City of Saxman
Finance
October 13, 2022
4:00 PM

AGENDA

Call to Order

Roll Call

Public Comments

FY23 Financials

Possible Motion: "I make a motion to recommend approval of the September financials to the City Council."

1. September General Fund Financials

   Background: Presentation of the General Fund Financials.

2. September Water and Sewer Financials

   Background: Presentation of the Water and Sewer Financials.

3. September Seaport Financials

   Background: Presentation of the Seaport Financials.

4. September Cash Accounts

   Background: Presentation of the Cash Accounts.

Executive Session

A motion stating what topic will be discussed in Executive Session is in order. Per AS 44.25.110 only topic which may have an adverse effect on the Cities finances, subjects that may tend to prejudice the reputation and character of any person, provided that person is informed of their right to request a public discussion, matters which by law, municipal charter, or Ordinance are required to be kept confidential, matters involving consideration of government records that, by law, are not subject to public disclosure.

5. Employee Retention/Pay

   Background: The City of Saxman has historically paid it's employees less than the surrounding markets. Although the City of Saxman's population and budget are smaller the city still has to compete with the local job market. It is the Administrator's opinion that much of the cities recent success is directly tied to our staff and pay increases should include a consideration for retention. Report will be handed out in Executive Session.

   IF the Council would like to take action possible motions once the meeting is re-convened:

   > "I make a motion to approve the current pay rate for the Deputy Clerk at ______ per hour."

New Business

6. City Shop

   Background: The Administrator will report. Spending for the shop was not in the original budget as it was unforeseen. The Mayor is asking Council to consider funding. The Clerk received the estimate from Paul Hamilton today and the estimate is for $47,000.00 equipment, supplies and labor to build.

   Possible Motions:

   > "I recommend recommending approve of this modification to the City Council."

7. Budget Modification

   Background: The Administrator and Finance Officer will present. The normal budget process for the City of Saxman is based on an estimation of appropriate allocations to accounts. As the city is 6 months into the fiscal year it is appropriate to look at actual expenses and adjust as needed. This modification (non-permanent ordinance) will need to follow the same process as an ordinance and there fore needs time for posting. It should be drafted with changes at the October Finance Meeting, presented for recommendation at the November Finance meeting, approved for Public Hearing at the November Regular Council meeting, posted for 30 days and voted on at the December Regular Council meeting to take effect January 1.

   Possible Motions:

   > "I make a motion to recommend to the City Council approval of the Budget Modification as presented."

   > "I make a motion to re-discuss at the next scheduled Finance Committee Meeting."

Adjournment

City of Saxman
Profit & Loss Budget vs. Actual
FY23 July 1 2022 through September 30, 2022
Three Months = 25% of Budget

00 - General Fund
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Income				
4200 · Operating Revenue State of AK	67,268.13	80,000.00	(12,731.87)	84.09%
4500 · Sales Tax Revenue	1,463.85	140,000.00	(138,536.15)	1.05%
4601 · Misc. Office Revenue	562.51	10,000.00	(9,437.49)	5.63%
4603 · Admin Fees	7,500.00	45,000.00	(37,500.00)	16.67%
4620 · Tourism Annual Fee CFT	19,999.99	40,000.00	(20,000.01)	50.0%
4621 · Head Count Fees CFT	26,099.00	40,000.00	(13,901.00)	65.25%
4700 · Head Start Lease	0.00	3,000.00	(3,000.00)	0.0%
4701 · Dockside Lease	1,408.44	6,000.00	(4,591.56)	23.47%
4771 · Citation Penalties	0.00	1,000.00	(1,000.00)	0.0%
4800.01 · Transfer from Seaport	0.00	35,320.65	(35,320.65)	0.0%
4800.02 · Transfer from ARPA	138,073.01	138,073.01	0.00	100.0%
4803 · Admin Fee W&S	0.00	0.00	0.00	0.0%
Total Income	262,374.93	538,393.66	(276,018.73)	48.73%
Expense				
5301 · Office Supplies	310.00	2,000.00	(1,690.00)	15.5%
5302 · Copier Service	0.00	1,000.00	(1,000.00)	0.0%
5310 · Postage	150.00	1,000.00	(850.00)	15.0%
5313 · Bank Charges	354.81	1,100.00	(745.19)	32.26%
5460 · Computer Support	153.04	700.00	(546.96)	21.86%
5515 · Telephone	246.00	725.00	(479.00)	33.93%
5720 · Advertising	0.00	500.00	(500.00)	0.0%
5740 · Dues/Fees	995.00	1,220.00	(225.00)	81.56%
5742 · Subscriptions & Publications	0.00	300.00	(300.00)	0.0%
5745 · Business Develoment/Meals	0.00	300.00	(300.00)	0.0%
5801 · Accounting/Audit	0.00	17,000.00	(17,000.00)	0.0%
5820 · Legal Services	910.00	1,500.00	(590.00)	60.67%
5825 · Contracted Services	0.00	1,000.00	(1,000.00)	0.0%
5827 · Municode	8,700.00	4,200.00	4,500.00	207.14%
6015 · Alaska Municipal League	1,065.27	1,108.00	(42.73)	96.14%
7010 · Interest Expense	612.91	1,200.00	(587.09)	51.08%
7800 · Transfers Out	9,108.75	36,435.00	(27,326.25)	25.0%
9100 · General Fixed Assets	0.00	0.00	0.00	0.0%
Total Expense	22,605.78	71,288.00	(48,682.22)	31.71%
Net Income	**239,769.15**	**467,105.66**	**(227,336.51)**	**51.33%**

04 - City Administrator
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				
5001 · Wages	18,049.98	72,200.00	(54,150.02)	25.0%
5005 · PERS Expense	3,971.00	15,884.00	(11,913.00)	25.0%
5010 · PayrollTaxes	1,488.98	6,245.30	(4,756.32)	23.84%
5015 · Health/Life Insurance	2,941.57	16,511.36	(13,569.79)	17.82%
5020 · Workman's Comp. Insurance	83.04	281.58	(198.54)	29.49%
5301 · Office Supplies	364.16	1,200.00	(835.84)	30.35%
5460 · Computer Support	0.00	1,000.00	(1,000.00)	0.0%
5515 · Telephone	510.47	1,450.00	(939.53)	35.21%

	YTD	Budget	$ Over Budget	% of Budget
5630 · General Liability Insurance	505.32	1,964.56	(1,459.24)	25.72%
5740 · Dues/Fees	427.50	900.00	(472.50)	47.5%
6010 · Travel - Transportation/Lodging	2,356.60	4,300.00	(1,943.40)	54.81%
6011 · Travel - Per Diem	666.00	3,300.00	(2,634.00)	20.18%
6040 · Registration	395.00	1,400.00	(1,005.00)	28.21%
Total Expense	31,759.62	126,636.80	(94,877.18)	25.08%
Net Income	**(31,759.62)**	**(126,636.80)**	**94,877.18**	**25.08%**

05 - Public Works
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				
5001 · Wages	10,561.17	31,176.00	(20,614.83)	33.88%
5002 · Temporary hire	246.00	7,500.00	(7,254.00)	3.28%
5010 · Payroll Taxes	934.83	3,326.14	(2,391.31)	28.11%
5020 · Workman's Comp Insurance	0.00	2,815.61	(2,815.61)	0.0%
5301 · Office Supplies	20.31	700.00	(679.69)	2.9%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5505 · Equipment	30.16	5,000.00	(4,969.84)	0.6%
5506 · GroundsSupplies	141.45	700.00	(558.55)	20.21%
5513 · COS Street Lights	2,557.98	9,828.00	(7,270.02)	26.03%
5515 · Telephone	85.45	876.00	(790.55)	9.76%
5525 · Landfill	0.00	400.00	(400.00)	0.0%
5630 · General Liability Insurance	0.00	1,052.37	(1,052.37)	0.0%
5800 · Towing Fees	0.00	1,500.00	(1,500.00)	0.0%
7002 · Vehicle Operation	204.89	2,900.00	(2,695.11)	7.07%
7003 · Vehicle Maintenance	74.76	1,000.00	(925.24)	7.48%
7004 · Vehicle Insurance	324.24	1,297.00	(972.76)	25.0%
Total Expense	15,181.24	70,571.12	(55,389.88)	21.51%
Net Income	**(15,181.24)**	**(70,571.12)**	**55,389.88**	**21.51%**

06 - Roads
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				
5210 · Road Maintenance	1,729.77	5,000.00	(3,270.23)	34.6%
5212 · Snow Plow/Sander Maintenance	0.00	500.00	(500.00)	0.0%
5508 · Equipment Insurance	66.75	267.00	(200.25)	25.0%
6000 · Road Supplies	0.00	4,000.00	(4,000.00)	0.0%
7072 · Loader Expenses	123.23	1,000.00	(876.77)	12.32%
Total Expense	1,919.75	10,767.00	(8,847.25)	17.83%
Net Income	**(1,919.75)**	**(10,767.00)**	**8,847.25**	**17.83%**

07 - Mayor
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				
5001 · Wages	1,950.00	7,800.00	(5,850.00)	25.0%
5010 · PayrollTaxes	149.18	670.80	(521.62)	22.24%
5020 · Workman's Comp. Insurance	8.97	30.42	(21.45)	29.49%
5630 · General Liability Insurance	54.57	212.24	(157.67)	25.71%
5740 · Dues/Fees	0.00	50.00	(50.00)	0.0%
6010 · Travel - Transportation/Lodging	0.00	1,500.00	(1,500.00)	0.0%

	YTD	Budget	$ Over Budget	% of Budget
6011 · Travel - Per Diem	0.00	500.00	(500.00)	0.0%
6019 · AML Mayor's Association	0.00	50.00	(50.00)	0.0%
Total Expense	2,162.72	10,813.46	(8,650.74)	20.0%
Net Income	(2,162.72)	(10,813.46)	8,650.74	20.0%

09 - City Council
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				
5001 · Wages	1,740.00	18,000.00	(16,260.00)	9.67%
5010 · PayrollTaxes	133.08	1,548.00	(1,414.92)	8.6%
5020 · Workman's Comp. Insurance	20.70	70.20	(49.50)	29.49%
5515 · Telephone	33.72	177.60	(143.88)	18.99%
5630 · General Liability Insurance	125.97	489.78	(363.81)	25.72%
5730 · ElectionCosts	0.00	500.00	(500.00)	0.0%
5740 · Dues/Fees	130.00	175.00	(45.00)	74.29%
5745 · Business Develoment/Meals	22.50	600.00	(577.50)	3.75%
5901 · Retreat Expense	0.00	200.00	(200.00)	0.0%
Total Expense	2,205.97	21,760.58	(19,554.61)	10.14%
Net Income	(2,205.97)	(21,760.58)	19,554.61	10.14%

13 - Finance
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				
5001 · Wages	7,531.28	29,617.20	(22,085.92)	25.43%
5010 · Payroll Taxes	651.45	2,561.89	(1,910.44)	25.43%
5020 · Workman's Comp	29.37	115.51	(86.14)	25.43%
5301 · Office Supplies	270.07	1,000.00	(729.93)	27.01%
5460 · Computer Support	0.00	800.00	(800.00)	0.0%
5515 · Telephone	463.87	1,920.00	(1,456.13)	24.16%
5630 · General Liability Insurance	178.77	805.88	(627.11)	22.18%
5720 · Advertising	0.00	150.00	(150.00)	0.0%
5740 · Dues/Fees	0.00	95.00	(95.00)	0.0%
5825 · Contracted Services	18,000.00	72,000.00	(54,000.00)	25.0%
Total Expense	27,124.81	109,065.48	(81,940.67)	24.87%
Net Income	(27,124.81)	(109,065.48)	81,940.67	24.87%

14 - Grants
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				
5515 · Telephone	231.96	912.00	(680.04)	25.43%
5740 · Dues/Fees	0.00	540.00	(540.00)	0.0%
5825 · Contracted Services	0.00	50,000.00	(50,000.00)	0.0%
Total Expense	231.96	51,452.00	(51,220.04)	0.45%
Net Income	(231.96)	(51,452.00)	51,220.04	0.45%

15 - VPSO (General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				
5301 · Office Supplies	23.29	500.00	(476.71)	4.66%
5515 · Telephone	265.65	1,100.00	(834.35)	24.15%
7002 · Vehicle Operation	628.31	1,600.00	(971.69)	39.27%
7003 · Vehicle Maintenance	86.94	500.00	(413.06)	17.39%
7100 · Boat Expense				
7101 · Boat Fuel	0.00	250.00	(250.00)	0.0%
7102 · Boat Repairs & Maintenance	0.00	250.00	(250.00)	0.0%
Total 7100 · Boat Expense	0.00	500.00	(500.00)	0.0%
TotalExpense	1,004.19	4,200.00	(3,195.81)	23.91%
Net Income	**(1,004.19)**	**(4,200.00)**	**3,195.81**	**23.91%**

20 - Old City Hall (General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Income				
4602 · Rental Revenue	4,500.00	18,000.00	(13,500.00)	25.0%
4309 · Office Landfill	0.00	300.00	(300.00)	0.0%
Total Income	4,500.00	18,300.00	(13,800.00)	24.59%
Expense				
5550 · General Maintenance	0.00	1,500.00	(1,500.00)	0.0%
5551 · Furnace Maintenance	0.00	350.00	(350.00)	0.0%
5610 · Property/Contents Ins.	784.89	3,129.00	(2,344.11)	25.08%
Total Expense	784.89	4,979.00	(4,194.11)	15.76%
Net Income	**3,715.11**	**13,321.00**	**(9,605.89)**	**27.89%**

22 - Community Hall (General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Income				
4400 · Vending Machines	231.45	100.00	131.45	231.45%
4602 · Rental Revenue	4,855.00	20,000.00	(15,145.00)	24.28%
Total Income	5,086.45	20,100.00	(15,013.55)	25.31%
Expense				
5001 · Wages	1,060.50	8,774.40	(7,713.90)	12.09%
5010 · PayrollTaxes	91.74	758.99	(667.25)	12.09%
5020 · Workman's Comp. Insurance	96.39	425.56	(329.17)	22.65%
5206 · Sprinkler Maintenance	279.00	900.00	(621.00)	31.0%
5313 · Bank Charges	2.70	500.00	(497.30)	0.54%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5510 · Utilities	2,209.18	12,000.00	(9,790.82)	18.41%
5515 · Telephone	356.07	1,416.00	(1,059.93)	25.15%
5520 · Oil	7,938.13	22,000.00	(14,061.87)	36.08%
5525 · Landfill	0.00	250.00	(250.00)	0.0%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	783.84	1,500.00	(716.16)	52.26%
5550 · General Maintenance	6,444.80	10,000.00	(3,555.20)	64.45%
5551 · Furnace Maintenance	0.00	2,000.00	(2,000.00)	0.0%
5610 · Property/Contents Ins.	13,938.06	55,565.00	(41,626.94)	25.08%
5630 · General Liability Insurance	50.91	238.75	(187.84)	21.32%

	YTD	Budget	$ Over Budget	% of Budget
5744 · Licenses/Fees	90.00	190.00	(100.00)	47.37%
Total Expense	33,341.32	122,766.70	(89,425.38)	27.16%
Net Income	**(28,254.87)**	**(102,666.70)**	**74,411.83**	**27.52%**

24 - Tribal Hall
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Income				
4602 · Rental Revenue	200.00	1,000.00	(800.00)	20.0%
Total Income	200.00	1,000.00	(800.00)	20.0%
Expense				
5510 · Utilities	1,246.35	8,000.00	(6,753.65)	15.58%
5520 · Oil	981.53	6,000.00	(5,018.47)	16.36%
5525 · Landfill	0.00	125.00	(125.00)	0.0%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	0.00	100.00	(100.00)	0.0%
5550 · General Maintenance	575.31	2,500.00	(1,924.69)	23.01%
5551 · Furnace Maintenance	0.00	800.00	(800.00)	0.0%
5610 · Property/Contents Ins.	2,479.62	9,885.00	(7,405.38)	25.09%
Total Expense	5,282.81	33,158.00	(27,875.19)	15.93%
Net Income	**(5,082.81)**	**(32,158.00)**	**27,075.19**	**15.81%**

25 - Outside Bathrooms
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				
5510 · Utilities	347.81	3,000.00	(2,652.19)	11.59%
5530 · Supplies	870.77	1,500.00	(629.23)	58.05%
5550 · General Maintenance	0.00	400.00	(400.00)	0.0%
5610 · Property/Contents Ins.	541.32	1,058.00	(516.68)	51.16%
Total Expense	1,759.90	5,958.00	(4,198.10)	29.54%
Net Income	**(1,759.90)**	**(5,958.00)**	**4,198.10**	**29.54%**

26 - Carving Center
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Income				
4602 · Rental Revenue	0.00	600.00	(600.00)	0.0%
Total Income	0.00	600.00	(600.00)	0.0%
Expense				
5510 · Utilities	695.39	5,000.00	(4,304.61)	13.91%
5525 · Landfill	0.00	25.00	(25.00)	0.0%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	40.97	500.00	(459.03)	8.19%
5550 · General Maintenance	2,108.77	1,700.00	408.77	124.05%
5610 · Property/Contents Ins.	564.90	3,352.00	(2,787.10)	16.85%
Total Expense	3,410.03	16,325.00	(12,914.97)	20.89%
Net Income	**(3,410.03)**	**(15,725.00)**	**12,314.97**	**21.69%**

27 - Public Safety Building
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				

	YTD	Budget	$ Over Budget	% of Budget
5510 · Utilities	207.76	1,000.00	(792.24)	20.78%
5520 · Oil	0.00	2,600.00	(2,600.00)	0.0%
5525 · Landfill	0.00	150.00	(150.00)	0.0%
5528 · Water & Sewer Fees	0.00	1,512.00	(1,512.00)	0.0%
5550 · General Maintenance	0.00	1,000.00	(1,000.00)	0.0%
5551 · Furnace Maintenance	0.00	200.00	(200.00)	0.0%
5610 · Property/Contents Ins.	145.56	434.53	(288.97)	33.5%
Total Expense	353.32	6,896.53	(6,543.21)	5.12%
Net Income	**(353.32)**	**(6,896.53)**	**6,543.21**	**5.12%**

28 - Killer Whale Duplex
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Income				
4602 · Rental Revenue	6,795.00	24,000.00	(17,205.00)	28.31%
Total Income	6,795.00	24,000.00	(17,205.00)	28.31%
Expense				
5510 · Utilities	0.00	500.00	(500.00)	0.0%
5525 · Landfill	16.75	100.00	(83.25)	16.75%
5550 · General Maintenance	959.35	3,000.00	(2,040.65)	31.98%
5610 · Property/Contents Ins.	917.10	3,656.00	(2,738.90)	25.09%
5720 · Advertising	0.00	125.00	(125.00)	0.0%
Total Expense	1,893.20	7,381.00	(5,487.80)	25.65%
Net Income	**4,901.80**	**16,619.00**	**(11,717.20)**	**29.5%**

29 - Eagle Ave Duplex
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Income				
4309 · Office Landfill	150.00	300.00	(150.00)	
4602 · Rental Revenue	7,650.00	30,600.00	(22,950.00)	25.0%
Total Income	7,800.00	30,900.00	(23,100.00)	25.24%
Expense				
5510 · Utilities	0.00	250.00	(250.00)	0.0%
5550 · General Maintenance	2,158.56	3,000.00	(841.44)	71.95%
5610 · Property/Contents Ins.	870.18	3,469.00	(2,598.82)	25.08%
5720 · Advertising	0.00	125.00	(125.00)	0.0%
Total Expense	3,028.74	6,844.00	(3,815.26)	44.25%
Net Income	**4,771.26**	**24,056.00**	**(19,284.74)**	**19.83%**

32 - Independent Tours
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Income				
4900 · Tourism Revenue				
4901 · Park Permit Revenue	1,236.45	3,500.00	(2,263.55)	35.33%
4902 · Headcount Fees - Independents	56,145.00	85,000.00	(28,855.00)	66.05%
4904 · Map Revenue	455.00	500.00	(45.00)	91.0%
4905 · Park Fees - Walk Ups	14,165.00	7,000.00	7,165.00	202.36%
Total 4900 · Tourism Revenue	72,001.45	96,000.00	(23,998.55)	75.0%
Total Income	72,001.45	96,000.00	(23,998.55)	75.0%
Expense				
5209 · Shed Maintenance	0.00	250.00	(250.00)	0.0%

	YTD	Budget	$ Over Budget	% of Budget
5301 · Office Supplies	100.00	800.00	(700.00)	12.5%
5313 · Bank Charges	269.62	250.00	19.62	107.85%
5700 · Totem Restoration	0.00	7,500.00	(7,500.00)	0.0%
5720 · Advertising	0.00	750.00	(750.00)	0.0%
Total Expense	369.62	9,550.00	(9,180.38)	3.87%
	71,631.83	**86,450.00**	**(14,818.17)**	**82.86%**

34 - Fire Department
(General Fund)

	YTD	Budget	$ Over Budget	% of Budget
Expense				
5402 · Fire Truck Maintenance	0.00	500.00	(500.00)	0.0%
5508 · Equipment Insurance	945.51	3,800.00	(2,854.49)	24.88%
5510 · Utilities	102.35	650.00	(547.65)	15.75%
5515 · Telephone	0.00	460.00	(460.00)	0.0%
5520 · Oil	0.00	3,000.00	(3,000.00)	0.0%
5550 · General Maintenance	0.00	1,000.00	(1,000.00)	0.0%
5551 · Furnace Maintenance	0.00	150.00	(150.00)	0.0%
5610 · Property/Contents Ins.	436.65	2,321.00	(1,884.35)	18.81%
5826 · EMS Services	6,000.00	27,000.00	(21,000.00)	22.22%
Total Expense	7,484.51	38,881.00	(31,396.49)	19.25%
Net Income	**(7,484.51)**	**(38,881.00)**	**31,396.49**	**19.25%**

General Fund Totals

	YTD	Budget	$ Over Budget	% of Budget
Income	358,757.83	729,293.66	(370,535.83)	49.19%
Total Expense	161,904.38	730,028.75	(472,512.11)	22.18%
Net Income	196,853.45	(735.09)	101,976.28	

Item 2.

Water &Sewer
Profit & Loss Budget vs. Actual
FY22

	Jul - Sep 22	Budget	$ Over Budget	% of Budget
Income				
4201 · Water Service Charges	32,990.00	141,600.00	(108,610.00)	23.3%
4202 · Sewer Service Charges	29,845.00	116,163.00	(86,318.00)	25.7%
4203 · Shut Off Fees	0.00	650.00	(650.00)	0.0%
4205 · NSF Fees	0.00	150.00	(150.00)	0.0%
4206 · W&S Late Fees	0.00	500.00	(500.00)	0.0%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	239.67			
4410 · Interest Income	4.63	40.00	(35.37)	11.6%
Total Income	63,079.30	259,253.00	(196,173.70)	24.3%
Gross Profit	63,079.30	259,253.00	(196,173.70)	24.3%
Expense				
5001 · Wages	1,570.00	41,520.00	(39,950.00)	3.8%
5005 · PERS Expense	0.00	9,134.40	(9,134.40)	0.0%
5010 · PayrollTaxes	135.80	3,591.48	(3,455.68)	3.8%
5015 · Health/Life Insurance	0.00	16,511.36	(16,511.36)	0.0%
5020 · Workman's Comp. Insurance	536.61	1,573.61	(1,037.00)	34.1%
5201 · Chemicals	1,583.02	20,000.00	(18,416.98)	7.9%
5202 · Water Testing Services	2,550.28	11,000.00	(8,449.72)	23.2%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water TestingSupplies	0.00	250.00	(250.00)	0.0%
5207 · Water Plant Maintenance	854.46	6,000.00	(5,145.54)	14.2%
5208 · Booster Station Maint.	(75.03)	1,000.00	(1,075.03)	(7.5)%
5211 · Water System Maintenance	6,661.05	7,000.00	(338.95)	95.2%
5213 · Sewer System Maint.	0.00	5,329.38	(5,329.38)	0.0%
5220 · KGB Fees	0.00	73,366.56	(73,366.56)	0.0%
5301 · Office Supplies	22.83	1,000.00	(977.17)	2.3%
5310 · Postage	302.40	500.00	(197.60)	60.5%
5313 · Bank Charges	1,093.17	5,500.00	(4,406.83)	19.9%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5510 · Utilities	1,064.49	4,500.00	(3,435.51)	23.7%
5511 · Electricity-Booster Station	138.47	750.00	(611.53)	18.5%
5515 · Telephone	391.15	5,182.20	(4,791.05)	7.5%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	196.73	2,500.00	(2,303.27)	7.9%
5551 · Furnace Maintenance	0.00	700.00	(700.00)	0.0%
5610 · Property/Contents Ins.	94.08	375.00	(280.92)	25.1%
5611 · Ins./PropertyWater Storage	110.61	441.00	(330.39)	25.1%
5612 · Ins./PropertyWater Treatment	959.49	3,825.00	(2,865.51)	25.1%
5613 · Ins. Property-New Water Plant	2,345.88	9,352.00	(7,006.12)	25.1%
5630 · General Liability Insurance	327.93	1,300.00	(972.07)	25.2%
5740 · Dues/Fees	0.00	750.00	(750.00)	0.0%
5744 · Licenses/Fees	0.00	1,000.00	(1,000.00)	0.0%
5801 · Accounting/Audit	0.00	17,000.00	(17,000.00)	0.0%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
6040 · Registration	0.00	450.00	(450.00)	0.0%
7071 · Truck Expense - Chevy	864.22	2,500.00	(1,635.78)	34.6%
7073 · Truck Insurance - Chevy	259.74	1,039.00	(779.26)	25.0%
7074 · Truck Maintenance - Chevy	92.62	1,000.00	(907.38)	9.3%
9100 · General Fixed Assets	5,815.06			
Total Expense	27,895.06	259,252.99	(231,357.93)	10.8%
Net Income	**35,184.24**	**0.01**	**35,184.23**	**351,842,400.0%**

7:50 AM
10/11/22
Accrual Basis

Saxman Seaport
Profit & Loss Budget vs. Actual
July through September 2022

	Jul - Sep 22	Budget	% of Budget
Ordinary Income/Expense			
Income			
4100 · Income			
4101 · Storage			
4101.01 · Outdoor Storage	2,586.00		
4101.02 · Indoor Storage	105,116.78	500,000.00	21.0%
4101.03 · Moorage	9,284.16	39,000.00	23.8%
Total 4101 · Storage	116,986.94	539,000.00	21.7%
4105 · Electricity	4,379.96	14,500.00	30.2%
4106 · Misc. Income	50.00	400.00	12.5%
Total 4100 · Income	121,416.90	553,900.00	21.9%
4301 · Interest			
4302 · Finance Charges	835.21	250.00	334.1%
4301 · Interest - Other	20.96	75.00	27.9%
Total 4301 · Interest	856.17	325.00	263.4%
44 · Other Revenue			
4402 · Recovery of Bad Debt	0.00	500.00	0.0%
4510 · Bond Premium	234.30	1,405.80	16.7%
Total 44 · Other Revenue	234.30	1,905.80	12.3%
Total Income	122,507.37	556,130.80	22.0%
Gross Profit	122,507.37	556,130.80	22.0%
Expense			
5200 · Public Works Payroll Expenses			
5202 · Payroll Taxes	105.86		
5204 · Health Insurance	2,940.29	16,511.36	17.8%
Total 5200 · Public Works Payroll Expenses	3,046.15	16,511.36	18.4%
5210 · Finance Payroll Expense			
5211 · Wages	8,394.83	39,444.00	21.3%
5212 · Payroll Taxes Finance	578.84	3,411.91	17.0%
5213 · PERS Finance	1,846.86	8,677.68	21.3%
Total 5210 · Finance Payroll Expense	10,820.53	51,533.59	21.0%
53 · Administrative			
5301 · Office Supplies	0.00	500.00	0.0%
5303 · Contract Services	0.00	5,000.00	0.0%
5304 · Bank Service Charges	300.91	1,000.00	30.1%
5305 · Computer and Internet Expenses	55.38	850.00	6.5%
5306 · Dues and Subscriptions	0.00	150.00	0.0%
5308 · Advertising and Promotion	0.00	250.00	0.0%
5309 · Postage	150.00	400.00	37.5%
Total 53 · Administrative	506.29	8,150.00	6.2%
54 · Insurance Expense			
5401 · General Liability Insurance	247.53	1,073.27	23.1%
5402 · Worker's Compensation	40.68	153.83	26.4%
5403 · Property Insurance	6,091.59	24,263.00	25.1%
Total 54 · Insurance Expense	6,379.80	25,490.10	25.0%
55 · Utilities			
5501 · Electricity	5,467.24	22,100.00	24.7%
5502 · Telephone Expense	479.55	2,000.00	24.0%
5503 · Fuel	0.00	500.00	0.0%
Total 55 · Utilities	5,946.79	24,600.00	24.2%
56 · Safety & Security	0.00	250.00	0.0%

7:50 AM
10/11/22
Accrual Basis

Saxman Seaport
Profit & Loss Budget vs. Actual
July through September 2022

	Jul - Sep 22	Budget	% of Budget
5710 · Interest Expense	3,250.00	6,875.00	47.3%
59 · Building			
5901 · Operating Supplies	48.00	500.00	9.6%
5902 · Repairs & Maintenance	21,696.61	10,000.00	217.0%
5903 · Dock Repairs	0.00	10,000.00	0.0%
5904 · Equipment Purchases	0.00	250.00	0.0%
Total 59 · Building	21,744.61	20,750.00	104.8%
5913 · Bad Debts	0.00	2,000.00	0.0%
60 · Equipment			
6001 · Repairs and Maintenance	291.34	5,000.00	5.8%
6002 · Operating Expense	250.00	400.00	62.5%
6003 · Truck Expense - Fuel	131.06		
Total 60 · Equipment	672.40	5,400.00	12.5%
66900 · Reconciliation Discrepancies	-0.06		
Total Expense	52,366.51	161,560.05	32.4%
Net Ordinary Income	70,140.86	394,570.75	17.8%
Other Income/Expense			
Other Expense			
7500 · Savings Transfer	0.00	354,250.10	0.0%
7501 · Debt Service	5,000.00	5,000.00	100.0%
7800 · Transfer to General Fund	0.00	35,320.65	0.0%
Total Other Expense	5,000.00	394,570.75	1.3%
Net Other Income	-5,000.00	-394,570.75	1.3%
Net Income	**65,140.86**	**0.00**	**100.0%**

7:51 AM
10/11/22
Accrual Basis

Saxman Seaport
Balance Sheet
As of September 30, 2022

	Sep 30, 22		Sep 30, 21	
ASSETS				
Current Assets				
Checking/Savings				
11021 · Operating Account		74,228.34		94,921.20
11022 · 1st Bank Savings		39,182.63		33,172.49
11024 · Northrim Bank		18,141.18		18,134.06
11025 · Bond Reserve Account		16,000.00		16,000.00
Total Checking/Savings		147,552.15		162,227.75
Accounts Receivable				
11041 · Accounts Receivable		6,846.12		10,440.89
Total Accounts Receivable		6,846.12		10,440.89
Other Current Assets				
11042 · Allowance for Doubtful Accounts		-684.45		-684.45
12999 · Undeposited Funds		362.90		15,544.59
Total Other Current Assets		-321.55		14,860.14
Total Current Assets		154,076.72		187,528.78
Fixed Assets				
1200 · Fixed Assets				
1201 · Buildings and Structures	4,703,450.90		4,703,450.90	
1202 · Land & Improvements	153,426.97		153,426.97	
1203 · Furniture and Equipment	37,699.47		37,699.47	
1204 · Accumulated Depreciation	-3,146,695.03		-3,146,695.03	
Total 1200 · Fixed Assets		1,747,882.31		1,747,882.31
Total Fixed Assets		1,747,882.31		1,747,882.31
Other Assets				
1400 · Deferred Outflows-Pension		62,512.00		62,512.00
1402 · Prepaid Insurance		19,139.43		0.00
Total Other Assets		81,651.43		62,512.00
TOTAL ASSETS		**1,983,610.46**		**1,997,923.09**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2101 · Accounts Payable		0.00		5,596.51
Total Accounts Payable		0.00		5,596.51
Other Current Liabilities				
2102 · Payroll Liabilities				
21022 · Payroll Taxes - State	96.59		0.00	
21023 · PERS	0.00		2,141.29	
21024 · Health insurance Payable	124.23		0.00	
2102 · Payroll Liabilities - Other	1,724.59		0.00	
Total 2102 · Payroll Liabilities		1,945.41		2,141.29
2103 · Sales Tax Payable		911.98		2,282.83
2200 · Tenant Security Deposits Held		8,447.45		16,996.12
2203 · Due To/From City of Saxman		14.06		28,414.06
2900 · Net Pension Obligation		153,692.00		153,692.00
2901 · Net OPEB liability		4,513.00		4,513.00
2950 · Deferred Inflows-Pension		8,386.00		8,386.00
Total Other Current Liabilities		177,909.90		216,425.30
Total Current Liabilities		177,909.90		222,021.81

7:51 AM
10/11/22
Accrual Basis

Saxman Seaport
Balance Sheet
As of September 30, 2022

	Sep 30, 22	Sep 30, 21
Long Term Liabilities		
2501 · Bond Loan Payable	135,000.00	135,000.00
2510 · Amortizable Bond Premium	15,473.30	16,761.95
Total Long Term Liabilities	150,473.30	151,761.95
Total Liabilities	328,383.20	373,783.76
Equity		
3200 · Opening Balance Equity	-16,419.00	-16,419.00
3201 · Retained Earnings	1,606,505.40	1,625,414.30
Net Income	65,140.86	15,144.03
Total Equity	1,655,227.26	1,624,139.33
TOTAL LIABILITIES & EQUITY	**1,983,610.46**	**1,997,923.09**

7:51 AM
10/11/22
Accrual Basis

Saxman Seaport
Balance Sheet
As of September 30, 2022

		% Change
ASSETS		
Current Assets		
Checking/Savings		
11021 · Operating Account		-21.8%
11022 · 1st Bank Savings		18.1%
11024 · Northrim Bank		0.0%
11025 · Bond Reserve Account		0.0%
Total Checking/Savings		-9.1%
Accounts Receivable		
11041 · Accounts Receivable		-34.4%
Total Accounts Receivable		-34.4%
Other Current Assets		
11042 · Allowance for Doubtful Accounts		0.0%
12999 · Undeposited Funds		-97.7%
Total Other Current Assets		-102.2%
Total Current Assets		-17.8%
Fixed Assets		
1200 · Fixed Assets		
1201 · Buildings and Structures	0.0%	
1202 · Land & Improvements	0.0%	
1203 · Furniture and Equipment	0.0%	
1204 · Accumulated Depreciation	0.0%	
Total 1200 · Fixed Assets		0.0%
Total Fixed Assets		0.0%
Other Assets		
1400 · Deferred Outflows-Pension		0.0%
1402 · Prepaid Insurance		100.0%
Total Other Assets		30.6%
TOTAL ASSETS		**-0.7%**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2101 · Accounts Payable		-100.0%
Total Accounts Payable		-100.0%
Other Current Liabilities		
2102 · Payroll Liabilities		
21022 · Payroll Taxes - State	100.0%	
21023 · PERS	-100.0%	
21024 · Health insurance Payable	100.0%	
2102 · Payroll Liabilities - Other	100.0%	
Total 2102 · Payroll Liabilities		-9.2%
2103 · Sales Tax Payable		-60.1%
2200 · Tenant Security Deposits Held		-50.3%
2203 · Due To/From City of Saxman		-100.0%
2900 · Net Pension Obligation		0.0%
2901 · Net OPEB liability		0.0%
2950 · Deferred Inflows-Pension		0.0%
Total Other Current Liabilities		-17.8%
Total Current Liabilities		-19.9%

Saxman Seaport
Balance Sheet
As of September 30, 2022

	% Change
Long Term Liabilities	
2501 · Bond Loan Payable	0.0%
2510 · Amortizable Bond Premium	-7.7%
Total Long Term Liabilities	-0.9%
Total Liabilities	-12.2%
Equity	
3200 · Opening Balance Equity	0.0%
3201 · Retained Earnings	-1.2%
Net Income	330.1%
Total Equity	1.9%
TOTAL LIABILITIES & EQUITY	**-0.7%**

7:15 AM
10/11/22
Accrual Basis

City of Saxman
Cash Accounts
As of September 30, 2022

	Sep 30, 22	Sep 30, 21	% Change
ASSETS			
Current Assets			
Checking/Savings			
01.1010 · General Fund Checking	670,656.01	130,254.93	414.9%
01.1011 · Northrim Payroll	283.51	395.92	-28.4%
01.1025 · Credit Card Account	87,306.99	66,017.32	32.3%
10.1010 · Water & Sewer Checking	188,074.96	171,397.72	9.7%
10.1011 · W&S Reserve Checking	33,131.62	33,112.35	0.1%
88.1010 · CARES Act Checking	0.02	8,588.25	-100.0%
Total Checking/Savings	979,453.11	409,766.49	139.0%
Total Current Assets	979,453.11	409,766.49	139.0%
TOTAL ASSETS	**979,453.11**	**409,766.49**	**139.0%**
LIABILITIES & EQUITY	0.00	0.00	0.0%

Estimate

P & T CONSTRUCTION

P.O. BOX 1054
WARD COVE, AK 99928
907-247-7285
Fax 907-247-8554

DATE	ESTIMATE NO.
8/26/2022	1433

NAME / ADDRESS
City Of Saxman Rt.2 Box 1- Saxman Ketchikan, Alaska 99901 Phone 225-4166 Fax 225-6450 Attention: Frank Seludo

P.O. NO.	PROJECT

DESCRIPTION	QTY	COST	TOTAL
Project: Concrete Pad 16'X40'X6" & Retaining Wall 6'X22' & 6'X40'			
Mobe & Demobe of equipment	2	500.00	1,000.00
Prep & Replace 3 Concrete areas appx. sizes each 2'X38'X1' & 1 Retaining Wall 6'X22', 40'X6	1	15,400.00	15,400.00
Roof	1	27,000.00	27,000.00
Gutters & Downspouts	1	2,400.00	2,400.00
Excavator 1 day	1	1,200.00	1,200.00
Compactor 1 day	1	850.00	850.00
		TOTAL	$47,850.00

Item 7.

CITY OF SAXMAN - GENERAL Fund
FY23 Budget Modification DRAFT

Account #	Account Description	FY23 YTD Actual	FY23 Original	FY23 Modification	FY23 FINAL Modified
GENERAL FUND					
01.00.00.4200	Operating Revenue-State of AK	(67268.13)	(80,000.00)	12,731.87	(67,268.13)
01.00.00.4300	Fisheries Business Tax	0.00	-	-	-
01.00.00.4500	Sales Tax Revenue	(1463.85)	(140,000.00)	-	(140,000.00)
01.00.00.4601	Misc. Office Revenue	(562.51)	(10,000.00)	-	(10,000.00)
01.00.00.4603	Admin Fees	(7500.00)	(45,000.00)	-	(45,000.00)
01.00.00.4620	TourismAnnualFee CFC	(19999.99)	(40,000.00)	-	(40,000.00)
01.00.00.4621	TourismRevenue CFC Headcount	(26099.00)	(40,000.00)	(10,000.00)	(50,000.00)
01.00.00.4700	Head Start Lease	-	(3,000.00)	-	(3,000.00)
01.00.00.4701	Dockside Land Lease	(1,408.44)	(6,000.00)	-	(6,000.00)
01.00.00.4771	Citation Penalties	-	(1,000.00)	-	(1,000.00)
01.00.00.4800.01	Transfer from Seaport	-	(35,320.65)	8,220.40	(27,100.25)
01.00.00.4800.02	ARP Revenue Replacement 2021	(138,073.01)	(138,073.01)	-	(138,073.01)
01.00.00.5301	Office Supplies	310.00	2,000.00	-	2,000.00
01.00.00.5302	Copier Service	-	1,000.00	-	1,000.00
01.00.00.5310	Postage	150.00	1,000.00	-	1,000.00
01.00.00.5313	Bank Charges	354.81	1,100.00	400.00	1,500.00
01.00.00.5460	Computer Support	153.04	700.00	-	700.00
01.00.00.5515	Telephone	246.00	725.00	250.00	975.00
01.00.00.5720	Advertising	-	500.00	-	500.00
01.00.00.5740	Dues/Fees	995.00	1,220.00	-	1,220.00
01.00.00.5742	Subscrptions & Publications	-	300.00	-	300.00
01.00.00.5745	Business Development/Meals	-	300.00	-	300.00
01.00.00.5801	Accounting/Audit	-	17,000.00	-	17,000.00
01.00.00.5820	Legal Services	910.00	1,500.00	500.00	2,000.00
01.00.00.5825	Contract Services	-	1,000.00	-	1,000.00
01.00.00.5827	Municode Fees	8,700.00	4,200.00	4,500.00	8,700.00
01.00.00.6015	Alaska Municipal League	1,065.27	1,108.00	-	1,108.00
01.00.00.7010	Interest Expense	612.91	1,200.00	-	1,200.00
01.00.00.7800	Operating Transfer Out	9,108.75	36,435.00	-	36,435.00
CITY ADMINISTRATOR					
01.04.00.5001	Wages - City Clerk	18,049.98	72,200.00	-	72,200.00
01.04.00.5005	PERS Expense	3,971.00	15,884.00	-	15,884.00
01.04.00.5010	PayrollTaxes	1,488.98	6,245.30	-	6,245.30
01.04.00.5015	Insurance/Health/Life	2,941.57	16,511.36	-	16,511.36
01.04.00.5020	Workmen's Compensation	83.04	281.58	-	281.58
01.04.00.5301	Office Supplies	364.16	1,200.00	-	1,200.00
01.04.00.5460	City Clerk Computer Support	-	1,000.00	-	1,000.00
01.04.00.5515	Telephone	510.47	1,450.00	650.00	2,100.00
01.04.00.5630	General Liability Ins.	505.32	1,964.56	-	1,964.56
01.04.00.5740	Dues/Fees	427.50	900.00	-	900.00
01.04.00.6010	Travel/Transportation	2,356.60	4,300.00	-	4,300.00
01.04.00.6011	Travel/Per Diem	666.00	3,300.00	-	3,300.00
01.04.00.6040	Registration	395.00	1,400.00	-	1,400.00
PUBLIC WORKS					-
01.05.00.5001	Wages	10,561.17	31,176.00	-	31,176.00
01.05.00.5002	Temporary Hire	246.00	7,500.00	-	7,500.00
01.05.00.5010	PayrollTaxes	934.83	3,326.14	-	3,326.14
01.05.00.5020	Workmen's Compensation	-	2,815.61	-	2,815.61
01.05.00.5301	Office Supplies	20.31	700.00	-	700.00

CITY OF SAXMAN - GENERAL Fund
FY23 Budget Modification DRAFT

Account #	Account Description	FY23 YTD Actual	FY23 Original	FY23 Modification	FY23 FINAL Modified
01.05.00.5460	Pub. Works Computer Support	-	500.00	-	500.00
01.05.00.5505	GroundsEquipment	30.16	5,000.00	-	5,000.00
01.05.00.5506	GroundsSupplies	141.45	700.00	-	700.00
01.05.00.5513	COS: Street Lights	2,557.98	9,828.00	400.00	10,228.00
01.05.00.5515	Telephone	85.45	876.00	-	876.00
01.05.00.5525	Landfill	-	400.00	-	400.00
01.05.00.5630	General Liability Ins.	-	1,052.37	-	1,052.37
01.05.00.5800	Towing Fees	-	1,500.00	-	1,500.00
01.05.00.7001	Vehicle Operation -Flat Bed	204.89	2,900.00	-	2,900.00
01.05.00.7002	Vehicle Maintenance-Flat Bed	74.76	1,000.00	-	1,000.00
01.05.00.7003	Vehicle Insurance-Flatbed	324.24	1,297.00	-	1,297.00
ROADS					
01.06.00.5210	Road Maintenance	1,729.77	5,000.00	-	5,000.00
01.06.00.5212	Snow Plow/Sander Maint.	-	500.00	-	500.00
01.06.00.5506	Equipment Insurance	66.75	267.00	-	267.00
01.06.00.6000	Road Supplies	-	4,000.00	-	4,000.00
01.06.00.7071	Loader Expenses	123.23	1,000.00	-	1,000.00
MAYOR					
01.07.00.5001	Wages - Mayor	1,950.00	7,800.00	-	7,800.00
01.07.00.5010	PayrollTaxes	149.18	670.80	-	670.80
01.07.00.5020	Workmen's Compensation	8.97	30.42	-	30.42
01.07.00.5630	General Liability Ins.	54.57	212.24	-	212.24
01.07.00.5740	Dues/Fees	-	50.00	-	50.00
01.07.00.6010	Travel/Transportation	-	1,500.00	-	1,500.00
01.07.00.6011	Travel/Per Diem	-	500.00	-	500.00
01.07.00.6019	AML Mayor's Association	-	50.00	-	50.00
COUNCIL					
01.09.00.5001	Wages - Council Stipends	1,740.00	18,000.00	-	18,000.00
01.09.00.5010	PayrollTaxes	133.08	1,548.00	-	1,548.00
01.09.00.5020	Workmen's Compensation	20.70	70.20	-	70.20
01.09.00.5515	Telephone	33.72	177.60	-	177.60
01.09.00.5630	General Liability Ins.	125.97	489.78	-	489.78
01.09.00.5730	ElectionCosts	-	500.00	-	500.00
01.09.00.5740	Dues/Fees	130.00	175.00	-	175.00
01.09.00.5745	Business Development/Meals	22.50	600.00	-	600.00
01.09.00.5900	Retreat Expense	-	200.00	-	200.00
FINANCE					
01.13.00.4002	Reimbursed Travel/Per Diem	-	-	-	-
01.13.00.5001	Wages	7,531.28	29,617.20	-	29,617.20
01.13.00.5010	PayrollTaxes	651.45	2,561.89	-	2,561.89
01.13.00.5020	Workman's Compensation	29.37	115.51	-	115.51
01.13.00.5301	Office Supplies	270.07	1,000.00	-	1,000.00
01.13.00.5460	ComputerSupport	-	800.00	-	800.00
01.13.00.5515	Telephone	463.87	1,920.00	-	1,920.00
01.13.00.5630	General Liability Ins.	178.77	805.88	-	805.88
01.13.00.5720	Advertising	-	150.00	-	150.00
01.13.00.5740	Dues/Fees	-	95.00	-	95.00
01.13.00.5825	Contract Services	18,000.00	72,000.00	-	72,000.00
GRANTS					
01.14.00.5515	Telephone	231.96	912.00	-	912.00

CITY OF SAXMAN - GENERAL Fund
FY23 Budget Modification DRAFT

Account #	Account Description	FY23 YTD Actual	FY23 Original	FY23 Modification	FY23 FINAL Modified
01.14.00.5740	Dues/Fees	-	540.00	-	540.00
01.14.00.5825	Contract Services	-	50,000.00	-	50,000.00
VPSO					
01.15.00.5301	Office Supplies	23.29	500.00	-	500.00
01.15.00.5515	Telephone	265.65	1,100.00	-	1,100.00
01.15.00.7001	VPSO Fuel	628.31	1,600.00	-	1,600.00
01.15.00.7002	Vehicle Maintenance	86.94	500.00	-	500.00
01.15.00.7003	VPSO Boat Fuel	-	250.00	-	250.00
01.15.00.7102	Boat Repairs	250.00	250.00	-	250.00
OLD CITY HALL					
01.20.00.4309	Office Landfill	-	(300.00)	-	(300.00)
01.20.00.4602	Rental Revenue	(4,500.00)	(18,000.00)	-	(18,000.00)
01.20.00.5550	General Maintenance	-	1,500.00	-	1,500.00
01.20.00.5551	Furnace Maintenance	-	350.00	-	350.00
01.20.00.5610	Property/Contents Insurance	784.89	3,129.00	-	3,129.00
COMMUNITY/CITY HALL					
01.22.00.4301	Rental Revenue	(4,855.00)	(20,000.00)	-	(20,000.00)
01.22.00.4400	Vending Machines	(231.45)	(100.00)	(400.00)	(500.00)
01.22.00.5001	Wages	1,060.50	8,774.40	-	8,774.40
01.22.00.5010	Payroll Taxes	91.74	758.99	-	758.99
01.22.00.5020	Workman's Comp	96.39	425.56	-	425.56
01.22.00.5206	Sprinkler Maintenance	279.00	900.00	-	900.00
01.22.00.5313	Bank Charges	2.70	500.00	-	500.00
01.22.00.5460	Computer Support	-	500.00	-	500.00
01.22.00.5510	Utilities	2,209.18	12,000.00	-	12,000.00
01.22.00.5515	Telephone	356.07	1,416.00	-	1,416.00
01.22.00.5520	Oil	7,938.13	22,000.00	-	22,000.00
01.22.00.5525	Landfill	-	250.00	-	250.00
01.22.00.5528	Water & Sewer Fees	-	5,748.00	-	5,748.00
01.22.00.5530	Operating Supplies	783.84	1,500.00	-	1,500.00
01.22.00.5550	General Maintenance	6,444.80	10,000.00	5,000.00	15,000.00
01.22.00.5551	Furnace Maintenance	-	2,000.00	-	2,000.00
01.22.00.5574	Licenses/Fees	-	190.00	-	190.00
01.22.00.5610	Property/Contents Insurance	13,938.06	55,565.00	-	55,565.00
01.22.00.5630	General Liability Insusrance	50.91	238.75	-	238.75
TRIBAL HOUSE					
01.24.00.4301	Rental income	(200.00)	(1,000.00)	-	(1,000.00)
01.24.00.5510	Utilities	1,246.35	8,000.00	-	8,000.00
01.24.00.5520	Oil	981.53	6,000.00	-	6,000.00
01.24.00.5525	Landfill	-	125.00	-	125.00
01.24.00.5528	Water & Sewer Fees	-	5,748.00	-	5,748.00
01.24.00.5530	Operating Supplies	-	100.00	-	100.00
01.24.00.5550	Tribal House Maintenance	575.31	2,500.00	-	2,500.00
01.24.00.5551	Furnace Maintenance	-	800.00	-	800.00
01.24.00.5610	Property/Contents Insurance	2,479.62	9,885.00	-	9,885.00
OUTSIDE BATHROOMS					
01.25.00.5510	Utilities	347.81	3,000.00	-	3,000.00
01.25.00.5530	Operating Supplies	870.77	1,500.00	-	1,500.00
01.25.00.5550	General Maintenance	-	400.00	-	400.00
01.25.00.5610	Property/Contents Insurance	541.32	1,058.00	-	1,058.00

CITY OF SAXMAN - GENERAL Fund
FY23 Budget Modification DRAFT

Account #	Account Description	FY23 YTD Actual	FY23 Original	FY23 Modification	FY23 FINAL Modified
CARVING CENTER					
01.26.00.4301	Rental Income	-	(600.00)	-	(600.00)
01.26.00.5510	Utilities	695.39	5,000.00	-	5,000.00
01.26.00.5525	Landfill	-	25.00	-	25.00
01.26.00.5528	Water & Sewer Fees	-	5,748.00	-	5,748.00
01.26.00.5530	Operating Supplies	40.97	500.00	-	500.00
01.26.00.5550	General Maintenance	2,108.77	1,700.00	2,000.00	3,700.00
01.26.00.5610	Property/Contents Insurance	564.90	3,352.00	-	3,352.00
PUBLIC SAFETY BLDG					
01.27.00.5510	Utilities	207.76	1,000.00		1,000.00
01.27.00.5520	Oil	-	2,600.00		2,600.00
01.27.00.5525	Landfill	-	150.00		150.00
01.27.00.5528	Water and Sewer	-	1,512.00		1,512.00
01.27.00.5550	General Maintenance	-	1,000.00		1,000.00
01.27.00.5551	Furnace Maintenance	-	200.00		200.00
01.27.00.5610	Property/Contents Insurance	145.56	434.53	147.74	582.27
KILLER WHALE DUPLEX					-
01.28.00.4301	Rental Income	(6,795.00)	(24,000.00)	(2,400.00)	(26,400.00)
					-
01.28.00.5510	Utilities	-	500.00	-	500.00
01.28.00.5525	Landfill	16.75	100.00	-	100.00
01.28.00.5550	General Maintenance	959.35	3,000.00	-	3,000.00
01.28.00.5610	Property Insurance	917.10	3,656.00	-	3,656.00
01.28.00.5720	Advertising	-	125.00	-	125.00
EAGLE AVE DUPLEX					
01.29.00.4309	Landfill Revenue	(150.00)	(300.00)	-	(300.00)
01.29.00.4301	Rental Income	(7,650.00)	(30,600.00)	-	(30,600.00)
01.29.00.5510	Utilities	-	250.00	-	250.00
01.29.00.5550	General Maintenance	2,158.56	3,000.00	2,000.00	5,000.00
01.29.00.5610	Property Insurance	870.18	3,469.00	-	3,469.00
01.29.00.5720	Advertising	-	125.00	-	125.00
INDEPENDENT TOURS					
01.32.00.4001	Park Permit Revenue	(1,236.45)	(3,500.00)	-	(3,500.00)
01.32.00.4002	Headcount Fees Park - Independen	(56,145.00)	(85,000.00)	(10,000.00)	(95,000.00)
01.32.00.4015	Map Revenue	(455.00)	(500.00)	(500.00)	(1,000.00)
01.32.00.4025	Park Fees - Walk Ups	(14,165.00)	(7,000.00)	(14,000.00)	(21,000.00)
01.32.00.5209	Shed Maintenance	-	250.00	-	250.00
01.32.00.5301	Office Supplies	100.00	800.00	-	800.00
01.32.00.5313	Square Processing Fees	269.62	250.00	500.00	750.00
01.32.00.5700	Totem restoration	-	7,500.00	-	7,500.00
01.32.00.5720	Advertising	-	750.00	-	750.00
STVFD					
01.34.00.5350	Fire Truck Insurance	945.51	3,800.00	-	3,800.00
01.34.00.5402	Fire Engine Maintenance	-	500.00	-	500.00
01.34.00.5510	Utilities	102.35	650.00	-	650.00
01.34.00.5515	Telephone	-	460.00	-	460.00
01.34.00.5520	Oil	-	3,000.00	-	3,000.00
01.34.00.5550	General Maintenance	-	1,000.00	-	1,000.00
01.34.00.5551	Furnace Maintenance	-	150.00	-	150.00
01.34.00.5610	Property/Contents Ins.	436.65	2,321.00	-	2,321.00

CITY OF SAXMAN - GENERAL Fund
FY23 Budget Modification DRAFT

Account #	Account Description	FY23 YTD Actual	FY23 Original	FY23 Modification	FY23 FINAL Modified
01.34.00.5825	EMS Services	6,000.00	27,000.00	-	27,000.00
01.34.00.6040	Vehicle Registration	-	-	-	-

CITY OF SAXMAN - GENERAL Fund
FY23 Budget Modification DRAFT

Account #	Account Description	FY23 YTD Actual	FY23 Original	FY23 Modification	FY23 FINAL Modified
	GENERAL FUND	(602,421.36)	(538,393.66)	10,952.27	(527,441.40)
	DEPUTY CLERK	-	-	-	-
	CITY ADMINISTRATOR	-	-	-	-
	FINANCE	-	-	-	-
	GRANTS	-	-	-	-
	OLD CITY HALL	(18,300.00)	(18,300.00)	-	(18,300.00)
	COMMUNITY HALL	(20,100.00)	(20,100.00)	(400.00)	(20,500.00)
	TRIBAL HOUSE	(1,000.00)	(1,000.00)	-	(1,000.00)
	CARVING CENTER	(600.00)	(600.00)	-	(600.00)
	THHP DUPLEX	(26,065.00)	(24,000.00)	(2,400.00)	(26,400.00)
	AHFC DUPLEX	(30,900.00)	(30,900.00)	-	(30,900.00)
	INDEPENDENT TOURS	(35,000.00)	(96,000.00)	(24,500.00)	(120,500.00)
	TOTAL REVENUES	**(734,386.36)**	**(729,293.66)**	**(16,347.73)**	**(745,641.40)**
	EXPENSES				
	GENERAL FUND	92,336.00	71,288.00	5,650.00	76,938.00
	DEPUTY CLERK	42,634.32	-	-	-
	CITY ADMINISTRATOR	111,878.26	126,636.80	649.99	127,286.80
	PUBLIC WORKS	62,121.08	70,571.12	400.00	70,971.12
	ROADS	15,767.00	10,767.00	-	10,767.00
	MAYOR	8,478.36	10,813.46	-	10,813.46
	COUNCIL	11,841.84	21,760.58	-	21,760.58
	FINANCE	101,660.74	109,065.48	-	109,065.48
	GRANTS	15,857.52	51,452.00	-	51,452.00
	VPSO	4,200.00	4,200.00	-	4,200.00
	OLD CITY HALL	3,438.40	4,979.00	-	4,979.00
	COMMUNITY/CITY HALL	99,338.97	122,766.70	5,000.00	127,766.70
	TRIBAL HOUSE	26,821.54	33,158.00	-	33,158.00
	OUTSIDE BATHROOMS	2,819.36	5,958.00	-	5,958.00
	CARVING CENTER	14,172.75	16,325.00	2,000.00	18,325.00
	PUBLIC SAFETY	6,857.03	6,896.53	147.74	7,044.27
	THHP DUPLEX	11,227.82	7,381.00	-	7,381.00
	AHFC DUPLEX	5,658.28	6,844.00	2,000.00	8,844.00
	INDEPENDENT TOURS	59,550.00	9,550.00	500.00	10,050.00
	SVFD	37,727.09	38,881.00	-	38,881.00
	TOTAL EXPENSES	**734,386.36**	**729,293.66**	**16,347.73**	**745,641.40**
	**** Net Profit (Loss)**	**0.00**	**(0.00)**	**-**	**(0.00)**

Item 7.

Account #	Account Description	FY23 YTD Actual	FY23 Original	FY23 Modification	FY23 FINAL
	Revenue:				
10.00.00.4201	Water Service Charges	(32,990.00)	(141,600.00)	-	(141,600.00)
10.00.00.4202	Sewer Service Charges	(29,845.00)	(116,163.00)	-	(116,163.00)
10.00.00.4203	Shut Off Fees	-	(650.00)	-	(650.00)
10.00.00.4205	NSF Fees	-	(150.00)	-	(150.00)
10.00.00.4206	Late Fees	-	(500.00)	-	(500.00)
10.00.00.4207	Reconnect Fees	(150.00)	(150.00)	-	(150.00)
10.00.00.4208	W&S Installation Fees	(239.67)	-	(600.00)	(600.00)
10.00.00.4410	Interest Income	(4.63)	(40.00)	-	(40.00)
	*** Total Revenue**	**(274,253.00)**	**(259,253.00)**	**(600.00)**	**(259,853.00)**
	Expeditures:				

10.00.00.5001	Wages - Water & Sewer Operator	1,570.00	41,520.00	-	41,520.00
10.00.00.5005	PERS	-	9,134.40	(3,044.80)	6,089.60
10.00.00.5010	PayrollTaxes	135.80	3,591.48	-	3,591.48
10.00.00.5015	Insurance/Health/Life	-	16,511.36	(5,503.79)	11,007.58
10.00.00.5020	Workmen's Compensation	536.61	1,573.61	-	1,573.61
10.00.00.5201	Chemicals	1,583.02	20,000.00	-	20,000.00
10.00.00.5202	Water Testing Services	2,550.28	11,000.00	-	11,000.00
10.00.00.5203	Water Rights Service Fee	-	50.00	-	50.00
10.00.00.5204	Water TestingSupplies	-	250.00	-	250.00
10.00.00.5207	Water Plant Maintenance	854.46	6,000.00	-	6,000.00
10.00.00.5208	Booster Station Maint.	(75.03)	1,000.00	-	1,000.00
10.00.00.5211	Water System Maintenance	6,661.05	7,000.00	-	7,000.00
10.00.00.5213	Sewer System Maint.	-	5,329.38	-	5,329.38
	FY19 KGB Fees	-	73,366.56	-	73,366.56
10.00.00.5301	Office Supplies	22.83	1,000.00	-	1,000.00
10.00.00.5310	Postage	302.40	500.00	-	500.00
10.00.00.5313	Bank Charges	1,093.17	5,500.00	-	5,500.00
10.00.00.5345	Senior Exempt Service	-	1,512.00	-	1,512.00
10.00.00.5460	Computer Support	-	500.00	-	500.00
10.00.00.5510	Utilities	1,064.49	4,500.00	-	4,500.00
10.00.00.5511	Electricity-Booster Station	138.47	750.00	-	750.00
10.00.00.5515	Telephone	391.15	5,182.20	-	5,182.20
10.00.00.5520	Oil	-	750.00	-	750.00
10.00.00.5530	Operating Supplies	196.73	2,500.00	-	2,500.00
10.00.00.5551	Furnace Maintenance	-	700.00	-	700.00
10.00.00.5610	Property/Contents Insurance	94.08	375.00	-	375.00
10.00.00.5611	Ins./PropertyWater Storage	110.61	441.00	-	441.00
10.00.00.5612	Ins./PropertyWater Treatment	959.49	3,825.00	-	3,825.00
10.00.00.5613	Ins. Property-New Water Plant	2,345.88	9,352.00	-	9,352.00
10.00.00.5630	GeneralLiability Insurance	327.93	1,300.00	-	1,300.00
10.00.00.5702	Licenses/Permits	-	1,000.00	-	1,000.00
10.00.00.5740	Dues/Fees	-	750.00	-	750.00
10.00.00.5801	Accounting/Audit	-	17,000.00	-	17,000.00
10.00.00.5825	Contracted Services	-	500.00	-	500.00
10.00.00.6040	Registration	-	450.00	-	450.00
10.00.00.7071	Truck Expense - Chevy	864.22	2,500.00	-	2,500.00
10.00.00.7073	Truck Insurance - Chevy	259.74	1,039.00	-	1,039.00
10.00.00.7074	Truck Maintenance - Chevy	92.62	1,000.00	-	1,000.00
	General Fixed Assets	5,815.06	-	5,815.06	5,815.06
10.00.00.7801	Maintenance Reserves/Depreciation	-	-	3,333.52	3,333.52
	*** Total Expenses**	**274,253.00**	**259,253.00**	**600.00**	**259,853.00**
	**** Net Profit (Loss)**	**(0.00)**	**(0.00)**	**(0.00)**	**0.00**

Saxman Seaport
FY23 Budget Modification DRAFT

Account #	Account Description	FY22 FINAL	FY23 Original	FY23 Modification	FY23 Modified FINAL
	Revenue:				

4101	Retail Sales/Storage				
4101.01	Outdoor Storage	(36,000.00)	-	(2,586.00)	(2,586.00)
4101.02	Indoor Storage	(108,000.00)	(500,000.00)	-	(500,000.00)
4101.03	Moorage	(39,000.00)	(39,000.00)	-	(39,000.00)
4101.04	Office Space	-	-	-	-
4104	Forklift	-	-	-	-
4105	Electricity	(14,500.00)	(14,500.00)	(2,500.00)	(17,000.00)
4106	Miscellaneous Income	(400.00)	(400.00)	-	(400.00)
4300	Reimbursed Wages/Benefits	-	-	-	-
4302	Finance Charges	(1,000.00)	(250.00)	(1,000.00)	(1,250.00)
4301	Interest-Other	(75.00)	(75.00)	-	(75.00)
4800	Transfer in	-	-	-	-
4401	Gain on Sale of Asset	-	-	-	-
4402	Recovery of Bad Debt	(500.00)	(500.00)	-	(500.00)
4510	Bond Premium	(1,405.80)	(1,405.80)	-	(1,405.80)
	*** Total Revenue**	**(200,880.80)**	**(556,130.80)**	**(6,086.00)**	**(562,216.80)**
	Expeditures:				

5204	Health/Life Insurance	-	16,511.36	-	16,511.36
5211	Finance Wages	-	39,444.00	-	39,444.00
5212	Finance Payroll Taxes	-	3,411.91	-	3,411.91
5213	Finance PERS	7,900.00	8,677.68	-	8,677.68
5301	Office Supplies	500.00	500.00	-	500.00
5303	Contract Services	10,500.00	5,000.00	-	5,000.00
5304	Bank Service Charges	2,000.00	1,000.00	-	1,000.00
5305	Computer Expenses	850.00	850.00	-	850.00
5306	Dues & Subscriptions	150.00	150.00	-	150.00
5307	Licenses & Permits	-	-	-	-
5308	Advertising	250.00	250.00	-	250.00
5309	Postage	400.00	400.00	-	400.00
5401	GeneralLiability Insurance	-	1,073.27	-	1,073.27
5402	Worker's Compensation	-	153.83	-	153.83
5403	Property Insurance	16,238.14	24,263.00	-	24,263.00
5501	Electricity	22,100.00	22,100.00	-	22,100.00
5502	Telephone	2,000.00	2,000.00	-	2,000.00
5503	Fuel	500.00	500.00	-	500.00
5600	Safety & Security	250.00	250.00	-	250.00
5710	Interest Expense	6,875.00	6,875.00	-	6,875.00
5801	Audit	-	-	-	-
5901	Operating Supplies-Bldg	500.00	500.00	-	500.00
5902	Repairs & Maintenance-Bldg	15,855.80	10,000.00	30,000.00	40,000.00
5903	Dock Repairs	7,500.00	10,000.00	-	10,000.00
5904	Equipment Purchases	250.00	250.00	-	250.00
5913	Bad Debt	8,000.00	2,000.00	-	2,000.00
6001	Repairs & Maintenance-Eqpt	1,000.00	5,000.00	-	5,000.00
6002	Operating Expense-Eqpt	400.00	400.00	-	400.00
7501	Debt Service	5,000.00	5,000.00	-	5,000.00
	Transfer to General Fund	91,861.86	35,320.65	-	35,320.65
	To reserves		354,250.10	(23,914.00)	330,336.10
	*** Total Expenses**	**200,880.80**	**556,130.80**	**6,086.00**	**562,216.80**
	**** Net Profit (Loss)**	**-**	**(0.00)**	**-**	**(0.00)**