



**Budget
Fiscal Year 2025**

City of Craig
Fiscal Year 2025 Budget
Table of Contents

	<u>Page</u>
Administrator Memo	2
Financial Summary	14
General Fund Revenues	30
General Fund Departments	
Administration	34
Aquatic Center	38
Council	42
Emergency Medical Services	46
Facilities & Parks	50
Fire	53
Library	58
Planning	62
Police	68
Recreation	73
Public Works	79
Enterprise Fund Departments	86
Water	87
Wastewater	89
Garbage	91
Harbor	94
JTB	97
Cannery	102
Capital Projects	104
Special Revenue Fund	112

Attachment A

General Fund Revenues	\$	5,060,500	
Transfers In		500,094	
Total Revenue and Transfers In		5,560,594	\$ 5,560,594
General Fund Expenditures			
Administration		932,595	
Aquatic Center		590,312	
Council		32,451	
EMS		376,186	
Facilities & Parks		348,520	
Fire		31,644	
Library		206,154	
Planning		104,019	
Police		1,421,380	
Public Works		567,575	
Recreation		256,399	
Total Expenditures		4,867,234	\$ 4,867,234
Operating Transfer Out			
School Financing		200,000	
To EF (Subsidy)		480,652	
Total Transfers Out			680,652
Total General Fund Expenditures & Transfers Out			5,547,886
Excess of Revenues/Transfers over Expenditures			\$ 12,708
Enterprise Fund Revenues			
Cannery		4,500	
Harbor		257,500	
JTB Industrial Park		433,589	
Garbage		339,432	
Wastewater		331,500	
Water		362,132	
Total		1,728,653	\$ 1,728,653
Enterprise Fund Expenses			
Cannery		6,525	
Harbor		442,911	
JTB Industrial Park		325,320	
Garbage		363,891	
Wastewater		448,299	
Water		622,359	
Total		2,209,305	
Excess of EF Revenue/Transfers over Expenditures			\$ (480,652)
GF Total Revenue/Transfer In over Total Expenses/Transfer Out			\$ 12,708
GF Transfer to CR			\$ 12,708

CITY OF CRAIG MEMORANDUM

To: Craig Mayor and City Council
From: Brian Templin, City Administrator
Date: April 18, 2024
RE: FY 2025 City of Craig Operating and Capital Budget

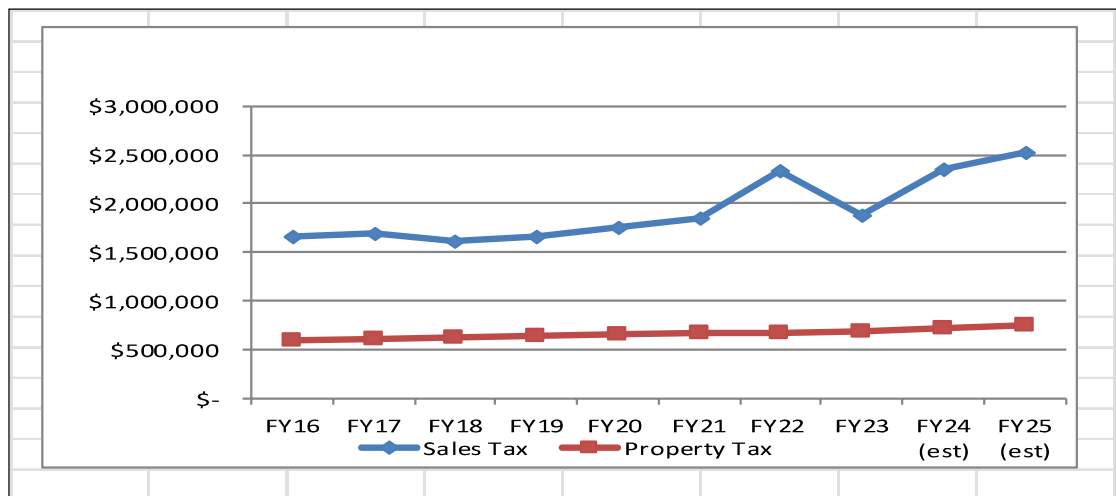
Attached you will find the budget committee adopted City of Craig operating and capital budget for FY 2025. A summary of the budget is provided below.

In years past it has been our practice to bring a balanced budget to the budget committee at the first meeting, making any adjustments with department managers prior to that meeting. In order to involve the budget committee in more of these decisions and discussions, staff brought the first draft budget with all increases, additional department requests, and capital projects to the budget committee for a full and thorough discussion that would include council priorities and decisions. The initial draft operating budget had a deficit of about \$400,000 when initially presented to the budget committee. The initial draft capital budget had \$1.162 million in project requests and required a draw of \$365,000 from the capital reserve to meet all capital requests (in addition to another \$700,000 identified for capital projects). The committee met March 4th and 18th to discuss the operations budget and closed the gap through a series of both cuts and revenue increases for FY25. On March 13th the full council met with the Craig City School Board to discuss the district's \$1.3 million budget deficit. Since that meeting the district has made additional cuts to their budget and the new deficit is approximately \$1.155 million. To fill this deficit the city would have to increase its contribution this year by approximately \$969,000. At the budget committee meeting on March 25th the budget committee discussed the school district deficit, some ideas on the level of funding that the committee was comfortable with, and options to close the gap in FY2025 and permanently in future years. There will be additional discussion on these options in the memo below. On April 1st the budget committee met to discuss the capital budget and come to a consensus on the operations budget. At that meeting staff and the committee edited the capital budget and reduced the required draw from the capital reserve to \$254,000, which was determined to be an acceptable level. At that meeting the budget committee also recommended forwarding the draft budget to the full council for consideration and adoption.

A. Revenues

The table below shows past actual and estimated, and next fiscal year's projected local tax receipts.

Total Sales Tax and Property Tax Receipts



Sales Tax

Sales tax revenues makes up the bulk of locally generated tax receipts. The sales tax numbers shown in the above graph is the sum of general sales tax (5%, including 1% for schools and 1% for recreation and the pool), liquor sales tax (6%), bed tax receipts (\$5/night), and tax on marijuana products (10% - this includes 5% sales tax and 5% marijuana tax).

Sales tax revenues have been consistently increasing after most COVID restrictions were lifted. Sales tax appears to be near or slightly above FY24 levels for FY25. Summer activity, including lodge and charter guests have remained steady post-COVID. Many charter operators continue to add bookings on both ends of the traditional season to accommodate additional demand. Overall, we are on track for sales tax related revenue projections for the current fiscal year. While the city has seen variable sales tax revenues since FY 2008, the overall trend shows an increase in receipts in that time year over year. High prices are certainly a factor in the current level of sales tax, but that is unlikely to change for FY25. For FY 2025, the projected sales tax receipts are based on the projected receipts for the current fiscal year. We estimate that by the end of FY24 we will reach the projected \$2.43 million projection. We are projecting \$2.74 million in FY25. This projection is based on the current FY data and looking at economic conditions.

1. Actual Receipts. Given the strong sales tax receipts resulting from the continued rebound post-pandemic and a continuation of higher than normal prices for goods and services, and the consistently higher receipts each quarter, we can expect more sales tax collected than in the current year. Fishing lodge bookings are expected to be strong again this year (including additional weeks added to the season), according to conversations with lodge operators. During winter months of FY23 and FY24, the council lowered the sales tax rate on fuel in Craig to 4% due to high fuel prices. Based on revenue discussions with the budget committee it is unlikely that the city will offer the reduced fuel tax this year, resulting in additional sales tax revenue.
2. Alaska Remote Sellers Sales Tax Commission (ARSSTC). The city has been participating with the ARSSTC to collect sales tax from eligible online vendors for sales in Craig (generally based on the mailing/delivery address). The ARSSTC is constantly updating their list of vendors, which in turn has increased the amount of taxes remitted to the city. Collections to date for FY24 already exceed the FY24 budget projection and will likely continue to increase. We are estimating \$255,000 in remote sales tax for the FY25 budget.
3. Local Businesses. As noted above, we expect local retailers will see strong economic activity similar to activity seen in FY2024. Activity from existing mariculture sites near Craig and the planned construction of mariculture processing facilities in Craig will continue to add new economic contributions for Craig.
4. Using projections budgeted closer to actuals with less cushion in the process.

The budget committee has directed staff to establish a business licensing process with an annual \$100 licensing fee. This will be managed as part of the sales tax program. Staff is currently drafting language for a code change and will consult with the attorney before final language comes to the council. At the budget committee's direction, the language will also include strong enforcement during the licensing process for delinquent business-related utility, sales tax, and other city accounts. It is estimated that the new license will generate

approximately \$20,000 per year in revenue in addition to helping with delinquent account enforcement.

Property Tax

The assessor's report includes a 25% increase land in Craig with no trending increases to any improvements for calendar year 2024 taxes. Property values have continued to increase year over year. Based on increases in calendar year 2024 values property tax revenue will likely increase another \$25,000 for FY25. As a reminder to the council, the city does not set property values in Craig; that work is completed by the city's contract assessor, who sets values based upon market value sales of property in the community. The city council does set the mill rate each year, per Alaska Statutes. We are estimating \$750,000 for FY25 at 6 mills. If the council is inclined to change the mill rate, each 1 mill of increase or decrease represents about \$125,000.

Taken together, staff estimates that all sales tax and property tax revenues for FY 2025 will amount to \$3.517 million, or about 70% percent of all expected general fund revenues for the coming year.

In addition, based on budget committee and council discussion, we will be looking at a potential sales tax increase on the October 2024 ballot as a long term solution to school funding.

Other Sources

The city typically receives a substantial amount of transfer payments from the US Government and the State of Alaska each year. The projected amount of federal and state payments for FY 2025 is \$607,500. The bulk of this is generally from one program: Payment in Lieu of Taxes (PILT).

Raw fish tax and municipal revenue sharing account for most of the balance of state income sources. Raw fish tax revenue is highly variable from year to year. We expect that the raw fish tax levied in 2024 and paid to the city in FY2025 will be consistent with last year's payment.

State community assistance funding for the coming year is likely to continue to remain at current levels or decline. Current year receipts totaled about \$79,000. We are projecting \$85,000 for FY25.

COVID Payments

From 2019 to early 2022 the city received a number of payments from two federal COVID relief programs. Some funds were used for small business and individual assistance, some funds were used for COVID mitigation measures, and some funds were used for general government expenses per the program guidelines. We currently have funds remaining in a separate checking account that we have used to accept the funds but have not obligated to a specific purpose. We intend to transfer \$200,000 of this account into the General Fund checking account for general fund expenses this year. We will consider taking similar action next year.

Delinquent Accounts

Two years ago, a review of aging accounts, sales tax reporting, and property tax reviews showed that the city has not been adequately addressing delinquent account issues for several years. This was primarily due to several factors including staff turnover, changes in procedures, increased workloads, and staff shortages. Currently accounts are as follows:

- The harbor department has cleared (received payment or sent to collections) about \$60,000 in delinquent accounts in the past two years and will be bringing about \$27,000 in accounts for the city to write off. These accounts are severely aged, can no longer be sent to collections agencies, vessels that have not been in the harbor for years, persons who have passed away and whose estates have been settled, etc.
- Utility accounts are generally all caught up. In FY23 there was about \$30,000 in utility delinquencies. By closely working with customers and consistently working through the delinquency process for current customers all delinquent utility accounts have been addressed (paid, on payment plans, or undergoing collections actions). Staff will continue this process moving forward. There are no additional write-offs expected for utility accounts this year.
- PSN Road Maintenance Fees. In FY23 about 40% of these accounts were delinquent. Staff has worked with customers to reduce the number of delinquent accounts and will continue to work through the aging account process and collections actions to catch up on these fees.
- Property Tax. In FY23 a review of aging property tax accounts showed approximately \$75,000 (not including penalties and interest) in delinquent property tax dating back to 2016. This included real property and mobile homes. On the properties that include land and improvements, staff has worked diligently and has caught up all but four aged accounts (prior to calendar year 2023) and has about 20 properties who are delinquent for calendar year 2023 taxes. These properties have been sent warning letters and staff will forward the list to the attorney to get a court judgement after the warning period is over. This will allow for publishing names and moving to the lien/foreclosure process. It is important to note that all of the aged accounts were offered forgiveness of penalties and interest as part of making payment to bring accounts current. This option will not be available for accounts where the account holder did not respond to city letters or for current future tax years (calendar year 2023 and forward). Mobile homes are considered real property in Craig, but there is obviously disincentive to process these properties to foreclosure, so staff has been working on the list of delinquent mobile homes separately from the list of properties that include land and improvements. Currently there are about 85 mobile homes that are delinquent for one or more years property tax in Craig. Mobile homes change hands regularly so the delinquent amounts from 2022 back to about 2016 may include multiple owners for existing trailers or delinquent taxes for trailers that are no longer in Craig. With council authorization it is our intent to move forward on all 2023 delinquencies and include delinquent years for owners (as of 2023) but to write off previous owners accounts. This is a fairly long list, but due to the value of the trailers it is not a large dollar amount. Currently there is about \$21,000 total in delinquent property tax for trailers. Removing penalties and

interest on old accounts (like we did for other real property) reduces the delinquent amount to about \$14,000. Eliminating prior owners delinquent amounts will reduce the amount owed to about \$7,000.

- Sales Tax. Sales tax continues to be an issue. Staff has been diligently working to identify old delinquencies and regularly finds businesses that have not paid sales tax for up to 10 years. Unlike other accounts, sales tax is harder to track delinquencies because we rely on self-reporting by the businesses each quarter. The prior sales tax clerk did a great job updating the process and ensuring that missing quarterly reports from registered businesses were dealt with immediately, reducing future delinquencies for these accounts. The current sales tax clerk has done a great job continuing this process and as it is ingrained in our normal operations should reduce the number of delinquent accounts in the future. The biggest problem we are having at the moment is that we still have businesses who have not reported their quarterly sales tax in several years. In some cases, businesses that have never reported. Staff identifies these delinquent accounts on a regular basis and there is a plan for the current sales tax clerk to review all businesses and identify delinquent accounts. This will take time. We will also be looking at stepping up enforcement of reported sales tax by including a sales tax audit in the schedule. Either in-house, or as an additional service by our contract auditors. Many accounts will likely have delinquencies that are too old for normal collections (six years). We will likely allow for payment plans for delinquent sales tax accounts and offer penalty and interest forgiveness (for accounts prior to 2023) for businesses that are responsive and either pay off their delinquent amount or enter into a payment plan to take care of the debt. Currently there is no good way to estimate the amount of sales tax delinquency but we are aware of a handful of accounts that total to upwards of \$100,000. It is also important to note that by establishing a city business license and looking at increased enforcement tools we should be able to address most future delinquencies.

A couple of important notes regarding write offs. Depending on the type of debt our collection actions include penalties, interest, denying further services, garnishment of PFDs, small claims, liens, collections, and other actions. Accounts that are written off may still be tracked by the city who can refuse service or take other action until the account is paid, even if the account is too old to send to collections or is written off.

Staff has done, and is continuing to do great job working aggressively to catch up and maintain delinquent accounts and it is our hope that we move from catch up to maintenance mode on the remainder of account types over the next year. Kudos goes our staff, especially Kimber, Sergio and Mary on moving these collections forward.

Credit Cards

The FY25 budget committee has included a change to process to account for credit card fees. In past years the city required credit card users to pay the credit card fee at the point of sale (based on the amount charged and the type of credit card). This was the policy for several years until the council decided to absorb the cost of the fees. For FY25 these fees were estimated to be about \$25,000. The budget committee has included reinstating that customers pay the credit card fees. The city has consulted with the credit card

processor associated with the new accounting system. Based on information from them we get a reduced fee for utility payments that we would not get if we charged a fee to the customer directly at the point of sale for utility payments. Their recommendation was to include a fee at the point of sale for all non-utility payments and that we increase rates for utilities to account for this increased cost while still preserving the low utility charge fee. As a result, the FY25 budget includes an additional 1% increase to water, sewer and garbage rates and a flat 3% credit card fee for all other transactions. This fee will be charged at the point of sale directly to the credit card. It is also important to note that the new system will allow for better online payments with options such as electronic checks that would allow customers to bypass credit card fees.

Overall, we anticipate that FY25 General Fund Revenues will be \$4,867,235 with another \$500,094 in transfers from other sources of existing money. In addition to the COVID fund transfer shown above, we will also transfer funds from the Enterprise Fund to the General Fund to cover administrative staff time at city hall that is used to support the enterprise departments (primarily billing and other administrative services), and road money that we receive from the federal government as part of the Secure Rural Schools payments. General fund revenues and transfers are expected to total \$5.560 million for FY25.

Our anticipated expenses and transfers out from the general fund total about \$5.571 million. This includes transfers from the Enterprise Fund departments to support billing and administrative support, a transfer of general funds to support the local school payment, and a transfer of general funds to subsidize the enterprise fund departments (which are expected to need about \$480,652 to zero revenues and expenses for the Enterprise Fund for FY25).

B. Expenditures

The FY2025 General Fund budget anticipates a net increase in operating expenditures of about \$613,591 compared to FY2024. The change to add a capital budget makes it easier to year over year operational expenses for general fund and enterprise fund departments. Individual changes are outlined in each department's budget. Some notable overall changes from the current fiscal year are listed below.

- Wage increase. The 2.5% wage increase over all departments and individual wage increases to help with recruitment and retention accounts for a large part of the increase.
- We have included a number of specific wage increases and incentives to help recruit and retain employees for critical, difficult to fill jobs. This includes higher pay generally, higher pay for difficult to fill positions, sign on bonuses for positions that require specific licensing/certification if the newly hired employee already has the required licenses/certificates, and additional professional development.
- The council also made adjustments to manager pay in FY24. This was significant, but the first time in 20+ years that a comprehensive review of these salaries was done. Managers who received increased pay under this review are not eligible for the 2.5% COLA in FY25, but will be eligible for COLA in future budget years.

Capital projects are funded separately out of the Capital Reserve. We anticipate having \$795,000 available (through endowment fund earnings, fund growth in the Capital Reserve, transfer of excess raw fish tax, etc.) for capital projects this year. Total Capital requests in the FY25 budget total \$???. The budget committee recommends allowing the \$254,000 draw from the capital reserve to supplement the approved capital requests for FY25.

Cost of Living/Wage Adjustment (COLA)

The proposed FY25 operating budget includes a 2.5% increase to wages across the city to account for inflation and changes to the consumer price index. We will amend to the current classification and pay scale to be consistent with this wage increase.

Health Insurance Costs

We are working with the insurance company to see if there will be any changes to the employee health insurance benefit for FY 2025. At the moment we are assuming a 5% increase to health insurance across the board.

The current budget includes continuation of the payment in lieu of health insurance benefit for FY2025. The council adopted a policy to pay employees who have taken the employee health care benefit about half of the cost of that benefit as a cash payment at each payroll if the employee chose not to enroll in the health care plan. The goal behind this policy is to reduce the benefit cost to the city for an employee that would have taken the health insurance benefit. Several employees elected to receive the payment in lieu of health insurance. Assuming that those employees would have taken the health insurance benefit if not for the in-lieu payment, the city spends tens of thousands of dollars less on the health care benefit as a result of the in-lieu payment program.

School Support

The city makes its contribution to the school each year, using a combination of funds from the federal Secure Rural Schools program (which we save in an account at Alaska Permanent Capital Management) and city general fund dollars. The FY25 budget includes \$200,000 in general funds, the full SRS payment (estimated at about \$475,000) and some additional draw determined by the city council from the account at APCM. At a budget meeting with the school board on April 11th the district asked for an additional \$970,000 (above the \$550,660 already budgeted and the \$81,000 in in-kind and supplemental contribution) for FY25 to fill the district's FY25 budget deficit. The city council is expected to make a decision on the amount of additional local contribution to draw from the school reserve account by May 1st so that the school can complete their budget. The council will meet with the district once more (date TBD) to review the final school budget.

At this point there is no interest by the council in increasing property tax so any solution for FY25 (limited to drawing additional savings) will not affect the city's FY25 budget. An additional draw from savings will not affect the city's budget but is only a short term solution. A larger draw from savings can be made this year and some reduced draw can be made next year, but it is likely that a limited draw can be made the year after that and that will eliminate the cushion the city has put in place to smooth any transition in school funding or loss of the SRS program.

The state may still approve some funding in the State of Alaska FY25 budget, but that amount will not be certain until the budget is approved by the Governor. The council and school board have generally agreed that any additional state funds would replace an equal amount of draw for this year once the city council settles on a funding amount. There will be additional public and council discussion on a long-term plan for additional funding to the district (likely a sales tax increase) prior to the October 1, 2024 election. A sales tax increase at some level is likely to be included on that ballot for voter consideration.

A summary of the balance of the School Reserve account, and others, is shown in Section E, below.

The city's state-mandated minimum contribution to the school district is about \$486,000 in the current fiscal year. The city provided about \$685,000 in cash and \$81,000 in in-kind and supplemental contributions last year. It can likely provide that amount this year without a large withdrawal from the APCM account. Any amount above that will require additional draw from savings. The current statutory funding cap for school support for Craig is about \$1.84 million. Full funding to the statutory cap for FY 25 would require about a 40% draw from the savings account this year.

Cannery Site Project

Given direction from the council recently, staff is moving forward with master planning and design for the upland development without a harbor. There is a supplemental appropriation in FY24 to get this process started and \$75,000 included in the FY25 budget to continue this process.

Staffing

Due to increased workload to provide and manage services we have found that many areas of the city are understaffed to the point where important tasks are not being adequately addressed. The city has been fairly aggressive in reallocating or establishing new positions for the past two years to manage this. While the FY25 budget is not as aggressive as the FY23 and FY24 budgets in this regard, there are some staff changes included in FY25. These changes will result in a net increase of four full time equivalent (FTE) positions over the FY24 budget.

1. Recreation Assistant (-0.5 FTE). With the addition of a full time assistant last year the part time position has not been filled. Staff has removed this position from the FY25 budget, but may reconsider in future budget years.
2. Public Works (Sewer). (+1 FTE). Public works (sewer) has requested a new full time employee to work as a Wastewater Treatment Plant trainee. This position will allow us to work to get someone trained and certified before the current operator's retirement. We will likely consider a similar position next year for the water department.
3. EMS/Police. (+0.75 FTE) to Police and (-.0.75FTE) to EMS. Last year we removed a part time EMS position and added a full time clerk to be split between the police department and EMS. While that position was helpful, it was not as

helpful as a temporary code enforcement officer position that was added to help with the police officer shortage. For FY25 both departments have agreed that eliminating the shared clerk position and filling the code enforcement officer position permanently is a better use of resources. This will also help some of the code enforcement duties of the planner.

4. Administration (+0.25 FTE). With the recent resignation of the administrative assistant, staff has been reviewing the workload related to HR duties (primarily handled by the current Admin Assistant part-time position) and discussion about the heavy workload for the planner, which includes grant management. Staff has proposed increasing the Admin Assistant position to full-time starting in FY25 to take some grant administration duties from the planner's office.

In total we are planning an increase of +1.25 FTE with these changes for FY25. Based on early discussions the city may consider +1 FTE for water (water plant trainee) and +1 FTE for planning to be included in the FY26 budget.

C. Change to Utility Services Rates

In FY24 the city council approved an increase to water and sewer rates to pay for DEC loans for the wastewater roof replacement (\$600,000) and for updating the SCADA system (\$125,000). During budget committee discussion As shown above, the enterprise funds generally operate at a deficit with a subsidy from the general fund to balance out. Harbor, water and sewer operate at a high deficit. The current budget includes an increase to water and sewer service rates to begin to bridge this deficit. The current budget includes a 10% increase to harbor rates for all harbor services, a 6% increase to water, sewer and garbage rates (5% general increase and 1% increase to cover credit card fees). The budget committee will likely look at additional increases in FY26 and beyond do continue to work decreasing the enterprise department deficits. The committee suggested at a minimum that the rates increase by the change in the consumer price index at a minimum each year.

The council recently approved for staff to apply for another ADEC loan for design and replacement of a portion of the raw water line. This is a critical project and the ADEC funds (\$2.9 million at 1.7% interest, 0.5% origination fee, and \$1.125 million in loan forgiveness) are a good funding option. These funds will likely also be used to leverage additional federal grant funds for the waterline replacement project. It is not included in the FY25 budget, but the city will have to account for the \$100,000 annual debt payment in future years. Part of this may include some increase to water rates in addition to inflation. This will likely be considered in the FY26 budget.

D. Endowment Fund Earnings and Capital Reserve Fund

Each year the city may spend up to four percent of the five-year average market value of the Craig Endowment Fund. For FY2025, that four percent amounts to \$584,130. The earnings are typically used to pay the cost of debt service on the pool each year, other debt service, and the remaining amount for capital improvements across the city.

We have used the same transfers/calculations as last year to calculate the amount that will be transferred into the CR this year for use on capital projects. This includes:

- 4% value of the endowment fund 5-year average
- Excess enterprise (primarily the Silver Bay lease) and general (primarily excess raw fish tax) funds
- 2% growth of the CR as invested
- Windfall funding approved by the council

As part of each year’s budget process, staff will identify capital expenses/projects that the CR will be used to pay for and the total CR draw will be made from the fund to the city general fund to pay for these capital expenditures. The long term goal is to continue to capitalize the CR on an annual basis in an amount that exceeds our planned draw in most years. This will lead to the fund increasing in value over time which will give us greater capital budget flexibility in the future and will result in some earnings/growth of the fund that will help fund additional projects.

Debt payments will have the highest priority for funding from the CRF.

E. Long-Term Finances

Debt

The city holds the following debt.

<u>Debt Class</u>	<u>Balance*</u>	<u>Annual Payments*</u>
Aquatic Center Bonds	\$1,165,000	\$135,000
Water System Improvements	\$ 200,000	\$ 25,000
Dump Truck	\$ 83,903	\$ 47,204
Rear Load Garbage Truck	\$ 62,866	\$ 35,831
WWTP Roof Replacement	\$ 600,000	\$ 20,000
SCADA Upgrades	\$ 62,500	\$ 3,500
Sideload Garbage Truck	\$ 400,000	\$ 80,000
Total	\$2,574,269	\$346,535

* Approximate

Long-Term Reserve Funds

The list below provides some information for each fund.

<u>Fund Name</u>	<u>Source of Funds</u>	<u>Balance*</u>
1. Craig Endowment	One-time revenues	\$ 16,316,622
2. School Support	Federal & City funds	\$ 2,916,084
3. Capital Reserve	Multiple sources	\$ 2,767,097
4. City General Fund	Multiple sources	\$ 1,395,850
5. Covid Relief Fund	CARES and ARPA Funds	\$ 420,000

<u>Fund Name</u>	<u>Source of Funds</u>	<u>Balance*</u>
6. Hatchery savings	POWHA/Salmon Derby	\$ 54,895
7. Clinic Maintenance	Lease payments	\$ 3,663
8. Police Drug	Court awarded	\$ 12,138
9. Halibut Quota	General Fund	\$ 15,500
10. Bond Sinking Fund	General Fund	\$ 15,000
11. Memorial Park	Hilton Foundation	\$ 7,697

*Approximate as of April 18, 2024

Even though we have moved the money in the Land Development Fund to the CR, this account was capitalized using receipts from the sales of city land. Because land is a durable fixed asset, converting the asset to cash should necessitate treating that cash essentially also as a fixed asset. That means using cash in the account to acquire more land, or as a perpetual revenue generating asset, such as leaving the cash on deposit in the CR. Staff will continue to bring recommendations to the council regarding funds that should be moved to the CR.

F. Other Needs

There are several needs and desired improvements around our community that will at some point need funding to address.

The city has a long list of meritorious projects and emergency capital projects to which it will need to apply capital resources.

In addition to these projects, and other projects identified through the city's capital improvement program, we will begin to see more projects identified as city departments begin preparing more detailed five-year capital plans.

G. Summary

The department managers in the city's enterprise and general fund departments do good work in controlling their expenditures. They understand the demands placed on the city's General Fund and Enterprise Fund revenues and responded productively again this year when I asked them to limit their expenditures from the current fiscal year. It is a pleasure to work with them.

For the longer term, there is reason for optimism, as noted below. Seafood Producers Cooperative continues to operate a buying station out of Craig, with contributions to the cost to operate the ice house during the summer season.

- The annual release of chum salmon at Port Asumcion climbed to 29 million this year and we are starting to see full returns.
- SSRAA continues to release some 300,000 king salmon smolts into Port St. Nicholas, with potential to expand that release up to the 550,000 range, and manage new cost recovery operations.
- The kelp mariculture sites being operated by Premium Aquatice appear to be successful in their early stages of harvest and the strong potential of adding other farm sites give us the opportunity to be at the center of this mariculture development, processing, and marketing as the industry grows. False Island /Craig has been designated by Southeast Conference as an ongoing mariculture development site for SE Alaska. Shaan-Seet is working closely with the city, CTA and Southeast Conference to move this project forward. All of these activities will result in increased economic activity in Craig.
- The small gold mine in Hollis continues operating, providing significant local payroll to POW residents.

- Continued federal funding for projects through the Build Back Better, Bipartisan Infrastructure Law and resurgence of directed congressional spending is resulting in additional capital projects in Craig that will also boost the local economy with construction related jobs.

At the April 1, 2024 budget committee meeting the committee recommended adoption of the FY25 City of Craig budget by the Craig City Council.



Financial Summary

Fiscal Year 2025

General Fund Revenues & Expenditures Summary

General Fund Revenue & Expenses	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	Change
Total General Fund Revenue	\$3,622,981	\$3,593,662	\$3,808,162	\$4,039,592	\$4,642,832	\$5,060,500	603,240
Expenditures							
Administration	\$683,985	\$681,519	\$622,936	\$779,721	\$749,915	\$932,595	182,680
Aquatic Center	\$607,293	\$614,136	\$627,069	\$491,997	\$530,304	\$590,312	60,007
Council	\$34,353	\$33,353	\$21,796	\$44,416	\$40,563	\$32,451	(8,112)
EMS	\$202,154	\$243,049	\$298,295	\$316,859	\$376,186	\$376,186	0
Facilities & Parks	\$269,442	\$291,342	\$320,341	\$300,684	\$334,656	\$348,520	13,864
Fire	\$39,593	\$30,613	\$26,613	\$26,765	\$30,540	\$31,644	1,104
Library	\$130,361	\$120,922	\$134,921	\$121,487	\$162,069	\$206,154	44,085
Planning	\$71,019	\$73,756	\$76,282	\$80,489	\$86,364	\$104,019	17,655
Police	\$1,022,588	\$1,041,697	\$1,066,788	\$1,175,837	\$1,320,721	\$1,421,380	100,658
Public Works	\$346,012	\$435,917	\$499,201	\$348,222	\$398,731	\$567,575	168,844
Recreation	\$110,004	\$86,431	\$123,837	\$162,007	\$223,594	\$256,399	32,805
Pt. St. Nick Hatchery	\$56,000	\$0	\$0	\$0	\$0	\$0	0
Total Expenditures	\$3,572,805	\$3,652,736	\$3,818,080	\$3,848,485	\$4,253,644	\$4,867,235	613,591
Net Revenues over Expenditures	\$50,176	-\$59,074	-\$9,918	\$191,107	\$389,188	\$193,265	(195,923)
Transfers In to General Fund							
CARES Checking to GF Checking (GF Use)					\$50,000	\$200,000	150,000
NFR Title 1 (roads) from NFR Fund to GF Ck					\$18,000	\$18,000	0
Transfer from Enterprise Fund (Admin Support)	\$48,825	\$95,339	-\$57,991	\$0	\$180,094	\$180,094	0
Endowment Fund Transfer to Gen Fund	\$175,000	\$226,000	\$249,000	\$0	\$0	\$0	0
Hatchery Savings						\$25,000	25,000
NFR First Bank Savings Account						\$60,000	60,000
Savings Account (5750)						\$17,000	17,000
Total Transfers In	\$223,825	\$321,339	\$191,009	\$0	\$248,094	\$500,094	252,000
To School Financing							
To Enterprise Fund	-\$300,000	-\$150,000	-\$200,000	-\$200,000	-\$200,000	-\$200,000	0
Total transfers Out	-\$300,000	-\$150,000	-\$200,000	-\$200,000	-\$441,874	-\$704,152	(262,278)
Total transfers (In and Out)	-\$76,175	\$171,339	-\$8,991	-\$200,000	-\$193,779	-\$204,057	(10,278)
Bonus		\$57,361	\$50,919	\$0	\$0	\$0	0
Wage & Benefit Turnover Factor							0
Total Revenue over Expenditures & Transfers	-\$25,999	\$54,904	-\$69,828	-\$8,893	\$195,408	-\$10,793	(206,201)

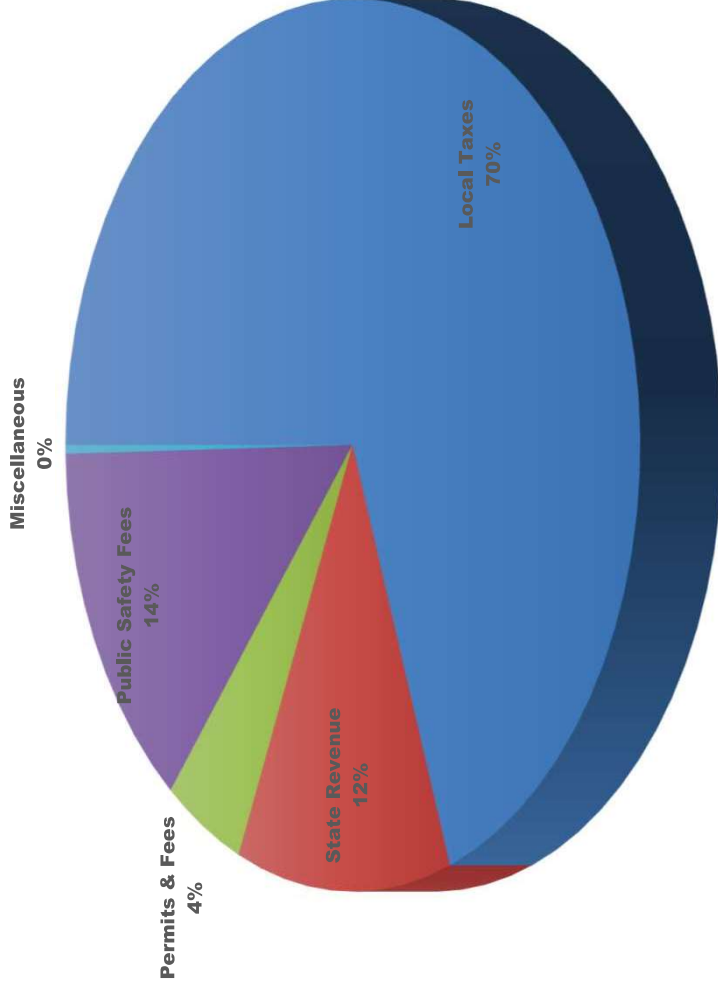
Enterprise Fund Revenue & Expenditures Summary

Enterprise Fund Revenue & Expenses	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	Change
Operating Revenue							
Cannery	\$7,000	\$7,000	\$7,000	\$5,000	\$4,500	\$4,500	\$0
Harbor	\$269,600	\$270,500	\$269,600	\$269,600	\$257,500	\$257,500	\$0
JTB Industrial Park	\$400,189	\$417,589	\$592,589	\$608,589	\$433,589	\$433,589	\$0
Garbage	\$315,000	\$322,280	\$322,280	\$339,432	\$339,432	\$339,432	\$0
Wastewater	\$290,000	\$290,000	\$290,000	\$290,000	\$408,530	\$331,500	-\$77,030
Water	\$317,476	\$386,938	\$364,868	\$340,888	\$450,437	\$362,132	-\$88,305
Total Revenue	\$1,599,265	\$1,694,307	\$1,846,337	\$1,853,509	\$1,893,988	\$1,728,653	-\$165,335
Transfer from Capital Reserve							
Water	\$125,000	\$44,070	\$500	\$83,208	\$105,549	\$135,538	\$29,989
Wastewater			\$0	\$379,445	\$98,530	\$23,500	-\$75,030
Garbage				\$55,831	\$136,841	\$115,831	-\$21,010
Harbor	\$80,000	\$0	\$0	\$197,250	\$163,000	\$135,000	-\$28,000
JTB Park				\$128,400	\$42,000	\$16,000	-\$26,000
Cannery				\$76,750	\$175,000	\$75,000	-\$100,000
Total Transfers	\$205,000	\$44,070	\$500	\$920,884	\$720,920	\$500,869	-\$220,051
Total Revenue and Transfers from CR	\$1,804,265	\$1,738,377	\$1,846,837	\$2,774,393	\$2,614,908	\$2,229,522	-\$385,386
Total Operating Expenses							
Cannery	\$6,000	\$4,820	\$53,370	\$5,532	\$81,536	\$6,525	-\$75,011
Harbor	\$335,776	\$351,470	\$446,475	\$379,840	\$390,724	\$442,911	\$52,187
JTB Industrial Park	\$233,036	\$206,786	\$274,387	\$244,695	\$277,427	\$325,320	\$47,893
Garbage	\$302,138	\$308,579	\$318,641	\$328,551	\$371,570	\$363,891	-\$7,679
Wastewater	\$292,340	\$250,840	\$229,217	\$301,105	\$337,730	\$448,299	\$110,569
Water	\$494,907	\$471,636	\$428,879	\$462,134	\$549,546	\$622,359	\$72,813
Total Expenditures	\$1,664,197	\$1,594,131	\$1,750,969	\$1,721,856	\$2,008,533	\$2,209,305	\$200,772
Capital Reserve Projects							
Water	\$125,000	\$44,070	\$500	\$83,208	\$105,549	\$135,538	\$29,989
Wastewater				\$379,445	\$98,530	\$23,500	-\$75,030
Garbage				\$55,831	\$136,841	\$115,831	-\$21,010
Harbor	\$80,000			\$197,250	\$163,000	\$135,000	-\$28,000
JTB Park				\$128,400	\$42,000	\$16,000	-\$26,000
Cannery				\$76,750	\$175,000	\$75,000	-\$100,000
Total Capital and Debt Payments	\$205,000	\$44,070	\$500	\$920,884	\$720,920	\$500,869	-\$220,051
Total Expenditures and Capital/Debt	\$1,869,197	\$1,638,201	\$1,751,469	\$2,642,740	\$2,729,453	\$2,710,174	-\$19,279
Net Revenues over Expenses							
Cannery	\$1,000	\$2,180	-\$46,370	-\$532	-\$286	-\$2,025	-\$1,739
Harbor	-\$66,176	-\$68,778	-\$176,875	-\$110,240	-\$133,224	-\$185,411	-\$52,187
JTB Industrial Park	\$167,153	\$210,803	\$318,202	\$363,894	\$156,162	\$108,269	-\$47,893
Garbage	\$12,862	\$53,702	\$3,639	\$10,881	-\$32,138	-\$24,459	\$7,679
Wastewater	\$57,656	\$77,501	\$60,783	-\$11,105	-\$27,730	-\$140,299	-\$112,569
Water	-\$52,431	-\$49,697	-\$64,011	-\$121,245	-\$204,658	-\$260,227	-\$55,569
Total	\$120,064	\$225,711	\$95,368	\$131,653	-\$241,874	-\$504,152	-\$262,278
Total Net Revenue over Expenses							
Enterprise Fund Transfers	Wastewater	Garbage					
Harbor to Water							
N & S Cove to Water							
JT Brown to Water							
Waste Water to Water	(3,250)						
Harbor to Garbage		112					
N & S Cove to Garbage		6,720					
JT Brown to Garbage		1,100					
Waste Water to Garbage	(250)	250					
	(3,500)	8,182					

General Fund Revenue

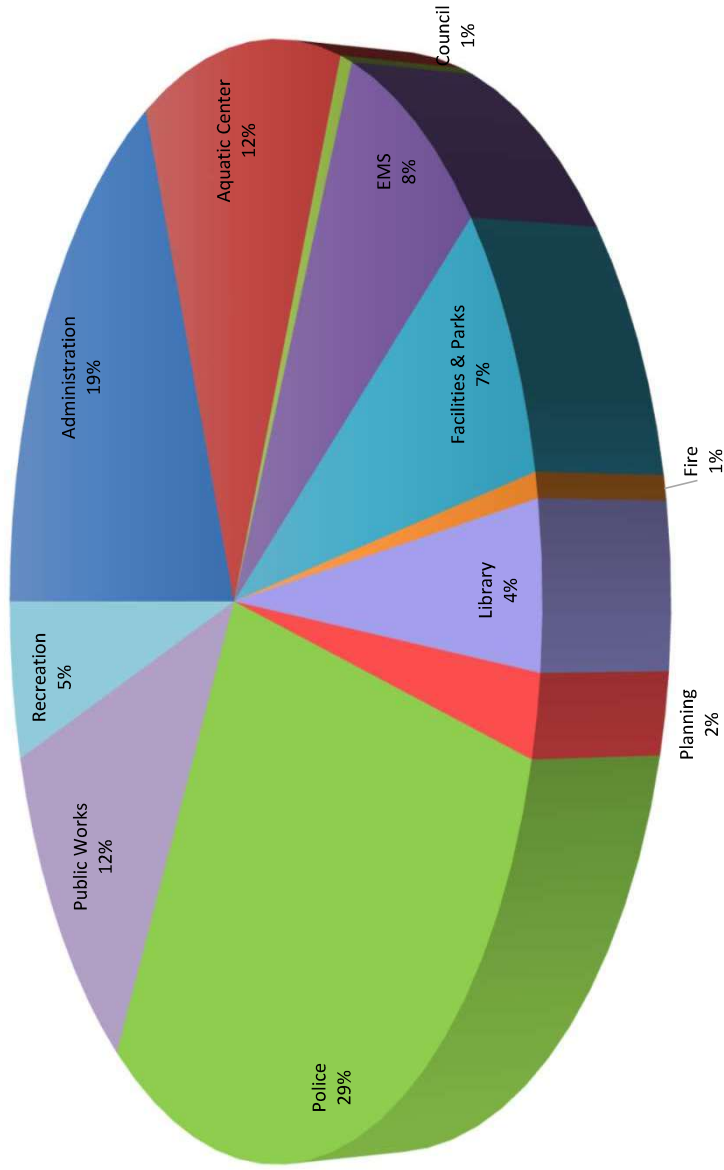
Local Taxes	3,516,700
State Revenue	607,500
Permits & Fees	224,100
Public Safety Fees	696,200
Miscellaneous	16,000
Total General Fund Revenue	5,060,500

General Fund Revenue

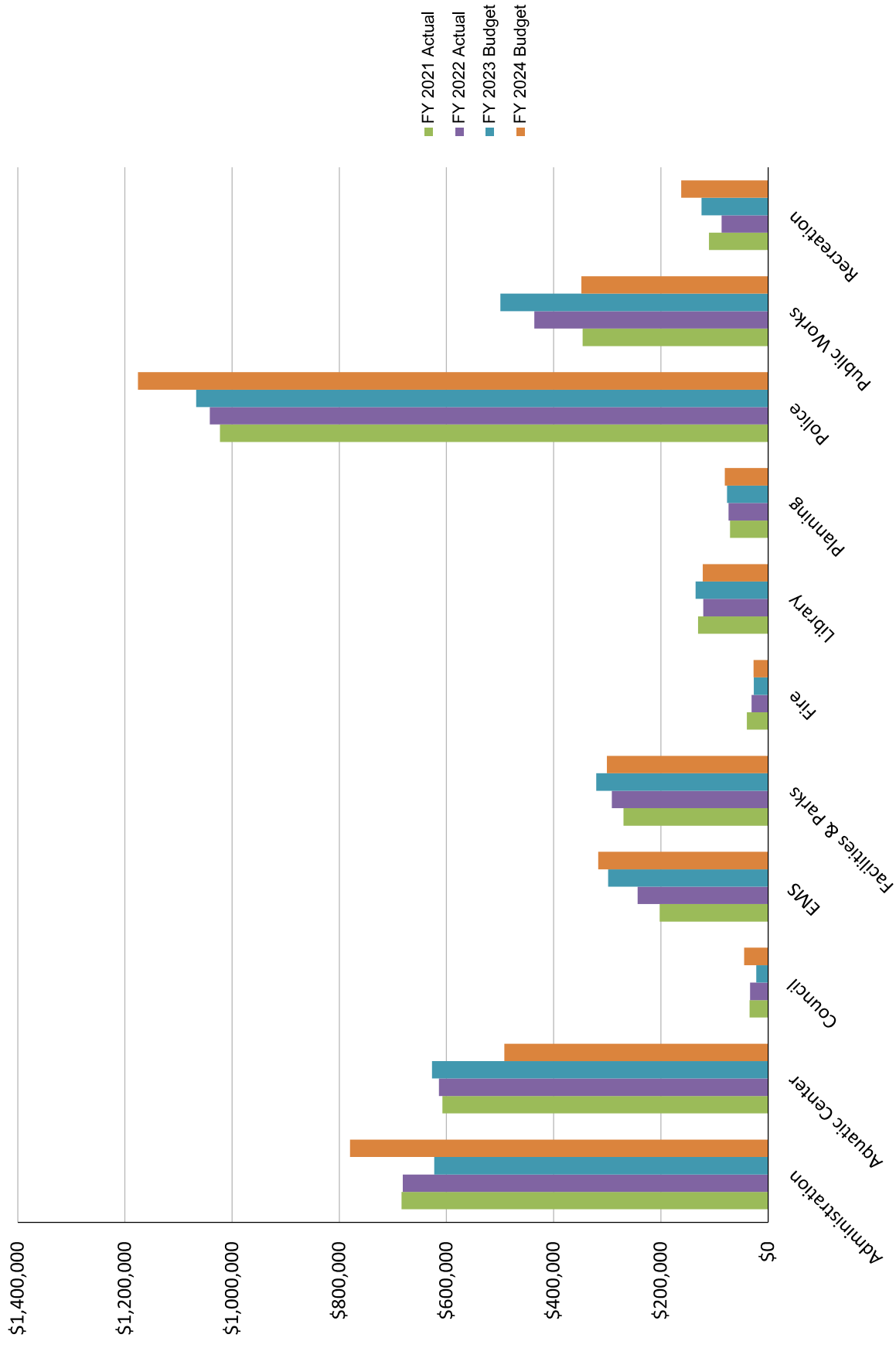


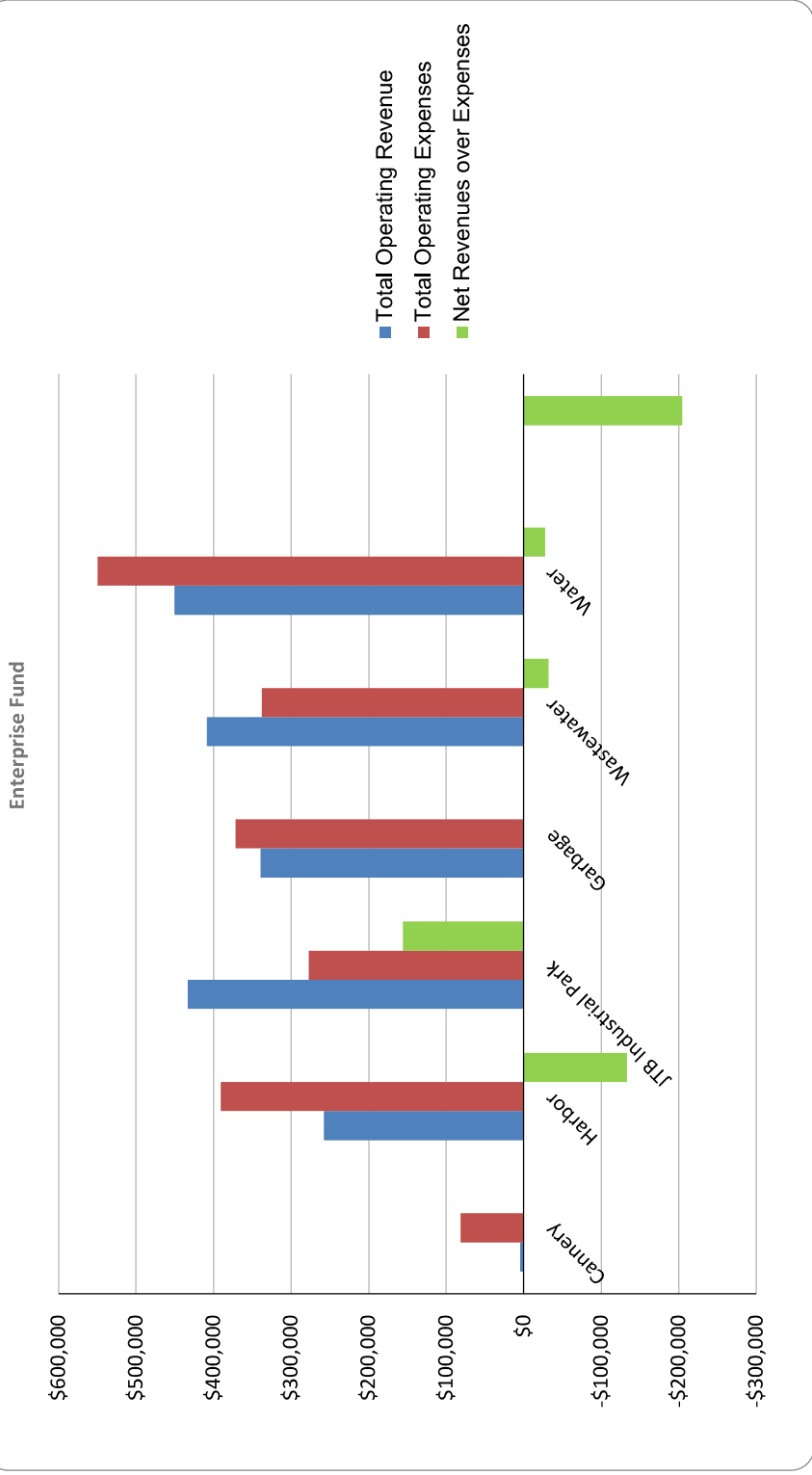
Administration	932,595	19%
Aquatic Center	590,312	12%
Council	32,451	1%
EMS	376,186	8%
Facilities & Parks	348,520	7%
Fire	31,644	1%
Library	206,154	4%
Planning	104,019	2%
Police	1,421,380	29%
Public Works	567,575	12%
Recreation	256,399	5%
Total Expenditures	4,867,234	1

General Fund Total Expenditures



General Fund Expenditures





City of Craig Payroll Summary

	General Fund			Enterprise Fund			Combined Fund Total		Combined Fund Total		% Change
	FY 2024	FY 2025	Changes	FY 2024	FY 2025	Changes	FY 2024	FY 2025	Changes	FY 2025	
Salary	\$676,535	\$771,475	\$94,940	\$113,775	\$130,700	\$16,925	\$790,310	\$902,175	\$902,174	\$902,175	114.15%
Hourly Wages	\$1,313,005	\$1,491,305	\$178,300	\$513,114	\$604,094	\$90,980	\$1,826,119	\$2,095,399	\$269,280	\$2,095,399	114.75%
Overtime Wages	\$56,670	\$59,216	\$2,546	\$11,341	\$17,866	\$6,525	\$68,011	\$77,082	\$9,071	\$77,082	113.34%
On-call Wages	\$17,400	\$96,000	\$78,600	\$13,200	\$14,850	\$1,650	\$30,600	\$110,850	\$80,250	\$110,850	362.25%
In Lieu	\$23,412	\$9,454	-\$13,958				\$23,412	\$46,730	\$23,318	\$46,730	199.60%
Total Wages	\$2,087,022	\$2,427,450	\$340,428	\$651,430	\$767,510	\$116,080	\$2,738,452	\$3,232,236	\$493,784	\$3,232,236	118.03%
FICA	\$124,812	\$145,110	\$20,298	\$40,389	\$47,199	\$6,810	\$165,201	\$192,309	\$27,108	\$192,309	116.41%
Medicare	\$28,891	\$33,937	\$5,046	\$9,147	\$11,038	\$1,891	\$38,038	\$44,975	\$6,937	\$44,975	118.24%
Workers' Comp	\$52,089	\$59,200	\$7,111	\$17,731	\$34,182	\$16,451	\$69,820	\$93,381	\$23,561	\$93,381	133.75%
PERS (DB & DC)	\$389,169	\$448,320	\$59,151	\$132,529	\$156,629	\$24,100	\$521,698	\$604,949	\$83,251	\$604,949	115.96%
Medical Insurance	\$353,838	\$439,389	\$85,551	\$121,292	\$187,590	\$66,298	\$475,130	\$626,979	\$151,849	\$626,979	131.96%
HRA	\$88,688	\$93,535	\$4,847	\$28,985	\$35,090	\$6,105	\$117,673	\$128,625	\$10,952	\$128,625	109.31%
Other Benefits	\$7,115	\$8,249	\$1,134	\$2,413	\$756	-\$1,657	\$9,528	\$9,005	-\$523	\$9,005	94.51%
Total Benefits	\$1,044,602	\$1,227,739	\$183,137	\$352,486	\$472,484	\$119,998	\$1,397,088	\$1,700,223	\$303,135	\$1,700,223	121.70%
GRAND TOTAL	\$3,131,624	\$3,655,189	\$523,565	\$1,003,916	\$1,239,994	\$236,078	\$4,135,540	\$4,932,459	\$796,919	\$4,932,459	119.27%

General Fund Payroll Summary

Wages & Benefits

	Admin	Aquatic Center	Council	EMS	Facilities	Fire	Library	Planning	Police	Public Works	Recreation	TOTAL
Salary	\$264,000	\$72,000	\$16,175	\$50,000	\$0	\$0	\$62,000	\$60,000	\$120,000	\$51,300	\$76,000	\$771,475
Hourly Wages	\$194,012	\$155,626		\$108,991	\$174,619		\$57,400	\$0	\$595,443	\$163,236	\$41,979	\$1,491,305
Overtime Wages				\$10,148					\$49,068			\$59,216
On-call Wages				\$75,000					\$21,000			\$96,000
In Lieu	\$9,454		\$0		\$0			\$0	\$0			\$9,454
Total Wages	\$467,466	\$227,626	\$16,175	\$244,138	\$174,619	\$0	\$119,400	\$60,000	\$785,511	\$214,536	\$117,979	\$2,427,450
FICA	\$28,983	\$14,113	\$1,003	\$8,596	\$11,355	\$0	\$7,403	\$4,340	\$48,702	\$13,301	\$7,315	\$145,110
Medicare	\$6,778	\$3,301	\$235	\$2,010	\$2,656	\$0	\$1,731	\$1,015	\$11,390	\$3,111	\$1,711	\$33,937
Workers' Comp	\$1,543	\$8,832	\$53	\$4,949	\$5,769	\$4,186	\$394	\$231	\$23,015	\$9,838	\$389	\$59,200
PERS (DB & DC)	\$102,843	\$46,623	\$0	\$0	\$28,142		\$13,640	\$15,400	\$170,074	\$45,642	\$25,955	\$448,320
Medical Insurance	\$84,541	\$63,453	\$0	\$25,233	\$21,066		\$21,068	\$10,534	\$144,683	\$47,747	\$21,066	\$439,389
HRA	\$13,750	\$13,750	\$0	\$90	\$5,500		\$5,500	\$2,750	\$35,750	\$10,945	\$5,500	\$93,535
Other Benefits	\$350	\$250	\$300	\$150	\$280	\$700	\$150	\$300	\$3,900	\$1,769	\$100	\$8,249
Total Benefits	\$238,787	\$150,321	\$1,591	\$67,593	\$74,768	\$4,886	\$49,886	\$34,570	\$437,514	\$132,352	\$62,036	\$1,227,739
GRAND TOTAL FY 2025	\$706,253	\$377,948	\$17,766	\$311,731	\$249,387	\$4,886	\$169,285	\$94,570	\$1,223,026	\$346,888	\$180,015	\$3,655,189
GRAND TOTAL FY 2024	\$578,750	\$278,431	\$18,576	\$255,994	\$202,443	\$4,189	\$108,896	\$67,267	\$921,104	\$247,833	\$81,899	\$3,112,698
Change	\$127,503	\$99,517	-\$810	\$55,737	\$46,944	\$697	\$60,389	\$27,303	\$301,922	\$99,055	\$98,116	\$542,491

Enterprise Fund Payroll Summary

Wages & Benefits

	Wastewater	Water	Garbage	Harbor	JT. Brown Park	TOTAL
Salary	\$23,750	\$14,250	\$5,700	\$58,290	\$28,710	\$130,700
Hourly Wages	\$169,687	\$225,285	\$19,024	\$116,312	\$73,786	\$604,094
Overtime Wages	\$1,903	\$2,166	\$2,166	\$7,196	\$4,435	\$17,866
On-call Wages				\$9,900	\$4,950	\$14,850
Total Wages	\$195,340	\$241,701	\$26,890	\$191,697	\$111,882	\$767,510
FICA	\$11,993	\$14,851	\$1,533	\$11,885	\$6,937	\$47,199
Medicare	\$2,805	\$3,473	\$359	\$2,780	\$1,622	\$11,038
Workers' Comp	\$6,497	\$10,183	\$7,862	\$6,067	\$3,573	\$34,182
PERS (DB & DC)	\$42,498	\$51,546	\$2,444	\$39,268	\$20,874	\$156,629
Special Clothing	\$920	\$1,163	\$214			
Medical Insurance	\$35,981	\$39,958	\$2,965	\$59,895	\$48,792	\$187,590
HRA	\$8,690	\$10,010	\$605	\$10,588	\$5,198	\$35,090
Other Benefits				\$250	\$506	\$756
Total Benefits	\$109,384	\$131,184	\$15,980	\$130,732	\$87,501	\$472,484
GRAND TOTAL FY24	\$304,724	\$372,885	\$42,870	\$322,429	\$199,383	\$1,239,994
GRAND TOTAL FY23	\$120,853	\$204,580	\$65,448	\$244,632	\$127,210	\$762,723
Change	\$183,871	\$168,305	-\$22,578	\$77,797	\$72,173	\$477,271

Wages & Benefits Calculations - All Departments

Proposed medical insurance costs and PERS/COLA rate Static Data - Used in calculations for ALL departments of the City								
Renewal Estimate	100.00%				HRA	Employee	Employee	
	%	87%			250			
Medical Insurance	Monthly	City Expense	Annually			13%		
Employee	965.12	10,075.85	11,581.44	2750		125.47	125.47	
Empl/Spouse	2,171.53	22,670.77	26,058.36	5500		282.30	282.30	
Family	2,895.37	30,227.66	34,744.44	5500		376.40	376.40	
Empl/Dep	1,688.96	17,632.74	20,267.52	5500		219.56	219.56	
Dental								
Employee	43.77	456.96	10,532.81					
Empl/Spouse	93.91	980.42	23,651.19					
Family	155.84	1,626.97	31,854.63					
Empl/Dep	107.82	1,125.64	18,758.38					
In Lieu Payments								
		Without Dental						
Employee	161.60	146.60	4201.6	3811.6				
Empl/Spouse	363.61	335.61	9453.86	8725.86				
Family	484.81	445.81	12605.06	11591.06				
Empl/Dep	282.81	257.31	7353.06	6690.06				
PERS Teir 1-3 (DB)	22.00%							
PERS Teir 4 (DC)	22.00%	1,531.27						
		Full Time	Three quarter	Half				
Hours worked per year	2080	1560	1040					
COLA	102.5%							
% time for Salary	102.5%							
FICA	6.20%							
FICA Med	1.45%							
WC								
6836	3.12%	Harbor						
7520	2.48%	Water						
7580	2.93%	Sewer						
7710	3.57%	EMS V						
7704v	3.57%	EMS V						
7720	2.93%	Police						
8380	3.15%	Mechanic						
8810	0.33%	Clerical						
9015	3.15%	Public Works						
9102	3.88%	Pool						
9403	4.94%	Garbage						

Debt Payment Summary

Long Term Government Debt		July 1, 2024 Balance	Principal Payment	Interest	Total	Date Due	Revenue Source	Department Budget
Aquatic Center Bonds	Bank of New York	\$1,369,881.25	\$85,000.00	\$24,493.75	\$109,493.75	10/1/2024	Capital Reserve	Aquatic Center
Total General Fund				\$26,618.75	\$26,618.75	4/1/2025	Capital Reserve	
				\$136,112.50	\$136,112.50	6/30/2025		
Enterprise Fund								
Water Line Improvements	St of AK DEC	\$77,687.84	\$7,459.65	\$1,277.21	\$8,736.86	8/1/2022	Water Revenue	Water
Water Main Loan 265081	St of AK DEC	\$168,475.61	\$12,959.66	\$2,721.53	\$15,681.19	8/1/2022	Water Revenue	Water
SCADA Loan	St of AK DEC	\$62,500.00	\$4,000.00		\$4,000.00		Water Revenue	
WWTP Roof Loan	St of AK DEC	\$400,000.00	\$20,000.00		\$20,000.00		Sewer Revenue	
Boiler Replacement Loan		\$400,000.00	\$50,000.00		\$50,000.00			
Lift Station Match Loan	St of AK DEC	\$190,000.00	\$9,500.00		\$9,500.00			
Water System Match Loan	St of AK DEC	\$600,000.00	\$30,000.00		\$30,000.00			
Garbage Truck			\$35,831.00		\$35,831.00		Capital Reserve	Garbage
Dump Truck			\$47,204.00		\$47,204.00		Capital Reserve	PW, W,S,G
Total Enterprise					\$220,953.05			
Total All Debt		\$3,268,544.70	\$301,954.31	\$55,111.24	\$357,065.55			

Annual School Contribution

Year	NFR	Paid School	Excess	City Contribution	Total
FY04	\$1,003,519	\$860,278	\$143,241	\$143,241	
FY06	\$1,107,861	\$860,278	\$247,583	\$1,824,898	
FY05	\$528,261	\$678,133	-\$149,872	-\$618,504	
FY06	\$594,437	\$678,133	-\$83,696	\$1,891,074	
FY07	\$744,271	\$400,000	\$344,271	-\$746,803	
FY08	\$1,101,332	\$592,676	\$508,656	\$2,440,811	
FY09	\$1,008,181	\$550,666	\$457,515	-\$881,964	
FY10	\$871,626	\$550,666	\$320,960	\$2,304,256	\$50,000
FY11	\$836,001	\$550,666	\$285,335	-\$917,589	\$100,000
FY12	\$807,020	\$550,660	\$256,360	\$2,275,269	\$150,000
FY13	\$657,344	\$550,660	\$106,684	-\$1,067,265	\$250,000
FY14	\$594,350	\$550,600	\$43,750	\$2,212,215	\$300,000
FY15	\$486,879	\$550,600	-\$63,721	-\$1,174,736	\$350,000
FY16	\$0	\$550,600	-\$550,600	\$1,725,336	\$100,000
FY17	\$447,128	\$550,600	-\$103,472	-\$727,608	\$0
FY18	\$394,356	\$550,600	-\$156,244	\$1,672,563	\$168,000
FY19	\$424,503	\$550,600	-\$126,097	-\$697,461	\$250,000
FY20	\$348,189	\$550,600	-\$202,411	\$1,596,249	\$300,000
FY21	\$363,235	\$550,600	-\$187,365	-\$682,414	\$150,000
FY22	\$491,646	\$550,660	-\$59,014	\$1,724,720	\$200,000
FY23	\$509,594	\$550,660	-\$41,066	-\$664,466	\$200,000
FY24		\$685,000	-\$685,000	\$1,349,466	\$200,000
FY25				\$200,000	
	\$13,319,733	\$13,013,936	\$1,480,653	\$2,968,000	\$4,448,653
		Interest		\$232,327	\$232,327
		Total Cash	\$1,480,653	\$3,200,327	\$4,680,979



General Fund Fiscal Year 2025

City of Craig

1051550	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	2024/2023	% Change
Property Tax	\$655,300	\$660,000	\$674,000	\$687,480	\$725,000	\$775,000	\$50,000	6.45%
Sales Tax	\$971,550	\$971,550	\$1,051,550	\$1,205,500	\$1,405,500	\$1,590,000	\$184,500	11.60%
Remote Sales Tax			\$75,000	\$100,000	\$175,000	\$255,000	\$80,000	31.37%
Sales Tax 1% Pool & Recreation (1992)	\$320,850	\$320,850	\$330,850	\$340,850	\$350,850	\$360,850	\$10,000	2.77%
Sales Tax School 1% (1988)	\$320,850	\$320,850	\$330,850	\$340,850	\$350,850	\$360,850	\$10,000	2.77%
Transient Room Tax	\$30,000	\$20,000	\$20,000	\$20,000	\$27,500	\$55,000	\$27,500	50.00%
Liquor Sales Tax	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$0	0.00%
Total Local Taxes	\$2,418,550	\$2,473,250	\$2,602,250	\$2,814,680	\$3,154,700	\$3,516,700	\$362,000	10.29%
PILT	\$289,500	\$289,500	\$300,000	\$300,000	\$300,000	\$300,000	\$0	0.00%
State Revenue Sharing	\$90,019	\$50,000	\$50,000	\$75,000	\$75,000	\$85,000	\$10,000	11.76%
Liquor Revenue Sharing	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$5,500	\$1,500	27.27%
Raw Fish Tax	\$80,000	\$50,000	\$50,000	\$75,000	\$200,000	\$215,000	\$15,000	6.98%
Shared Fisheries Tax	\$4,000	\$4,000	\$1,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
National Forest Receipts (Title III)		\$10,000	\$0	\$0	\$0	\$0	\$0	0.00%
COVID 19 Reimbursements		\$50,000	\$100,000	\$75,000	\$0	\$0	\$0	0.00%
Total State Revenue	\$467,519	\$457,500	\$505,000	\$531,000	\$581,000	\$607,500	\$26,500	4.36%
EMS Service Fees	\$60,000	\$70,000	\$60,000	\$50,000	\$50,000	\$70,000	\$20,000	28.57%
EMS Contractual Adjustments	-\$30,000	-\$25,000	-\$25,000	-\$25,000	-\$25,000	-\$25,000	\$0	0.00%
EMS Training Fees & Supplies	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	-\$1,000	0.00%
Pool Admissions	\$55,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.00%
Library Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$500	\$500	\$0	0.00%
Recreation Fees	\$17,000	\$17,000	\$15,000	\$15,000	\$25,000	\$25,000	\$0	0.00%
Senior Card Fees	\$3,000	\$3,000	\$3,000	\$3,000	\$2,000	\$3,000	\$1,000	33.33%
Itinerant Merchant Permit							\$0	0.00%
Taxi Permit	\$100	\$100	\$100	\$100	\$100	\$100	\$0	0.00%
Building, Access & Subdivision Permits	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$12,000	\$4,000	33.33%
Property Leases	\$72,000	\$63,000	\$63,000	\$53,000	\$53,000	\$53,000	\$0	0.00%
Material Sales	\$1,000	\$1,000	\$1,000	\$1,000	\$500	\$500	\$0	0.00%
PSN Road Maintenance Fees	\$18,000	\$27,000	\$27,000	\$40,000	\$40,000	\$15,000	-\$25,000	-166.67%
Equipment Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Business License Fees						\$20,000		
Total Permits & Fees	\$206,100	\$216,100	\$204,100	\$197,100	\$205,100	\$224,100	\$19,000	8.48%
Police Fines	\$10,000	\$10,000	\$10,000	\$10,000	\$12,000	\$12,000	\$0	0.00%
DMV Commissions	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0	0.00%
Trooper Dispatch Service	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200	\$0	0.00%
Contract Jail Service	\$357,524	\$357,524	\$357,524	\$357,524	\$550,000	\$550,000	\$0	0.00%
Klawock Dispatch Service	\$53,088	\$53,088	\$53,088	\$53,088	\$63,832	\$64,000	\$168	0.26%
USDA Forest Service Dispatch	\$3,000	\$13,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
Total Public Safety Revenue	\$490,812	\$500,812	\$490,812	\$490,812	\$696,032	\$696,200	\$168	0.02%
Parks Donations (Flwr Baskets)							\$0	0.00%
Interest Income (ckng & CD)	\$34,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interest Income (A/R)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
Miscellaneous Revenue	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$15,000	\$10,000	66.67%
Total Other Revenue	\$40,000	\$6,000	\$6,000	\$6,000	\$6,000	\$16,000	\$10,000	62.50%
Total GF Revenues	\$3,622,981	\$3,593,662	\$3,808,162	\$4,039,592	\$4,642,832	\$5,060,500	\$417,668	8.25%

Personnel : City Administrator, City Clerk, Finance Director, Administrative Assistant and Three (3) Accounting Clerks (6.5 FTE)

Overview – *The City Administrator is responsible for the overall management, administration and direct of the city operations including: Hiring, disciplinary actions, termination of city employees, negotiation, execution and administration of city contract within budget appropriations, policy advice to elected officials and open communication with the community.*

The City Clerk is responsible for recording and maintaining elected official records for the city, preparing agendas and transcribing minutes from Craig Council Meetings.

The Finance Director is responsible for the management of the accounting staff clerks within city hall. The Finance Director is also responsible for all accounting, budgeting and financial information services for the city. These services include bank account reconciliations, maintaining the general ledger in accordance with GASB, reflecting budget appropriations, and preparing financial documents for the annual audits.

The Finance Accounting Staff is responsible for the city’s daily accounting transactions including Cash receipts, Accounts Receivable, Accounts Payable, Human Resources and Payroll under the direction and supervision of the Finance Director and City Administrator. All transactions are recorded and processed in a timely manner consistent with Generally Accepted Accounting Principles and sound financial management techniques. Staff continuously monitor and evaluate the conditions of all city funds, account groups, and customer satisfaction. Staff works to improve internal control systems and policies to maximize the efficiency and quality of customer service. Staff also provides a uniform method for the management, preservation, retention and disposal of city records.

Fiscal Year 2024 (June 2023 – July 2024) Accomplishments

- King Salmon Fishing Derby
- Hired new staff including a city clerk, billing clerk and front desk clerk
- Contracted with a new auditing firm
- Significantly reduce the total of delinquent account debts by collecting payments
- Purchased a new accounting software and started conversion preparations

Fiscal Year 2025 (June 2024 – July 2025) Goals

- Follow processes to ensure collections of services on accounts including Sales Tax, Property Tax, Utilities and Harbor.
- Enhance customer satisfaction with the new software
- Renovate the city hall front office with new furniture and flooring
- Replace all city hall windows

General Fund Administration Expenditures

<i>Administration Expenses</i>	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$212,831	\$325,595	\$330,652	\$386,367	\$387,914	\$467,466	20.5%
Benefits & Unemployment	\$134,503	\$118,350	\$117,979	\$161,542	\$198,836	\$238,787	20.1%
Professional Services	\$142,550	\$162,200	\$170,110	\$186,200	\$124,050	\$143,500	15.7%
Contract Services					\$111,300	\$134,650	21.0%
Travel, Education, & Dues	\$11,745	\$11,745	\$10,045	\$14,545	\$27,545	\$23,545	-14.5%
Materials & Supplies	\$164,083	\$7,500	\$6,800	\$11,625	\$13,995	\$13,695	-2.1%
Utilities	\$9,454	\$16,850	\$16,850	\$20,370	\$20,520	\$21,020	2.4%
Repairs & Maintenance	\$3,260	\$3,260	\$3,260	\$4,760	\$4,710	\$5,010	6.4%
Notices and Advertising	\$386,367	\$900	\$900	\$1,900	\$1,900	\$1,550	-18.4%
Insurance	\$0	\$8,220	\$8,220	\$14,939	\$14,939	\$21,666	45.0%
Contributions	\$36,786	\$14,800	\$14,800	\$26,800	\$17,300	\$36,800	112.7%
Bad Debt Write-Off	\$23,955	\$0	\$7,000	\$0	\$5,000	\$5,000	0.0%
Contributions to Capital Res.	\$5,602						
Contributions to Equipment Res.	\$1,275						
Miscellaneous	\$840	\$2,000	\$2,000	\$2,000	\$2,000	\$0	-100.0%
Small Equipment	\$6,000	\$8,000	\$1,000				
Equipment > \$5000							
Enterprise Fund Support	\$0	\$0	-\$62,680	-\$51,327	-\$180,094	-\$180,094	0.0%
Total Administration Expenses	\$1,139,251	\$679,420	\$626,936	\$779,721	\$749,915	\$932,595	24.4%

Administration Detail

	GL Code	FY2024	FY2025	Changes
Salaries	11-5100	\$387,914	\$467,466	\$79,552
				\$0
Benefits	11-5200	\$194,836	\$238,787	\$43,951
Annual Leave Buy Out	11-5165	\$4,000		-\$4,000
Christmas Gift Cards	11-5290		\$350	\$350
				\$0
Enterprise Fund Support		-\$180,094	-\$180,094	\$0
Billing/Admin Support WSG		-\$151,070	-\$151,070	\$0
Billing/Admin Support Harbor/JTB/Can		-\$29,024	-\$29,024	\$0
				\$0
Professional Services	11-5310	\$124,050	\$143,500	\$19,450
Property Assessment (includes Bd of Equalization)	11,5310,02	\$29,050	\$30,000	\$950
Audit FY2024	11,5310,01	\$40,000	\$58,500	\$18,500
Legal Fees	11-5315	\$19,000	\$19,000	\$0
Lobbyist	11-5310	\$36,000	\$36,000	\$0
				\$0
Contract Services		\$111,300	\$134,650	\$23,350
Website Maintenance		\$4,000	\$4,000	0
Omnilert		\$2,500	\$2,500	0
Finance training	11-5330	\$30,000	\$10,000	-\$20,000
Caselle	11-5340	\$40,000	\$55,500	\$15,500
AccuFund Support	11-5340	\$13,650	\$5,000	-\$8,650
Cleaning	11-5330	\$8,000	\$8,000	\$0
Code Publishing	11-5330	\$1,200	\$1,200	\$0
Blackpoint	11-5340	\$48,450	\$48,450	\$0
				\$0
Travel	11-5410	\$11,500	\$11,500	\$0
SE Conference		\$3,000	\$3,000	\$0
City Clerk Conference		\$2,000	\$2,000	\$0
Misc Travel		\$3,000	\$3,000	\$0
Finance Travel		\$3,500	\$3,500	\$0
				\$0
Education & Training		\$12,200	\$8,200	-\$4,000
Education & Training - SE Conference	11-5420	\$300	\$300	\$0
Vector Solutions		\$3,500	\$3,000	-\$500
City Clerk Training		\$3,000	\$2,000	-\$1,000
City Clerk Conference		\$300	\$300	\$0
Finance Conferences		\$600	\$600	\$0
Tuition Assistance		\$2,500	\$0	-\$2,500
Safety		\$2,000	\$2,000	\$0
				\$0
Dues	11-5430	\$3,845	\$3,845	\$0
SE Conference		\$870	\$870	\$0
AK Municipal League		\$1,770	\$1,770	\$0
AK Assoc of City Clerks		\$195	\$195	\$0
National & AK Gov. Finance Assoc		\$255	\$255	\$0
Chamber of Commerce		\$400	\$400	\$0
Public Retirement Dues		\$105	\$105	\$0
Misc Dues		\$250	\$250	\$0
				\$0
Materials and Supplies	11-5510	\$13,995	\$13,695	-\$300
Office Supplies		\$7,500	\$7,500	\$0
Office Clothing		\$370	\$370	\$0
Toner		\$2,500	\$2,500	\$0
Freight	11-5525	\$300	\$0	-\$300
Postage	11-5520	\$2,500	\$2,500	\$0
Unleaded Gas	11-5552	\$825	\$825	\$0
				\$0
Utilities		\$20,520	\$21,020	\$500
Electric	11-5610	\$4,500	\$4,500	\$0
Heating Fuel	11-5620	\$10,000	\$10,000	\$0
Telephone	11-5630	\$3,500	\$4,000	\$500
Water, Sewer, Garbage	11-5650	\$2,520	\$2,520	\$0
				\$0
Repairs & Maintenance		\$4,710	\$5,010	\$300
Equipment Repairs	11-5710	\$1,500	\$1,500	\$0
Postage Meter Lease	11-5730	\$1,560	\$1,560	\$0
Equipment Maint Agreement(Copier)	11-5740	\$1,500	\$1,800	\$300
Building - Annual Flowers	11-5750	\$150	\$150	\$0
				\$0
Other Expenditures		\$1,900	\$1,550	-\$350
Notice & Advertising		\$1,000	\$750	-\$250
Newsletter Publishing	11-5840	\$500	\$400	-\$100
Ketchikan Daily News	11-5840	\$200	\$200	\$0
Recording Fees Vehicle License	11-5845	\$200	\$200	\$0
				\$0
Insurance		\$14,939	\$21,666	\$6,727
General Liability	11-5850	\$8,130	\$10,278	\$2,148
Property		\$6,169	\$10,719	\$4,550
Vehicle		\$640	\$669	\$29
				\$0
Contributions		\$17,300	\$36,800	\$19,500
Catholic Community Service (Senior 4th of July Celebration (\$500 past)	11-5910	\$7,500	\$7,500	\$0
POW Marathon		\$800	\$800	\$0
KRBD		\$500	\$500	\$0
Power		\$3,000	\$1,500	-\$1,500
Christmas Party		\$3,000	\$1,500	-\$1,500
SRRAA Donation (Hatchery Savings)			\$25,000	\$25,000
				\$0
Miscellaneous Expenses		\$7,000	\$5,000	-\$2,000
Bad Debts for Property tax, sales tax,	11-5930	\$5,000	\$5,000	\$0
Other Expenses	11-5999	\$2,000		-\$2,000
				\$0
Total		\$745,915	\$932,595	\$186,680

Wages & Benefits

Administrator Treasurer City Clerk Accounts Payable Billing Clerk Admin Clerk Admin Assistant

	Brian T.	Kimber M.	Mary S.	Natalie S.	Lisa S.	Sergio S.	FY2024	FY 2025	Changes
Salary	\$125,000	\$76,500	\$62,500				\$202,800	\$264,000	61,200
Current Wage				24,50	24,50	19,50			0
Hourly Budgeted				\$26,14	\$26,14	\$21,53			0
Ann Hrs				2080	2080	2080			0
Hourly Wages				\$54,366	\$54,366	\$44,772	\$175,660	194,012	18,352
In Lieu	\$9,454						\$9,454	\$9,454	0
Total Wages	\$134,454	\$76,500	\$62,500	\$54,366	\$54,366	\$44,772	\$387,914	\$467,466	79,552
Bonus							0		0
Medical Insurance							\$69,997	\$84,541	14,544
HRA (Medical Deductible)							\$11,000	\$13,750	2,750
FICA				\$23,651	\$10,533	\$10,533		\$28,983	4,932
Medicare				\$2,750	\$2,750	\$2,750		\$6,778	1,153
Workers' Comp				\$3,371	\$3,371	\$649	\$5,625	\$1,543	263
PERS				\$788	\$788	\$148	\$1,280	\$102,843	24,799
Other Benefits (Christmas Gift Cards)				\$179	\$179	\$9,850	\$78,044	\$350	(490)
				\$11,961	\$11,961	\$50	\$840		
				\$50	\$50	\$50			
Total Benefits	\$40,359	\$41,743	\$32,070	\$42,750	\$29,632	\$26,755	\$190,836	\$238,787	\$47,951
GRAND TOTAL	\$174,813	\$118,243	\$94,570	\$97,116	\$83,998	\$71,527	\$578,750	\$706,253	\$127,503

Personnel : Director, Head Coach and Three (3) Lifeguards (4.5 FTE)

***Overview** – The Aquatic Center provides for a wide range of users from daily exercise, competitive sports and leisure to physical therapy. The center provides an “out of the weather” activity for children, adults and seniors of Prince of Wales Island. One of the major services provided by the Aquatic Center is the “learn to swim” program. Swim lessons are provided to almost all schools annually. Being a community surrounded by water, it is with the utmost important that we provide for our youth with the understanding and training of water safety.*

Fiscal Year 2024 (June 2023 – July 2024) Accomplishments

- Jessica taught two separate LGI courses
- Hired one full time employee
- Sent one employee to CPO course
- Replaced old and worn fitness equipment with new
- Hired a full time Aquatic Manager and Coach

Fiscal Year 2025 (June 2024 – July 2025) Goals

- Start school lessons back up
- Have Mandy participate in the LGIT Academy
- Have Jessica participate in the WSIT Academy
- Hire and fill all positions
- Develop new programming
- Find a good balance between Swim Team and the Aquatic Center
- Increase and maintain workforce
- Continuing certifications and cross-training opportunities
- Increase the number of classes, rentals and weekend opportunities

General Fund Aquatic Expenditures

Aquatic Center Expenses	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$156,536	\$161,742	\$166,960	\$180,221	\$205,729	\$227,626	10%
Benefits & Unemployment	\$128,834	\$121,997	\$111,471	\$115,484	\$126,283	\$150,321	16%
Professional Services	\$4,700	\$7,400	\$6,400	\$4,640	\$3,540	\$3,540	0%
Travel, Education, & Dues	\$8,820	\$10,780	\$11,080	\$5,670	\$7,770	\$7,680	-1%
Materials & Supplies	\$20,200	\$23,800	\$23,720	\$23,420	\$24,420	\$24,420	0%
Utilities	\$131,920	\$126,000	\$126,000	\$138,650	\$138,650	\$143,650	3%
Repairs & Maintenance	\$4,800	\$7,097	\$3,800	\$4,500	\$4,500	\$4,500	0%
Recording							
Insurance	\$10,800	\$10,800	\$10,800	\$19,412	\$19,412	\$28,574	32%
Bad Debt Write-Off							
Other							
Equipment Purchase	\$3,796	\$7,282	\$12,600	\$0	\$0	\$0	
Debt Service	\$136,888	\$136,238	\$136,238	\$0	\$0	\$0	
Capital Improvement			\$17,000	\$0	\$0	\$0	
Total Aquatic Expenses	\$607,294	\$613,136	\$626,069	\$491,997	\$530,304	\$590,312	10%

Aquatic Center Detail

	GL Code	FY2024	FY2025	Changes
Salaries	25-5100	\$205,729	\$227,626	\$21,897
				\$0
Benefits	25-5200	\$126,283	\$150,321	\$24,038
Annual Leave Buyout		\$4,000	\$0	-\$4,000
Christmas Gift Cards			\$250	\$250
				\$0
Contract Services		\$3,540	\$3,540	\$0
Gym Assistant program	25-5350	\$500	\$500	\$0
Water Sample Testing	25-5320	\$2,500	\$2,500	\$0
Alarm System	25-5310	\$540	\$540	\$0
				\$0
Travel, Education, & Dues		\$7,770	\$7,680	-\$90
Travel (CPO Training Anchorage & Lifeguard instructor)	25-5410	\$3,000	\$3,000	\$0
Training	25-5420	\$1,500	\$1,800	\$300
Lifeguarding Certifications		\$2,070	\$1,680	-\$390
ARPA Training		\$1,200	\$1,200	\$0
				\$0
Materials	25-5510	\$24,420	\$24,420	\$0
Safety Equipment & First Aid Supplies		\$1,500	\$1,500	\$0
Office & Cleaning Supplies		\$5,000	\$5,000	\$0
Supplies		\$4,200	\$4,200	\$0
Stenner (Chem Feeder)		\$700	\$700	\$0
Sand for Filters		\$0	\$0	\$0
Paint & Painting Supplies		\$2,020	\$2,020	\$0
Chemicals	25-5515	\$6,000	\$6,000	\$0
Freight	25-5525	\$5,000	\$5,000	\$0
				\$0
Utilities		\$138,650	\$143,650	\$5,000
Electricity	25-5610	\$52,000	\$52,000	\$0
Heating Fuel (Propane)	25-5620	\$0	\$20,000	\$20,000
Propane	25-5625	\$50,000	\$35,000	-\$15,000
Telephone DSL	25-5630	\$3,000	\$3,000	\$0
Wood Chips	25-5510.01	\$30,000	\$30,000	\$0
Water, Sewer, Garbage	25-5650	\$3,650	\$3,650	\$0
				\$0
Maintenance		\$4,500	\$4,500	\$0
Pool Cover	25-5700	\$3,500	\$3,500	\$0
Misc Repairs		\$1,000	\$1,000	\$0
Building & Grounds Maintenance				\$0
				\$0
Insurance		\$19,412	\$28,574	\$9,162
Liability	25-5850	\$6,907	\$7,952	\$1,045
Property		\$12,505	\$20,622	\$8,117
				\$0
TOTAL		\$530,304	\$590,312	\$60,007

Wages & Benefits

Aquatic Manager Head Life Guard Guard III/III Guard I/II FT/PT Guard I/II PT

	<i>Mandy G</i> \$72,000	<i>Jessica H</i>			FY 2024	FY 2025	Changes
Salary					\$55,120	\$72,000	\$16,880
Hourly		\$29.12	\$19.08	\$19.08			\$0
Ann Hrs		2080	2080	2080			\$0
Hourly Wages		\$60,570	\$39,677	\$39,677	\$150,069	\$155,626	\$5,557
Overtime					\$0		\$0
Overtime Wages							\$0
Total Wages	\$72,000	\$60,570	\$39,677	\$39,677	\$205,729	\$227,626	\$21,897
Bonus-Incentive							\$0
Medical Insurance	\$10,533	\$31,855	\$10,533	\$10,533	\$46,085	\$63,453	\$17,368
HRA (Medical Deductible)	\$2,750	\$5,500	\$2,750	\$2,750	\$13,750	\$13,750	\$0
FICA	\$4,464	\$3,755	\$2,460	\$2,460	\$11,788	\$14,113	\$2,325
Medicare	\$1,044	\$878	\$575	\$575	\$2,757	\$3,301	\$544
WC Lifeguards	\$2,794	\$2,350	\$1,539	\$1,539	\$7,377	\$8,832	\$1,455
PERS	\$15,840	\$13,325	\$8,729	\$8,729	\$38,396	\$46,623	\$8,227
Other Benefit (Christmas Gift Cards)	\$50	\$50	\$50	\$50	\$331	\$250	-\$81
Total Benefits	\$37,474	\$57,714	\$26,636	\$26,636	\$122,283	\$150,321	\$28,038
GRAND TOTAL	\$109,474	\$118,284	\$66,313	\$66,313	\$328,011	\$377,948	\$49,937

Council

General Fund

Members : Six (6) elected Council members and One (1) Mayor

General Fund Council Expenditures

Council Expenses	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$13,500	\$13,520	\$20,124	\$20,124	\$16,775	\$16,175	-4%
Benefits	\$17,633	\$16,613	\$5,860	\$6,864	\$5,860	\$1,591	-73%
Council Elections	\$950	\$950	\$1,450	\$950	\$950	\$950	0%
Travel, Education, & Dues	\$2,050	\$2,050	\$5,000	\$5,050	\$5,550	\$6,050	9%
Materials & Supplies	\$0	\$0	\$10,000	\$1,000	\$1,000	\$1,000	0%
Telecommunications							
Insurance	\$220	\$220	\$220	\$428	\$428	\$685	60%
Contributions				\$10,000	\$10,000	\$6,000	-40%
New Equipment							
Total Council Expenses	\$34,353	\$33,353	\$42,654	\$44,416	\$40,563	\$32,451	-20%

Council Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	12-5110	\$16,775	\$16,175	-\$600
				\$0
Benefits		\$5,860	\$1,591	-\$4,269
Christmas Gift Cards			\$300	\$300
Contract Services		\$950	\$950	\$0
Election Judges:	12-5331	\$450	\$450	\$0
Ballots		\$500	\$500	\$0
Auto Ballots				\$0
				\$0
Travel, Education, & Dues		\$5,000	\$5,000	\$0
AML Conference, Other Travel	12-5410	\$3,500	\$3,500	\$0
Education & Training	12-5420	\$1,500	\$1,500	\$0
Materials & Supplies		\$1,000	\$1,000	\$0
Equipment Repair & Supplies	12-5510	\$1,000	\$1,000	\$0
				\$0
Education and Dues		\$550	\$1,050	\$500
SE Conference	12-5430	\$550	\$500	-\$50
AK Conference of Mayors		\$250	\$250	\$0
AML Conference		\$300	\$300	\$0
Insurance		\$428	\$685	\$257
Liability	12-5850	\$428	\$685	\$257
				\$0
Contributions		\$10,000	\$6,000	-\$4,000
Council Discretionary	12-5910	\$10,000	\$6,000	-\$4,000
Total		\$40,563	\$32,451	-\$8,112

Wages & Benefits

	Mayor	Council	Council	Council	Council	Council	Council	Council	FY 2024	FY 2025	Changes
	K. Smith	M.Schoonover	C.McKinley	J. Bennett	S. Thomas	H. Bazinet	M. Kampnich				
Salary	\$14,375		\$600		\$600	\$600			\$16,775	\$16,175	-\$600
In Lieu	\$0.00								\$0	\$0.00	\$0
Total Wages	\$14,375	\$0	\$600	\$0	\$600	\$600	\$0		\$16,775	\$16,175	-\$600
Medical Insurance									\$457	\$0	-\$457
HRA (Medical Deductible)									\$0	\$0	\$0
FICA 6.20%	\$891.25	\$0.00	\$37.20	\$0.00	\$37.20	\$37.20	\$0.00	\$0.00	\$1,040	\$1,003	-\$37
Medicare 1.45%	\$208.44	\$0.00	\$8.70	\$0.00	\$8.70	\$8.70	\$0.00	\$0.00	\$243	\$235	-\$8
Workers' Comp 0.33%	\$47.44	\$0.00	\$1.98	\$0.00	\$1.98	\$1.98	\$0.00	\$0.00	\$55	\$53	-\$2
PERS 22.00%		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,295	\$0	-\$3,295
Other Benefits	\$50.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00	\$770	\$300	-\$470
Total Benefits	\$1,197.13	\$50.00	\$97.88	\$0.00	\$97.88	\$97.88	\$50.00	\$50.00	\$5,860	\$1,591	-\$4,269
GRAND TOTAL	\$15,572.13	\$50.00	\$697.88	\$0.00	\$697.88	\$697.88	\$50.00	\$50.00	\$22,635	\$17,766	-\$4,869

Personnel : Coordinator, Two (2) EMT 's and multiple volunteers (2.5 FTE)

Overview – *The EMS department is made up of an EMS coordinator, a Full Time EMT, a Part Time EMT and seven Volunteers whose professions include: Telephone technician, clinical assistant/phlebotomist, registered nurse, firefighter, timber faller, professional investor, charter captain, certified nursing assistant, student, business owner and future paramedic. Our EMS squad consists of two advanced life services ambulances, one EMT 3, five EMT 2's, three EMS 1's, an ETT and an AEMT with three members taking the AEMT class. All members of the squad are scheduled and respond to calls as needed. Craig EMS continues to actively recruit new members.*

2020 Served as a vastly different year. We were presented with the COVID 19 Pandemic. New policies and procedures were developed and implemented as a result of the pandemic. Training was help online and in person for EMS personnel. These trainings were required.

Fiscal Year 2024 (June 2023 – July 2024) Accomplishments

- Held classes and tours for different communities on the island for EMS and Fire
- Went to different schools for Fire Safety Month
- Maintained the Oxygen compressor to fill our oxygen bottles
- Got the SCBA compressor up and running
- Recruited Dr. Livengood as the EMS doctor sponsor
 - Allows for ALS Services to start back up

Fiscal Year 2025 (June 2024 – July 2025) Goals

- Continue to build the Squad membership, trainings and responsibilities
- Continue to train members so we can provide a higher level of care to our community
- Increase AED distribution throughout the community with a loaner program and trainings
- Acquire new AEDs for EMS and the Fire department
- Continue to work towards more community outreach programs
- Acquire airbags and blockings for the Fire department

General Fund EMS Expenditures

<i>Emergency Medical Services</i>	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$106,493	\$138,546	\$181,480	\$202,466	\$187,169	\$244,138	30%
Benefits & Unemployment	\$57,660	\$60,157	\$74,514	\$69,165	\$75,589	\$67,593	-11%
Contracted Services	\$3,400	\$4,845	\$4,500	\$4,900	\$7,400	\$16,900	128%
Travel, Education, & Dues	\$5,000	\$7,400	\$8,400	\$8,200	\$8,700	\$9,700	11%
Materials & Supplies	\$16,300	\$18,650	\$18,150	\$13,450	\$13,950	\$13,950	0%
Utilities	\$6,300	\$4,900	\$4,900	\$8,600	\$8,600	\$9,100	6%
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	
Recording/Permits	\$0	\$0	\$0	\$0	0	0	
Insurance	\$6,351	\$6,351	\$6,351	\$10,077	\$10,077	\$14,805	47%
New Equipment	\$650	\$2,200	\$0	\$0	\$0		
Equipment Replacement	\$0	\$0	\$0	\$0	\$0		
Bad Debt Write-Off	\$0	\$0	\$0	\$0	\$0		
Capital Improvement	\$0	\$0	\$0	\$0	\$0		
Total EMS Expenses	\$202,154	\$243,049	\$298,295	\$316,858	\$311,485	\$376,186	21%

Emergency Medical Services Detail

	GL Code	FY2024	FY2025	Changes
Salaries	17-5100	\$197,169	\$244,138	\$46,969
EMPG Grant (Split with planning)	17-5105	-\$10,000	-\$10,000	\$0
				\$0
Benefits	17-5200	\$75,589	\$67,593	-\$7,996
Christmas Gift Cards			\$150.00	\$150
Contract Services Software	17-5310	\$7,400	\$16,900	\$9,500
Systems Design		\$3,500	\$3,500	\$0
MS Virus software		\$300	\$300	\$0
State reporting		\$400	\$400	\$0
Medical Director		\$2,500	\$12,000	\$9,500
I AM Responding		\$700	\$700	\$0
				\$0
Travel, Education, & Dues		\$8,700	\$9,700	\$1,000
Travel	17-5410	\$3,000	\$4,000	\$1,000
Certifications -ETT, EMTII, EMT III, CPR	17-5420	\$4,200	\$4,200	\$0
Medical Director		\$1,500	\$1,500	\$0
				\$0
Materials & Supplies		\$13,950	\$13,950	\$0
Office supplies	17-5510	\$500	\$500	\$0
Medical Supplies	17-5515	\$5,500	\$5,500	\$0
Equipment Supplies	17-5510	\$5,500	\$5,500	\$0
Postage	17-5520	\$150	\$150	\$0
Freight	17-5525	\$800	\$800	\$0
Vehicle Fuel	17-5550	\$1,500	\$1,500	\$0
				\$0
Utilities		\$8,600	\$9,100	\$500
Telephone & Internet	17-5630	\$2,000	\$2,500	\$500
Old Clinic Fuel		\$2,750	\$2,750	\$0
Old Clinic Electric		\$2,500	\$2,500	\$0
Water, Sewer, Garbage	17-5650	\$1,350	\$1,350	\$0
				\$0
Maintenance & Repairs		\$0	\$0	\$0
Vehicle Repairs	17-5710			\$0
Dept Maintenance				\$0
Vehicle Licensing Permits	17-5845	\$0	\$0	\$0
				\$0
Insurance		\$10,077	\$14,805	\$4,728
General Liability	17-5850	\$3,288	\$5,970	\$2,682
Property		\$2,671	\$4,437	\$1,766
Vehicle		\$4,118	\$4,398	\$280
Permits				\$0
Bad Debts	17-5930			\$0
				\$0
TOTAL		\$311,485	\$376,186	\$64,701

Wages & Benefits

	EMS Coordinator	FT EMT III	PT EMT II	On Call	FY 2024	FY 2025	Changes
	Venessa R.	James England	James Elmore	Per Run			
Salary	\$60,000				\$50,856	\$60,000	\$9,144
EMPG Grant	-\$10,000				-\$10,000	-\$10,000	\$0
Hourly		\$23.58	\$18.71	\$135.00			\$0
Annual Hours		2080	1040	300		\$75,000	\$75,000
Hourly Wages		\$49,036	\$19,455	\$40,500	\$142,198	\$108,991	-\$33,208
On-call Wages							\$0
Total On-call Wages							\$0
OT Wages		\$160	\$160				\$0
Total OT Wages		\$5,658	\$4,490		\$14,115	\$10,148	-\$3,968
Total Wages	\$50,000	\$54,694	\$23,944	\$40,500	\$197,169	\$244,138	\$46,969
Bonus					\$0	\$21,066	-\$609
Medical Insurance	\$10,533	\$10,533			\$21,675	\$5,500	-\$688
HRA (Medical Deductible)	\$2,750	\$2,750			\$6,188	\$8,596	-\$3,132
FICA	\$3,720	\$3,391	\$1,485		\$11,728	\$2,010	-\$733
Medicare	\$870	\$793	\$347		\$2,743	\$4,949	-\$1,804
Workers' Comp - Empl	\$2,142	\$1,953	\$855		\$6,753	\$0	-\$643
Workers' Comp - Vol					\$643	\$25,233	-\$39
PERS	\$13,200	\$12,033			\$25,272	\$90	-\$30
Life Insurance	\$30	\$30	\$30		\$120	\$150,000	-\$316
Other Benefits (Christmas Gift Cards)	\$50	\$50	\$50		\$466	\$67,593	-\$7,996
Total Benefits	\$33,295	\$31,532	\$2,767	\$0	\$75,589	\$0	
GRAND TOTAL	\$83,295	\$86,226	\$26,711	\$75,000	\$272,758	\$311,731	\$38,973

Personnel : Foreman, Full Time Assistant and Two (2) Part Time Assistants (2.75 FTE)

Fiscal Year 2024 (June 2023 – July 2024) Accomplishments

- Repaired Fire System at the Clinic Building
- Installed Columbarium at the Cemetery
- Installed Memorial and permanent corn hole structure at the Ball Field

Fiscal Year 2025 (June 2024 – July 2025) Goals

- Parks
 - Expand Cemetery
 - Fill at positions
- City Hall
 - Replace all windows
 - Replace front office flooring
- City Gym
 - Pressure wash building
- Daycare
 - Required improvements for new operator to be able to open
- PeaceHealth Building
 - Service and generator upgrades
- Police Station
 - Addition to rear of building
- Public Works & Facilities
 - Install new shop door on Public Works building
 - Install new shop lights at Public Works building

General Fund Facilities Expenditures

<i>Facilities Expenditures</i>	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$124,005	\$133,077	\$135,100	\$158,329	\$190,534	\$174,619	-8%
Benefits & Unemployment	\$69,460	\$67,197	\$67,342	\$68,946	\$74,538	\$74,768	0%
Contracted Services	\$7,800	\$7,800	\$11,100	\$7,500	\$7,500	\$5,250	-30%
Travel, Education, & Dues	\$0	\$0	\$1,500	\$0	\$1,500	\$1,500	0%
Materials & Supplies	\$16,200	\$17,000	\$22,900	\$16,175	\$21,350	\$21,350	0%
Utilities	\$16,609	\$16,000	\$16,000	\$19,200	\$8,700	\$27,700	218%
Repairs & Maintenance	\$10,000	\$15,000	\$22,250	\$12,000	\$12,000	\$12,000	0%
Insurance	\$11,968	\$11,968	\$11,968	\$18,534	\$18,534	\$31,333	69%
Recording/Permits & Misc.							
Equipment	\$7,200	\$26,000	\$3,680	\$0	\$0	\$0	
Capital Improvement	\$6,200	\$0	\$30,000	\$0	\$0	\$0	
Total Facilities Expenses	\$269,442	\$294,042	\$321,841	\$300,684	\$334,656	\$348,520	4%

Facilities Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	14-5100	\$190,534	\$174,619	-\$15,915
				\$0
Benefits	14-5200	\$74,538	\$74,768	\$230
AL Buyout	14-5165	\$4,000		-\$4,000
Christmas Gift Cards			\$200	
Contractor Services	14-5330	\$7,500	\$5,250	-\$2,250
Janitorial - Float Plane	14-5330.01.130	\$500	\$750	\$250
Misc contract Services		\$1,000	\$1,500	\$500
Fire/Sprinkler Inspections	14-5350	\$6,000	\$3,000	-\$3,000
Education & Training	14-5410	\$1,500	\$1,500	\$0
Staff Training		\$1,500	\$1,500	\$0
Material & Supplies	14-5510	\$21,350	\$21,350	\$0
Buildings		\$5,000	\$5,000	\$0
Misc.		\$4,200	\$4,200	\$0
Tools		\$1,500	\$1,500	\$0
Burial Supplies		\$1,500	\$1,500	\$0
Fertilizer		\$1,100	\$1,100	\$0
Freight	14-5525	\$5,000	\$5,000	\$0
Equipment Fuel	14-5550	\$500	\$500	\$0
Vehicle Fuel		\$2,550	\$2,550	\$0
Utilities		\$8,700	\$27,700	\$19,000
Electricity -Shop	14-5610	\$3,000	\$3,000	\$0
Electricity -POW Health	14-5610.01 130		\$3,000	\$3,000
Heating Fuel -Shop	14-5620	\$3,000	\$4,500	\$1,500
Heating Fuel - POW Health	14-5620.01 130		\$14,000	\$14,000
Telephone	14-5630	\$1,500	\$2,000	\$500
New Clinic Alarm telephone	14-5630.01	\$600	\$600	\$0
Water, Sewer, Garbage	14-5650	\$600	\$600	\$0
Maintenance & Repairs	14-5700	\$12,000	\$12,000	\$0
Building Maintenance	14-5750	\$12,000	\$12,000	\$0
				\$0
Insurance	14-5850	\$18,534	\$31,333	\$12,799
General Liability		\$3,104	\$5,026	\$1,922
Property		\$13,725	\$24,568	\$10,843
Vehicle		\$1,704	\$1,739	\$35
TOTAL		\$338,656	\$348,520	\$9,864

Wages & Benefits

	Foreman <i>J. Crowaite</i>	FT Assistant <i>Nick B. Seasonal</i>	PT Assistant <i>Doug W. Seasonal</i>	FY 2024	FY 2025	Changes
Salary				\$74,360	\$0	-\$74,360
Hourly	\$34	\$28.64	\$17.80			\$33
Ann Hrs	\$30.75	\$26.65	\$19.48			\$33.83
Hourly Wages	2080	2080	960			1080
In Lieu	\$63,960	\$55,432	\$18,696	\$106,720	\$174,619	\$67,899
Total Wages	\$63,960	\$55,432	\$18,696	\$190,534	\$174,619	-\$15,915
Bonus				\$0		\$0
Medical Insurance	\$10,533	\$10,533		\$29,760	\$21,066	-\$8,694
HRA (Medical Deductible)	\$2,750	\$2,750		\$5,500	\$5,500	\$0
Life Insurance	\$40	\$40		\$80	\$80	\$0
FICA	\$3,966	\$3,966	\$1,159	\$8,073	\$11,355	\$3,282
Medicare	\$927	\$927	\$271	\$1,888	\$2,656	\$768
Workers' Comp	\$2,015	\$2,015	\$589	\$4,102	\$5,769	\$1,667
PERS	\$14,071	\$14,071		\$24,845	\$28,142	\$3,297
Other Benefits (Christmas Gift Cards)	\$50	\$50	\$50	\$290	\$200	-\$90
Total Benefits	\$34,352	\$34,352	\$2,069	\$74,538	\$74,768	\$230
GRAND TOTAL	\$98,312	\$89,784	\$20,765	\$265,072	\$249,387	-\$15,685

Overview – *The City of Craig Volunteer Fire Department responds to fire calls within the city limits, as our Primary Care Coverage Area. We also respond to neighboring communities with Specialty Equipment, and training if needed. The department volunteers' professions include: timber faller, fisherman, accountant, automotive mechanic, diesel mechanic, pre-sale forestry technician, assistant maintenance director/ bus driver, water/ wastewater treatment plant operator, EMT/ fire fighter, telephone technician and high school student. All these members work hard to directly benefit our department. CCVFD is also actively recruiting new members. As part of the Organization structure, we have a "First Responder" who reports directly to the scene. Their assessment includes the entire fire scene. Finding a Fire Hydrant, and the need for additional equipment. This structure has resulted in less damage to property. The department has been directly affected by COVID 19. Trainings have been occurring more frequently.*

Fiscal Year 2024 (June 2023 – July 2024) Accomplishments

- Retained and recruited a full team of firefighters willing to participate fully in training exercises
- Maintained fire equipment and replaced as needed
- SCBA compressor was repaired and functioning

Fiscal Year 2025 (June 2024 – July 2025) Goals

- Continue to recruit and retain a full team of firefighters willing to participate fully in training exercises
- Continue replacing older SCBA
- Replace all turnout gear
- Retrain on trucks, equipment and test hoses
- Acquire a new heater for the firehouse
- Acquire airbags and cribbing for the department

General Fund Fire Expenditures

Fire Expenses	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	
Benefits & Unemployment	\$4,186	\$4,186	\$4,186	\$4,186	\$4,186	\$4,886	17%
Contracted Services	\$3,800	\$5,400	\$5,400	\$5,400	\$5,700	\$5,700	0%
Travel, Education, & Dues	\$2,700	\$2,700	\$2,700	\$2,500	\$5,000	\$5,000	0%
Materials & Supplies	\$6,000	\$2,600	\$2,600	\$2,600	\$3,400	\$3,400	0%
Utilities	\$6,380	\$5,900	\$5,900	\$5,125	\$5,300	\$5,800	9%
Repairs & Maintenance	\$3,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0%
Insurance	\$4,827	\$4,827	\$4,827	\$5,954	\$5,954	\$5,858	-2%
Recording/Permits & Misc.							
Equipment	\$2,500	\$0	\$0	\$0	\$0	\$0	
Capital Improvement	\$6,200	\$4,000	\$0	\$0	\$0	\$0	
Total Fire Expenses	\$39,593	\$30,613	\$26,613	\$26,765	\$30,540	\$31,644	4%

Fire Detail

	GL Code	FY 2024	FY 2025	Changes
Volunteers	18-5100			
Work Compensation Insurance	18-5260	\$4,186	\$4,186	\$0
Christmas Gift Cards			\$700	\$700
Contract Services		\$5,700	\$5,700	\$0
Stipends	18-5320	\$5,400	\$5,400	\$0
Norton subscription		\$200	\$200	\$0
State Bridge for NIFRS		\$100	\$100	\$0
Travel, Education, & Dues		\$5,000	\$5,000	\$0
Travel	18-5410	\$3,000	\$3,000	\$0
Education & Training	18-5530	\$2,000	\$2,000	\$0
Materials & Supplies		\$3,400	\$3,400	\$0
Fire Supplies		\$2,000	\$2,000	\$0
Office Supplies	18-5510	\$100	\$100	\$0
Vehicle supplies		\$100	\$100	\$0
Promotional Supplies		\$500	\$500	\$0
Postage	18-5520	\$0	\$0	\$0
Freight	18-5525	\$400	\$400	\$0
Fuel		\$300	\$300	\$0
Utilities		\$5,300	\$5,800	\$500
Electric	18-5610	\$1,000	\$1,000	\$0
Heating fuel	18-5620	\$3,500	\$4,000	\$500
Vehicle Fuel	18-5550	\$800	\$800	\$0
Telephone		\$0	\$0	\$0
Water, Sewer, Garbage	18-5650	\$0	\$0	\$0
Maintenance & Repairs		\$1,000	\$1,000	\$0
Vehicle Repairs	18-5700	\$1,000	\$1,000	\$0
Dept Maintenance				\$0
Air refilling				\$0
Vehicle Licensing & Permits				\$0
Insurance	18-5850	\$5,954	\$5,858	-\$96
General Liability		\$783	\$459	-\$324
Property		\$1,125	\$1,935	\$810
Vehicle		\$4,046	\$3,464	-\$582
				\$0
TOTAL		\$30,540	\$31,644	\$1,104

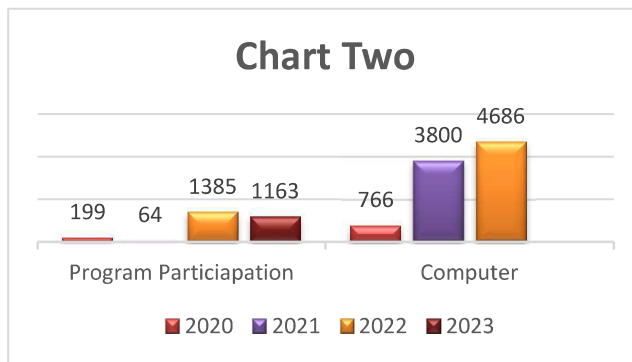
Wages & Benefits

	FY 2024	FY 2025	Changes
Volunteer Count	14		
Total Wages	\$0	\$0	\$0
Workers' Comp	\$4,186	\$4,186	
FICA	5.98%		
Medicare	6.40%		
Other Benefits (Christmas Gift Cards)	1.29%	\$700	\$700
Total Benefits	\$4,186	\$4,886	\$700
GRAND TOTAL	\$4,186	\$4,886	\$700

Note: WC calculated @ \$5,000/volunteer

Personnel : Director and Two (2) Library Clerks (2.5 FTE)

Overview – *The Library provides to the public a wide selection of adult, young adult, and children nonfiction, fiction and audio books. The library’s collection emphasizes Alaska nonfiction and fiction. The library also has laptops, magazines, videos, free books and desktop computers for internet access as well as printing capabilities. The book collection is available for check out by member of the public who have been issued a library card. The library is open Monday – Saturday with evening hours Tuesday – Thursday*



Fiscal Year 2024 (June 2023 – July 2024) Accomplishments

- City of Craig Funds
 - Updated existing collection, upgraded catalog computer and patron laptops, replaced fluorescent lights with LEDs, painted bathroom stalls
- PLAG Funds - \$7,000
 - Purchased supplies for seasonal reading programs, supplemented city funds for books and movies
- IMLS Funds (Shaan Seet) - \$10,000
 - Purchased increasing existing collections, purchased supplies for programs, purchased updated seating for teens and pre-teens
- ALA LTC Grant - \$10,000
 - Increased our physical and digital collection, purchased tablets, book pillows and book stand for community elders
- Rasmuson Foundation TIER I Grant - \$9,000
 - Funding for furniture upgrades and collection upgrades

Fiscal Year 2025 (June 2024 – July 2025) Goals

- City of Craig Funds
 - Revitalized nonfiction collection and continue to update existing collections
 - Increase library access by creating ADA bathrooms, moving heating unit, increase event and programming capacity by adding mobile bookshelves and displays
- Expected PLAG Funds - \$7,000
 - Purchase supplies for seasonal reading programs, supplement city funds for books and movies, renew magazine subscriptions
- Expected IMLS Funds - \$10,000
 - Increase our existing collections, support programs, and add shelving units and book displays
- Expected CAMP Funds - \$5,000
 - Increase programming and events offered for the Summer Reading Program, update junior nonfiction section

General Fund Library Expenditures

<i>Library Expenditures</i>	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$64,907	\$62,261	\$62,263	\$76,341	\$100,152	\$119,400	19%
Benefits & Unemployment	\$39,007	\$35,410	\$46,633	\$15,242	\$32,137	\$49,886	55%
Contracted Services	\$2,800	\$2,900	\$3,175	\$4,934	\$3,660	\$3,925	7%
Travel, Education, & Dues	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$2,700	170%
Materials & Supplies	\$9,270	\$7,000	\$7,000	\$9,600	\$11,600	\$13,600	17%
Utilities	\$11,227	\$10,600	\$10,600	\$11,100	\$10,250	\$10,750	5%
Repairs & Maintenance	\$1,400	\$1,000	\$1,000	\$500	\$500	\$500	0%
Insurance	\$1,750	\$1,750	\$1,750	\$2,770	\$2,770	\$5,394	95%
Recording/Permits & Misc.	\$0	\$0	\$1,580				
Equipment	\$0	\$0	\$2,500	\$0	\$0	\$0	
Capital Improvement	\$0	\$0	\$0	\$0	\$0	\$0	
Total Library Expenses	\$131,361	\$120,921	\$137,501	\$121,487	\$162,069	\$206,154	27%

Library Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	19-5100	\$100,152	\$119,400	\$19,248
				\$0
Benefits	19-5200	\$32,137	\$49,886	\$17,749
Christmas Gift Cards	19-5290		\$150	\$150
Contract services	19-5330	\$3,660	\$3,925	\$265
BlackPoint		\$900	\$900	\$0
Interlibrary Loan		\$35	\$0	-\$35
Surpass SIP Server Subscript		\$0	\$300	\$300
Surpass Cloud Large		\$1,200	\$1,200	\$0
Enhanced Content Level 1		\$0	\$0	\$0
Alaska Digital Library		\$1,250	\$1,250	\$0
Alaska Library Assoc.		\$275	\$275	\$0
Movie Licensing		\$0	\$0	\$0
Travel, Education, & Dues		\$1,000	\$2,700	\$1,700
Travel	19-5410			\$0
Library Conference				\$0
Education & Training	19-5430	\$1,000	\$2,500	\$1,500
Dues	19-5430			\$0
AKLA Conference			\$200	\$200
				\$0
Materials & Supplies		\$11,600	\$13,600	\$2,000
Materials	19-5510	\$2,000	\$4,000	\$2,000
Books	19-5531	\$3,000	\$3,000	\$0
Audio & Visual	19-5535	\$2,000	\$2,000	\$0
Subscriptions & Hoopla	19-5532	\$800	\$800	\$0
Postage	19-5520	\$1,800	\$1,800	\$0
Programming		\$2,000	\$2,000	\$0
				\$0
Utilities		\$10,250	\$10,750	\$500
Electric	19-5610	\$2,750	\$2,750	\$0
Heating Fuel	19-5620	\$2,500	\$3,000	\$500
Telephone	19-5630	\$800	\$800	\$0
DSL Internet		\$4,200	\$4,200	\$0
Water, Sewer, Garbage		\$0	\$0	\$0
Maintenance & Repairs	19-5700	\$500	\$500	\$0
Building Maint		\$500	\$500	\$0
				\$0
Insurance	19-5850	\$2,770	\$5,394	\$2,624
Liability		\$1,580	\$2,434	\$854
Property		\$1,190	\$2,960	\$1,770
				\$0
Total		\$162,069	\$206,154	\$44,085

Wages & Benefits

	Librarian II <i>Stephanie M.</i>	Library Clerk IV FT <i>Michelle W.</i>	Library Clerk II PT <i>Neva R.</i>	FY 2024	FY 2025	Changes
Salary	\$62,000			\$52,000	\$62,000	\$10,000
Hourly		\$22.20	\$18.71			\$0
Ann Hrs		2080	600			\$0
Hourly Wages		\$46,176	\$11,224	\$48,152	\$57,400	\$9,248
Total Wages	\$62,000	\$46,176	\$11,224	\$100,152	\$119,400	\$19,248
Bonus				\$0	\$0	\$0
Medical Insurance	\$10,534	\$10,534		\$9,635	\$21,068	\$11,433
HRA (Medical Deductible)	\$2,750	\$2,750		\$2,750	\$5,500	\$2,750
FICA	\$3,844	\$2,863	\$696	\$6,209	\$7,403	\$1,194
Medicare	\$899	\$670	\$163	\$1,452	\$1,731	\$279
Workers' Comp	\$205	\$152	\$37	\$331	\$394	\$63
PERS	\$13,640			\$11,440	\$13,640	\$2,200
Other Benefits (Christmas Gift Cards)	\$50	\$50	\$50	\$320	\$150	-\$170
Total Benefits	\$31,921	\$17,019	\$946	\$32,137	\$49,886	\$17,749
GRAND TOTAL	\$93,921	\$63,195	\$12,169	\$132,289	\$169,285	\$36,996

Personnel : Planning Director (1 FTE)

***Overview** – The Craig Planning and Zoning Department is responsible for land use issues, building permits, coastal management, emergency planning and economic development. The department reviews development proposals, processes building permits and performs code enforcement for land development issues. The department serves as staff for the five-member Planning Commission. Planning commissioners are appointed by the mayor. The department manages various land use permits, leases/sales of city land, mapping and capital projects for the city.*

Fiscal Year 2024 (June 2023 – July 2024) Accomplishments

- Fulfilled basic planning and zoning duties: planning and zoning applications for the public (CUPs, land sale documentation, variances, replats, building permits, etc) and Planning Commission meetings.
- Drafted additional documents including leases, access permits, and contract as required and requested by the City Administrator.
- General assistance to the public: legal description and ownership look-up, fire access letters, letters confirming site of operation, etc.
- Army Corps Maintenance Permits: False Island Boat Ramp and Piling Replacement for Harbor Master.
- Progress on Scanning and Electronically Filing Paperwork
 - P&Z Master List from 2000-Present
 - P&Z meeting minutes and resolutions
 - Access Permits
 - Leases (in progress)
- Updating MARS and working with Henry to improve data.
- Updated Property Information on City Website and Maps
- Updated Cemetery Maps
- Drafted White Page and uploading of sound recordings to YouTube for City Clerk. Posting sound recording of meeting of interest for public.
- Caught-up Planning Commission meeting documentation to 2010 with accompanying updates to Master Planning Sheets.
- Updated and organized Access Permits.
- City of Craig Library Public Outreach Support New Public Library
- Emergency management
 - LEPC Outreach and meeting
- Worked on the Following Grants:
 - ECWAG: Department of Agriculture water emergency response
 - POWER State Appropriation: Lead testing, RFP attempt, 2nd RFP draft.
 - EPA Lift Stations Appropriation Grant:
 - Denali Commission Grant Application for Biomass Boiler (awarded).

- SHSP Grant Application (awarded): set-up ammonia training class and research upgraded air cascade system for firehall. Reporting and management.
- EMPG Grant Application (awarded): general emergency service activities. Reporting and management.

Fiscal Year 2025 (June 2024 – July 2025) Goals

- Fulfill basic planning and zoning duties: planning and zoning applications for the public (CUPs, land sale documentation, variances, replats, building permits, etc) and Planning Commission meetings
- Management of Grants and Appropriations
- Update and finish organizing leases
- Work with Kimber and other department heads to develop a system of verification for leases and access permits (payments and oversight).
- Work with finance staff to verify home occupation requirements.
- Continue to scan and electronically file old, relevant paperwork (old appraisals, reports, etc) and archive physical copies as required.
- Continue to work with Henry to update and improve MARS records.

General Fund Planning Expenditures

Planning Expenses	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$45,759	\$47,046	\$49,573	\$41,915	\$43,560	\$60,000	38%
Benefits & Unemployment	\$17,695	\$17,695	\$17,694	\$26,132	\$28,562	\$34,570	21%
Contractual Services	\$5,800	\$6,500	\$6,500	\$6,500	\$6,500	\$1,000	-85%
Travel, Education, & Dues	\$0	\$0	\$0	\$2,700	\$4,000	\$4,000	0%
Materials & Supplies	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0%
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	0%
Repairs & Maintenance	\$0	\$500	\$500	\$500	\$500	\$500	0%
Insurance	\$265	\$265	\$265	\$992	\$992	\$1,199	21%
Advertising - Legal Fees				\$500	\$500	\$1,500	200%
Recording/Permits & Misc.	\$500	\$750	\$750	\$250	\$750	\$250	-67%
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Improvement							
Total Planning Expenses	\$71,019	\$73,756	\$76,282	\$80,489	\$86,364	\$104,019	20%

Planning Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	13-5110	\$43,560	\$70,000	\$26,440
City Planner, (\$5,000 Reimb EMPG)		-\$10,000	-\$10,000	\$0
Benefits	13-5200	\$28,562	\$34,570	\$6,008
Chirstmas Gift Cards -Planning Com.			\$250	\$250
Contractual Services		\$6,500	\$1,000	
Ark Map Subscription			\$1,000	\$1,000
Travel, Education, & Dues		\$4,000	\$4,000	
Conference	13-5420	\$2,000	\$2,000	\$0
Education		\$2,000	\$2,000	\$0
Materials & Supplies		\$1,000	\$1,000	
Materials	13-5510	\$1,000	\$1,000	\$0
Postage	13-5520			\$0
Freight	13-5525			\$0
Equipment Repairs	13-5700	\$500	\$500	
Equipment Repairs		\$500	\$500	\$0
Advertising - Legal Notices	13-5840	\$500	\$1,500	
Legal Notices		\$500	\$1,500	\$1,000
Recording	13-5845	\$750	\$250	
Recording Fees		\$750	\$250	-\$500
Insurance	13-5850	\$992	\$1,199	
Liability		\$992	\$1,199	\$207
Total		\$86,364	\$104,019	\$17,655

Wages & Benefits

City Planner Planning Commission x5 Volunteers

	FY 2024	FY 2025	Changes
Salary	\$53,560	\$70,000	\$16,440
Alloc for EMPG	-\$10,000	-\$10,000	\$0
Alloc to LEPC grant	\$0		\$0
Hourly Wages	\$0		\$0
Hourly Rate			\$0
Ann Hrs	0		\$0
In Lieu			\$0
Total Wages	\$43,560	\$60,000	\$16,440
Bonus	\$0		\$0
Medical Insurance	\$9,635	\$10,534	\$899
HRA (Medical Deductible)	\$2,750	\$2,750	\$0
FICA	\$3,321	\$4,340	\$1,019
Medicare	\$777	\$1,015	\$238
Workers' Comp	\$177	\$231	\$54
PERS	\$11,783	\$15,400	\$3,617
Other Benefits (Christmas Gift Cards)	\$120	\$300	\$180
Total Benefits	\$28,562	\$34,570	\$6,008
GRAND TOTAL	\$72,122	\$94,570	\$22,448

Personnel : Police Chief, Sergeant, Three (3) Officers, Six (6) Dispatchers, One (1) DMV Clerk (11.25 FTE)

The Police Department is responsible for the public safety of the citizens of Craig, Alaska. The police department provides a secure facility for housing prisoners for Prince of Wales Island.

2023 — 2024 Accomplishments

- All Staff First Aid / AED / CPR Certified
- Completed Revisions of Department Police Manual & Jail Policy Manual
- Hired DMV Agent / EMS Admin Assistance / Fill in Dispatcher — Certifications obtained
- Updated all TRACS laptops, Software Updated & Staff completed Training for E Citations
- Renewed Police One Training / Online platform approved by APSC that allows all staff to obtain mandatory training, required every year by law.
- New officers have completed Dispatch Training and are certified to work in Dispatch Center
- Hired a CEO / Code Enforcement Officer and training completed, certifications obtained
- Completed remodel of Police Department Building, allowing for more office space for officers and Sergeant
- Located another vendor, vs USFS to obtain police vehicles
- Obtained more than \$60,000.00 dollars to improve the Craig Jail, through Capital Projects
- Obtained six new AED's / for police vehicles, dispatch center and Jail

Upcoming Projects

- Replacing heating System in the Police Department
- Adding on an addition to rear of building, for Attorney Client meetings
- Upgrading / fixing dog pound facility
- Obtaining new police vehicles, to phase out older vehicles
- Installing high traffic carpet inside the dispatch center
- Installing new commercial grade microwaves in the Jail
- Dispatcher M Holloway almost completed training, to conduct Class D Road Exams

2024 — 2025 Goals

- Secure funding from APSC for Three Officers to attend the Police Academy. Currently, costs over \$18,000 per academy, per officer
- Having all new officers trained, academy completed and obtaining Basic Law Enforcement Certifications for all
- Obtain funding to install carpet inside the new remodeled DMV Offices and Patrol Office
- Sending Sgt. Page to Firearms Instructor Training
- Obtaining SL3's that will work on POW — for PED Usage and monitoring
- Securing funding for Radio Upgrades, via grants
- New Officers completing Jail Guard Training and obtaining Certifications
- Either continue with Police One Academy Training or find other source of obtaining mandatory training

General Fund Police & Jail Expenditures

<i>Police & Jail Expenditures</i>	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$549,339	\$574,090	\$582,520	\$635,954	\$701,783	\$785,511	12%
Benefits & Unemployment	\$321,618	\$336,473	\$338,584	\$367,833	\$400,911	\$447,514	12%
Contracted Services	\$3,825	\$7,020	\$8,920	\$26,931	\$27,106	\$27,756	2%
Travel, Education, & Dues	\$5,350	\$3,000	\$3,000	\$5,000	\$7,500	\$7,500	0%
Materials & Supplies	\$43,000	\$47,500	\$49,500	\$56,000	\$64,800	\$63,800	-2%
Utilities	\$29,742	\$27,000	\$27,000	\$27,111	\$16,510	\$22,010	33%
Repairs & Maintenance	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	0%
Insurance	\$29,414	\$29,414	\$29,414	\$53,808	\$53,808	\$65,588	22%
Recording/Permits/CC Fees & Misc.	\$300	\$2,200	\$2,200	\$700	\$700	\$700	0%
Equipment	\$40,000	\$15,000	\$10,650				
Capital Improvement			\$15,000				
Total Police & Jail Expenses	\$1,022,588	\$1,041,697	\$1,066,788	\$1,174,337	\$1,274,118	\$1,421,380	12%

Police & Jail Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	16-5100	\$701,783	\$785,511	\$83,728
				\$0
Benefits	16-5200	\$400,911	\$447,514	\$46,603
AL Buy Out		\$10,000	\$10,000	\$0
Christmas Gift Cards			\$600	\$600
Contract Services	16-5330	\$27,106	\$27,756	\$650
Blackpoint Backup		\$21,456	\$21,456	\$0
Stencial-Jail	16-5330.01	\$800	\$800	\$0
Crime Star	16-5330.01	\$900	\$1,200	\$300
APOA	16-5330.01	\$750	\$800	\$50
Email 365	16-5330.01	\$1,200	\$1,200	\$0
Crossmatch	16-5330.01	\$2,000	\$2,300	\$300
				\$0
Travel & Education		\$7,500	\$7,500	\$0
Travel	16-5410	\$4,500	\$4,500	\$0
Education	16-5420	\$3,000	\$3,000	\$0
				\$0
Materials & Supplies	16-5510	\$64,800	\$63,800	-\$1,000
Uniforms		\$2,500	\$3,000	\$500
Office supplies	16-5510	\$6,000	\$6,000	\$0
Supplies - Jail	16-5510.01	\$6,000	\$6,000	\$0
Food - Jail	16-5519.01	\$22,000	\$22,000	\$0
Postage	16-5520	\$500	\$500	\$0
Postage - Jail	16-5520.01	\$500	\$500	\$0
Freight	16-5525	\$750	\$750	\$0
Freight - Jail	16-5525.01	\$500	\$500	\$0
Vehicle Fuel	16-5652	\$14,000	\$14,000	\$0
Vehicle Fuel - Jail	16-5652.01	\$4,250	\$4,250	\$0
DMV		\$300	\$300	\$0
Reimbursable Expenditures	16-5992	\$3,000	\$6,000	\$3,000
AEDs - Jail	16-5510.01	\$4,500	\$0	-\$4,500
				\$0
Utilities		\$16,510	\$22,010	\$5,500
Electric	16-5610	\$2,000	\$2,000	\$0
Electric - Jail	16-5610.01	\$4,000	\$4,000	\$0
Heating	16-5620	\$1,000	\$1,000	\$0
Heating- Jail	16-5620.01	\$2,750	\$2,750	\$0
Telephone	16-5630	\$1,000	\$2,000	\$1,000
Telephone - Jail	16-5630.01	\$3,000	\$5,000	\$2,000
Water, Sewer, Garbage		\$2,760	\$2,760	\$0
Vehicle Disposal - Dump	16-5940		\$2,500	\$2,500
				\$0
Maintenance & Repairs		\$1,000	\$1,000	\$0
Vehicle Repairs	16-5700	\$500	\$500	\$0
Building & Grounds Maint	16-5750	\$500	\$500	\$0
				\$0
Recording & Permits		\$700	\$700	\$0
Advertising	16-5840	\$500	\$500	\$0
Licensing Vehicles & Software	16-5845	\$200	\$200	\$0
				\$0
Insurance	16-5850	\$53,808	\$65,588	\$11,780
General Liability		\$35,149	\$40,266	\$5,117
General Liability-Jail	16-5850-01	\$10,000	\$15,000	\$5,000
Property Liability		\$4,085	\$6,117	\$2,032
Vehicle		\$4,574	\$4,205	-\$369
				\$0
TOTAL		\$1,320,721	\$1,421,380	\$100,658

Police Officer Wages & Benefits

	Chief	Sergeant I	Officer II	Officer III/II	Officer I	CEO Officer	FY 2024	FY 2025	Changes
	R. Ely	Ben P.	Andrew R.	Addam P.	Vacant	Vacant			
Salary	\$120,000						\$91,075	\$120,000	\$28,925
Hourly		\$40.39	\$28.70	\$25.63	\$28.70	\$23.58			\$0
Ann Hrs		2,080	2,080	2,080	2,080	2,080			\$0
Hourly Wages		\$84,001	\$59,696	\$53,300	\$59,696	\$49,036	\$255,777	\$305,729	\$49,952
Overtime		150	140	140	140	140	570	710	\$140
Overtime Wages		\$9,087	\$6,027	\$5,381	\$6,027	\$4,951	\$26,370	\$31,473	\$5,103
On-call Time		\$600	\$600	\$600	\$600	\$600	\$2,906	\$3,500	\$594
On-call Wages		\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$17,400	\$21,000	\$3,600
In Lieu Payment							\$0	\$0	\$0
Total Wages	\$123,000	\$96,687	\$69,323	\$62,281	\$69,323	\$57,587	\$390,621	\$478,201	\$87,580
Bonus							\$0	\$0	\$0
Medical Insurance		\$23,651	\$10,533	\$10,533	\$10,533	\$10,533	\$59,118	\$76,315	\$17,197
HRA (Medical Deductible)		\$5,500	\$2,750	\$2,750	\$2,750	\$2,750	\$16,500	\$19,250	\$2,750
FICA (max \$102,000)		\$7,626	\$5,995	\$3,861	\$4,298	\$3,570	\$24,219	\$29,648	\$5,429
Medicare		\$1,784	\$1,402	\$903	\$1,005	\$835	\$5,664	\$6,934	\$1,270
PERS		\$27,060	\$21,271	\$13,702	\$15,251	\$12,669	\$85,937	\$105,204	\$19,267
Workers' Comp - Officers		\$3,604	\$2,833	\$1,825	\$2,031	\$1,687	\$11,445	\$14,011	\$2,566
Uniform Allowance & Other		\$550	\$550	\$550	\$550	\$550	\$2,750	\$3,300	\$550
Other Benefits (Christmas Gift Cards)		\$50	\$50	\$50	\$50	\$50	\$0	\$300	\$250
Total Benefits	\$69,825	\$45,384	\$36,468	\$34,174	\$36,468	\$32,645	\$205,632	\$254,963	\$49,331
GRAND TOTAL	\$192,825	\$142,071	\$105,791	\$96,455	\$105,791	\$90,231	\$596,254	\$733,165	\$136,911

Dispatch/DMV Wages & Benefits

	Traci M.	Travis T.	McKenna H.	Aby F.	Thomas K.	Mackenzie D.	FY 2024	FY 2025	Changes
Salary									
Budgeted Hourly	\$32.80	\$26.86	\$25.63	\$25.93	\$22.09	\$20.75			\$0.00
Ann Hrs	2,080	2,080	2,080	2,080	2,080	600			\$0
Hourly Wages	\$68,224	\$55,858	\$53,300	\$53,940	\$45,945	\$12,448	\$294,977	\$289,714	-\$5,263
Overtime Wages	88	88	88	88	88	0	0	\$440	\$0
On-call Wages	\$4,330	\$3,545	\$3,383	\$3,423	\$2,916	\$0	\$16,185	\$17,596	\$1,411
On-Call Time									
In Lieu Payment									
Total Wages	\$72,554	\$59,403	\$56,683	\$57,363	\$48,860	\$12,448	\$311,162	\$307,310	-\$3,852
Bonus									
Medical Insurance	\$23,651	\$10,533		\$10,533	\$23,651		\$67,659	\$68,368	\$709
HRA (Medical Deductible)	\$5,500	\$2,750		\$2,750	\$5,500		\$18,563	\$16,500	-\$2,063
FICA (max \$102,000)	\$4,498	\$3,683	\$3,514	\$3,556	\$3,029	\$772	\$19,292	\$19,053	-\$239
Medicare	\$1,052	\$861	\$822	\$832	\$708	\$180	\$4,512	\$4,456	-\$56
PERS	\$15,962	\$13,069	\$12,470	\$12,620	\$10,749	\$365	\$65,916	\$64,870	-\$1,046
Workers' Comp - Officers	\$2,126	\$1,741	\$1,661	\$1,681	\$1,432	\$50	\$9,117	\$9,004	-\$113
Other Benefit (Christmas Gift Cards)	\$50	\$50	\$50	\$50	\$50	\$50	\$220	\$300	\$80
Total Benefits	\$52,839	\$32,686	\$18,517	\$32,022	\$45,120	\$1,367	\$185,279	\$182,551	-\$2,728
GRAND TOTAL	\$125,393	\$92,090	\$75,200	\$89,384	\$93,980	\$13,815	\$496,441	\$489,861	-\$6,580

Personnel : Director, Two (2) Rec Assistants (2.5 FTE)

FY2025 Goals

The 6 Components of Fitness:

Physical, Mental, Emotional, Social, Spiritual, and Environmental.

We are dedicated to showcasing city activities, listening to our community, increasing volunteers and creating good articles to engage our audience with hopes of providing a better turnout.

1. Enhance the Quality of Life in our Community
2. Make Prince of Wales a thriving place to raise a family
3. Provide activities for adults, seniors, youth, and families
4. Involve everyone in healthy activities and promote volunteerism
5. Collaborate with schools, clubs, businesses, and tribal partners etc.

- Gymnastics, Ballet, Basketball, Martial Arts, Pickle Ball, Soccer, and Volleyball.
 - Keep open communication
 - Promote
 - Maintain Equipment & Facility
- Afterschool Programming
 - Maintain 15-20 students
 - Structured with monthly workshops, guests, and field trips
 - Increase volunteers
 - Maintain functioning equipment, and professional presentation
- Communication and Outreach
 - Bi-Annual Parks and Recreation and Aquatic Center Guide
 - Utilize radio, news print, social media, and flyers cross island
 - Monthly meetings with stakeholders for collaboration and deduction of duplication
- Rentals Gym and Youth Center
 - Increase usership and maintain quality equipment
 - Improve communication
- Monitor Maintenance of Youth Center, Gym, and Aquatic Center
 - Maintain quality experiences with updated, and working equipment
- Research Payment System for Rec and Aquatic Center
 - This is an on-going discussion from 2023

- Calendars & Website
 - Maintain accurate information
- Add two additional days to TOT Time Wednesday through Friday
 - Track attendance
 - Engage new participates
- Add Elder Walking Groups Tuesday through Thursday
 - Pilot program working with CTA and others to shuttle participates there
 - Set-up cones and music
- Add Open Gym Afterschool Monday through Wednesday
 - Track attendance
 - Engage new participates
- Events Carnival, Fourth of July, Fishing Derby, Carnivals, and Bazaars
 - Stream-line processes and improve communication
 - Recruitment volunteers and track contact information
- Aquatic Center
 - Increase and retain workforce
 - Continuing certifications and cross-trainings opportunities
 - Increase the number of classes, rentals, and weekend opportunities.
- Community Garden Expansion
 - Quality garden boxes and products
 - Increase number of participants and educational opportunities
- Flower Baskets
 - Increase number sales to 20 per year
 - Improve quality of flowers and presentation
- Cooking Classes @ Craig Daycare
 - Fall opportunity with monthly rotations
- Annual Gratitude to Volunteers and Coaches
 - Gratitude calls, in-person thank you drop ins, and or lunch
- Professional Development for Parks and Recreation Assistant
 - Computer Classes 2024-2025
 - Foraker Executive Director Trainings 6 weeks 2024-2025
 - Afterschool Network Conference November 2024

General Fund Recreation Expenditures

Recreation Expense	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$53,362	\$37,606	\$40,606	\$82,055	\$114,920	\$117,979	3%
Benefits & Unemployment	\$25,772	\$24,745	\$25,201	\$43,963	\$54,690	\$62,036	13%
Contracted Services	\$3,600	\$3,600	\$1,500	\$4,000	\$9,000	\$9,300	3%
Travel, Education, & Dues				\$1,500	\$1,500	\$3,000	100%
Materials & Supplies	\$2,000	\$1,050	\$4,025	\$2,525	\$9,360	\$24,360	160%
Utilities	\$17,140	\$13,000	\$13,000	\$19,625	\$19,625	\$21,325	9%
Repairs & Maintenance	\$0	\$1,000	\$2,600	\$2,100	\$500	\$4,500	800%
Insurance	\$4,630	\$4,630	\$4,630	\$6,139	\$13,899	\$13,899	0%
Recording/Permits & Misc.	\$0	\$0	\$0	\$100	\$100	\$0	-100%
Equipment	\$3,500	\$800	\$1,439	\$0	\$0	\$0	0%
Capital Improvement	\$0	\$0	\$5,000	\$0	\$0	\$0	0%
Centennial Celebration			\$25,500	\$0	\$0	\$0	0%
Total Recreation Expenses	\$110,004	\$86,431	\$123,501	\$162,007	\$223,594	\$256,399	15%

Recreation Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	24-5100	\$114,920	\$117,979	\$3,059
				\$0
Benefits	24-5200	\$54,690	\$62,036	\$7,346
AL Buy Out		\$4,000	\$0	-\$4,000
Christmas Gift Cards			\$150	\$150
Contract Services	24-5330	\$9,000	\$9,300	\$300
Classes, Misc. Instructors		\$4,000	\$5,100	\$1,100
Janitor		\$2,400	\$2,400	\$0
Movie License		\$800	\$800	\$0
POS Licensensing		\$1,800	\$1,000	-\$800
Travel, Education & Training	24-5410	\$1,500	\$3,000	\$1,500
ACT Afterschool Conference & Foraker		\$1,500	\$3,000	\$1,500
Materials & Supplies	24-5510	\$9,360	\$24,360	\$15,000
Equipment		\$3,050	\$8,050	\$5,000
Events			\$5,000	\$5,000
				\$0
Miscellaneous		\$6,310	\$11,310	\$5,000
Community Garden		\$300	\$300	\$0
Food/Supplies For After School Program		\$3,100	\$3,100	\$0
miscellaneous		\$2,910	\$7,910	
Utilities		\$19,625	\$21,325	\$1,700
Electric	24-5610	\$5,500	\$5,500	\$0
Heating Fuel/City GYM	24-5620	\$4,375	\$4,375	\$0
Heating Fuel/Youth Center		\$2,500	\$2,500	\$0
Telephone	24-5630	\$2,050	\$3,750	\$1,700
Internet		\$1,200	\$1,200	\$0
Water, Sewer, Garbage		\$4,000	\$4,000	\$0
Maintenance & Repairs	24-5750	\$500	\$4,500	\$4,000
Printer			\$500	\$500
Building Maintenance		\$500	\$2,000	\$1,500
Tables & Chairs		\$0	\$500	\$500
Program & Acitivity Upgrades			\$1,500	
Insurance	24-5850	\$6,139	\$13,899	\$7,760
Liability		\$1,294	\$3,326	\$2,032
Property		\$4,845	\$10,573	\$5,728
TOTAL		\$215,734	\$256,399	\$40,665

Wages & Benefits

	<i>Rec Director</i> Gretchen K	<i>FT Assistant</i> Kaila C.	FY 2024	FY 2025	Changes
Salary	\$76,000		\$55,380	\$76,000	\$20,620
Hourly		\$20.18			\$0
Ann Hrs.		2080			\$0
Hourly Wages		\$41,979	\$59,540	\$41,979	-\$17,561
Total Wages	\$76,000	\$41,979	\$114,920	\$117,979	\$3,059
Bonus			\$0	\$0	\$0
Medical Insurance	\$10,533	\$10,533	\$19,267	\$21,066	\$1,799
HRA (Medical Deductible)	\$2,750	\$2,750	\$5,500	\$5,500	\$0
FICA	\$4,712	\$2,603	\$7,125	\$7,315	\$190
Medicare	\$1,102	\$609	\$1,666	\$1,711	\$45
Workers' Comp	\$251	\$139	\$379	\$389	\$10
PERS	\$16,720	\$9,235	\$20,512	\$25,955	\$5,443
Other Benefits	\$50	\$50	\$240	\$100	-\$140
Total Benefits	\$36,118	\$25,918	\$54,690	\$62,036	\$7,346
GRAND TOTAL	\$112,118	\$67,897	\$169,610	\$180,015	\$10,405

Personnel : Director, Foreman, Water Treatment Plant Operator, (2) Wastewater Treatment Plant Operators, (4) Utility Worker's, Garbage Laborer & Mechanic (10.5 FTE)

Overview – *The Public Works Department operates and maintains the city water and sewer utilities, collects garbage and maintains the streets. In addition, the department services and maintains all city vehicles.*

The department assists and supports other departments within the city as needed. The crew assists the Police department in towing vehicles and assists the Harbor and Facilities departments with equipment, materials and manpower.

Fiscal Year 2024 (June 2023 – July 2024) Accomplishments

- Filled all vacant public works positions
- Purchased new 65-gallon bear-proof garbage cans
- Exercised 40% of water main valves
- Continued installation of radios on meters
- Secured financing for SCADA and the Wastewater Treatment Plant's new roof

Fiscal Year 2025 (June 2024 – July 2025) Goals

- Streets
 - Brush mowing and repair of entire water line road
 - Grub ditch lines along Port Saint Nick Road within 5.1-mile corridor
 - Install drainage in front of Wells Fargo
 - Upon availability, repair asphalt on Main Street from Sixth street to Fifth street
 - Replace broken street lights
- Fleet maintenance
 - Develop a preventative maintenance system
 - Hire a full-time mechanic

General Fund Public Works Expenditures

<i>Public Works Expenditures</i>	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Salaries	\$153,242	\$155,380	\$155,380	\$111,888	\$124,582	\$214,536	72%
Benefits & Unemployment	\$107,016	\$102,169	\$92,453	\$72,615	\$80,580	\$135,352	68%
Contracted Services	\$8,220	\$720	\$720	\$720	\$720	\$720	0%
Travel, Education, & Dues	\$0	\$0	\$0	\$0	\$32,000	\$32,000	0%
Materials & Supplies	\$25,850	\$28,850	\$30,850	\$74,950	\$81,300	\$79,300	-2%
Utilities	\$18,886	\$14,800	\$14,800	\$18,800	\$7,500	\$11,500	53%
Repairs & Maintenance	\$25,000	\$68,200	\$68,200	\$53,200	\$56,000	\$56,000	0%
Insurance	\$7,798	\$7,798	\$7,798	\$16,049	\$16,049	\$38,167	138%
Recording/Permits & Misc.	\$0	\$0	\$0	\$0	\$0	\$0	0%
Equipment	\$0	\$0	\$25,000	\$0	\$0	\$0	0%
Capital Improvement	\$0	\$5,800	\$104,000	\$0	\$0	\$0	0%
Total Public Works Expenses	\$346,012	\$383,717	\$499,201	\$348,222	\$398,731	\$567,575	42%

Public Works Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	15-5100	\$124,582	\$214,536	\$89,954
				\$0
Employee Benefits	15-5200	\$80,580	\$135,352	\$54,772
AL Buy Out		\$0		\$0
CDL Sign On Bonus		\$3,000	\$3,000	\$0
Chirstmas Gift Cards			\$600	\$600
Contractual Services		\$720	\$720	\$0
Drug Testing	15-5350	\$720	\$720	\$0
				\$0
Travel & Education		\$32,000	\$32,000	\$0
Misc Travel	15-5410			\$0
Training	15-5420	\$16,000	\$16,000	\$0
Dues	15-5430			\$0
CDL Training		\$16,000	\$16,000	\$0
				\$0
Material & Supplies		\$81,300	\$79,300	-\$2,000
Misc Supplies	15-5510	\$15,000	\$15,000	\$0
Gravel and Sand	15-5510.04	\$22,950	\$22,950	\$0
Freight	15-5525	\$7,500	\$7,500	\$0
Propane	15-5625	\$100	\$100	\$0
Equipment Fuel	15-5550	\$8,000	\$7,000	-\$1,000
Vehicle Fuel	15-5552	\$5,250	\$4,250	-\$1,000
HHW Event		\$22,500	\$22,500	\$0
				\$0
Utility		\$7,500	\$11,500	\$4,000
Electricity, Street Lights	15-5612	\$3,000	\$4,500	\$1,500
Electricity	15-5610	\$2,000	\$3,500	\$1,500
Heating Fuel	15-5620			\$0
Telephone/DSL	15-5630	\$2,500	\$3,500	\$1,000
Water, Sewer, Garbage	15-5650			\$0
				\$0
Repairs & Maintenance		\$56,000	\$56,000	\$0
Equipment & Fleet Maint. Repairs	15-5700	\$50,000	\$50,000	\$0
Street Light Maint.	15-5710	\$2,000	\$2,000	\$0
Building maint.	15-5750	\$4,000	\$4,000	\$0
				\$0
Insurance	15-5850	\$16,049	\$38,167	\$22,118
General Liability		\$3,961	\$5,943	\$1,982
Property Liability		\$9,925	\$24,926	\$15,001
Auto		\$2,163	\$5,395	\$3,232
Mobile Equipment			\$1,903	\$1,903
				\$0
TOTAL		\$398,731	\$567,575	\$168,844

Wages & Benefits

(Public Works, Water, Sewer & Garbage)

	Other L.	David N.	Jesse C.	Travis W.	D. Nelson	Samuel M.	Anthony N.	Issac L.	Brian W.	Jason W.	Vacant	Vacant	FY 2024	FY 2025	Changes
	Public Works Director New	Water Plant Operator L. Nelson	Wastewater Plant Operator J. Cerviera	Utility Laborer	Utility Laborer	Foreman F. Lazo	Utility Operator I J. Kingery	Garbage	Utility Laborer	Wastewater Plant Trainee	Public Works Mechanic				
Salary	\$95,000												\$90,000	\$95,000	\$5,000
Hourly		\$36.24	\$40.94	\$23.58	\$23.84	\$37.93	\$29.73	\$25.00	\$25.63	\$18.45	\$25.63	\$25.63			\$0
Ann Hrs		2080	2080	2080	2080	2080	2080	1040	2080	2080	2080	2080			\$0
Hourly Wages		\$75,388	\$85,152	\$49,036	\$49,590	\$76,884	\$61,828	\$26,000	\$53,300	\$38,376	\$53,300	\$53,300	\$411,085	\$570,854	\$159,769
Overtime		20.00	20.00	40.00	40.00	0.00	5.00	5.00	5.00	20.00	20.00	20.00	\$95	\$90	\$5
Overtime Wages		\$1,087	\$707	\$1,430	\$1,430	\$0	\$223	\$186	\$192	\$554	\$769	\$769	\$3,740	\$6,378	\$2,638
Weekend Shift							\$0						\$0	\$0	\$0
Shift Differential													\$0	\$0	\$0
On-Call Time		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$20	\$0
On-call Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80	\$80	\$0
Total Wages	\$95,000	\$76,475	\$86,380	\$49,743	\$51,021	\$76,884	\$62,051	\$26,188	\$53,492	\$38,930	\$54,069	\$54,069	\$507,904	\$672,232	\$164,328
Bonus													\$0	\$0	\$0
Medical Insurance		\$10,533	\$10,533	\$10,533	\$10,533	\$10,533	\$10,533	\$10,533	\$10,533	\$10,533	\$10,533	\$10,533	\$84,619	\$126,650	\$42,031
HRA		\$5,500	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$24,750	\$30,250	\$5,500
FICA		\$5,890	\$4,741	\$5,356	\$3,163	\$4,891	\$3,847	\$1,624	\$3,317	\$2,414	\$3,352	\$3,352	\$31,490	\$41,678	\$10,188
Medicare		\$1,378	\$1,109	\$1,253	\$740	\$1,144	\$900	\$380	\$776	\$564	\$784	\$784	\$7,365	\$9,747	\$2,382
Workers' Comp - PW		\$2,993	\$0	\$0	\$964	\$248	\$391	\$223	\$843	\$0	\$1,533	\$1,533	\$5,584	\$8,134	\$2,550
Workers' Comp - Sewer			\$2,506	\$1,265	\$964	\$532	\$727	\$8	\$1,141	\$965	\$1,584	\$1,584	\$6,497	\$3,385	\$3,109
Workers' Comp - Water													\$3,112	\$4,419	\$1,307
Workers' Comp - Garbage													\$4,419	\$10,183	\$5,764
Workers' Comp - Mechanic													\$1,341	\$7,862	\$6,521
PERS		\$20,900	\$16,824	\$10,944	\$11,225	\$17,354	\$13,651	\$11,294	\$11,768	\$8,564	\$11,703	\$11,703	\$11,703	\$142,130	\$30,391
Special Clothing		\$315	\$315	\$315	\$315	\$315	\$315	\$315	\$315	\$315	\$315	\$315	\$111,739	\$142,130	\$30,391
Other Benefits (Christmas Gift Cards)		\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$2,205	\$3,485	\$1,280
Total Benefits	\$68,830	\$38,169	\$41,715	\$30,520	\$30,955	\$43,620	\$34,653	\$3,842	\$31,627	\$27,246	\$37,120	\$37,120	\$277,847	\$368,849	\$91,002
GRAND TOTAL	\$163,830	\$114,644	\$128,095	\$80,264	\$81,976	\$122,504	\$96,704	\$30,030	\$85,120	\$66,176	\$91,189	\$91,189	\$785,752	\$1,061,081	\$275,329
	\$78,716	\$55,12	\$61,58	\$38,59	\$39,41	\$58,90	\$46,49	\$14,44	\$40,92	\$31,62	\$43,64	\$43,64			

Total Allocated Department Personnel Expenses

	Public Works	Sewer	Water	Garbage	TOTAL
Salary	\$51,300	\$23,750	\$14,250	\$5,700	\$95,000
Hourly Ann Hrs	\$163,236	\$169,687	\$225,285	\$19,024	\$577,232
Overtime		1,903	2,166	2,166	\$6,235
Total Wages	\$214,536	\$195,340	\$241,701	\$26,890	\$678,467
change	111,888	77,087	134,003	38,295	\$404,765
	102,648	118,253	107,698	(11,405)	\$273,702
FICA	\$13,301	\$11,993	\$14,851	\$1,533	\$41,678
Medicare	\$3,111	\$2,805	\$3,473	\$359	\$9,747
Workers' Comp - PW	\$8,134	\$6,497			\$8,134
Workers' Comp - Sewer					\$6,497
Workers' Comp - Water			\$10,183		\$10,183
Workers' Comp - Garbage				\$7,862	\$7,862
Workers' Comp - Mechanic	\$1,703				\$1,703
PERS	\$45,642	\$42,498	\$51,546	\$2,444	\$142,130
Medical Insurance	\$47,747	\$35,981	\$39,958	\$2,965	\$126,650
HRA	\$10,945	\$8,690	\$10,010	\$605	\$30,250
Special Clothing	\$1,169	\$920	\$1,163	\$214	\$3,466
Christmas Gift Cards	\$600	\$0	\$0	\$0	\$600
Total Benefits	\$132,352	\$109,384	\$131,184	\$15,980	\$388,900
change	\$64,615	\$63,163	\$92,026	\$17,731	\$237,535
	\$67,737	\$46,221	\$39,158	-\$1,751	\$151,365
GRAND TOTAL	\$346,888	\$304,724	\$372,885	\$42,870	\$1,067,367

Water, Sewer & Garbage Manager Notes

Enterprise Fund

Fiscal Year 2024 (June 2023 – July 2024) Accomplishments

- Water
 - Obtaining financing for SCADA system upgrade
- Sewer
 - Obtaining financing for Wastewater Treatment Plant roof replacement
- Garbage
 - Purchased new 65-gallon bear proof garbage cans

Fiscal Year 2025 (June 2024 – July 2025) Goals

- Water Distribution
 - Exercise all water main valves; document with GPS location
 - Flush and number 20% of hydrants; document with GPS location
 - Continue installation of radios on meters
 - Contract out for the SCADA system upgrade
- Sewer Treatment
 - Rotary screen re-wire
 - Contract out for Sewer Plant roof replacement
 - Propose new sewer rate structure
- Sewer Collections
 - Develop standard specifications for sewer connections
 - Obtain grant funding for downtown lift station replacement
- Water Treatment
 - Install new SCADA system
 - Propose new water rate structure
- Garbage
 - Distribute additional bear proof cans throughout the community
 - Install additional wind rings on 300-gallon dumpsters
 - Propose new garbage rate structure
 - Purchase a new side-load garbage truck

Enterprise Fund Water Revenues & Expenditures

Water Revenues	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Metered service	\$310,080	\$319,382	\$319,382	\$319,382	\$323,382	\$339,551	5%
Non-metered service	\$4,896	\$4,896	\$4,896	\$4,896	\$4,896	\$5,141	5%
Meter sales	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,050	5%
Turnoff notice fee	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,050	5%
Reconnection fee	\$500	\$500	\$500	\$500	\$500	\$525	5%
Interest							
Water Rev. from Other Departments		\$16,090	\$16,090	\$14,110	\$14,110	\$14,816	5%
Total Operations Revenue	\$317,476	\$342,868	\$342,868	\$340,888	\$344,888	\$362,132	5%
Transfer from Capital Reserve	\$125,000	\$44,070	\$22,000	\$83,208	\$105,549	\$135,538	28%
Total Revenue and Capital Reserve Transfer	\$442,476	\$386,938	\$364,868	\$424,096	\$450,437	\$497,670	10%
Water Expenses							
Salaries	\$131,908	\$134,003	\$134,003	\$178,634	\$209,870	\$241,701	15%
Benefits & Unemployment	\$81,029	\$72,557	\$70,577	\$92,026	\$109,955	\$131,184	19%
Contracted Services	\$85,000	\$14,000	\$14,000	\$12,000	\$12,500	\$12,500	0%
Travel, Education, & Dues	\$3,935	\$3,935	\$3,935	\$4,935	\$7,570	\$4,800	-37%
Materials & Supplies	\$57,475	\$62,400	\$67,400	\$69,900	\$79,850	\$61,750	-23%
Utilities	\$57,400	\$57,400	\$57,400	\$57,400	\$29,000	\$42,000	45%
Repairs & Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$39,620	\$39,620	0%
Insurance	\$8,800	\$8,800	\$8,800	\$16,295	\$16,296	\$24,107	48%
Recording/Permits & Misc.	\$50	\$50	\$50	\$50	\$50	\$0	-100%
Equipment	\$59,310	\$29,420	\$19,820	\$0	\$0	\$0	
Admin Support		\$29,420	\$20,893	\$20,893	\$44,835	\$64,697	44%
Total Operations Expenses	\$494,907	\$392,565	\$406,879	\$462,134	\$549,546	\$622,359	13%
Debt Service and Capital Expenses							
Capital Projects & Debt		\$44,070	\$22,000	\$83,208	\$105,549	\$135,538	28%
Total Debt Service and Capital	\$0	\$44,070	\$22,000	\$83,208	\$105,549	\$135,538	28%
Operation & Capital Expenditures	\$494,907	\$436,635	\$428,879	\$545,342	\$655,095	\$757,897	16%
Total Water Revenues	\$442,476	\$386,938	\$364,868	\$424,096	\$450,437	\$497,670	10%
Total Water Expenses	\$494,907	\$436,635	\$428,879	\$545,342	\$655,095	\$757,897	16%
Net Revenue (Expense)	-\$52,431	-\$49,697	-\$64,011	-\$121,245	-\$204,658	-\$260,227	27%

Water Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	22-5100	\$209,870	\$241,701	\$31,831
Employee Benefits	22-5200	\$109,955	\$131,184	\$21,229
Admin Support		\$44,835	\$64,697	\$19,862
Billing WSG		\$44,835	\$64,697	\$19,862
Contract Services		\$12,500	\$12,500	\$0
Laboratory testing	22-5350	\$4,000	\$4,000	\$0
Boreal Controls	22-5320	\$8,500	\$8,500	\$0
Employee Travel, Education, & Dues		\$7,570	\$4,800	-\$2,770
Travel	22-5410	\$3,000	\$3,000	\$0
Water/Wastewater CEU	22-5420	\$1,000	\$1,000	\$0
Dues	22-5430	\$3,570	\$800	-\$2,770
Material & Supplies		\$79,850	\$61,750	-\$18,100
Misc Supplies	22-5510	\$20,000	\$20,000	\$0
Chemicals	22-5515	\$32,100	\$27,000	-\$5,100
Postage	22-5520	\$1,000	\$1,000	\$0
Freight	22-5525	\$25,000	\$12,000	-\$13,000
Equipment/Vehicle Fuel	22-5650	\$1,750	\$1,750	\$0
Utilities		\$29,000	\$42,000	\$13,000
Electric	22-5610	\$27,500	\$40,000	\$12,500
Heating Fuel	22-5620			\$0
Telephone	22-5630	\$1,500	\$2,000	\$500
Sewer, Garbage				\$0
Maintenance & Repairs		\$39,620	\$39,620	\$0
Equipment Repair	22-5700	\$27,500	\$27,500	\$0
Building & Grounds Maintenance	22-5750	\$7,120	\$7,120	\$0
Shop Supplies				\$0
Treatment Plant repairs		\$5,000	\$5,000	\$0
Recording/Permits & Misc.		\$50	\$0	-\$50
Advertising	22-5440			\$0
Vehicle Licensing	22-5445	\$50		-\$50
Permits				\$0
Insurance		\$16,296	\$24,107	\$7,811
Liability	22-5850	\$5,979	\$7,795	\$1,816
Property		\$9,876	\$15,833	\$5,957
Auto		\$441	\$479	\$38
TOTAL		\$549,546	\$622,359	\$72,813

Enterprise Fund Wastewater Revenues & Expenditures

Revenues	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Service fees	\$290,000	\$290,000	\$290,000	\$290,000	\$310,000	\$308,000	-1%
Service fees - metered							
Material sales							
Grant Funding for Capital							
Total Operations Revenue	\$290,000	\$290,000	\$290,000	\$290,000	\$310,000	\$308,000	-1%
Transfer from Capital Reserve			\$22,000	\$379,445	\$98,530	\$23,500	-76%
Total Revenue and Transfers	\$290,000	\$290,000	\$312,000	\$669,445	\$408,530	\$331,500	-19%
Wastewater Expenses							
Salaries	\$75,938	\$77,087	\$77,087	\$116,657	\$130,825	\$195,340	49%
Benefits & Unemployment	\$52,563	\$46,941	\$43,766	\$63,163	\$69,562	\$109,384	57%
Contracted Services	\$7,800	\$11,800	\$11,800	\$9,800	\$7,800	\$7,800	0%
Travel, Education, & Dues	\$1,280	\$1,280	\$1,280	\$2,280	\$3,280	\$3,280	0%
Materials & Supplies	\$8,350	\$8,200	\$8,200	\$8,350	\$14,400	\$14,400	0%
Utilities	\$71,963	\$55,741	\$55,741	\$51,700	\$42,300	\$42,700	1%
Repairs & Maintenance	\$4,000	\$4,000	\$4,000	\$4,000	\$5,000	\$5,000	0%
Insurance	\$5,450	\$5,450	\$5,450	\$24,262	\$24,263	\$30,355	25%
Recording/Permits & Misc.			\$0	\$0	\$0		
Equipment	\$5,000	\$2,000	\$1,000	\$0	\$0		
Admin Support			\$20,893	\$20,893	\$40,300	\$40,040	-1%
Total Operations Expenses	\$232,344	\$212,499	\$229,217	\$301,105	\$337,730	\$448,299	33%
Capital Expenses							
Capital Projects			\$22,000	\$379,445	\$98,530	\$23,500	-0.76
Total Capital Projects	\$0	\$0	\$22,000	\$379,445	\$98,530	\$23,500	-0.76
Operating and Capital Expenses	\$232,344	\$212,499	\$251,217	\$680,550	\$436,260	\$471,799	0.08
Total Wastewater Revenues	\$290,000	\$290,000	\$312,000	\$669,445	\$408,530	\$331,500	-19%
Total Wastewater Expenses	\$232,344	\$212,499	\$251,217	\$680,550	\$436,260	\$448,299	3%
Net Revenue (Expense)	\$57,656	\$77,501	\$60,783	-\$11,105	-\$27,730	-\$140,299	406%

Wastewater Detail

	GI Code	FY 2024	FY 2025	Changes
Salaries	21-5100	\$130,825	\$195,340	\$64,515
				\$0
Benefits	21-5200	\$69,562	\$109,384	\$39,822
				\$0
Admin Support		\$40,300	\$40,040	-\$260
Billing WSG		\$40,300	\$40,040	-\$260
Contractual Services		\$7,800	\$7,800	\$0
Laboratory Fees	21-5350	\$3,500	\$3,500	\$0
Sludge disposal	21-5350	\$3,300	\$3,300	\$0
Boreal Controls	21-5320	\$1,000	\$1,000	\$0
Education & Training		\$3,280	\$3,280	\$0
Water/Wastewater CEU	21-5420	\$2,000	\$2,000	\$0
Wastewater cert renewal	21-5430			\$0
WEF/AWWMA dues, city-wide share w/water		\$1,280	\$1,280	\$0
Materials & Supplies	21-5510	\$14,400	\$14,400	\$0
Safety				\$0
Shop Supplies		\$7,500	\$7,500	\$0
Chemicals	21-5515	\$1,500	\$1,500	\$0
Postage	21-5520	\$800	\$800	\$0
Freight	21-5525	\$3,000	\$3,000	\$0
Equipment Fuel	21-5550	\$1,600	\$1,600	\$0
Utilities	21-5610	\$42,300	\$42,700	\$400
Electricity, treatment plant		\$25,000	\$25,000	\$0
8 lift stations,		\$13,000	\$13,000	\$0
Telephone	21-5630	\$800	\$1,200	\$400
Water, Garbage	21-5650	\$3,500	\$3,500	\$0
Maintenance & Repairs	21-5700	\$5,000	\$5,000	\$0
Repairs		\$5,000	\$5,000	\$0
Pump Stations				\$0
Building Maintenance	21-5750			\$0
Recording/Permits & Misc.			\$0	\$0
DEC wastewater disposal permit				\$0
Vehicle Licensing	21-5845			\$0
Bad Debts	21-5930			\$0
Insurance		\$24,263	\$30,355	\$6,092
Liability	21-5850	\$3,360	\$5,537	\$2,177
Property		\$15,453	\$24,508	\$9,055
Auto		\$5,450	\$310	-\$5,140
				\$0
TOTAL		\$337,730	\$448,299	\$110,569

Enterprise Fund Garbage Revenues & Expenditures

Garbage Revenues	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Collection Fees, incl Live Aboard	\$315,000	\$315,000	\$315,000	\$330,750	\$330,750	\$347,288	5%
Dumpster Sales							
Garbage Exp. From other Depts.	\$0	\$7,280	\$7,280	\$8,682	\$8,682	\$9,119	5%
Dumpster Rental							
Total Operations Revenue	\$315,000	\$322,280	\$322,280	\$339,432	\$339,432	\$356,407	5%
Transfer from Capital Reserve		\$40,000	\$0	\$55,831	\$136,841	\$115,831	-15%
Total Revenue and Capital Reserve Transfer	\$315,000	\$362,280	\$322,280	\$395,263	\$476,273	\$472,238	-1%
Garbage Expenses							
Salaries	\$37,896	\$38,295	\$38,295	\$29,650	\$32,718	\$24,724	-24%
Benefits & Unemployment	\$38,442	\$33,983	\$27,152	\$17,731	\$19,052	\$15,980	-16%
Contracted Services	\$207,500	\$211,500	\$211,500	\$239,500	\$249,500	\$247,500	-1%
Travel, Education, & Dues	\$0	\$0	\$0	\$0	\$0	\$0	
Materials & Supplies	\$9,300	\$9,300	\$9,300	\$9,475	\$12,500	\$12,500	0%
Utilities	\$500	\$500	\$500	\$500	\$500	\$500	0%
Repairs & Maintenance	\$5,000	\$7,500	\$7,500	\$5,000	\$8,500	\$8,500	0%
Insurance	\$3,500	\$3,500	\$3,500	\$5,802	\$5,802	\$7,854	35%
Recording/Permits & Misc.	\$0	\$0	\$0	\$0	\$0	\$0	
Equipment	\$0	\$4,000	\$0	\$0	\$0	\$0	
Admin Support			\$20,893	\$20,893	\$42,998	\$46,333	8%
Total Garbage Expenses	\$302,138	\$308,578	\$318,641	\$328,551	\$371,570	\$363,891	-2%
Capital Expenses							
Capital Projects			\$0	\$55,831	\$136,841	\$115,831	-15%
Total Capital Projects	\$0	\$0	\$0	\$55,831	\$136,841	\$115,831	-15%
Operating Expense and Capital	\$302,138	\$308,578	\$318,641	\$384,382	\$508,411	\$479,722	-6%
Total Garbage Revenues	\$315,000	\$362,280	\$322,280	\$395,263	\$476,273	\$472,238	-1%
Total Garbage Expenses	\$302,138	\$308,578	\$318,641	\$384,382	\$508,411	\$479,722	-6%
Net Revenue (Expense)	\$12,862	\$53,702	\$3,639	\$10,881	-\$32,138	-\$7,485	-77%

Garbage Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	23-5100	\$32,718	\$24,724	-\$7,994
				\$0
Benefits	23-5200	\$19,052	\$15,980	-\$3,072
				\$0
Admin Support		\$42,998	\$46,333	\$3,335
Billing WSG	23-5105	\$42,998	\$46,333	\$3,335
Contract Services	23-5350	\$249,500	\$247,500	-\$2,000
Dump Fees	23-5350	\$240,000	\$240,000	\$0
HHW program	23-5350	\$7,500	\$7,500	\$0
Materials & Supplies		\$12,500	\$12,500	\$0
Misc Supplies	23-5510	\$3,500	\$3,500	\$0
Postage	23-5520	\$800	\$800	\$0
Freight	23-5525	\$3,000	\$3,000	\$0
Equipment Fuel	23-5650	\$5,200	\$5,200	\$0
Utilities		\$500	\$500	\$0
Telephone Burn pit internet	23-5630	\$500	\$500	\$0
Water, Sewer, Garbage				\$0
Maintenance & Repairs		\$8,500	\$8,500	\$0
Equipment Repairs	23-5700	\$6,000	\$6,000	\$0
Dumpster Repair		\$25,000	\$2,500	-\$22,500
				\$0
Recording/Permits & Misc.		\$0	\$0	\$0
Advertising	23-5840			\$0
Vehicle Licensing	23-5845			\$0
Bad Debts	23-5930			\$0
Insurance		\$5,802	\$7,854	\$2,052
Liability	23-5850	\$3,469	\$5,569	\$2,100
Auto		\$2,332	\$2,285	-\$47
TOTAL		\$371,569	\$363,891	-\$7,678

Personnel : Harbor Master, Two (2) Assistant Harbor masters, Accounting Clerk and Maintenance Worker (4.5 FTE)

***Overview** – The city’s harbor and ports provide safe and secure boat moorage for permanent commercial and sport fishermen, provides transient moorage for the summer marine traffic, electrical hookups, cranes for offloading vessels, water, and waste disposal. The harbor department manages the boat haul out and storage at the JT Brown Industrial Park.*

Fiscal Year 2024 (June 2023 – July 2024) Accomplishments

- Installed 5 new finger floats for 40ft slips in the North Cove Harbor
- Rebuilt and improved the False Island boat ramp
- Replaced 2 broken piling
- Updated and repaired the Float Plane dock electrical system
- Purchased several tools to assist with operations and maintenance at the JTB Park
- New light fixtures installed at City dock
- New evaporator installed in the Ice House
- Purchased and installed a plow for the Harbor truck
- Constructed living quarters for the Ice House operator
- Rebuilt the board walk at the Cannery
- Replaced the Web loft roof
- Installed a new compressor at the Ice House
- Emergency repair work to floating breakwater anchor system

Fiscal Year 2025 (June 2024 – July 2025) Goals

- Obtain engineering for major rebuild of North Cove Harbor
- More finger float and dock repairs
- Purchase backup compressor for the Ice House
- A & E services for Ward Cove property

Enterprise Fund Harbor Revenues & Expenditures

Dock & Harbor Revenues	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Permanent Moorage	\$115,000	\$115,000	\$115,000	\$115,000	\$130,000	\$143,000	10%
Transient Moorage	\$105,000	\$105,000	\$105,000	\$105,000	\$85,000	\$93,500	10%
Container Storage	\$14,000	\$14,000	\$14,000	\$14,000	\$10,000	\$11,000	10%
Outside Storage Fees	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,700	10%
Equipment Rental	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,100	10%
Crane User Fees	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,500	10%
Shower Fees	\$2,000	\$2,000	\$2,000	\$2,000	\$1,750	\$1,925	10%
Wharfage	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0	
Launch Ramp Fees	\$3,000	\$3,000	\$3,000	\$3,000	\$1,500	\$1,650	10%
Electricity from Moorage	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$15,400	10%
Impound Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,100	10%
Vessel Assist	\$600	\$1,500	\$600	\$600	\$750	\$825	10%
Grant Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Parking Permit Fees	\$0	\$0	\$0	\$0	\$500	\$2,000	10%
Other	\$0	\$0	\$0	\$0	\$500	\$550	11%
Total Dock & Harbor Revenues	\$269,600	\$270,500	\$269,600	\$269,600	\$257,500	\$285,250	
Transfer from Capital Reserve				\$197,250	\$163,000	\$135,000	-17%
Total Revenue and Capital Reserve Tx			\$269,600	\$466,850	\$420,500	\$420,250	0%
Dock & Harbor Expenses							
Salaries	\$129,538	\$145,882	\$148,738	\$166,080	\$179,870	\$191,697	7%
Benefits & Unemployment	\$78,825	\$81,904	\$95,894	\$105,024	\$105,025	\$130,732	24%
Contracted Services	\$2,850	\$10,900	\$11,400	\$9,700	\$1,500	\$1,500	0%
Travel, Education, & Dues	\$4,350	\$2,100	\$2,200	\$2,500	\$2,500	\$4,000	60%
Materials & Supplies	\$18,445	\$10,400	\$9,650	\$16,675	\$14,625	\$15,775	8%
Utilities	\$62,868	\$44,592	\$44,592	\$45,492	\$36,942	\$37,692	2%
Repairs & Maintenance	\$14,400	\$17,000	\$108,050	\$17,000	\$18,000	\$18,000	0%
Insurance	\$24,000	\$24,500	\$24,000	\$17,069	\$17,069	\$26,685	56%
Recording/Permits & Misc.	\$500	\$500	\$300	\$300	\$0	\$0	
Equipment	\$0	\$1,500	\$1,650	\$0	\$0	\$16,830	11%
Admin Support					\$15,193		
Bad Debts							
Total Operational Expenses	\$335,776	\$339,278	\$446,475	\$379,840	\$390,724	\$442,911	13%
Capital Expenses							
Capital Projects			\$0	\$197,250	\$163,000	\$135,000	-17%
Total Capital Projects	\$0	\$0	\$0	\$197,250	\$163,000	\$135,000	-17%
Operating Expense and Capital	\$335,776	\$339,278	\$446,475	\$577,090	\$553,724	\$577,911	4%
Total Harbor Revenues and Transfers	\$269,600	\$270,500	\$269,600	\$466,850	\$420,500	\$420,250	0%
Total Harbor Expenses and Transfers	\$335,776	\$339,278	\$446,475	\$577,090	\$553,724	\$577,911	4%
Net Revenue (Expense)	-\$66,176	-\$68,778	-\$176,875	-\$110,240	-\$133,224	-\$157,661	18%

Harbor Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	27-5100	\$179,870	\$191,697	\$11,827
				\$0
Benefits	24-5200	\$105,025	\$130,732	\$25,707
Christmas Gift Cards			\$250	\$250
Admin Support		\$15,193	15,193	\$0
Admin/Billing Support		\$15,193	15,193	\$0
				\$0
Contract Services	27-5330	\$1,500	\$1,500	\$0
Crane Inspection		\$1,200	1,200	\$0
Permit	27-5810	\$300	300	\$0
				\$0
Travel, Education, & Dues		\$2,500	\$4,000	\$1,500
Harbor Master Dues	27-5430	\$150	150	\$0
Harbor Master Conference	27-5430	\$350	350	\$0
Misc. Education				\$0
Harbormaster travel & hotel	27-5410	\$2,000	3,500	\$1,500
				\$0
Materials	27-5510	\$14,625	\$15,775	\$1,150
Misc. Supplies		\$1,000	1,000	\$0
Harbor Pressure Washer Maint.		\$1,200	2,500	\$1,300
Harbor Office	27-5510.05	\$900	900	\$0
Harbor Improvements		\$350	350	\$0
Public Shower Coin Op Machines		\$150		-\$150
Small Tools		\$200	200	\$0
Harbor Bathrooms	27-5510.05 100	\$1,500	1,500	\$0
Equipment Fuel	27-5550	\$1,550	1,550	\$0
Vehicle Fuel	27-5552	\$7,025	7,025	\$0
Advertising	27-5840	\$750	750	\$0
				\$0
Utilities	27-5610	\$36,942	\$37,692	\$750
Electricity Harbor Bldg.		\$1,500	2,000	\$500
Electricity (Billable)		\$10,000	10,000	\$0
Electricity (Grid)		\$750	1,000	\$250
Electricity (St. Lights)		\$4,500	4,500	\$0
Heating Fuel		\$5,500	5,500	\$0
Telephone		\$2,500	2,500	\$0
Water, Sewer, Garbage		\$12,192	12,192	\$0
				\$0
Maintenance	27-5700	\$18,000	18,000	\$0
North Cove Supplies		\$10,300	10,300	\$0
Electrical	27-5710.01	\$500	500	\$0
Harbor Skiff Maint.		\$800	800	\$0
Response boat		\$2,000	2,000	\$0
Freight		\$7,000	7,000	\$0
South Cove Supplies		\$7,200	7,200	\$0
Electrical	27-5710.02	\$200	200	\$0
Freight		\$7,000	7,000	\$0
City Pier, Dock & Old Fuel Dock		\$500	500	\$0
Crane Repairs		\$500	500	\$0
Float Plane Dock				\$0
Boat Hauler		\$0		\$0
				\$0
Insurance		\$17,069	26,685	\$9,616
General Liability	27-5850	\$4,746	5,995	\$1,249
Property		\$11,219	18,770	\$7,551
Auto		\$1,104	1,133	\$29
Mobile Equipment			787	
Total		\$390,724	\$441,274	\$50,550

Wages & Benefits

(Harbor/Docks)

Harbor Master *Assistant Harbor Master* *Harbor Master* *Harbor Clerk* *Harbor*
Hans *Jason* *Travis* *Shannon* *Part Time*
67% 77% 62% 50% 100%

	FY 2024	FY 2025	Changes
Salary	\$58,290	\$58,290	-\$7,863
Hourly	26.65	25.05	19.42
Ann Hrs	1,602	1,040	680
Hourly Wages	\$42,683	\$26,053	\$112,703
Overtime	60	120	
Overtime Wages	\$2,399	\$4,797	\$6,840
On-Call Time	825	825	
On-call Wages	\$3,300	\$3,300	\$9,900
Total Wages	\$61,590	\$42,465	\$179,870
Bonus		\$0	\$0
Medical Insurance	\$31,855	\$14,664	\$41,787
HRA (Medical Deductible)	\$3,685	\$3,410	\$8,553
FICA	\$3,819	\$2,633	\$11,152
Medicare	\$893	\$616	\$819
Workers' Comp - Harbor	\$1,922	\$1,325	\$192
Workers' Comp - Clerical		\$813	\$412
PERS	\$13,550	\$9,342	\$84
Other Benefits (Christmas Gift Cards)	\$50	\$5,732	\$36,623
Total Benefits	\$55,773	\$32,039	\$556
GRAND TOTAL	\$117,363	\$74,504	\$14,681
	\$50,427	\$191,697	\$286,844
	\$116,312	\$7,196	\$130,732
			\$0
			\$59,895
			\$10,588
			\$11,885
			\$2,780
			\$5,981
			\$86
			\$39,268
			\$250
			\$130,732
			\$0
			\$35,585

Enterprise Fund JT. Brown Industrial Revenues & Expenditures

Revenues	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
PMS Lease	\$96,510	\$96,510	\$96,510	\$96,510	\$96,510	\$96,510	0%
Silver Bay Lease	\$158,992	\$158,992	\$333,992	\$333,992	\$158,992	\$158,992	0%
Other Leases	\$17,587	\$17,587	\$17,587	\$17,587	\$17,587	\$17,587	0%
Ice Revenue	\$80,000	\$80,000	\$80,000	\$96,000	\$96,000	\$96,000	0%
Storage & Other Revenue	\$20,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	0%
Haulout Revenue	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	0%
Power Revenue	\$3,100	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	0%
Total Operational Revenues	\$400,189	\$417,589	\$592,589	\$608,589	\$433,589	\$433,589	0%
Transfer from Capital Reserve			\$97,000	\$128,400	\$42,000	\$16,000	-62%
Total Revenue & Capital Reserve Transfer			\$689,589	\$736,989	\$475,589	\$449,589	-5%
Operational Expenses							
Salaries	\$88,625	\$91,856	\$93,421	\$97,406	\$105,255	\$111,882	6%
Benefits & Unemployment	\$42,004	\$37,594	\$33,790	\$39,183	\$62,151	\$87,501	41%
Contracted Services	\$15,500	\$1,900	\$1,900	\$2,200	\$1,200	\$1,200	0%
Materials & Supplies	\$17,800	\$6,500	\$49,975	\$22,225	\$18,825	\$16,375	-13%
Utilities	\$52,782	\$53,336	\$53,336	\$50,100	\$44,600	\$49,600	11%
Repairs & Maintenance	\$4,000	\$3,300	\$17,500	\$12,500	\$12,500	\$12,500	0%
Insurance	\$12,000	\$12,300	\$12,325	\$21,081	\$20,756	\$34,121	64%
Admin Support					\$12,140	\$12,140	0%
Recording/Permits & Misc.	\$325	\$0	\$0	\$0	\$0	\$0	
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
Total Operational Expenses	\$233,036	\$206,786	\$274,387	\$244,695	\$277,427	\$325,320	17%
Capital Expenses							
Capital Projects			\$97,000	\$128,400	\$42,000	\$16,000	-0.62
Total Capital Projects		\$0	\$97,000	\$128,400	\$42,000	\$16,000	-0.62
Operating Expense and Capital	\$233,036	\$206,786	\$371,387	\$373,095	\$319,427	\$341,320	0.07
Total JT Brown Ind. Park Revenues	\$400,189	\$417,589	\$689,589	\$736,989	\$475,589	\$449,589	-5%
Total JT Brown Ind. Park Expenses	\$233,036	\$206,786	\$371,387	\$373,095	\$319,427	\$341,320	7%
Net Revenue (Expense)	\$167,153	\$210,803	\$318,202	\$363,894	\$156,162	\$108,269	-0.31

JT Brown Industrial Park Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries	28-5100	\$105,255	\$111,882	\$6,627
Benefits	28-5200	\$62,151	\$87,501	\$25,350
Admin Support		\$12,140	\$12,140	\$0
Admin Support/Billing		\$12,140	\$12,140	\$0
Contract Services	28-5330	\$1,200	\$1,200	\$0
Crane inspection		\$1,200	\$1,200	\$0
Materials		\$18,825	\$16,375	-\$2,450
Boat Yard	28-5510.01 000	\$2,050	\$2,050	\$0
Misc Tools & Supplies		\$1,800	\$1,800	\$0
Boat Stand maintenance		\$250	\$250	\$0
False Isand Pier	28-5510.05 000	\$6,500	\$1,500	-\$5,000
Paint & Supplies		\$0		
Freight		\$1,500	\$1,500	\$0
Piling		\$5,000	\$0	-\$5,000
Icehouse	28-5510.02 000	\$14,375	\$12,825	-\$1,550
Salt		\$5,500	\$5,500	\$0
Parts		\$2,500	\$2,500	\$0
DEC Permit	28-5810.02 100	\$325	\$325	\$0
Repairs		\$2,500	\$2,500	\$0
Refrigerant		\$2,000	\$2,000	\$0
Misc Postage	28-5520	\$50	\$50	\$0
Misc Freight	28-5525	\$1,500	\$1,500	\$0
Utilities	28-5610	\$44,600	\$49,600	\$5,000
Electricity - Ice House	28-5610.02 100	\$35,000	\$35,000	\$0
Electricity - JTB Park	28.5610 00 000		\$5,000	\$5,000
Telephone	28-5630-02.100	\$1,000	\$1,000	\$0
Water, Sewer, Garbage		\$6,600	\$6,600	\$0
Propane to heat shop		\$2,000	\$2,000	\$0
Maintenance		\$12,500	\$12,500	\$0
Ice House Maintenance	28-5710.02	\$2,500	\$2,500	\$0
Boat Hauler Maintenance	28-5720	\$10,000	\$10,000	\$0
Insurance		\$20,756	\$34,121	\$13,365
General Liability	28-5260	\$2,699	\$4,180	\$1,481
Property Liability		\$17,938	\$29,518	\$11,580
Vehicle		\$119	\$310	\$191
Mobile Equipment			\$113	
Permits				\$0
Advertising				\$0
Total		\$277,427	\$326,870	\$49,443

Wages & Benefits

(JT. Brown Industrial Park)

	Harbor Master Hans 33%	Assistant Harbor Master Jason 23%	Assistant Harbor Master Travis 38%	Icehouse Manager Daniel	Harbor Clerk Shannon 50%	FY 2024	FY 2025	Changes
Salary	\$28,710					\$24,837	\$28,710	\$3,873
Hourly		\$25.63	\$24.64		\$24.09			\$0
Annual Hours		478	790		1,040			\$0
Total Hourly Wages		\$12,259	\$19,476	\$17,000	\$25,051	\$74,617	\$73,786	-\$831
Overtime		0	120					\$0
Total Overtime Wages		\$0	\$4,435			\$4,500	\$4,435	-\$65
On-Call Time			825					\$0
Total On-Call Wages		\$0	\$4,950			\$4,950	\$4,950	\$0
Total Wages	\$28,710	\$12,259	\$28,862	\$17,000	\$25,051	\$105,255	\$111,882	\$6,627
Bonus		\$2,423	\$4,002		\$31,855	\$25,071	\$48,792	\$23,721
Medical Insurance		\$1,815			\$2,750	\$5,198	\$5,198	-\$1
HRA (Medical Deductible)		\$1,780	\$1,789	\$1,054	\$1,553	\$6,526	\$6,937	\$411
FICA		\$416	\$418	\$247	\$363	\$1,626	\$1,622	-\$4
Medicare		\$896	\$900	\$530	\$782	\$3,284	\$3,491	\$207
Workers' Comp - Harbor					\$83	\$84	\$83	-\$1
Workers' Comp - Clerical					\$5,511	\$19,856	\$20,874	\$1,018
PERS		\$6,316	\$6,350		\$82	\$506	\$506	\$0
Other Benefits		\$82	\$260		\$82	\$506	\$506	\$0
Total Benefits	\$21,817	\$7,154	\$13,720	\$1,831	\$42,979	\$62,151	\$87,501	\$25,350
Grand Total	\$50,527	\$19,413	\$42,582	\$18,831	\$68,030	\$167,406	\$199,383	\$31,977

Enterprise Fund Cannery Revenues & Expenditures

Revenues	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	% Change
Storage	\$7,000	\$7,000	\$7,000	\$5,000	\$4,500	\$4,500	0%
Material Sales					\$0	\$0	
Total Operational Revenues	\$7,000	\$7,000	\$7,000	\$5,000	\$4,500	\$4,500	0%
Transfer from Capital Reserve			\$0	\$76,750	\$76,750	\$75,000	-2%
Total Revenue and Capital Reserve Tx	\$7,000	\$7,000	\$7,000	\$81,750	\$81,250	\$79,500	-2%
Cannery Expenses							
Salaries							
Benefits & Unemployment							
Contracted Services	\$0	\$0	\$50,000	\$0	\$0	\$0	
Travel, Education, & Dues							
Materials & Supplies	\$880	\$200	\$750	\$0	\$0	\$0	
Utilities	\$3,100	\$1,600	\$1,600	\$2,800	\$2,000	\$2,000	0%
Repairs & Maintenance	\$1,000	\$1,000	\$0				
Insurance	\$1,020	\$1,020	\$1,020	\$2,732	\$2,732	\$4,471	64%
Admin support					\$54	\$54	0%
Recording/Permits & Misc.							
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
Total Operational Expenses	\$6,000	\$3,820	\$53,370	\$5,532	\$4,786	\$6,525	36%
Capital Expenses							
Capital Projects			\$0	\$76,750	\$76,750	\$75,000	-0.02
Total Capital Projects		\$0	\$0	\$76,750	\$76,750	\$75,000	-0.02
Operating Expense and Capital	\$6,000	\$3,820	\$53,370	\$82,282	\$81,536	\$81,525	-0.0001
Total Cannery Revenues and Tx	\$7,000	\$7,000	\$7,000	\$5,000	\$81,250	\$79,500	-2%
Total Cannery Expenses and Tx	\$6,000	\$4,820	\$53,370	\$5,532	\$81,536	\$81,525	0%
Net Revenue (Expense)	\$1,000	\$2,180	-\$46,370	-\$532	-\$286	-\$2,025	609%

Cannery Detail

	GL Code	FY 2024	FY 2025	Changes
Salaries				
Contract Services	29-5810			
Admin Support		\$54	\$54	
Admin Support/Billing		\$54	\$54	\$0
Materials				\$0
				\$0
Utilities		\$2,000	\$2,000	\$0
Electric	29-5610	\$2,000	\$2,000	\$0
Insurance	29-5550	\$2,732	\$4,471	\$1,739
Liability		\$98	\$72	-\$26
Property		\$2,634	\$4,399	\$1,765
Equipment Purchase	29-6200			\$0
				\$0
				\$0
				\$0
TOTAL		\$4,786	\$6,525	\$1,739



Capital Projects Fiscal Year 2025

Capital Reserves Fund Transfers Summary

	Capital Reserve	General Fund	Endowment Fund
Remaining General Fund Transfer from FY 2025 Budget	\$584,130	\$0	
Endowment Fund (4%) to Capital Reserves			-\$584,130
Raw Fish Tax	\$100,000	\$0	
Projected Growth	\$56,434		
Prior Year Reserves (excess GF Checking)	\$740,564	\$0	

Total Transfers into Capital Reserves \$740,564

Capital Reserve Funds Summary

Starting Fund Balance	\$2,821,685
Transfers into Cash Reserves Fund	\$740,564
2% Projected Growth	\$56,434
Total Transfers Into Cash Reserve/Growth	\$796,997
Cash Reserves Balance Allocated to Capital Projects	\$1,051,511
Projected Cash Reserves Balance	
Transfers In	\$796,997
Capital Expenditures	\$1,051,511
Additional Draw from Capital Reserves	\$254,514

GENERAL FUND

ADMINISTRATION

Capital Equipment < \$10,000			
Window Replacements City Hall	11-6200	\$50,000	\$54,000
Front Office Flooring		\$1,500	
Computer Replacements		\$2,500	
Total			\$54,000
AQUATIC CENTER			
Capital Equipment < \$10,000			
Pool Pump & Stenner Chemical Feeder	25-6200	\$3,700	\$3,700
Capital Equipment > \$10,000			
UV Filter	25-6300	\$15,000	\$15,000
Debt Payments			
Bond Payment	25-7100	\$136,238	\$136,238
Total			\$154,938
COUNCIL			
Capital Equipment < \$10,000			
Elections Equipment	12-6200	\$5,000	\$5,000
Total			\$5,000
EMS			
Capital Equipment < \$10,000			
AED Replacements	17-6200	\$6,000	\$6,000
Total			\$6,000
FACILITIES			
Capital Equipment < \$10,000			
Victolic Tool	14-6200	\$2,000	\$2,000
Capital Improvements < \$10,000			
Building Repairs	14-6400	\$5,500	\$15,500
Wood Boiler Repairs		\$10,000	
Capital Improvements > \$10,000			
Seaplane Building Exterior Pressure Wash & Repaint	14-6500	\$12,000	\$24,000
Cemetery Upgrades		\$12,000	
Total			\$41,500
LIBRARY			
Capital Equipment < \$10,000			
Interior Revonations - Bathroom & Heating	19-6200	\$15,000	\$22,900
Shelving Units		\$7,000	
Individual Computer Cubbies		\$900	
Total			\$22,900
PLANNING			
Capital Equipment < \$10,000			
Metal Detector	13-6200	\$1,200	\$1,200
Capital Improvements > \$30,000			
ARC GIS Data Conversion & Upload	13-6500	\$5,000	\$5,000
Total			\$6,200
POLICE			
Capital Equipment < \$10,000			
BIM Cards Replacements	16-6200,01	\$32,000	\$46,000
x2 Radios		\$14,000	
Capital Improvements < \$10,000			
Dog Impound Repairs/Winter Heating System	16-6400,01	\$2,500	\$9,500
DMV Flooring Replacement		\$7,000	
Capital Improvements > \$10,000			
Patrol Office Flooring Replacement	16-6500	\$15,000	\$15,000
Total			\$70,500
RECREATION			
Capital Equipment < \$10,000			
Air Hockey Table	24-6200	\$2,000	\$18,600
Gym Stage Ballet Mirrors		\$5,400	
Gym Ballet 24foot Wall Mounted Bar & Fixtures		\$1,200	
Summer Camp Canoes & Kayaks		\$4,000	
Bicycles x6		\$6,000	
Capital Improvements < \$10,000			
Youth Center & Gym Repairs	24-6400	\$5,000	\$5,000
Total			\$23,600
PUBLIC WORKS			
Capital Equipment < \$10,000			
General Repairs	15-6200	\$5,000	\$5,000
Capital Equipment > \$10,000			
Radio Read Meters (repair existing)	15-6300	\$20,000	\$90,000
Street Light Repairs		\$70,000	
Capital Improvements > \$10,000			
PSN Road Striping	15-6500	\$35,000	\$35,000
Debt Payments			
Dump Truck	15-7100	\$47,204	\$47,204
Total			\$177,204
General Fund Total			\$550,642

ENTERPRISE FUND

SEWER

Capital Equipment < \$10,000	21-6200		\$3,500
Plumbing Improvements		\$3,500	
Debt Payment	21-7100		\$20,000
WWTP Roof		\$20,000	
Total			\$23,500

WATER

Capital Equipment < \$10,000	22-6200		\$7,120
		\$7,120	
Capital Equipment > \$10,000	22-6300		\$100,000
Handheld Receiver and Software		\$22,000	
Radio Read Meter Replacements		\$25,000	
4x4 Work Truck		\$53,000	
Debt Service	22-7100		\$28,418
SCADA		\$4,000	
Water End Connection Loan		\$8,737	
Water Line Loan		\$15,681	
Total			\$135,538

GARBAGE

Debt Payments	23-7200		\$115,831
Rear-load Garbage Truck		\$35,831	
New Side-load Garbage Truck		\$80,000	
Total			\$115,831

HARBOR

Capital Improvements > \$10,000	27-6500		\$135,000
Finger Float Replacement/Rebuild		\$30,000	
North Cove Engineering		\$80,000	
Backflow Preventer for Harbor		\$25,000	
Total			\$135,000

JTB

Capital Improvements < \$10,000	28-6400		\$4,000
HVAC Tools for Ice House		\$2,000	
Large Handtools for Shop		\$2,000	
Capital Improvements > \$10,000	28-6500		\$12,000
New Ice House Backup Compressor		\$12,000	
Total			\$16,000

CANNERY

Capital Improvements > \$10,000	29-6500		\$75,000
A & E Architectural Services		\$75,000	
Total			\$75,000

Enterprise Fund Total	\$500,869
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Total Capital Expenditures	\$1,051,511
Total Capital Transfers	\$796,997
Draw from Capital Reserves	\$254,514

Capital Reserve Fund (CRF) Allocation

Starting FY 2025 Capital Reserves Balance
Projected FY 2025 Investment

\$2,821,884.66
\$697,507.00

Category	Department	Project	FY23 Allocated	FY24 Allocated	FY25 Allocated	FY26 Allocated	FY27 Allocated	Unallocated
Harbor		Cannery Door	\$750.00					\$230,000.00
		Cannery Webloft Roof Repairs	\$2,500.00					
		Harbor NC Decking	\$10,000.00					
		Harbor Dock Carts	\$2,000.00					
		Harbor SC Decking	\$10,000.00					
		Harbor Guard Piling	\$25,000.00					
		Harbor Finger Float Repair	\$25,000.00					
		Harbor Doors	\$1,800.00					
		JT Brown Catholic Protection (False Island)	\$100,000.00					
		JT Brown Shop Door	\$600.00					
		JT Brown Camera System for Boatyard	\$300.00					
		JT Brown Mobile Building - Ice House Support	\$5,000.00					
		JT Brown Torque Wrench	\$650.00					
		JT Brown Flamables Storage	\$1,300.00					
		JT Brown Forklift Fork Extensions	\$500.00					
		JT Brown Boat Stands	\$3,000.00					
		JT Brown Prop Puller	\$700.00					
		JT Brown Boat Launch Light Fixtures	\$1,200.00					
		JT Brown Engineering for Boat Launch Upgrades	\$15,000.00					
		JT Brown Icehouse Pallet Jack	\$450.00					
	New Harbor/Cannery Site Development		Cannery Cannery Harbor (GNF Match)			\$1,100,000.00		
		Cannery Cannery Design/Engineering	\$50,000.00					
		Cannery Breakwater Environmental Work	\$53,500.00					
Capital Projects and Equipment		Administration Computer Upgrades	\$1,000.00					\$225,874.25
		Administration Phone Upgrades	\$6,000.00					
		Administration Furniture	\$1,000.00					
		Aquatic Center Fitness Equipment	\$5,000.00					
		Aquatic Center Rescue Mannequin	\$1,500.00					
		Aquatic Center Big Pool Backup Pump	\$1,200.00					
		Aquatic Center Small Pool Backup Pump	\$800.00					
		City Council Discretionary spending	\$10,000.00	\$10,000.00				
		EMS Power Gurney	\$20,000.00					
		EMS Oxygen Generator	\$10,000.00					
		Facilities Generator	\$1,500.00					
		Facilities Drill Press	\$800.00					
		Facilities Cemetery Upgrade/Expansion	\$30,000.00					
		Facilities Ballfield Drainage	\$5,000.00					
		Facilities Concrete Apron - Ballfield Concession	\$2,750.00					
		Facilities East Hamilton Park (chips)	\$2,500.00					
		Facilities Totem Park Christmas Decorations	\$1,000.00					
		Facilities Wood Boiler Sheet Metal Repair	\$5,000.00					
		Fire Capital Grant Matching	\$5,000.00					
		Library Computer Upgrades	\$1,200.00					
		Library Furniture	\$160.00					
		Library Phone Upgrades	\$1,500.00					
		Police Computer Upgrades	\$1,000.00					
		Police Vehicle (replacement Tahoe)			\$17,000.00			
		Public Works Fluke Meters (2)			\$1,100.00			
		Public Works IBC Totes(5)	\$7,825.00					
		Public Works Trash Pumps (2)	\$850.00	\$850.00				
		Public Works Cold Patch (20 five gallon pails)	\$1,500.00					
		Public Works Ice Cutting Blade	\$3,000.00					
		Public Works Standard Cutting Blade	\$3,000.00					
		Public Works Grader Chains	\$1,450.00					
		Public Works Grader Wheel			\$5,000.00			
		Public Works Beach and 7th Sidewalk Radius Reconstruct	\$7,500.00					
		Recreation Emergency Ramp	\$4,000.00					
		Recreation Storage Area			\$3,000.00			
		Sewer Pump			\$7,500.00			
		Water Heater			\$1,000.00			
		Water Radio Read Meters	\$18,820.00					
		Water Clean/Test Water Tank	\$10,000.00					
		Water Mainline Valve Box Top Section (10)	\$1,000.00			\$1,000.00		
		Water Socket Set			\$200.00			
		Water 6" Repair Bands	\$2,500.00					
	Water Colorimeter	\$500.00						
	Water 3/4" meter Gaskets	\$75.00						
	Water 3/4" Meters	\$2,500.00						
	Water 3/4" Re Setters (3)	\$3,600.00						
	Water Touch Pad Sensors (2)	\$350.00		\$350.00				
	Garbage Garbage Truck Repair	\$20,000.00						
	Garbage Wind Rings			\$2,500.00				
	Garbage Bear Proof 4CY Dumpsters (2)			\$6,000				
	Garbage Bear Resistant 96 Gal Cans (100)			\$40,000.00				
Land Development (restricted)								\$567,660.02
Debt Service (priority)		Aquatic Center Pool Bond Debt	\$136,238.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	
		PW/Wtr/Swr Excavator	\$58,320.00	\$58,320.00				
		Public Works Dump Truck	\$47,205.00	\$47,205.00	\$47,205.00			
		Garbage Garbage Truck	\$35,831.00	\$35,831.00	\$35,831.00			
		Water Water End Connection	\$8,750.00	\$8,750.00	\$8,750.00		\$8,750.00	
		Water Waterline Loan	\$15,700.00	\$15,700.00	\$15,700.00	\$15,700.00	\$15,700.00	
Uncategorized								0



Special Revenue Fund Fiscal Year 2025

RESTRICTED FUNDS FY 2025

SCHOOL

Net Cash beginning of Year

Secure School Funding	\$	1,325,634
City Appropriation Prior Yr	\$	1,718,000

Revenue

National Forest Receipts	\$	-
City Appropriation FY 2018	\$	300,000
Interest Revenue	\$	1,826
Total	\$	<u>301,826</u>

Expenditures

Electricity St Lights	\$	4,400
School Support	\$	550,600
Craig Booster Club (Gym Ad)	\$	400
Craig Graduation	\$	500
Craig School Trip to College, Tech School	\$	1,500
Total	\$	<u>557,400</u>

Net Cash

\$ 2,788,060

Roads

National Forest Revenue (Prior Year Balance)	\$	13,128.52
Bridge	\$	-
Total	\$	13,129

Gravel	\$	4,528.52
Equipment	\$	8,600.00
Labor		

Total \$ 13,128.52

Net Cash

\$ -

Equipment Acquisition for Governmental Funds

Beginning Balance	\$	173,967
Endowment Earnings		90,000
Total		263,967

Expenditures

Police Server		25,000
Police Vehicle		15,000

Total 40,000

Net Cash

\$ 223,967

Capital Project Match Funds

Beginning Balance	\$	154,540
FY 2020 Endowment Fund		-
Total		<u>154,540</u>

Expenditures

Total -

Net Cash

\$ 154,540