CITY OF GUSTAVUS
TOWN HALL - REVIEW FY26 DRAFT BUDGET

Wednesday, April 16, 2025 at 6:00 PM
via Zoom

COUNCIL MEMBERS	**CITY HALL**
Mayor Sally McLaughlin	City Administrator – Kathy Leary
Vice Mayor Shelley Owens	City Clerk – Liesl Barker
Council Members: Susan Warner,	City Treasurer – Ben Sadler
Jim Kearns, Lucas Beck, Mike Taylor	Phone: 907-697-2451 | clerk@gustavus-ak.gov

AGENDA

VIRTUAL MEETING INFORMATION

https://tinyurl.com/5n9xa7zv

ID: 515 501 9406 **PASSCODE:** 2145 **PHONE NUMBER:** 253-215-8782

TOPICS:

1. Review FY26 Draft Budget with City Treasurer

   The Council will be opening the meeting to receive public comments on the proposed budget.

POSTED ON: April 10, 2025 at P.O, Library, City Hall & https://cms.gustavus-ak.gov/

ADA NOTICE

Any person with a disability who requires accommodations in order to participate in this meeting should telephone the City Clerk's office at (907) 697-2451, at least 48 hours prior to the meeting in order to make a request for a disability related modification or accommodation.

MISSION STATEMENT

The City of Gustavus is a distinctive Alaskan City that provides high quality public services in a thoughtful, cost effective and professional manner to sustain a safe, beautiful tolerant environment to live, work, and play with respect for individual freedom and each other.

Item #1.

	Actual Jul '19 - Jun 20	Actual Jul '20 - Jun 21	Actual Jul '21 - Jun 22	Actual Jul '22 - Jun 23	Actual Jul '23 - Jun 24	Budget FY25	Budget FY26
Ordinary Income/Expense							
Income							
Admin Fees		0.00	11.75	0.00		0.00	
Business License Fees	3,575.00	4,150.00	3,200.00	3,375.00	3,300.00	3,500.00	3,500.00
Donation - Inter-library Loans		20.00					
Donations	2,531.00	384.00	2,830.00	1,333.18	613.00	500.00	500.00
DRC Income							
Community Chest Sales	10,743.49	8,501.45	13,199.64	12,759.35	12,240.50	13,000.00	13,000.00
C Chest Sales @ City Hall					695.00		
Landfill Fees paid @ City Hall	30,052.18	14,478.75	38,784.36	31,203.79	45,389.99		
Landfill Fees/Sales	46,595.27	54,013.65	57,616.60	61,591.19	58,420.99	100,000.00	100,000.00
Recyclable Material Sales	3,612.62	7,890.72	5,105.03	8,505.48	2,505.21	3,600.00	7,000.00
DRC Income - Other	0.00				0.00	0.00	
Total DRC Income	91,003.56	84,884.57	114,705.63	114,059.81	119,251.69	116,600.00	120,000.00
Federal Revenue							
ARPA			102,543.96	65,189.08	33,904.06	0.00	
Lost Rev ARPA				127,621.58	0.00	0.00	
FEMA				220,016.00	5,459.67	0.00	
Natl Forest Receipts-Encumbered	44,228.25	38,572.14	47,599.28	48,254.84	45,016.82	45,000.00	0.00
Payment In Lieu of Taxes	115,419.89	113,760.06	121,077.96	130,512.17	152,913.58	150,000.00	150,000.00
Total Federal Revenue	159,648.14	152,332.20	271,221.20	591,593.67	237,294.13	195,000.00	150,000.00
Fundraising	1,441.00	960.00	440.00	175.00	313.00	800.00	500.00
Grant Income						10,000.00	15,000.00
GVFD Income							
Ambulance Billing	9,964.55	7,237.45	7,313.60	13,196.10	2,819.13	9,000.00	9,000.00
ASP	805.00	1,420.00	1,235.61	1,650.00	1,310.00	1,000.00	1,000.00
Training	2,610.00	0.00	170.00	350.00	120.00	150.00	150.00
GVFD Income - Other			1,845.00	0.00			
Total GVFD Income	13,379.55	9,617.45	10,564.21	15,196.10	4,249.13	10,150.00	10,150.00
Interest Income	362.22	189.43	347.56	736.97	477.10	67,089.10	0.00
Lands Income							
Gravel Pit Gravel Sales	17,552.00	27,354.00	27,690.00	44,640.00	39,936.00	40,000.00	30,000.00
Gravel Pit Bond				-1,800.00	0.00		
Total Lands Income	17,552.00	27,354.00	27,690.00	42,840.00	39,936.00	40,000.00	30,000.00
Lease Income	13,125.67	13,125.67	14,011.93	14,268.47	9,190.32	16,000.00	16,000.00
Library Income	727.60	521.50	2,583.50	1,162.00	1,418.90	2,000.00	1,000.00
Marine Facilities Income							
Facilities Usage Fees	1,845.00	2,635.00	3,000.00	2,955.00	2,405.00	2,600.00	2,600.00
Commercial Vessel Registration	8,275.00	18,000.00	15,530.00	12,300.00	13,680.00	12,500.00	12,500.00
Private Vessel Registration	5,095.00	5,505.00	5,290.00	5,730.00	4,455.00	5,000.00	5,000.00
Storage Area Fee	2,115.00	2,100.00	910.00	2,750.00	2,340.00	2,600.00	2,600.00
Marine Facilities Income - Other		0.00			0.00		
Total Marine Facilities Income	17,330.00	28,240.00	24,730.00	23,735.00	22,880.00	22,700.00	22,700.00
Other Income	3,777.00	0.00	7.00	0.00			
State Revenue							
Community Assistance Program	82,845.41	75,180.66	77,370.21	90,577.16	83,489.34	75,122.49	58,200.33
Liquor Share Tax							
Shared Fisheries Business Tax	541.68	1,045.27	896.34	484.52	503.10	258.69	231.87
Total State Revenue	83,387.09	76,225.93	78,266.55	91,061.68	83,992.44	75,381.18	58,432.20
Tax Income							
Retail Tax Income	375,941.24	245,690.61	431,644.90	455,011.12	437,610.13	440,000.00	450,000.00
Remote Sellers Retail Tax	12.49	17,803.44	47,042.78	65,704.18	76,295.46	75,000.00	75,000.00
Room Tax Income	78,574.79	24,926.88	81,730.82	109,714.97	105,378.58	100,000.00	100,000.00
Fish Box Tax	12,190.00	8,560.00	9,860.00	14,080.00	11,730.00	8,000.00	9,000.00
Penalties & Interest	4,212.74	2,080.38	6,187.66	4,592.58	3,016.71	2,000.00	3,000.00
Tax Exempt Cards	250.00	280.00	290.00	340.00	310.00	300.00	300.00
Total Tax Income	471,181.26	299,341.31	576,756.16	649,442.85	634,340.88	625,300.00	637,300.00
Total Income	879,021.09	691,832.06	1,120,876.74	1,548,979.73	1,157,256.59	1,185,020.28	1,065,082.20
Gross Profit	879,021.09	691,832.06	1,120,876.74	1,548,979.73	1,157,256.59	1,185,020.28	1,065,082.20
Expense							
Administrative Costs	2,013.88	2,133.70	1,340.40	9,206.56	46,235.50	0.00	0.00
Advertising	150.00	0.00	830.91	0.00	0.00	0.00	0.00
Bad Debt	2,598.10				4,332.00		0.00
Bank Service Charges	2,973.90	3,901.08	6,541.54	5,865.26	10,485.14	13,050.00	11,550.00
Building							
Insurance	8,092.42	10,379.34	11,086.66	12,789.74	15,336.68	17,198.67	20,300.00
Maintenance & Repair	15,887.18	6,066.42	10,483.06	6,461.81	6,141.08	6,015.00	4,000.00
Total Building	23,979.60	16,445.76	21,569.72	19,251.55	21,477.76	23,213.67	24,300.00
Cash Short/Over							
Contractual Services		0.00					
Ambulance Billing Expense	1,340.34	722.55	373.30	1,027.27	526.18	1,300.00	1,000.00
City Engineer					9,999.60	10,000.00	10,000.00

Gravel Pit Survey	13,347.89	0.00				0.00	
Managed IT Services	26,870.00	24,608.00	24,565.00	30,160.00	26,220.00	25,020.00	25,020.00
Medical Director							10,600.00
Contractual Services - Other	26,286.91	28,914.00	68,504.46	44,537.62	35,303.89	26,814.00	25,988.00
Total Contractual Services	67,845.14	54,244.55	93,442.76	75,724.89	72,049.67	63,134.00	72,608.00
Dues/Fees	7,637.99	7,910.38	9,333.55	12,211.29	11,889.57	15,087.78	11,850.00
Economic Development Services							
GVA	32,000.00	17,000.00	30,000.00	35,600.00	41,400.00	27,200.00	15,200.00
Total Economic Development Services	32,000.00	17,000.00	30,000.00	35,600.00	41,400.00	27,200.00	15,200.00
Election Expense	202.16	87.34	129.92	150.99	81.56	250.00	250.00
Emergency & Disaster						50,000.00	0.00
Equipment							
Equipment Fuel	1,467.32	1,211.88	2,387.54	3,113.31	2,792.96	2,200.00	2,900.00
Equipment Purchase	9,031.83	5,505.80	23,296.83	9,524.55	7,882.15	10,891.00	4,800.00
Insurance	234.24	242.49	237.99	317.77	298.09	342.80	377.00
Maintenance & Repair	3,288.32	6,914.64	4,717.89	388.63	7,010.51	4,400.00	1,900.00
Equipment - Other	6,471.60	0.00	-1,081.00	0.00			
Total Equipment	20,493.31	13,874.81	29,559.25	13,344.26	17,983.71	17,833.80	9,977.00
Events & Celebrations (inc. holiday gift)	3,852.85	3,587.70	3,570.51	4,294.03	3,898.54	4,700.00	1,200.00
Freight/Shipping	23,707.22	14,901.65	32,181.86	28,547.31	29,904.80	34,600.00	30,250.00
Fundraising Expenses	936.27	8.00	700.00	0.00	500.00	500.00	500.00
General Liability	10,890.44	11,575.44	20,444.25	17,776.53	15,513.93	17,841.00	19,625.00
Gravel Pit Fund		6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00
Library Materials	599.80	598.71	2,212.84	2,659.33	5,723.99	11,000.00	10,500.00
Marine Facilities							
Insurance	1,851.36	2,368.37	2,486.20	2,578.53	5,804.01	2,965.31	3,300.00
Maintenance & Repairs	27.40	3,787.33			476.00	0.00	500.00
Total Marine Facilities	1,878.76	6,155.70	2,486.20	2,578.53	6,280.01	2,965.31	3,800.00
Occupational Health	0.00	0.00			0.00	500.00	500.00
Payroll Expenses							
Wages	306,984.71	266,397.49	342,421.77	423,676.00	401,386.36	438,621.61	408,912.40
Payroll Taxes	29,098.50	27,311.14	33,090.96	40,887.75	39,510.80	41,622.74	39,239.25
Paid Time Off (PTO)	8,973.84	21,077.99	18,851.63	15,427.85	12,798.95	22,862.74	22,878.92
Sick Leave		2,703.10	2,822.85	6,214.41	6,568.08	8,419.85	7,883.30
Health Insurance (company paid)	13,755.50	5,466.72	3,847.96	21,602.70	35,206.70	23,645.52	23,645.52
Health Insurance Stipend	12,310.15	14,035.37	10,569.16	11,209.09	6,720.00	12,200.00	12,000.00
457(b) Employer Contribution	17,711.64	17,510.95	14,378.02	18,947.32	17,436.97	31,209.39	28,532.75
Workers Comp Insurance	7,900.59	5,643.60	8,927.58	6,165.44	6,218.05	10,325.96	11,358.61
Payroll Expenses - Other (inc. PTO a	8,329.28	-2,506.72	-3,331.17	4,392.95	4,643.10	230.00	230.00
Total Payroll Expenses	405,064.21	357,639.64	431,578.76	548,523.51	530,489.01	589,137.81	554,680.75
Professional Services	14,570.00	15,801.65	11,527.50	8,675.00	5,930.00	15,000.00	30,000.00
Public Relations	211.74	314.86		899.00	1,075.57	700.00	500.00
Relocation			1,000.00	0.00			0.00
Repair & Replacement Fund	25,354.66	24,772.13	16,545.71	16,545.71	16,545.71	18,554.91	18,554.91
Road Maintenance		0.00					
Grading	35,512.50	35,160.50	103,761.44	101,580.20	110,099.26		
Snow Plowing	35,061.55	29,775.10	72,814.50	65,000.00	67,855.40		
Road Maintenance - Other	37,779.58	109,879.84	79,719.60	16,181.70	2,415.94	215,000.00	215,000.00
Total Road Maintenance	108,353.63	174,815.44	256,295.54	182,761.90	180,370.60	215,000.00	215,000.00
Social Services		0.00					
GCEP dba The Rookery	13,890.00				0.00	0.00	8,000.00
Total Social Services	13,890.00	0.00			0.00	0.00	8,000.00
Stipend		3,000.53	3,000.15	3,750.04	2,999.55	4,500.00	4,000.00
Supplies	14,934.01	11,245.58	24,891.71	23,665.48	23,180.56	22,050.00	21,250.00
Telecommunications	19,824.34	17,136.62	18,305.79	20,514.08	13,723.46	17,921.00	21,521.00
Training	8,422.94	1,971.00	10,929.20	6,888.26	8,517.68	13,200.00	19,004.00
Travel	7,816.87	0.00	796.00	13,536.36	20,219.58	19,700.00	19,638.00
Utilities							
Electricity	7,763.45	9,095.45	9,811.21	10,486.90	11,982.65	11,200.00	10,200.00
Fuel Oil	7,650.35	7,165.81	8,623.76	15,497.95	9,045.59	7,900.00	7,500.00
Total Utilities	15,413.80	16,261.26	18,434.97	25,984.85	21,028.24	19,100.00	17,700.00
Vehicle							
Fuel	341.77	490.99	416.51	1,016.41	633.09	1,200.00	1,500.00
Insurance	3,445.93	3,561.22	3,568.25	3,438.58	3,225.58	4,181.00	5,500.00
Maintenance & Repair	0.00	63.98	1,798.88	642.69	2,692.40	5,000.00	3,000.00
Mileage Reimbursement	1,301.75	1,843.46	1,944.76	1,162.81	1,144.10	1,900.00	2,000.00
Total Vehicle	5,089.45	5,959.65	7,728.40	6,260.49	7,695.17	12,281.00	12,000.00
Total Expense	840,705.07	787,343.18	1,061,377.44	1,091,215.21	1,125,531.31	1,235,020.28	1,153,958.66
Net Ordinary Income	38,316.02	-90,957.12	59,499.30	457,764.52	31,725.28	-50,000.00	-88,876.46
Other Income/Expense						0.00	0.00
Other Income							
Encumbered Funds for Road Maintenance	60,303.38	62,118.87	115,000.00	115,000.00			
Other Savings for Road Maintenance		37,881.13				0.00	0.00
Prior-Year Cash Balance		0.00				50,000.00	

Item #1.

Total Other Income	60,303.38	100,000.00	115,000.00	115,000.00	0.00	50,000.00	0.00
Net Other Income	60,303.38	100,000.00	115,000.00	115,000.00	0.00	50,000.00	0.00
Net Income	**98,619.40**	**9,042.88**	**174,499.30**	**572,764.52**	**31,725.28**	**0.00**	**-88,876.46**

FY26: 2.3%

	FTE	Hourly Wage	Hrs/year	Wage Total	457(b) Employer Contribution (LFG)	Health Ins. Stipend ($200/mo stipend)	Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp. up to $240.21)	Payroll Total	Group Health Plan ($725/mo; 80%/20% split)	Workers' Comp. Insurance	Direct Deposit Fees & FICA	Dept. Total	FY25 Budget for Comparison	FY24 Budget for Comparison
Admin. Dept.										$647.59	$230.00	$221,315.53	$243,461.58	$234,430.55
Administrator	salaried	$71,849.72	---	$71,849.72	$5,029.48	$2,400.00	$6,305.07	$85,584.27						
Clerk	0.8	$28.12	1820	$51,178.40	$3,582.49	$2,400.00	$4,613.02	$61,773.91						
Treasurer	0.75	$36.15	1560	$56,394.00	$3,947.58		$4,856.34	$65,197.92	$7,881.84					
DRC										$3,383.46		$102,772.53	$97,403.79	$96,278.87
Operator	0.9	$27.97	1800	$50,346.00	$3,524.22		$4,320.57	$58,190.79	$7,881.84					
Assistants		$20.00	1400	$28,000.00			$2,422.00	$30,422.00						
Assistants		$18.50	144	$2,664.00			$230.44	$2,894.44						
Fire Chief	salaried	$47,496.70	---	$47,496.70	$3,324.77		$4,128.05	$54,949.52	$7,881.84	$6,346.70		$105,641.69	$120,271.52	$90,831.17
EMS Coord.	0.5	$29.16	1040	$30,326.40	$2,122.85	$1,200.00	$2,814.38	$36,463.63						
Library										$202.10		$89,863.49	$100,208.66	$101,797.16
Lib. Adm Director	0.75	$27.44	1495	$41,022.80	$2,871.60	$2,400.00	$3,781.73	$50,076.13						
Lib. Serv. Dir	0.625	$24.55	1300	$31,915.00	$2,234.05	$2,400.00	$3,036.21	$39,585.26						
Summer Intern(s)			100	$0.00			$0.00	$0.00						
Marine Facilities										$778.76		$33,566.41	$27,792.25	$34,730.65
MF Coord.	5	$26.04	1040	$27,081.60	$1,895.71	$1,200.00	$2,610.34	$32,787.65						
Totals:				$438,274.62	$28,532.74	$12,000.00	$39,118.15	$517,925.51	$23,645.52	$11,358.61	$230.00	$553,159.64	$589,137.80	$558,068.40

Changed DRC Operator & Assistant hours
Changed LIB Services Director to 25 hours a week
Returned MFC to 1040 hours
Added COLA 2.3%
Estimated 10% increase for Workers Comp per PWI
Lowered both Salary positions by 1/4

FY25:

	FTE	Hourly Wage	Hrs/year	Wage Total	457(b) Employer Contribution (LFG)	Health Ins. Stipend ($200/mo stipend)	Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp. up to $240.21)	Payroll Total	Group Health Plan ($657/mo; city cap at $700/mo until 80%/20% split is met)	Workers' Comp. Insurance	Direct Deposit Fees & FICA	Dept. Total	FY24 Budget for Comparison	FY23 Budget for Comparison
Admin. Dept.										$588.72	$230.00	$243,461.58	$234,430.55	$226,641.50
Administrator	salaried	$93,645.78	---	$93,645.78	$6,439.30	$2,400.00	$8,080.32	$110,565.40						
Clerk	0.8	$27.49	1820	$50,031.80	$3,502.23	$2,400.00	$4,519.16	$60,453.19						
Treasurer	0.75	$35.34	1560	$55,130.40	$3,859.13		$4,752.91	$63,742.44	$7,881.84					
DRC										$3,075.87		$97,403.79	$96,278.87	$123,151.07
Operator	0.9	$25.84	2080	$53,747.20	$3,762.30		$4,598.98	$62,108.48	$7,881.84					
Assistants		$20.00	1120	$22,400.00			$1,937.60	$24,337.60						
Assistants		$19.00	0	$0.00			$0.00	$0.00						
Assistants		$18.50	0	$0.00			$0.00	$0.00						
Fire Chief	salaried	$61,905.12	---	$61,905.12	$4,333.36		$5,307.45	$71,545.93	$7,881.84	$5,769.72		$120,271.52	$90,831.17	$116,452.96
EMS Coord.	0.5	$28.00	1040	$29,120.00	$2,038.40	$1,200.00	$2,715.63	$35,074.03						
Library										$183.69		$100,208.66	$101,797.16	$106,550.01
Lib. Adm Director	0.75	$26.82	1495	$40,095.90	$2,806.71	$2,400.00	$3,705.86	$49,008.47						
Lib. Serv. Dir	0.75	$26.82	1560	$41,839.20	$2,928.74	$2,400.00	$3,848.56	$51,016.50						
Summer Intern(s)		$13.50	0	$0.00			$0.00	$0.00						
Marine Facilities										$707.96		$27,792.25	$34,730.65	$28,428.08
MF Coord.	0.5	$25.45	864	$21,988.80	$1,539.22	$1,400.00	$2,156.27	$27,084.29						
Totals:				$469,904.20	$31,209.39	$12,200.00	$41,622.74	$554,936.33	$23,645.52	$10,325.96	$230.00	$589,137.81	$558,068.40	$601,223.62

Removed DRC Specialist
Added EMS Coordinator
Increased Worker's Comp by 15% per SE @ Petersburg Wrangell
Lowered MFC hours back to 864
Removed requested Library Intern
Returned DRC labor pool to FY24 levels

FY24:

	FTE	Hourly Wage	Hrs/year	Wage Total	457(b) Employer Contribution (LFG)	Health Ins. Stipend ($200/mo stipend)	Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp. up to $240.21)	Payroll Total	Group Health Plan ($646/mo; city cap at $700/mo until 80%/20% split is met)	Workers' Comp. Insurance	Direct Deposit Fees & FICA	Dept. Total	FY23 Budget for Comparison	FY22 Budget for Comparison
Admin. Dept.										$511.93	$230.00	$240,430.55	$222,641.51	$159,697.31
Administrator	salaried	$91,989.96	---	$91,989.96	$6,439.30	$2,400.00	$7,953.65	$108,782.91						
Clerk	0.8	$28.46	1820	$51,797.20	$3,625.80	$2,400.00	$4,663.67	$62,486.67						
Treasurer	0.75	$33.73	1560	$52,618.80	$3,683.32		$4,547.32	$60,849.44	$7,569.60					
DRC										$2,674.67		$92,565.67	$123,151.07	$96,266.70
Operator	0.9	$25.00	2080	$52,000.00	$3,640.00		$4,455.96	$60,095.96	$7,569.60					
Assistants		$20.00	1008	$20,160.00			$1,743.84	$21,903.84						
Assistants		$19.00	0	$0.00			$0.00	$0.00						
Assistants		$18.50	16	$296.00			$25.60	$321.60						
DRC Specialist		$34.00	96	$3,264.00			$449.20	$3,713.20						
Fire Chief	salaried	$60,810.53	---	$60,810.53	$4,256.74		$5,217.86	$70,285.12	$7,569.60	$5,017.15		$82,871.87	$116,452.96	$93,144.65
Library										$159.73		$101,970.43	$106,550.00	$74,149.31
Lib. Adm Director	0.75	$26.35	1560	$41,106.00	$2,877.42	$2,400.00	$3,788.54	$50,171.96	$0.00					
Lib. Serv. Dir	0.75	$26.35	1560	$41,106.00	$2,877.42	$2,400.00	$3,788.54	$50,171.96						
Summer Intern(s)		$13.50	100	$1,350.00			$116.78	$1,466.78						
Marine Facilities										$615.62		$32,145.85	$28,424.08	$23,076.26
MF Coord.	5	$25.00	1040	$26,000.00	$1,820.00	$1,200.00	$2,510.23	$31,530.23						
Totals:				$442,498.49	$29,220.00	$10,800.00	$39,261.18	$521,779.67	$22,708.80	$8,979.10	$230.00	$549,984.38	$597,219.62	$446,334.23

Increased Clerk to 35 hours per week per agreement made in FY22
Increased Treasurer wage and decreased hours
Removed Financial Analyst
Removed DRC Manager and added DRC Specialist
Removed both Covid Testers
Removed Library Assistant

Added top wage for MFC, Put in six months for Health Stipend, Increased MFC hours to 1040
Increased Worker's Comp by 15% per SE @ Petersburg Wrangell
Added summer intern for the Library $13.50 @100 hours

	Actual	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	JUL '21 - Jun 22	Jul '22 - Jun 23	JUL '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26
Expense						
Administrative Costs	1,099.95	1,340.40	9,206.56	46,235.50		0.00
Advertising	0.00	472.24	0.00			
Bank Service Charges	2,384.54	4,767.56	3,670.59	8,369.00	10,000.00	8,500.00
Building - Insurance	2,634.82	1,635.57	1,367.94	1,167.54	3,834.00	4,200.00
Building - Maintenance				414.00		
Contractual Services	4,799.00	8,657.39	28,016.57	17,957.66	6,226.00	15,000.00
Contractual - City Engineer				2,589.60	10,000.00	10,000.00
Contractual - IT Services					25,020.00	25,020.00
Dues/Fees	2,585.52	3,468.60	3,760.27	7,766.33	8,000.00	9,000.00
Election Expense	87.34	129.92	150.99	81.56	250.00	250.00
Emergency & Disaster					50,000.00	0.00
Equipment - Purchase	4,615.00	576.75	1,919.99	1,622.14	2,500.00	0.00
Events & Celebrations	3,587.70	3,412.62	4,149.35	3,773.54	3,800.00	600.00
Freight/Shipping	731.05	792.45	524.99	834.60	800.00	800.00
General Liability	11,575.44	17,480.61	17,776.53	15,513.93	17,841.00	19,625.00
Payroll Expenses	152,657.07	194,855.31	227,404.62	236,544.24	243,461.59	221,315.53
Professional Services	15,801.65	11,527.50	8,675.00	5,930.00	15,000.00	10,000.00
Public Relations	314.86		899.00	1,075.57	700.00	500.00
Relocation		1,000.00				
Repair & Replacement Annual Contribution	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
Supplies	1,298.29	2,966.79	4,834.01	3,256.80	3,500.00	3,500.00
Telecommunications	7,069.56	7,004.02	8,214.03	4,155.11	5,000.00	8,500.00
Training	579.00	2,247.72	3,096.50	2,068.54	4,000.00	4,000.00
Travel	0.00	154.00	9,932.23	16,182.92	10,000.00	10,000.00
Utilities - Electricity	3,002.72	3,505.20	3,313.21	3,092.11	3,000.00	2,500.00
Utilities - Fuel Oil				2,413.11		
Vehicle	436.20	332.17	208.01	190.84	500.00	500.00
Total Expense	216,259.71	267,326.82	337,120.39	382,234.64	424,432.59	354,810.53

removed GVA expenses for this spreadsheet

	Actual	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	JUL '21 - Jun 22	JUL '22 - Jun 23	JUL '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26
Expense						
Bank Service Charges	1,466.54	1,723.98	2,169.67	2,066.14	3,000.00	3,000.00
Building - Insurance	1,791.28	2,110.20	2,580.43	1,651.59	1,900.00	2,100.00
Building - Maintenance				1,295.16	600.00	500.00
Contractual Services	6,740.00	38,552.07	575.00	9,831.00	5,000.00	1,000.00
Dues/Fees	1,180.10	1,180.10	1,251.60	1,006.60	1,200.00	1,200.00
Equipment - Fuel	8,200.87	6,557.66	7,830.31	2,627.98	2,200.00	2,650.00
Equipment - Purchase				2,485.12	4,400.00	1,000.00
Equipment - Insurance				298.09	342.80	377.00
Equipment - Maintenance & Repair				6,710.51	4,400.00	1,800.00
Events & Celebrations	0.00	0.00	0.00		500.00	200.00
Freight/Shipping	13,088.48	26,476.80	24,273.74	27,583.66	32,000.00	28,000.00
Occupational Health	0.00				500.00	500.00
Payroll Expenses	87,726.45	92,782.01	106,116.83	87,335.28	97,403.79	102,772.53
Repair & Replacement Annual Contribution	2,150.79	2,100.79	2,100.79	2,100.79	2,767.46	2,767.46
Supplies	3,154.69	4,287.87	4,044.95	3,118.41	4,500.00	3,900.00
Telecommunications	2,190.62	2,276.71	2,102.10	1,090.39	1,200.00	1,200.00
Training	1,392.00	125.00	0.00		1,200.00	1,200.00
Travel	0.00	0.00	0.00	1,075.05	1,200.00	1,200.00
Utilities - Electricity				2,157.12	1,900.00	1,400.00
Utilities - Fuel Oil	2,685.95	2,557.18	4,736.51	1,376.99	1,400.00	1,000.00
Vehicle	149.62	127.78	98.45		200.00	200.00
Total Expense	131,917.39	180,858.15	157,880.38	153,809.88	167,814.05	157,966.99

	Actual	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	**JUL '21 - JUN 22**	**JUL '22 - JUN 23**	**JUL '23 - Jun 24**	**Jul '24 - Jun 25**	**Jul '25 - Jun 26**
Expense						
Bad Debt	0.00	0.00	0.00	4,332.00		
Advertising	0.00	100.00	0.00			
Bank Service Charges	25.00	25.00	0.00	25.00	25.00	25.00
Building - Insurance				3,603.82	4,141.48	4,200.00
Building - Maintenance	3,738.03	6,948.83	5,796.93	2,907.92	2,765.00	3,000.00
Contractual Services	0.00	6,500.00	80.00	3,395.65	2,000.00	
Ambulance Billing Expense	722.55	373.30	1,027.27	526.18	1,300.00	1,000.00
Medical Director						8,000.00
Malpractice Insurance						1,400.00
Site Visits						1,200.00
Dues/Fees	75.00	100.00	2,038.82	2,027.78	4,687.78	450.00
Equipment - Fuel				164.98		250.00
Equipment - Purchase	123.00	12,440.54	3,441.92	3,672.52	2,991.00	2,800.00
Equipment - Maintenance & Repair				300.00		100.00
Freight/Shipping	85.47	357.25	664.15	500.96	600.00	250.00
Payroll Expenses	33,550.06	55,662.50	59,399.93	94,222.51	120,271.52	105,641.69
Repair & Replacement Annual Contribution	9,839.80	1,663.38	1,663.38	1,663.38	1,663.38	1,663.38
Stipend	3,000.53	3,000.15	3,750.04	2,019.60	4,500.00	4,000.00
Supplies	3,946.03	7,841.65	6,580.07	8,632.66	7,500.00	7,800.00
Telecommunications	4,089.07	4,224.35	4,061.98	2,859.90	4,700.00	4,800.00
Training	0.00	7,801.49	3,075.76	6,100.14	7,000.00	8,504.00
Travel	0.00	364.00	1,294.78	2,793.01	7,000.00	7,138.00
Utilities - Electricity				2,720.10	2,500.00	2,500.00
Utilities - Fuel Oil	4,186.79	4,994.36	7,656.91	2,225.32	2,500.00	2,500.00
Vehicle - Fuel				568.41	1,200.00	1,500.00
Vehicle - Insurance				3,225.58	4,181.00	5,500.00
Vehicle - Mainteance & Repair				2,692.40	5,000.00	3,000.00
Vehicle - Milage Reimbursement	4,116.19	5,794.28	5,097.68	37.45		100.00
Total Expense	67,497.52	118,191.08	105,629.62	151,217.27	186,526.16	177,322.07

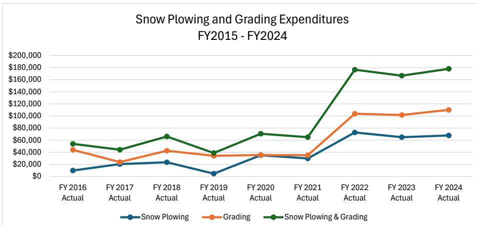
	Actual	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	Jul '21 -Jun 22	Jul '22 - Jun 23	JUL '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26
Expense						
Bank Service Charges	25.00	25.00	25.00	25.00	25.00	25.00
Building - Insurance	4,505.90	6,932.64	4,999.15	4,847.72	5,000.00	5,300.00
Building - Maintenance				1,524.00		500.00
Contractual Services	3,075.00	6,300.00	5,920.00	3,539.58	3,588.00	3,588.00
Dues/Fees	4,069.76	4,584.85	5,160.60	1,088.86	1,200.00	1,200.00
Equipment - Purchase	909.59	372.92	401.44	0.00	500.00	500.00
Events & Celebrations	0.00	157.89	144.68	125.00	400.00	400.00
Freight/Shipping	872.65	712.19	800.10	935.75	1,000.00	1,000.00
Fundraising Expenses	8.00	700.00	0.00	500.00	500.00	500.00
Library Materials	598.71	2,212.84	2,659.33	12,973.67	11,000.00	10,500.00
Payroll Expenses	61,291.02	64,837.92	90,583.05	86,988.49	100,208.66	89,863.49
Repair & Replacement Annual Contribution	4,299.27	4,299.27	4,299.27	4,299.27	5,641.80	5,641.80
Supplies - General	1,409.29	5,718.40	3,213.84	3,157.29	2,700.00	3,500.00
Supplies - Program	1,260.17	2,003.24	3,166.06	2,265.39	2,050.00	1,550.00
Supplies - Donated/Fundraised	0.00	0.00	1,000.00	478.77	800.00	
Telecommunications	3,547.37	4,560.71	6,579.97	6,338.06	6,745.00	6,745.00
Training	0.00	229.99	716.00	349.00	1,000.00	800.00
Travel	0.00	278.00	2,309.35	168.60	1,500.00	1,300.00
Utilities - Electricity				3,708.01	3,400.00	3,400.00
Utilities - Fuel Oil	6,385.80	7,268.23	10,014.22	3,030.17	4,000.00	4,000.00
Total Expense	92,257.53	111,194.09	141,992.06	136,342.63	151,258.46	140,313.29

Item #1.

	Actual	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	**Jul '21 - Jun 22**	**Jul '22 - Jun 23**	**JUL '23 - Jun 24**	**Jul '24 - Jun 25**	**Jul '25 - Jun 26**
Expense						
Administrative Costs	0.00	0.00	0.00			
Advertising	0.00	258.67	0.00			
Building (Fuel Farm, Shed, Outhouses)	3,775.73	3,942.48	4,507.10	4,066.01	4,973.19	4,500.00
Contractual Services	14,300.00	8,700.00	10,076.05	6,400.00	10,000.00	6,400.00
Equipment - Purchase	26.35	1,463.38	529.99	102.37	500.00	500.00
Freight/Shipping	124.00	268.17	44.28	49.83	200.00	200.00
Marine Facilities: Insurance	6,155.70	2,486.20	2,578.53	5,804.01	2,965.31	3,300.00
Marine Facilities: Maint & Repairs				476.00		500.00
Payroll Expenses	22,415.04	23,441.02	18,747.15	23,786.29	27,792.25	33,566.41
Repair & Replacement Annual Contribution	7,482.27	7,482.27	7,482.27	7,482.27	7,482.27	7,482.27
Supplies	177.11	2,073.76	676.55	2,326.86	1,000.00	1,000.00
Telecommunications	240.00	240.00	276.00		276.00	276.00
Training	0.00	525.00	0.00			
Electricity	0.00	110.00	264.00	305.31	400.00	400.00
Vehicle	1,257.64	1,474.17	856.35	980.49	1,200.00	1,200.00
Total Expense	55,953.84	52,465.12	46,038.27	51,779.44	56,789.02	59,324.68

Item #1.

	Actual Jul '20 - Jun 21	Actual Jul '21 - Jun 22	Actual Jul '22 - Jun 23	Actual Jul '23 - Jun 24	Budget Jul '24 - Jun 25	Budget Jul '25 - Jun 26
Expense						
Dues Fees	0.00				0.00	
Road Maintenance					215000.00	215000
Snow Plowing	29,775.10	72,814.50	65,000.00	67,855.40		
Grading	35,160.50	103,761.44	101,580.20	110,099.26		
Hauling Pit Run Material	14,474.00					
Brushing	1,895.00					
Other	93,510.84	79,719.60	16,181.70	2,415.94		-
Total Road Maintenance	174,815.44	256,295.54	182,761.90	180,370.60	215,000.00	215,000.00
Total Expense	174,815.44	256,295.54	182,761.90	180,370.60		



Road Maintenance Expense	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
Snow Plowing	9900.95	20526.60	23592.50	4668.98	35061.55	29775.10	72814.50	65000.00	67855.40
Grading	44050.50	23800.00	42605.75	34129.50	35512.50	35160.50	103761.44	101580.20	110099.26
Snow Plowing & Grading	53951.45	44326.60	66198.25	38798.48	70574.05	64935.60	176575.94	166580.20	177954.66

Road Maintenance Expense	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Snow Plowing	20526.60	23592.50	4668.98	35061.55
Grading	23800.00	42605.75	34129.50	35512.50
Hauling Pit Run Material	23418.00	21732.00	13982.00	10205.33
Brushing	2365.00	12449.99	15417.50	211.25
Remainder of Budget				
Other	3000.00	2820.00	16824.00	27363.00
Total	73109.60	103200.24	85021.98	108353.63