA
Benefits	(7,129)		14,133	14,222	ADOL/ESC Tax, SBS, PERS, Medicare
Medical/Life Insurance	12,360		542	11,459	90/10 Copay on medical insurance.
	48,535	-	47,283	72,190	
OPERATING					
53390 Operating Supplies	160		-	800	
53420 Diesel	1,072		89	1,500	
53450 Gasoline	4,180		1,719	5,500	
53490 Internal Package Stock	-		-	-	
53510 Parts	150		-	-	
53520 Shipping/ Air Freight	722		2,381	3,500	Shipping supplies and parts for vehicle maintenance.
53540 Vehicle Maintenance	5,134		11,494	2,410	See details in Vehicle Maintenance Schedule Attachment A.
53600 Building Maintenance	-		(24)	-	
53690 Small Tool Expense	-		-	200	
53780 Safety Equipment	-		350	1,000	
53810 Radios/Computers/Electronic Eq.	299		-	-	
53880 Internal Electric	6,606		815	1,120	
53900 Internal Water Expense	396		297	-	See details in Internal Utilities Schedule Attachment B.
53910 Internal Sewer Expense	396		386	-	
53970 Depreciation	123,139		-	-	
	142,254	-	17,507	16,030	
CONSTRUCTION/PROJECTS					
54620 Engineering	1,855	-	-	-	
54700 Transfer Out (Projects)	807,001	-	-	-	
	808,856	-	-	-	

FUND 323 - REFUSE UTILITY

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
GENERAL & ADMINISTRATIVE					
55100 Telephone/ Communications	933		298	-	
55130 Postage & Freight	-		66	25	
55160 Office Supplies	10		-	30	
55220 Dues/Subscriptions	2,441		1,721	2,090	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance	5,851		5,889	7,213	See details in Insurance Schedule Attachment E.
55400 Travel & Per Diem	5,153		-	-	
55550 Admin Allocation Expense	62,994		63,446	38,221	
55610 Training	702		-	40	See details in Training Schedule Attachment G.
55670 Lease Expense	275		72	111	See details in Leases Schedule Attachment H.
55720 License/Permits	250		250	590	See details in Licenses/Permits Schedule Attachment F.
55820 Consulting Services	1,300		-	2,301	LMJ for Managing IT Services.
55920 Disposal Write Downs	50,179		-	-	
55970 Bad Debt Expense	-		-	-	
	130,088	-	71,742	50,621	
CAPITAL ASSET INVESTMENTS					
57120 Plant & Equipment	-	-	-	-	
57150 Building	-	-	-	-	
57210 Vehicles	-	-	-	-	
	-	-	-	-	
Total Outflows	1,129,733	-	136,532	138,841	
Net Budget Over/(Under)	(946,298)	-	(43,837)	-	

FUND 340 - HARBOR

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
REVENUE/RECEIPT ACCOUNTS					
40280 State Grants	1,714	(2,060)	-	1,400	
40480 Lease Revenue	13,726	-	-	-	
40490 Dock Revenue	39,389	44,839	4,046	13,500	
40520 Wharfage Revenue	36,398	73,914	8,903	12,900	
40910 Mobile Equipment Revenues	-	-	4,500	-	
40970 Labor Revenue	660	115	-	-	
41300 Operating Transfer In	-	-	-	90,570	Transfer in from general fund investments to balance this fund.
	91,887	116,808	17,449	118,370	
PERSONNEL					
Salaries	57,201	49,228	35,749	-	Not filling Harbor Officer position due to no crab season.
Benefits	21,967	8,609	13,425	-	PERS and SBS.
Medical/Life Insurance	113	897	658	-	90/10 Copay on medical insurance.
	79,281	58,734	49,832	-	
OPERATING					
53390 Operating Supplies	875	112	-	-	
53450 Gasoline	1,329	1,257	339	-	
53510 Parts	-	-	-	-	
53520 Shipping/ Air Freight	297	1,626	-	-	
53540 Vehicle Maintenance	1,299	610	77	130	See details in Vehicle Maintenance Schedule Attachment A.
53600 Building Maintenance	1,006	347	-	-	
53750 Uniforms	261	-	-	-	
53780 Safety Equipment	410	2,789	-	-	
53810 Radios/Computers/Electronic Eq.	539	-	-	-	
53920 Internal Refuse Expense	8,250	4,178	2,515	-	
53970 Depreciation	64,686	67,481	-	-	
	78,952	78,400	2,931	130	
CONSTRUCTION/PROJECTS					
54600 Contractors	-	30,058	-	-	
	-	30,058	-	-	
GENERAL & ADMINISTRATIVE					
55100 Telephone/Communications	918	533	297	266	See details in Communications Schedule Attachment C.
55130 Postage & Freight	1	10	-	-	
55160 Office Supplies	-	-	-	-	
55220 Dues & Subscriptions	7,733	2,459	1,630	156	See details in Dues & Subscriptions Schedule Attachment D.
55310 Insurance	11,628	18,186	11,658	18,693	See details in Insurance Schedule Attachment E.

FUND 340 - HARBOR

	CY 2020 ACTUAL	CY 2021 ACTUAL	CY 2022 ACTUAL 10/31/2021	CY 2023 PROPOSED	CY 2023 EXPLANATION/JUSTIFICATION
GENERAL & ADMINISTRATIVE					
55400 Travel & Per Diem	3,857	-	-	-	
55550 Admin Allocation Expense	24,228	26,966	15,862	12,740	
55610 Training	1,144	-	585	-	
55670 Lease Expense	17	422	554	-	
55720 License/Permits	-	-	-	250	See details in Licenses/Permits Schedule Attachment F.
55820 Consulting Services	600	-	-	-	LMJ for Managing IT Services.
55910 Miscellaneous Expense	-	-	-	-	
	50,126	48,576	30,586	32,105	
DEBT PAYMENTS					
56760 Debt Interest	-	52,065	50,958	53,138	Interest payment on Small Boat Harbor cost share.
56950 Debt Principle	-	-	35,177	32,997	Principle payment on Small Boat Harbor cost share.
	-	52,065	86,135	86,135	
CAPITAL ASSET INVESTMENTS					
57210 Vehicles	-	-	-	-	
	-	-	-	-	
Total Outflows	208,359	267,833	169,484	118,370	
Net Budget Over/(Under)	(116,472)	(151,025)	(152,035)	-	

2023 EQUIPMENT & VEHICLE MAINTENANCE SCHEDULE									
Fund	Equip ID	Year	Make	Model	Oil and Filters	Tires	Parts	Subtotal by Fund	Notes
105	380	2021	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -	\$ 130.00	
114	416	2010	Ford	Expedition	\$ 130.00	\$ -	\$ -	\$ 130.00	
120	378	2021	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -	\$ 130.00	
130	392	2020	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -	\$ 390.00	
	388	2020	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -		
		2021	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -		
135	422	2010	Ford	F350 Ambulance	\$ 170.00	\$ -	\$ -	\$ 1,238.00	
	465	2007	Ford	Pierce Eng. 1	\$ 370.00	\$ -	\$ -		
	401	2003	International	4400 BT530 Eng. 2	\$ 400.00	\$ -	\$ -		
	398	2015	Polaris	Ranger Off Road Ambulance	\$ 84.00	\$ -	\$ -		
	397	2016	Ford	F150	\$ 130.00	\$ -	\$ -		
	N/A	N/A	Yamaha	700 Grizzly	\$ 84.00	\$ -	\$ -		
170	406	N/A	N/A	Generator	\$ -	\$ -	\$ -	\$ 1,238.00	
170	386	2020	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -	\$ 130.00	
172	408	2012	Ford	F350	\$ 130.00	\$ -	\$ -	\$ 7,050.00	
	385	2020	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -		
	400	2011	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -		
	387	2021	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -		
	384	2020	GMC	Savana 3500	\$ 130.00	\$ -	\$ -		
	382	2020	Cat	926M Loader	\$ 400.00	\$ -	\$ -		
	411	2011	Cat	160M Grader	\$ 400.00	\$ -	\$ -		
	410	2005	Cat	325 Excavator	\$ 400.00	\$ -	\$ -		
	531	N/A	Cat	12G Grader	\$ 400.00	\$ -	\$ -		
	590	N/A	Cat	140G Grader	\$ 400.00	\$ -	\$ -		
	405	2008	Cat	966H Loader	\$ 400.00	\$ -	\$ -		
	396	1999	Steward Stevenson	Snow Blower	\$ 400.00	\$ -	\$ -		
	417	N/A	Genie	4000 W Light Tower	\$ 80.00	\$ -	\$ -		
	434	N/A	Kenworth	Dump Truck	\$ 400.00	\$ -	\$ -		
	442	2004	New Holland	115B Backhoe/Loader	\$ 400.00	\$ -	\$ -		
	587	N/A	Case	1102B Compactor	\$ 400.00	\$ -	\$ -		
	551	N/A	International	Water Tanker	\$ 320.00	\$ -	\$ -		
	534	N/A	Cat	V300B Forklift	\$ 400.00	\$ -	\$ -		
	547	N/A	Cat	966D Loader	\$ 400.00	\$ -	\$ -		
	556	N/A	Cat	980C Loader	\$ 400.00	\$ -	\$ -		
425	N/A	Lull	1044 C54 Forklift	\$ 400.00	\$ -	\$ -			
424	N/A	Case	445 Skid Steer	\$ 400.00	\$ -	\$ -			
180	377	2021	Chevy	3500 Chasis Cab with Mechanic Bed	\$ 130.00	\$ -	\$ -	\$ 820.00	
	418	1995	Peterbilt	Tractor "Low Boy"	\$ 320.00	\$ -	\$ -		
	552	N/A	Ingersoll Rand	180 Compressor	\$ 370.00	\$ -	\$ -		
300	487	N/A	Case	1840 Uniloader	\$ 370.00	\$ -	\$ -	\$ 1,370.00	
	429	2010	International	4400 Tanker	\$ 370.00	\$ -	\$ -		
	430	2009	Ford	F150	\$ 130.00	\$ -	\$ -		
	390	2020	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -		
	409	N/A	UD	3300 Gasoline Tanker	\$ 370.00	\$ -	\$ -		

2023 EQUIPMENT & VEHICLE MAINTENANCE SCHEDULE									
Fund	Equip ID	Year	Make	Model	Oil and Filters	Tires	Parts	Subtotal by Fund	Notes
310	389	2020	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -	\$ 260.00	
	415	2011	Ford	F350 Electrican Truck	\$ 130.00	\$ -	\$ -		
320	393	2019	Chevy	1500 Silverado	\$ 87.10	\$ -	\$ 804.00	\$ 891.10	Windshield and shocks.
321					\$ 42.90	\$ -	\$ 396.00		
	435	2007	Freightliner	Sewer Pumper Truck	\$ 370.00	\$ -	\$ 3,500.00	\$ 4,308.90	Used Transmission
323	395	2017	Ford	F550 Garbage Truck	\$ 170.00	\$ -	\$ 1,500.00	\$ 2,410.00	Extra hydraulic pumps.
	478	N/A	Cat	D6H Dozer	\$ 370.00	\$ -	\$ -		
	402	2011	Cat	299C Skid Steer	\$ 370.00	\$ -	\$ -		
340	391	2020	Chevy	1500 Silverado	\$ 130.00	\$ -	\$ -	\$ 130.00	
TOTAL								\$ 19,388.00	

2023 INTERNAL UTILITIES SCHEDULE

Fund	Description	Number of Months	Amount Per Month	Total
101	Heating Fuel	12	\$ -	\$ 1,150
	Electric	12	\$ 230.00	\$ 2,760
	Water	12	\$ 24.00	\$ 288
	Sewer	12	\$ 37.00	\$ 444
	Refuse	12	\$ 50.70	\$ 608
FUND TOTAL				\$ 5,250
105	Heating Fuel	12	\$ -	\$ 550
	Electric	12	\$ 230.00	\$ 2,760
	Water	12	\$ 24.00	\$ 288
	Sewer	12	\$ 37.00	\$ 444
	Refuse	12	\$ 50.70	\$ 608
FUND TOTAL				\$ 4,650
110	Heating Fuel	12	\$ -	\$ 550
	Electric	12	\$ 230.00	\$ 2,760
	Water	12	\$ 24.00	\$ 288
	Sewer	12	\$ 37.00	\$ 444
	Refuse	12	\$ 50.70	\$ 608
FUND TOTAL				\$ 4,650
114	Heating Fuel	12	\$ -	\$ 875
	Electric	12	\$ -	\$ 700
	Water	12	\$ 57.00	\$ 684
	Sewer	12	\$ 80.00	\$ 960
	Refuse	12	\$ 86.35	\$ 1,036
FUND TOTAL				\$ 4,255
116	Heating Fuel	12	\$ 2,762.50	\$ 33,150
	Electric	12	\$ 800.00	\$ 9,600
	Water	12	\$ 189.18	\$ 2,270
	Sewer	12	\$ 257.40	\$ 3,089
	Refuse	12	\$ 257.40	\$ 3,089
FUND TOTAL				\$ 51,198
120	Heating Fuel	12	\$ -	\$ 550
	Electric	12	\$ 230.00	\$ 2,760
	Water	12	\$ 28.80	\$ 346
	Sewer	12	\$ 37.00	\$ 444
	Refuse	12	\$ 50.70	\$ 608
FUND TOTAL				\$ 4,708
130	Heating Fuel	12	\$ -	\$ 950
	Electric	12	\$ 330.00	\$ 3,960
	Water	12	\$ 28.80	\$ 346

2023 INTERNAL UTILITIES SCHEDULE

Fund	Description	Number of Months	Amount Per Month	Total
	Sewer	12	\$ 37.00	\$ 444
	Refuse	12	\$ 50.70	\$ 608
FUND TOTAL				\$ 6,308
135	Heating Fuel	12	\$ -	\$ 950
	Electric	12	\$ 1,850.00	\$ 22,200
	Water	12	\$ 161.50	\$ 1,938
	Sewer	12	\$ 259.00	\$ 3,108
	Refuse	12	\$ 50.70	\$ 608
FUND TOTAL				\$ 28,804
170	Heating Fuel	12	\$ -	\$ -
	Electric	12	\$ 666.67	\$ 8,000
	Water	12	\$ 165.00	\$ 1,980
	Sewer	12	\$ 259.00	\$ 3,108
	Refuse	12	\$ 44.85	\$ 538
FUND TOTAL				\$ 13,626
172	Heating Fuel	12	\$ -	\$ -
	Electric	12	\$ 5,500.00	\$ 66,000
	Water	12	\$ 198.00	\$ 2,376
	Sewer	12	\$ 301.83	\$ 3,622
	Refuse	12	\$ 44.85	\$ 538
FUND TOTAL				\$ 72,536
180	Heating Fuel	12	\$ -	\$ -
	Electric	12	\$ 666.67	\$ 8,000
	Water	12	\$ 247.50	\$ 2,970
	Sewer	12	\$ 259.00	\$ 3,108
	Refuse	12	\$ 44.85	\$ 538
FUND TOTAL				\$ 14,616
300	Heating Fuel	12	\$ -	\$ -
	Electric	12	\$ 1,673.67	\$ 20,084
	Water	12	\$ -	\$ -
	Sewer	12	\$ -	\$ -
	Refuse	12	\$ 40.99	\$ 492
FUND TOTAL				\$ 20,576
310	Heating Fuel	12	\$ 134,550.00	\$ 1,614,600
	Electric	12	\$ -	\$ -
	Water	12	\$ 39.60	\$ 475
	Sewer	12	\$ 42.90	\$ 515
	Refuse	12	\$ 44.85	\$ 538
FUND TOTAL				\$ 1,616,128

2023 INTERNAL UTILITIES SCHEDULE

Fund	Description	Number of Months	Amount Per Month	Total
320	Heating Fuel	12	\$ -	\$ -
	Electric	12	\$ 3,201.67	\$ 38,420
	Water	12	\$ -	\$ -
	Sewer	12	\$ -	\$ -
	Refuse	12	\$ 44.85	\$ 538
FUND TOTAL				\$ 38,958
321	Heating Fuel	12	\$ -	\$ -
	Electric	12	\$ 1,841.17	\$ 22,094
	Water	12	\$ -	\$ -
	Sewer	12	\$ -	\$ -
	Refuse	12	\$ 44.85	\$ 538
FUND TOTAL				\$ 22,632
323	Heating Fuel	12	\$ -	\$ -
	Electric	12	\$ 93.33	\$ 1,120
	Water	12	\$ -	\$ -
	Sewer	12	\$ -	\$ -
	Refuse	12	\$ -	\$ -
FUND TOTAL				\$ 1,120
340	Heating Fuel	12	\$ -	\$ -
	Electric	12	\$ -	\$ -
	Water	12	\$ -	\$ -
	Sewer	12	\$ -	\$ -
	Refuse	12	\$ -	\$ -
FUND TOTAL				\$ -
TOTAL				\$ 1,905,762

2023 COMMUNICATIONS SCHEDULE				
Fund	Subscription Description	Number of Months	Amount Per Month	Total
101	LMJ	9	\$ 11.54	\$ 104
	LMJ	3	\$ 98.00	\$ 294
FUND TOTAL				\$ 398
102	ACS - 3100, 2364	12	\$ 117.61	\$ 1,411
FUND TOTAL				\$ 1,411
104	LMJ	9	\$ 11.54	\$ 104
	LMJ	3	\$ 54.00	\$ 162
FUND TOTAL				\$ 266
105	LMJ	9	\$ 11.54	\$ 104
	LMJ	3	\$ 54.00	\$ 162
	P. Zavadil Cell Stipend	12	\$ 20.00	\$ 240
FUND TOTAL				\$ 506
110	LMJ	9	\$ 11.54	\$ 104
	LMJ	3	\$ 54.00	\$ 162
	L. Sterbenz Cell Stipend	12	\$ 20.00	\$ 240
	A. Wegeleben Cell Stipend	12	\$ 20.00	\$ 240
FUND TOTAL				\$ 746
120	ACS - 3125	12	\$ 67.43	\$ 809
	LMJ	9	\$ 57.69	\$ 519
	LMJ	3	\$ 270.00	\$ 810
	N. Melovidov Cell Stipend	12	\$ 20.00	\$ 240
FUND TOTAL				\$ 2,378
130	ACS - 911, 3130, HS136A	12	\$ 114.19	\$ 1,370
	LMJ	9	\$ 69.23	\$ 623
	LMJ	3	\$ 336.00	\$ 1,008
	Officer Cell Stipend	12	\$ 20.00	\$ 240
	Officer Cell Stipend	12	\$ 20.00	\$ 240
FUND TOTAL				\$ 3,481
135	ACS - 911, 3130, HS136B	12	\$ 114.19	\$ 1,370
	LMJ	9	\$ 11.54	\$ 104
	LMJ	3	\$ 54.00	\$ 162
	GCI - EMS Cell	12	\$ 35.00	\$ 420
FUND TOTAL				\$ 2,056
170	LMJ	9	\$ 34.62	\$ 312
	LMJ	3	\$ 167.00	\$ 501
FUND TOTAL				\$ 813
172	LMJ	9	\$ 11.54	\$ 104
	LMJ	3	\$ 54.00	\$ 162
FUND TOTAL				\$ 266

2023 COMMUNICATIONS SCHEDULE				
Fund	Subscription Description	Number of Months	Amount Per Month	Total
180	LMJ	9	\$ 11.54	\$ 104
	LMJ	3	\$ 54.00	\$ 162
FUND TOTAL				\$ 266
300	LMJ	9	\$ 23.08	\$ 208
	LMJ	3	\$ 108.00	\$ 324
	M. Galanin Cell Stipend	12	\$ 20.00	\$ 240
FUND TOTAL				\$ 772
310	LMJ	9	\$ 11.54	\$ 104
	LMJ	3	\$ 54.00	\$ 162
FUND TOTAL				\$ 266
320	LMJ	9	\$ 4.62	\$ 42
	LMJ	3	\$ 21.60	\$ 65
FUND TOTAL				\$ 106
321	LMJ	9	\$ 6.92	\$ 62
	LMJ	3	\$ 32.40	\$ 97
FUND TOTAL				\$ 160
340	LMJ	9	\$ 11.54	\$ 104
	LMJ	3	\$ 54.00	\$ 162
FUND TOTAL				\$ 266
TOTAL				\$ 14,156

2023 DUES & SUBSCRIPTIONS SCHEDULE		
Fund	Description	Total
101	Passageways	\$ 3,887
	Starlink Internet	\$ 171
	Microsoft Exchange/0365	\$ 576
	LMJ Managed Hardware	\$ 398
	PayNW - Time Keeping System	\$ 856
	JAMF - iPad Management Software	\$ 96
	Zoom	\$ 14
FUND TOTAL		\$ 5,999
102	Adobe Pro	\$ 180
	AML membership dues	\$ 1,150
	US Post Office Annual Fee	\$ 1,440
	Dreamhost	\$ 36
	Quadient Leasing USA (meter rental) 7/20-7/21	\$ 1,300
	Microsoft Office/Antivirus	\$ 150
	Starlink Internet	\$ 343
FUND TOTAL		\$ 11,221
104	Frontier Precision	\$ 900
	LMJ Managed Hardware	\$ 186
	Starlink Internet	\$ 171
FUND TOTAL		\$ 1,257
105	Starlink Internet	\$ 343
	Microsoft Exchange/0365	\$ 150
	LMJ Managed Hardware	\$ 398
	PayNW - Time Keeping System	\$ 122
	JAMF - iPad Management Software	\$ 24
	Everbridge - NIXLE	\$ 222
	Dude Solutions - Asset Essentials	\$ 110
	Zoom	\$ 14
	MS Projects	\$ 660
	EasyCIP	\$ 156
FUND TOTAL		\$ 2,043
110	Starlink Internet	\$ 171
	Microsoft Exchange/0365	\$ 300
	LMJ Managed Hardware	\$ 398
	PayNW - Time Keeping System	\$ 245
	Everbridge - NIXLE	\$ 444
	Dude Solutions - Asset Essentials	\$ 110
	MS Projects	\$ 660
	Zoom	\$ 14

2023 DUES & SUBSCRIPTIONS SCHEDULE		
Fund	Description	Total
	Adobe	\$ 480
	EasyCIP	\$ 156
	FUND TOTAL	\$ 2,823
114	Starlink Internet	\$ 343
	Microsoft Exchange/0365	\$ 150
	LMJ Managed Hardware	\$ 796
	PayNW - Time Keeping System	\$ 122
	EasyCIP	\$ 156
	FUND TOTAL	\$ 1,568
116	TDX Internet & Cable	\$ 9,192
	Dude Solutions - Asset Essentials	\$ 139
	EasyCIP	\$ 156
	FUND TOTAL	\$ 9,488
120	State of Alaska - FICA Administration	\$ 55
	Starlink Internet	\$ 1,029
	Microsoft Exchange/0365	\$ 750
	LMJ Managed Hardware	\$ 2,787
	PayNW - Time Keeping System	\$ 612
	Zoom	\$ 14
	MUNIREvs	\$ 9,480
	Dude Solutions - Asset Essentials	\$ 220
	EasyCIP	\$ 156
	FUND TOTAL	\$ 15,102
130	eForce	\$ 9,720
	Starlink Internet	\$ 857
	Microsoft Exchange/0365	\$ 888
	LMJ Managed Hardware	\$ 1,593
	PayNW - Time Keeping System	\$ 856
	Zoom	\$ 14
	TDX Internet for PS	\$ 1,188
	Metrofax	\$ 143
	Everbridge - NIXLE	\$ 1,556
	EasyCIP	\$ 156
	FUND TOTAL	\$ 16,972
135	Starlink Internet	\$ 343
	Microsoft Exchange/0365	\$ 96
	LMJ Managed Hardware	\$ 796
	Zoom	\$ 14
	Everbridge - NIXLE	\$ 222

2023 DUES & SUBSCRIPTIONS SCHEDULE		
Fund	Description	Total
	EasyCIP	\$ 156
FUND TOTAL		\$ 1,628
170	Starlink Internet	\$ 514
	Microsoft Exchange/0365	\$ 150
	LMJ Managed Hardware	\$ 398
	PayNW - Time Keeping System	\$ 122
	JAMF - iPad Management Software	\$ 48
	Everbridge - NIXLE	\$ 222
	Dude Solutions - Asset Essentials	\$ 110
	Zoom	\$ 14
	EasyCIP	\$ 156
FUND TOTAL		\$ 1,735
172	Starlink Internet	\$ 343
	Microsoft Exchange/0365	\$ 150
	LMJ Managed Hardware	\$ 398
	PayNW - Time Keeping System	\$ 122
	JAMF - iPad Management Software	\$ 48
	Everbridge - NIXLE	\$ 222
	Dude Solutions - Asset Essentials	\$ 110
	Zoom	\$ 14
	EasyCIP	\$ 156
FUND TOTAL		\$ 1,564
180	All Data - Mec. Manuals via Internet	\$ 1,500
	Cat EM	\$ 990
	Navistar	\$ 648
	Helm Publications (IDS)	\$ 849
	Starlink Internet	\$ 343
	Microsoft Exchange/0365	\$ 96
	LMJ Managed Hardware	\$ 796
	PayNW - Time Keeping System	\$ 122
	JAMF - iPad Management Software	\$ 24
	Dude Solutions - Asset Essentials	\$ 249
	Zoom	\$ 14
	EasyCIP	\$ 156
	FUND TOTAL	
	Starlink Internet	\$ 171
	Microsoft Exchange/0365	\$ 192
	LMJ Managed Hardware	\$ 398
	PayNW - Time Keeping System	\$ 245

2023 DUES & SUBSCRIPTIONS SCHEDULE		
Fund	Description	Total
300	JAMF - iPad Management Software	\$ 24
	Everbridge - NIXLE	\$ 444
	Dude Solutions - Asset Essentials	\$ 677
	Zoom	\$ 14
	EasyCIP	\$ 156
FUND TOTAL		\$ 2,322
310	Starlink Internet	\$ 343
	Microsoft Exchange/0365	\$ 192
	LMJ Managed Hardware	\$ 398
	PayNW - Time Keeping System	\$ 245
	JAMF - iPad Management Software	\$ 24
	Everbridge - NIXLE	\$ 444
	Dude Solutions - Asset Essentials	\$ 677
	Zoom	\$ 14
	EasyCIP	\$ 156
FUND TOTAL		\$ 2,494
320	Starlink Internet	\$ 230
	Microsoft Exchange/0365	\$ 64
	LMJ Managed Hardware	\$ 267
	PayNW - Time Keeping System	\$ 82
	JAMF - iPad Management Software	\$ 24
	Everbridge - NIXLE	\$ 149
	Dude Solutions - Asset Essentials	\$ 1,276
	Zoom	\$ 9
	EasyCIP	\$ 156
FUND TOTAL		\$ 2,257
321	Starlink Internet	\$ 113
	Microsoft Exchange/0365	\$ 32
	LMJ Managed Hardware	\$ 131
	PayNW - Time Keeping System	\$ 40
	Everbridge - NIXLE	\$ 73
	Dude Solutions - Asset Essentials	\$ 496
	Zoom	\$ 5
	EasyCIP	\$ 156
FUND TOTAL		\$ 1,046
	Starlink Internet	\$ 171
	Microsoft Exchange/0365	\$ 96
	LMJ Managed Hardware	\$ 398
	PayNW - Time Keeping System	\$ 122

2023 DUES & SUBSCRIPTIONS SCHEDULE		
Fund	Description	Total
323	JAMF - iPad Management Software	\$ 24
	Everbridge - NIXLE	\$ 222
	Dude Solutions - Asset Essentials	\$ 886
	Zoom	\$ 14
	EasyCIP	\$ 156
FUND TOTAL		\$ 2,090
340	Starlink Internet	\$ -
	LMJ Managed Hardware	\$ -
	EasyCIP	\$ 156
FUND TOTAL		\$ 156
TOTAL		\$ 84,398

2023 INSURANCE SCHEDULE				
Fund	Description	Number of Months	Amount Per Month	Total
102	AON Risk - broker	12		
	Liability	12	\$ -	\$ -
	Cyber	12	\$ 210.02	\$ 2,520
	Crime	12	\$ 31.10	\$ 373
	Worker's Comp	12	\$ -	\$ -
FUND TOTAL				\$ 2,893
105	Broker	12	\$ -	\$ 1,563
	Liability	12		\$ 3,000
	Vehicle	12	\$ 61.00	\$ 732
	Worker's Comp	12		\$ 1,400
FUND TOTAL				\$ 6,695
110	Broker	12	\$ -	\$ 1,563
	Liability	12		\$ 2,927
	Vehicle	12	\$ 42.00	\$ 504
	Worker's Comp	12		\$ 1,160
FUND TOTAL				\$ 6,154
116	Property	12	\$ 1,750.00	\$ 21,000
	Liability	12		\$ -
	Broker	12		\$ 1,563
	Worker's Comp	12		\$ 40
FUND TOTAL				\$ 22,603
120	Broker	12	\$ -	\$ 1,563
	Liability	12		\$ 4,600
	Vehicle	12	\$ 45.00	\$ 540
	Worker's Comp	12		\$ 2,000
FUND TOTAL				\$ 8,703
130	Broker	12	\$ -	\$ 1,563
	Liability	12	\$ 1,400.00	\$ 13,400
	Vehicle	12	\$ 392.00	\$ 4,704
	Worker's Comp	12	\$ 666.67	\$ 8,000
FUND TOTAL				\$ 27,667
135	Property	12	\$ 431.00	\$ 5,172
	Liability	12	\$ 105.00	\$ 1,260
	Vehicle	12	\$ 460.00	\$ 5,520
	Broker			\$ 1,563
	Worker's Comp	12		\$ 3,000
FUND TOTAL				\$ 16,515
170	Broker	12	\$ -	\$ 1,563
	Liability	12		\$ 12,600

2023 INSURANCE SCHEDULE				
Fund	Description	Number of Months	Amount Per Month	Total
	Vehicle	12	\$ 115.00	\$ 1,380
	Worker's Comp	12		\$ 4,000
FUND TOTAL				\$ 19,543
172	Property	12	\$ 2,900.00	\$ 34,800
	Liability	12		\$ 4,110
	Vehicle	12	\$ 696.00	\$ 8,352
	Broker			\$ 1,563
	Worker's Comp	12	\$ 93.33	\$ 1,120
FUND TOTAL				\$ 49,945
180	Property	12	\$ 1,868.00	\$ 22,416
	Broker fee			\$ 1,563
	Liability	12	\$ 379.00	\$ 1,800
	Vehicle	12	\$ 137.00	\$ 1,644
	Worker's Comp	12	\$ 70.83	\$ 850
FUND TOTAL				\$ 28,273
300	Property	12	\$ 4,200.00	\$ 50,400
	Gen Liab + Pollution	12	\$ 1,960.00	\$ 23,520
	Vehicle	12	\$ 175.00	\$ 2,100
	Broker			\$ 1,563
	Worker's Comp	12	\$ 108.33	\$ 1,300
FUND TOTAL				\$ 78,883
305	Property	12	\$ 8.00	\$ 96
	Gen Liab + Pollution	12	\$ 1,370.00	\$ 16,440
	Broker fee	12		\$ 1,563
	Worker's Comp	12		\$ 60
FUND TOTAL				\$ 18,159
310	Property	12	\$ 2,092.00	\$ 25,104
	Liability	12	\$ 399.00	\$ 2,900
	Vehicle	12	\$ 195.00	\$ 2,340
	Broker			\$ 1,563
	Worker's Comp	12	\$ 100.00	\$ 1,200
FUND TOTAL				\$ 33,107
320	Property	12	\$ 640.00	\$ 7,680
	Broker			\$ 1,563
	Liability	12	\$ -	\$ 2,500
	Vehicle	12	\$ 41.00	\$ 492
	Worker's Comp	12	\$ 133.33	\$ 1,600
FUND TOTAL				\$ 13,835
321	Property	12	\$ 790.00	\$ 9,480

2023 INSURANCE SCHEDULE				
Fund	Description	Number of Months	Amount Per Month	Total
	Liability	12		\$ 1,200
	Vehicle	12	\$ 74.00	\$ 888
	Worker's Comp	12		\$ 900
FUND TOTAL				\$ 12,468
323	Property	12	\$ 185.00	\$ 2,220
	Broker			\$ 1,563
	Liability	12		\$ 1,650
	Vehicle	12	\$ 90.00	\$ 1,080
	Worker's Comp	12	\$ 58.33	\$ 700
FUND TOTAL				\$ 7,213
340	Property	12	\$ 1,175.00	\$ 14,100
	Broker			\$ 1,563
	Liability	12		\$ 1,230
	Vehicle	12	\$ 100.00	\$ 1,200
	Worker's Comp	12	\$ 50.00	\$ 600
FUND TOTAL				\$ 18,693
TOTAL				\$ 371,342

2023 TRAINING SCHEDULE					
Fund	Department	Description	Number of Students	Cost Per Course	Total
105	City Manager	8-Hour Hazwoper	1	\$ 40.00	\$ 40
FUND TOTAL					\$ 40
130	Public Safety	Dispatcher Training	2	\$ 750.00	\$ 1,500
		Alaska Recert Academy	2	\$ 3,100.00	\$ 6,200
FUND TOTAL					\$ 7,700
170	Public Works Administration	8-Hour Hazwoper	3	\$ 40.00	\$ 120
FUND TOTAL					\$ 120
172	Maintenance and Operations	8-Hour Hazwoper	6	\$ 40.00	\$ 240
FUND TOTAL					\$ 240
180	Motor Pool	8-Hour Hazwoper	2	\$ 40.00	\$ 80
FUND TOTAL					\$ 80
300	Bulk Fuel	8-Hour Hazwoper	3	\$ 40.00	\$ 120
FUND TOTAL					\$ 120
310	Electric	8-Hour Hazwoper	2	\$ 40.00	\$ 80
FUND TOTAL					\$ 80
320	Water	8-Hour Hazwoper	1	\$ 40.00	\$ 40
FUND TOTAL					\$ 40
323	Refuse	8-Hour Hazwoper	1	\$ 40.00	\$ 40
FUND TOTAL					\$ 40
TOTAL					\$ 8,460

2023 EQUIPMENT LEASE SCHEDULE					
Fund	Description	Number of Months	Amount Per Month	Total	Notes
105	Sharp Copier Lease	12	\$ 18.00	\$ 216.00	Copier split between 105. 110, 114, and 116
FUND TOTAL				\$ 216.00	
110	Sharp Copier Lease	12	\$ 18.00	\$ 216.00	Copier split between 105. 110, 114, and 116
FUND TOTAL				\$ 216.00	
114	Sharp Copier Lease	12	\$ 18.00	\$ 216.00	Copier split between 105. 110, 114, and 116
FUND TOTAL				\$ 216.00	
116	Sharp Copier Lease	12	\$ 18.00	\$ 216.00	Copier split between 105. 110, 114, and 116
FUND TOTAL				\$ 216.00	
120	Sharp Copier Lease	12	\$ 350.00	\$ 4,200.00	
FUND TOTAL				\$ 4,200.00	
130	Sharp Copier Lease	12	\$ 97.50	\$ 1,170.00	Copier split between 130 and 135.
FUND TOTAL				\$ 1,170.00	
135	Sharp Copier Lease	12	\$ 97.50	\$ 1,170.00	Copier split between 130 and 135.
FUND TOTAL				\$ 1,170.00	
170	Sharp Copier Lease	12	\$ 9.25	\$ 111.00	Copier split between 170, 172, 180, 300, 310, 320, 321, 323.
FUND TOTAL				\$ 111.00	
172	Sharp Copier Lease	12	\$ 209.25	\$ 2,511.00	Copier split between 170, 172, 180, 300, 310, 320, 321, 323. + \$200/month TDX land lease
FUND TOTAL				\$ 2,511.00	

2023 EQUIPMENT LEASE SCHEDULE					
Fund	Description	Number of Months	Amount Per Month	Total	Notes
180	Sharp Copier Lease	12	\$ 9.25	\$ 111.00	Copier split between 170, 172, 180, 300, 310, 320, 321, 323.
FUND TOTAL				\$ 111.00	
300	Sharp Copier Lease	12	\$ 9.25	\$ 111.00	Copier split between 170, 172, 180, 300, 310, 320, 321, 323.
FUND TOTAL				\$ 111.00	
310	Sharp Copier Lease	12	\$ 9.25	\$ 111.00	Copier split between 170, 172, 180, 300, 310, 320, 321, 323.
FUND TOTAL				\$ 111.00	
320	Sharp Copier Lease	12	\$ 9.25	\$ 111.00	Copier split between 170, 172, 180, 300, 310, 320, 321, 323.
FUND TOTAL				\$ 111.00	
321	Sharp Copier Lease	12	\$ 9.25	\$ 111.00	Copier split between 170, 172, 180, 300, 310, 320, 321, 323.
FUND TOTAL				\$ 111.00	
323	Sharp Copier Lease	12	\$ 9.25	\$ 111.00	Copier split between 170, 172, 180, 300, 310, 320, 321, 323.
FUND TOTAL				\$ 111.00	
TOTAL				\$ 10,476.00	

2023 LICENSES AND PERMITS SCHEDULE		
Fund	Description	Total
120	Washington Business Licence Application	\$ 92
	FUND TOTAL	\$ 92
300	State of Alaska - Annual DeviCe Registration	\$ 590
	FUND TOTAL	\$ 590
310	State of Alaska - Small Power Plant Compliance/Permit	\$ 4,220
	State of Alaska - Title V Annual Emissions Fees	\$ 7,130
	State of Alaska - Fuel Cost Update	\$ 468
	ADEC	
	State of Alaska - Title I Annual Emissions Fees	
	FUND TOTAL	\$ 11,818
320	State of Alaska - Annual Water Fees	\$ 100
	SOC Monitoring Waiver Renewal Aoo	\$ 693
	FUND TOTAL	\$ 100
323	State of Alaska - Class III Annual Landfill Fees	\$ 590
	FUND TOTAL	\$ 590
340	State of Alaska	\$ 250
	FUND TOTAL	\$ 250
	TOTAL	\$ 13,348