



**City of Saxman
Special Meeting
January 30, 2026
5:15 PM**

AGENDA

Call to Order

1. Land Acknowledgement

Background: Council provides land acknowledgement

Roll Call

Consent Agenda

2. Special Meeting Minutes 01.08.2026

Background: Council to review and approve Special Meeting Minutes 01.08.2026

Public Comments

New Business

3. FY 2026 Shared Fisheries Business Tax Program

Background: Council to review and approve Resolution 26.01.

Old Business

4. Village Public Safety Officer Memorandum of Understanding

Background: Council to review and approve VPSO MOU

Public Comments

5. December Cash Accounts

Background: Margaret Brew, Finance Officer provided the Cash Accounts for review and discussion.

6. December General Funds Financials

Background: Margaret Brew, Finance Officer provided the General Funds Financials for review and discussion.

7. December Water and Sewer Financials

Background: Margaret Brew, Finance Officer provided the Water and Sewer Financials for review and discussion.

8. December Seaport Financials

Background: Margaret Brew, Finance Officer provided Seaport Financials for review and discussion.

Staff Reports

9. City Administrator Report

Background: Council to review and approve city administrator report.

10. Water Operator Report

Background: City Council to review and approve Water Operator Report

Adjournment



Land ACKNOWLEDGEMENT

“WE ACKNOWLEDGE THE LAND AND THE LABOR OF THE SAANYAA KWAAN PEOPLE, WHOSE CONNECTION TO THIS LAND WE REMEMBER, AND WHOSE PRESENCE-PAST, PRESENT, AND FUTURE-WE RESPECT. AS PART OF SAXMAN MISSION OF SUPPORTING AND FOSTERING LEARNING THROUGH THE GENERATION AND DISSEMINATION OF KNOWLEDGE, WE ACKNOWLEDGE THAT THE LAND WE ARE MEETING ON TODAY IS THE ORIGINAL HOMELAND OF NEIXADI, KIKSADI, AND TEIKWEIDI PEOPLE.





City of Saxman
City Council Special Meeting
January 08, 2026
4:00 PM

Item 2.

MINUTES

Call to Order

Prayer/Land Acknowledgement

Woodrow Watson provides prayer

Denny Blair Jr. reads off Land Acknowledgement

Roll Call/Quorum

Public Comments

New Business

1. Legal Representation

Background: Council to review and approve Legal Representation

Motion to accept "legal team" as legal representatives

William "billy joe" thomas, Gabriella Blair

All in Favor

None Opposed

Motion Passes

2. Department of Transportation

Background: Council to receive update on Department of Transportation Saxman to Surf Project.

Motion to move Department of Transportation to CDC meeting

Gabriella Blair, William Billy Joe Thomas

All in Favor

None Opposed

Motion Passes

3. Property

Background: Council to reconsider property purchase

Motion to approve up to 90,000.00 max bid on the xoots naa xit

M/S/C William "Billy Joe" Thomas, Denny Blair

All in Favor

None Opposed

Motion Passes

4. Cape Fox Tours Surplus

Background: Council to review and approve purchase of Cape Fox Tours Surplus

Motion to authorize the City to purchase Cape Fox Surplus Freezer/Fridge for up to \$4,600.00

M/S/C William Billy Joe Thomas, Denny Blair

All in Favor

None Opposed

Motion Passes

Motion to go into executive session for personell with staff present

All in Favor

None Opposed

Motion passes, council enters into executive session at 17:00PM

Motion to exit executive session

M/S/C William Billy Joe Thomas, Denny Blair

All in Favor

None Opposed

Motion Passes

Council exits executive session at 7:16PM

5. City Clerk Annual Evaluation

Background: Council to review and approve City Clerk Annual Evaluation

Motion to direct City Administrator finish the City Clerks evaluation at his earliest convenience.

M/S/C William "Billy Joe" Thomas, Norman Natkong Sr.

All in favor

None Opposed

Motion Passes

6. Travel

Background: Council to review and approve Travel for Robert Sero and Frank H. Seludo to attend a reimbursable Water Treatment & Distribution Level 1, Monday, January 26th and go through Thursday, January 29th. Testing will be on Friday, January 30th.

Motion to approve City administrator and Water Operator to attend water operator training in Juneau

M/S/C William Billy Joe Thomas, Denny Blair Jr.

All in Favor

None Approved

Motion Passes

7. Travel

Background: Council to review and approve Mayor Frank H. Seludo to attend travel in Anchorage to evaluate the safety of the roads and explore housing opportunities.

Motion to send the City Administrator to Anchorage to evaluate the roads and housing opportunities.

M/S/C Gabriella Blair, William Billy Joe Thomas

All in Favor

None Opposed

Motion Passes

Council/Mayor Comments

Adjournment

Motion to adjourn

M/S/C William Billy Joe Thomas, Gabriella Blair

All in Favor

None Opposed

Motion Passes

Meeting adjourns at 19:31PM

X

William "Billy Joe" Thomas
Vice Mayor

X

ATTEST: Ginger R. McCormick
City Clerk

FY 20 Shared Fisheries Business Tax Program
Alternative Method Resolution

(City or Borough)

RESOLUTION NO.

A RESOLUTION ADOPTING AN ALTERNATIVE ALLOCATION METHOD FOR THE FY23
SHARED FISHERIES BUSINESS TAX PROGRAM AND CERTIFYING THAT THIS
ALLOCATION METHOD FAIRLY REPRESENTS THE DISTRIBUTION OF SIGNIFICANT
EFFECTS OF FISHERIES BUSINESS ACTIVITY IN FMA 19: SOUTHERN SOUTHEAST AREA

WHEREAS, AS 29.60.450 requires that for a municipality to participate in the FY 20 _____ Shared Fisheries Business Tax Program, the municipality must demonstrate to the Department of Commerce, Community, and Economic Development that the municipality suffered significant effects during calendar year 20 _____ from fisheries business activities; and,

WHEREAS, 3 AAC 134.060 provides for the allocation of available program funding to eligible municipalities located within fisheries management areas specified by the Department of Commerce, Community, and Economic Development; and,

WHEREAS, 3 AAC 134.070 provides for the use, at the discretion of the Department of Commerce, Community, and Economic Development, of alternative allocation methods which may be used within fisheries management areas if all eligible municipalities within the area agree to use the method, and the method incorporates some measure of the relative significant effect of fisheries business activity on the respective municipalities in the area; and,

WHEREAS, The _____ proposes to use an alternative allocation method for
(Governing Body)
allocation of FY20 _____ funding available within the FMA 19: SOUTHERN SOUTHEAST AREA in agreement
with all other municipalities in this area participating in the FY20 _____ Shared Fisheries Business Tax Program;

NOW THEREFORE BE IT RESOLVED THAT: The _____ by this resolution
(Governing Body)
certifies that the following alternative allocation method fairly represents the distribution of significant effects
during 20 _____ of fisheries business activity in FMA 19: SOUTHERN SOUTHEAST AREA:

- All municipalities share equally 50% of allocation; all municipalities share remaining 50% on a per capita basis.
 - Ketchikan Gateway Borough population is reduced by the population of the Cities of Ketchikan and Saxman

PASSED and APPROVED by a duly constituted quorum of the _____ this _____ day
of _____ 20_____.
(Governing Body)

ATTEST _____
Clerk

FMA 19: Southern Southeast

Total allocation:	50% Divided	50% per capita	LONG
\$8,926.42	\$4,463.21	\$4,463.21	
Population	50% divided share	50% per capita share	Calculated Allocation
972	\$495.91	\$269.36	\$765.27
44	\$495.91	\$12.19	\$508.11
354	\$495.91	\$98.10	\$594.01
85	\$495.91	\$23.55	\$519.47
7,661	\$495.91	\$2,122.97	\$2,618.89
734	\$495.91	\$203.40	\$699.31
362	\$495.91	\$100.32	\$596.23
497	\$495.91	\$137.73	\$633.64
5,397	\$495.91	\$1,495.59	\$1,991.50
16,106	\$4,463.21	\$4,463.21	\$8,926.42
9			

* All municipalities share 50% of allocation equally; share remaining 50% on a per capita basis

**FBT + FLT
CHECK**

\$8,926.42
OKAY

8

MEMORANDUM OF AGREEMENT

THIS MEMORANDUM OF AGREEMENT is entered into by and between, the Central Council of Tlingit and Haida Indian Tribes of Alaska, Andrew P. Hope Building, 320 West Willoughby Avenue Suite 300, Juneau, Alaska 99801-9983 (“Tlingit & Haida”), and the City of Saxman, Alaska (“City”), Route 2 Box 1 Saxman, Alaska 99901

RECITALS

WHEREAS,

1. Tlingit & Haida is a federally recognized Indian tribe, and participates in the State of Alaska’s Village Public Safety Officer (“VPSO”) Program pursuant to a grant from the State of Alaska, Department of Public Safety, authorized by AS 18.65.670 (“the VPSO Grant Agreement”); and the City of Saxman.
2. City is an Alaska municipality that has requested Tlingit & Haida provide VPSO services in its community;

Therefore, in consideration of the mutual covenants and agreements contained in this Memorandum of Agreement (“Agreement”), it is agreed that:

AGREEMENT

VILLAGE PUBLIC SAFETY OFFICER.

3. Tlingit & Haida shall, subject to its ability to hire, employ VPSOs to provide VPSO services in the City in accordance with the terms and conditions of the VPSO Grant Agreement and this Agreement; and
4. The City shall encourage and fully support the VPSO’s¹ activities and shall encourage and fully support the VPSO’s enforcement of the laws of the State of Alaska and the City’s vetted ordinances ; and
5. The VPSO shall serve as the first level public safety responder in the City and shall provide services appropriate to that role, including law enforcement, fire protection and prevention, water safety, search and rescue, community policing, public safety education, disaster coordination, and probation and parole monitoring, as directed by Tlingit & Haida in accordance with the Grant Agreement and this Agreement; and
6. The VPSO shall not supervise or direct the activities of Tribal Police Officers, Village Police Officers, Municipal Police Officers or any other non-VPSO public safety officers;

¹ When this Agreement refers to a singular VPSO, such language shall be read to include more than one VPSO, in the event that Tlingit & Haida stations more than one VPSO in Saxman.

SUPERVISION AND WORK SCHEDULE.

7. The VPSOs are employees of Tlingit & Haida and solely subject to the Personnel Policies and Administrative Rules and Procedures of Tlingit & Haida; and
8. The VPSOs are not employed or directed by the City; and
9. The VPSO will notify the City administrator or designated contact when planning to leave the community; and
10. The Tlingit & Haida VPSO Coordinator (“VPSO Coordinator”) shall determine the VPSO work schedule in consultation with the City and taking into consideration the City’s needs and conditions; and
11. The VPSO work day shall not exceed seven and one half (7.5) hours, nor shall the VPSO work week exceed 37.5 hours, with two (2) consecutive days off, and Tlingit & Haida shall only compensate the VPSO for overtime worked in response to situations involving threats to life or property or under other emergency circumstances, or as otherwise consistent with the Tlingit & Haida Personnel Policies; and
12. The VPSO Coordinator may place the VPSO into a Temporary Duty Assignment at other locations within the Tlingit & Haida Region, as needed; though, the City can request that the VPSO not be placed into Temporary Duty Assignment, but the decision of the VPSO Coordinator will be final;

FIREARMS POLICY.

13. In accordance with the VPSO Grant Agreement, the VPSO shall not, except in the case of an emergency, carry a firearm;

OFFICE SPACE.

14. The City shall provide the VPSO with safe, sanitary, and secure office space; the City shall also provide the office equipment and supplies suitable and necessary to enable the VPSO to perform his or her duties; further, the City shall provide all utility services for the VPSO office space;

VPSO VEHICLE.

15. The City shall provide the VPSO with a suitable public safety vehicle and fuel for that vehicle at the City’s expense; and
16. The VPSO shall be the only person authorized to operate the public safety vehicle; the vehicle will be kept by the VPSO at the VPSO’s place of residence to enable prompt emergency response; and
17. The City shall be responsible for maintaining, repairing, insuring and keeping in good working order the VPSO vehicle and other products for the vehicle as needed;

NO WAIVER OF IMMUNITY.

18. Nothing in this Agreement or the VPSO Grant Agreement is intended to be, or shall be construed as, whether express or by implication, a waiver of Tlingit & Haida’s sovereign immunity;

19. Nothing in this Agreement or the VPSO Grant Agreement is intended to be, or shall be construed as, whether express or by implication, a waiver of the City's discretionary immunity function;

TERMINATION OF AGREEMENT.

20. Tlingit & Haida or the City may terminate this Agreement at any time, with or without cause, upon thirty (30) days written notice to the other; if this Agreement is terminated, each party shall only be required to pay for its own expenses that were incurred prior to the effective date of termination;

ENTIRE AGREEMENT AND AMENDMENTS.

21. This Agreement is the entire agreement between Tlingit & Haida and the City; oral changes are not valid; this agreement can only be changed by a written amendment signed by both parties;

DISPUTE RESOLUTION

22. Tlingit & Haida and the City shall meet, discuss, and seek amicable resolution of any dispute over the content, interpretation or performance of this Agreement and may seek the assistance of a mediator or panel of mediators to help resolve the dispute; if the parties are unable to resolve the dispute, either party may elect to terminate this Agreement on 30 days' notice; and
23. Tlingit & Haida shall respond in writing to any complaints received by the Public Safety Department, except that the written responses shall not include confidential information.

CITY OF SAXMAN

By:
Frank Seludo, City of Saxman Mayor

Date: _____, 2026

CENTRAL COUNCIL OF TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

By:
Richard J. Peterson, Central Council Tlingit & Haida Indian Tribes of Alaska President

4:10 PM

01/30/26

Accrual Basis

City of Saxman
Balance Sheet
As of December 31, 2025

Item 5.

Dec 31, 25

ASSETS	
Current Assets	
Checking/Savings	
01.1010 · General Fund Checking	2,430.28
01.1011 · Northrim Payroll	23,402.21
01.1012 · General Checking Northrim 1882	266,937.89
01.1025 · Credit Card Account	283,538.88
10.1010 · Water & Sewer Checking	-83,924.56
10.1011 · W&S Reserve Checking	51,177.56
88.1010 · CARES Act Checking	0.02
Total Checking/Savings	543,562.28
Accounts Receivable	
01.1350 · Accounts Receivable - GF	
01.1351 · Allowance for Doubtful Accounts	-7,916.95
01.1350 · Accounts Receivable - GF - Other	72,408.15
Total 01.1350 · Accounts Receivable - GF	64,491.20
01.1360 · CFC Tour Accounts Receivable	300.00
10.1300 · W&S Accounts Receivable	
10.1301 · W&S Allowance for Bad Debt	-1,424.99
10.1300 · W&S Accounts Receivable - Other	66,462.93
Total 10.1300 · W&S Accounts Receivable	65,037.94
Total Accounts Receivable	129,829.14
Other Current Assets	
01.1200 · Undeposited Funds	166,959.43
96.1400 · Deferred Outflows Pension Fund	22,270.33
Total Other Current Assets	189,229.76
Total Current Assets	862,621.18
Fixed Assets	
10.1800 · Buildings	1,198,196.35
10.1801 · DEC Water & Sewer Improvements	454,511.95
10.1802 · Water Reservoir	750,505.00
10.1803 · Equipment/Water/Sewer	2,476,857.21
10.1804 · W&S General Fixed Assets	425,000.00
10.1805 · Water/Sewer Infrastructure	3,103,933.50
10.1899 · W&S Accumulated Depreciation	-4,171,473.44
98.9701 · Buildings General Fund	9,985,253.66
98.9705 · Equipment General Fund	573,726.78
98.9710 · Vehicles General Fund	239,333.89
98.9715 · Improvements	1,028,925.51
98.9720 · CIP Construction In Progress GF	147,850.74
98.9721 · Land	1,019,025.56
98.9722 · Tidelands	617,008.00
98.9730 · Accumulated Depreciation	-4,823,283.77
Total Fixed Assets	13,025,370.94
Other Assets	
01.1151 · Petty Cash Community Center	300.00
01.1375 · Employee Receivable	750.00
1355 · Leases Receivable	43,212.65
1404 · Prepaid Insurance	-0.31
2000 · Suspense	750.03
2100 · Passthrough Activity	-120.42
99.9920 · Amt to be provided Duplex #2	157,851.24
99.9924 · Amt to be Provided FB 1018961	316,139.57
Total Other Assets	518,882.76
TOTAL ASSETS	14,406,874.88

4:10 PM

01/30/26

Accrual Basis

City of Saxman
Balance Sheet
As of December 31, 2025

Item 5.

Dec 31, 25

LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
01.2100 · Accounts Payable General Fund	-8,505.29
10.2100 · Accounts Payable W&S	4,810.66
Total Accounts Payable	-3,694.63
Other Current Liabilities	
Due To/From	
01.2901 · Due To/From Saxman Seaport	-1,439.64
10.2900 · Due To/From Water & Sewer Fund	89,803.06
10.2901 · Due To/From General Fund	-103,128.83
79.2900 · Due to/From CPV Funds	-32,165.00
89.2900 · Due to/From ARPA Grant	28,509.00
Total Due To/From	-18,421.41
01.2400 · Sales Tax Payable Rentals	1,110.53
01.2401 · Sales Tax Payable - Arts	64.35
01.2402 · Security Deposit Payable	14,416.35
01.2950 · Deferred Revenue	29,997.93
01.2960 · Deferred Inflows	-8,550.00
10.2300 · Insurance Payable W&S	-0.03
2110 · Direct Deposit Liabilities	13,194.59
2200 · Payroll Liabilities	
2201 · AUT Payable	2,045.43
2220 · Payroll Taxes Payable 941	4,132.30
2225 · Annual/Sick Leave Payable	11,424.31
2230 · PERS	4,992.21
2236 · COS - Rent	4,620.00
2237 · Health Insurance	9,346.89
2238 · W&S - Employee deductions	126.00
2200 · Payroll Liabilities - Other	-307.23
Total 2200 · Payroll Liabilities	36,379.91
2221 · Unavailable Revenue	56,282.01
2300 · Insurance Payable	-27,059.50
25500 · Sales Tax Payable	738.08
2600 · Deferred Inflows - Leases	43,212.65
Total Other Current Liabilities	141,365.46
Total Current Liabilities	137,670.83
Long Term Liabilities	
96.2910 · Net Pension Obligation	225,392.00
96.2911 · Net OPEB Liability	-91,154.00
98.9850 · Federal Government	3,593,696.71
98.9855 · State Government	6,340,544.93
98.9860 · Local Sources	2,151,310.26
98.9865 · General Fund	1,525,572.25
99.9919 · NP Northrim Duplex #2	157,048.15
99.9923 · NP First Bank 1018961	296,041.15
Total Long Term Liabilities	14,198,451.45
Total Liabilities	14,336,122.28
Equity	
01.3000 · General Fund Fund Balance	50,131.62
10.3000 · Water & Sewer Fund Balance	5,277,335.02
22.3000 · Fund Balance Youth Outreach	-1,784.34
32000 · Unrestricted Net Assets	79,808.96
75.3000 · Fund Balance Totem Restoration	14,042.98
77.3000 · Fund Balance Carving Center Exp	21,557.86
96.3000 · Fund Balance Pension Fund	-96,936.00
98.3000 · Fund Balance - Fixed Assets	-4,823,283.78

4:10 PM
01/30/26
Accrual Basis

**City of Saxman
Balance Sheet
As of December 31, 2025**

Item 5.

	<u>Dec 31, 25</u>
Net Income	<u>-450,119.72</u>
Total Equity	<u>70,752.60</u>
TOTAL LIABILITIES & EQUITY	<u>14,406,874.88</u>

4:10 PM

01/30/26

Accrual Basis

**City of Saxman
Cash Accounts
As of December 31, 2025**

Item 5.

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
01.1010 - General Fund Checking	2,430.28
01.1011 - Northrim Payroll	23,402.21
01.1025 - Credit Card Account	283,538.88
10.1010 - Water & Sewer Checking	-83,924.56
10.1011 - W&S Reserve Checking	51,177.56
88.1010 - CARES Act Checking	0.02
Total Checking/Savings	276,624.39
Total Current Assets	276,624.39
TOTAL ASSETS	<u>276,624.39</u>
LIABILITIES & EQUITY	0.00

4:10 PM

01/30/26

Accrual Basis

City of Saxman Fund 00 General Fund
Profit & Loss Budget vs. Actual
July 1, 2025 through January 30, 2026

Item 6.

	Jul 1, '25 -...	Budget	\$ Over Bu...	% of Budg...
Ordinary Income/Expense				
Income				
4003 · Reimbursements	-1,013.00	0.00	-1,013.00	100.0%
4200 · Operating Revenue State of AK	0.00	80,000.00	-80,000.00	0.0%
4206 · Finance Charges	0.00	75.00	-75.00	0.0%
4300 · Fisheries Business Tax	0.00	700.00	-700.00	0.0%
4301 · Rental Revenue	19,325.00	38,400.00	-19,075.00	50.3%
4500 · Sales Tax Revenue	0.00	830,000.00	-830,000.00	0.0%
4601 · Misc. Office Revenue	0.00	50.00	-50.00	0.0%
4620 · Tourism Annual Fee CFT	40,000.00	40,000.00	0.00	100.0%
4621 · Head Count Fees CFT	117,829.00	150,000.00	-32,171.00	78.6%
4701 · Dockside Lease	2,816.88	5,634.00	-2,817.12	50.0%
4771 · Citation Penalties	0.00	100.00	-100.00	0.0%
Total Income	178,957.88	1,144,959.00	-966,001.12	15.6%
Gross Profit	178,957.88	1,144,959.00	-966,001.12	15.6%
Expense				
5301 · Office Supplies	4,430.08	6,000.00	-1,569.92	73.8%
5302 · Copier Service	2,155.00	1,500.00	655.00	143.7%
5310 · Postage	1,116.83	1,000.00	116.83	111.7%
5313 · Bank Charges	84.00	2,500.00	-2,416.00	3.4%
5455 · Computer Supplies	15,836.61	0.00	15,836.61	100.0%
5460 · Computer Support/Internet	39,746.97	23,000.00	16,746.97	172.8%
5510 · Utilities	258.09	0.00	258.09	100.0%
5515 · Telephone	3,909.26	7,000.00	-3,090.74	55.8%
5516 · Events	0.00	15,000.00	-15,000.00	0.0%
5520 · Oil	270.29	0.00	270.29	100.0%
5530 · Supplies	2,167.92	5,000.00	-2,832.08	43.4%
5550 · General Maintenance	620.30	0.00	620.30	100.0%
5551 · Furnace Maintenance	440.00	0.00	440.00	100.0%
5630 · General Liability Insurance	9,023.79	0.00	9,023.79	100.0%
5700 · Totem Restoration	17,500.00	15,000.00	2,500.00	116.7%
5730 · ElectionCosts	23.80	0.00	23.80	100.0%
5740 · Dues/Fees	1,927.00	1,100.00	827.00	175.2%
5742 · Subscriptions & Publications	862.46	5,500.00	-4,637.54	15.7%
5744 · Licenses/Fees	0.00	325.00	-325.00	0.0%
5745 · Business Development/Meals	0.00	450.00	-450.00	0.0%
5801 · Accounting/Audit	67,063.50	80,000.00	-12,936.50	83.8%
5820 · Legal Services	309.60	2,600.00	-2,290.40	11.9%
5825 · Contracted Services	0.00	2,000.00	-2,000.00	0.0%
5827 · Municode	6,626.02	14,500.00	-7,873.98	45.7%
6042 · Miscellaneous Expense	27,385.92	0.00	27,385.92	100.0%
7000 · Late & CC Processing Fees	157.22	0.00	157.22	100.0%
7002 · Vehicle Operation	0.00	40,000.00	-40,000.00	0.0%
7010 · Interest Expense	0.00	5,400.00	-5,400.00	0.0%
7802 · Transfer to Seaport	0.00	7,260.00	-7,260.00	0.0%
Total Expense	201,914.66	235,135.00	-33,220.34	85.9%
Net Ordinary Income	-22,956.78	909,824.00	-932,780.78	-2.5%
Other Income/Expense				
Other Income				
4805 · Totem Restoration	0.00	15,000.00	-15,000.00	0.0%
Total Other Income	0.00	15,000.00	-15,000.00	0.0%
Net Other Income	0.00	15,000.00	-15,000.00	0.0%
Net Income	-22,956.78	924,824.00	-947,780.78	-2.5%

4:10 PM

01/30/26

Accrual Basis

Item 6.

**City of Saxman Fund 03 City Clerk
Profit & Loss Budget vs. Actual**
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5001 - Wages	31,707.88	56,160.00	-24,452.12	56.5%
5005 - PERS Expense	0.00	12,355.00	-12,355.00	0.0%
5010 - Payroll Taxes	2,643.68	4,296.00	-1,652.32	61.5%
5015 - Health/Life Insurance	0.00	10,250.00	-10,250.00	0.0%
5020 - Workman's Comp. Insurance	0.00	1,000.00	-1,000.00	0.0%
5301 - Office Supplies	1,099.70	1,500.00	-400.30	73.3%
5460 - Computer Support/Internet	0.00	600.00	-600.00	0.0%
5515 - Telephone	240.00	350.00	-110.00	68.6%
5630 - General Liability Insurance	9,023.79	2,385.00	6,638.79	378.4%
5740 - Dues/Fees	0.00	1,050.00	-1,050.00	0.0%
6010 - Travel - Transportation/Lodging	0.00	7,500.00	-7,500.00	0.0%
6011 - Travel - Per Diem	272.00	400.00	-128.00	68.0%
6040 - Registration	525.00	1,700.00	-1,175.00	30.9%
Total Expense	45,512.05	99,546.00	-54,033.95	45.7%
Net Ordinary Income	-45,512.05	-99,546.00	54,033.95	45.7%
Net Income	-45,512.05	-99,546.00	54,033.95	45.7%

City of Saxman Fund 04 City Administrator
Profit & Loss Budget vs. Actual
July through December 2025

Item 6.

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5001 - Wages	106,699.54	158,680.00	-51,980.46	67.2%
5005 - PERS Expense	23,216.10	34,910.00	-11,693.90	66.5%
5010 - Payroll/Taxes	8,753.14	12,139.00	-3,385.86	72.1%
5015 - Health/Life Insurance	26,696.26	28,000.00	-1,303.74	95.3%
5020 - Workman's Comp. Insurance	0.00	581.00	-581.00	0.0%
5301 - Office Supplies	495.00	500.00	-5.00	99.0%
5460 - Computer Support/Internet	855.02	800.00	55.02	106.9%
5515 - Telephone	1,606.09	1,750.00	-143.91	91.8%
5530 - Supplies	399.99	850.00	-450.01	47.1%
5630 - General Liability Insurance	9,023.79	4,568.00	4,455.79	197.5%
5740 - Dues/Fees	550.00	1,250.00	-700.00	44.0%
5745 - Business Development/Meals	0.00	100.00	-100.00	0.0%
6010 - Travel - Transportation/Lodging	418.50	6,500.00	-6,081.50	6.4%
6011 - Travel - Per Diem	408.00	2,600.00	-2,192.00	15.7%
6040 - Registration	0.00	1,450.00	-1,450.00	0.0%
66000 - Payroll Expenses	168.00			
Total Expense	179,289.43	254,678.00	-75,388.57	70.4%
Net Ordinary Income	-179,289.43	-254,678.00	75,388.57	70.4%
Net Income	-179,289.43	-254,678.00	75,388.57	70.4%

City of Saxman Fund 05 Public Works
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 - Reimbursements	0.00	2,000.00	-2,000.00	0.0%
Total Income	0.00	2,000.00	-2,000.00	0.0%
Gross Profit	0.00	2,000.00	-2,000.00	0.0%
Expense				
5001 - Wages	31,132.75	56,650.00	-25,517.25	55.0%
5002 - Temporary Hire	1,840.00	20,000.00	-18,160.00	9.2%
5010 - Payroll/Taxes	2,762.37	5,864.00	-3,101.63	47.1%
5020 - Workman's Comp. Insurance	0.00	5,700.00	-5,700.00	0.0%
5214 - Equipment Rental	0.00	500.00	-500.00	0.0%
5216 - Bobcat expense	13,428.49	37,000.00	-23,571.51	36.3%
5300 - Safety Equipment	387.18			
5504 - Grounds Maintenance	0.00	5,000.00	-5,000.00	0.0%
5505 - Equipment	3,253.26	1,400.00	1,853.26	232.4%
5506 - GroundsSupplies	0.00	3,500.00	-3,500.00	0.0%
5507 - Equipment Maintenance	0.00	3,000.00	-3,000.00	0.0%
5513 - COS Street Lights	0.00	11,000.00	-11,000.00	0.0%
5515 - Telephone	240.00	600.00	-360.00	40.0%
5525 - Landfill	0.00	100.00	-100.00	0.0%
5530 - Supplies	540.47	100.00	440.47	540.5%
5545 - Tools	774.97			
5550 - General Maintenance	0.00	2,000.00	-2,000.00	0.0%
5630 - General Liability Insurance	9,023.79	2,500.00	6,523.79	361.0%
5800 - Towing Fees	3,961.25	500.00	3,461.25	792.3%
6000 - Road Supplies	2,746.78			
7000 - Late & CC Processing Fees	1.00			
7002 - Vehicle Operation	153.84	3,000.00	-2,846.16	5.1%
7003 - Vehicle Maintenance	0.00	5,000.00	-5,000.00	0.0%
7004 - Vehicle Insurance	9,023.79	1,300.00	7,723.79	694.1%
7071 - Truck Expense - Chevy	630.96	250.00	380.96	252.4%
7072 - Loader Expenses	124.50	4,000.00	-3,875.50	3.1%
Total Expense	80,025.40	168,964.00	-88,938.60	47.4%
Net Ordinary Income	-80,025.40	-166,964.00	86,938.60	47.9%
Net Income	<u>-80,025.40</u>	<u>-166,964.00</u>	<u>86,938.60</u>	<u>47.9%</u>

City of Saxman Fund 06 Roads
Profit & Loss Budget vs. Actual
July through December 2025

Item 6.

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5207 - Water Plant Maintenance	566.85			
5210 - Road Maintenance	0.00	7,000.00	-7,000.00	0.0%
5212 - Snow Plow/Sander Maintenance	0.00	3,000.00	-3,000.00	0.0%
5508 - Equipment Insurance	0.00	278.00	-278.00	0.0%
6000 - Road Supplies	244.64	7,000.00	-6,755.36	3.5%
Total Expense	811.49	17,278.00	-16,466.51	4.7%
Net Ordinary Income	-811.49	-17,278.00	16,466.51	4.7%
Net Income	<u>-811.49</u>	<u>-17,278.00</u>	<u>16,466.51</u>	<u>4.7%</u>

**City of Saxman Fund 07 Mayor
Profit & Loss Budget vs. Actual
July through December 2025**

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5001 - Wages	0.00	10,000.00	-10,000.00	0.0%
5010 - Payroll Taxes	0.00	765.00	-765.00	0.0%
5020 - Workman's Comp. Insurance	0.00	466.00	-466.00	0.0%
5515 - Telephone	0.00	450.00	-450.00	0.0%
5630 - General Liability Insurance	9,023.79	275.00	8,748.79	3,281.4%
5740 - Dues/Fees	275.00	150.00	125.00	183.3%
6010 - Travel - Transportation/Lodging	1,148.30	5,500.00	-4,351.70	20.9%
6011 - Travel - Per Diem	408.00	500.00	-92.00	81.6%
6019 - AML Mayor's Association	0.00	100.00	-100.00	0.0%
6040 - Registration	0.00	600.00	-600.00	0.0%
Total Expense	10,855.09	18,806.00	-7,950.91	57.7%
Net Ordinary Income	-10,855.09	-18,806.00	7,950.91	57.7%
Net Income	<u>-10,855.09</u>	<u>-18,806.00</u>	<u>7,950.91</u>	<u>57.7%</u>

City of Saxman Fund 09 Council
Profit & Loss Budget vs. Actual
July through December 2025

Item 6.

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5001 - Wages	9,930.00	20,000.00	-10,070.00	49.7%
5010 - Payroll Taxes	759.65	1,530.00	-770.35	49.7%
5020 - Workman's Comp. Insurance	0.00	1,100.00	-1,100.00	0.0%
5515 - Telephone	0.00	150.00	-150.00	0.0%
5530 - Supplies	0.00	20.00	-20.00	0.0%
5630 - General Liability Insurance	9,023.79	625.00	8,398.79	1,443.8%
5730 - Election Costs	0.00	600.00	-600.00	0.0%
5740 - Dues/Fees	0.00	550.00	-550.00	0.0%
5745 - Business Development/Meals	0.00	575.00	-575.00	0.0%
5901 - Retreat Expense	0.00	350.00	-350.00	0.0%
6010 - Travel - Transportation/Lodging	0.00	5,000.00	-5,000.00	0.0%
6011 - Travel - Per Diem	408.00	600.00	-192.00	68.0%
6040 - Registration	0.00	1,900.00	-1,900.00	0.0%
Total Expense	20,121.44	33,000.00	-12,878.56	61.0%
Net Ordinary Income	-20,121.44	-33,000.00	12,878.56	61.0%
Net Income	-20,121.44	-33,000.00	12,878.56	61.0%

City of Saxman Fund 13 Finance
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5001 - Wages	5,708.82	47,840.00	-42,131.18	11.9%
5005 - PERS Expense	8,028.51	10,525.00	-2,496.49	76.3%
5010 - Payroll/Taxes	3,037.61	3,660.00	-622.39	83.0%
5015 - Health/Life Insurance	10,680.32	3,000.00	7,680.32	356.0%
5020 - Workman's Comp. Insurance	0.00	225.00	-225.00	0.0%
5301 - Office Supplies	1,155.91	1,300.00	-144.09	88.9%
5460 - Computer Support/Internet	0.00	575.00	-575.00	0.0%
5515 - Telephone	180.00	2,500.00	-2,320.00	7.2%
5530 - Supplies	25.03			
5630 - General Liability Insurance	9,023.79	1,200.00	7,823.79	752.0%
5740 - Dues/Fees	0.00	200.00	-200.00	0.0%
5825 - Contracted Services	61,162.00	120,000.00	-58,838.00	51.0%
6010 - Travel - Transportation/Lodging	0.00	650.00	-650.00	0.0%
6011 - Travel - Per Diem	408.00	200.00	208.00	204.0%
6043 - Training and continued education	0.00	2,000.00	-2,000.00	0.0%
66000 - Payroll Expenses	30,974.22			
Total Expense	130,384.21	193,875.00	-63,490.79	67.3%
Net Ordinary Income	-130,384.21	-193,875.00	63,490.79	67.3%
Net Income	<u>-130,384.21</u>	<u>-193,875.00</u>	<u>63,490.79</u>	<u>67.3%</u>

City of Saxman Fund 14 Grants
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 - Reimbursements	0.00	10,000.00	-10,000.00	0.0%
Total Income	0.00	10,000.00	-10,000.00	0.0%
Gross Profit	0.00	10,000.00	-10,000.00	0.0%
Expense				
5515 - Telephone	0.00	1,000.00	-1,000.00	0.0%
6005 - Housing Stipend	0.00	8,736.00	-8,736.00	0.0%
7002 - Vehicle Operation	0.00	1,664.00	-1,664.00	0.0%
7003 - Vehicle Maintenance	0.00	520.00	-520.00	0.0%
Total Expense	0.00	11,920.00	-11,920.00	0.0%
Net Ordinary Income	0.00	-1,920.00	1,920.00	0.0%
Net Income	0.00	-1,920.00	1,920.00	0.0%

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01/30/26

Accrual Basis

City of Saxman Fund 15 VPSO
Profit & Loss Budget vs. Actual
July through December 2025

Item 6.

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>

City of Saxman Fund 20 Old City Hall
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4301 · Rental Revenue	9,000.00	18,000.00	-9,000.00	50.0%
Total Income	9,000.00	18,000.00	-9,000.00	50.0%
Gross Profit	9,000.00	18,000.00	-9,000.00	50.0%
Expense				
5460 · Computer Support/Internet	409.39	450.00	-40.61	91.0%
5515 · Telephone	215.81	180.00	35.81	119.9%
5550 · General Maintenance	0.00	6,000.00	-6,000.00	0.0%
5551 · Furnace Maintenance	0.00	600.00	-600.00	0.0%
5610 · Property/Contents Ins.	0.00	3,900.00	-3,900.00	0.0%
Total Expense	625.20	11,130.00	-10,504.80	5.6%
Net Ordinary Income	8,374.80	6,870.00	1,504.80	121.9%
Net Income	8,374.80	6,870.00	1,504.80	121.9%

City of Saxman Fund 22 Community Hall
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 - Reimbursements	-200.00			
4301 - Rental Revenue	12,860.00	22,500.00	-9,640.00	57.2%
4400 - Vending Machines	0.00	200.00	-200.00	0.0%
Total Income	12,660.00	22,700.00	-10,040.00	55.8%
Gross Profit	12,660.00	22,700.00	-10,040.00	55.8%
Expense				
5001 - Wages	0.00	52,000.00	-52,000.00	0.0%
5010 - Payroll/Taxes	0.00	3,978.00	-3,978.00	0.0%
5020 - Workman's Comp. Insurance	0.00	300.00	-300.00	0.0%
5206 - Sprinkler Maintenance	960.00	5,000.00	-4,040.00	19.2%
5301 - Office Supplies	87.45	300.00	-212.55	29.2%
5313 - Bank Charges	0.00	200.00	-200.00	0.0%
5460 - Computer Support/Internet	0.00	200.00	-200.00	0.0%
5505 - Equipment	692.71			
5507 - Equipment Maintenance	82.88			
5510 - Utilities	12,169.07	18,000.00	-5,830.93	67.6%
5515 - Telephone	312.68	500.00	-187.32	62.5%
5520 - Oil	8,544.67	30,000.00	-21,455.33	28.5%
5528 - Water & Sewer Fees	0.00	7,478.00	-7,478.00	0.0%
5530 - Supplies	199.36	2,500.00	-2,300.64	8.0%
5540 - Equipment Purchases	0.00	3,500.00	-3,500.00	0.0%
5550 - General Maintenance	8,353.73	20,000.00	-11,646.27	41.8%
5551 - Furnace Maintenance	0.00	500.00	-500.00	0.0%
5552 - Generator Maintenance	0.00	2,500.00	-2,500.00	0.0%
5553 - Elevator Maintenance	0.00	4,100.00	-4,100.00	0.0%
5560 - Generator fuel	0.00	500.00	-500.00	0.0%
5610 - Property/Contents Ins.	0.00	69,544.00	-69,544.00	0.0%
5630 - General Liability Insurance	9,023.79	308.00	8,715.79	2,929.8%
5740 - Dues/Fees	190.00	285.00	-95.00	66.7%
Total Expense	40,616.34	221,693.00	-181,076.66	18.3%
Net Ordinary Income	-27,956.34	-198,993.00	171,036.66	14.0%
Net Income	-27,956.34	-198,993.00	171,036.66	14.0%

City of Saxman Fund 24 Tribal Hall
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 - Reimbursements	-115.00			
4301 - Rental Revenue	308.00	4,000.00	-3,692.00	7.7%
Total Income	193.00	4,000.00	-3,807.00	4.8%
Gross Profit	193.00	4,000.00	-3,807.00	4.8%
Expense				
5313 - Bank Charges	0.00	10.00	-10.00	0.0%
5510 - Utilities	2,084.10	4,000.00	-1,915.90	52.1%
5520 - Oil	1,663.15	12,100.00	-10,436.85	13.7%
5525 - Landfill	0.00	130.00	-130.00	0.0%
5528 - Water & Sewer Fees	0.00	7,478.00	-7,478.00	0.0%
5530 - Supplies	0.00	150.00	-150.00	0.0%
5550 - General Maintenance	0.00	2,500.00	-2,500.00	0.0%
5551 - Furnace Maintenance	213.36	1,200.00	-986.64	17.8%
5610 - Property/Contents Ins.	9,023.79	12,372.00	-3,348.21	72.9%
Total Expense	12,984.40	39,940.00	-26,955.60	32.5%
Net Ordinary Income	-12,791.40	-35,940.00	23,148.60	35.6%
Net Income	-12,791.40	-35,940.00	23,148.60	35.6%

4:10 PM

01/30/26

Accrual Basis

Item 6.

City of Saxman Fund 25 Outside Restrooms
Profit & Loss Budget vs. Actual
July through December 2025

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5510 - Utilities	871.50	1,200.00	-328.50	72.6%
5530 - Supplies	0.00	1,000.00	-1,000.00	0.0%
5550 - General Maintenance	0.00	2,000.00	-2,000.00	0.0%
5610 - Property/Contents Ins.	9,023.79	2,700.00	6,323.79	334.2%
Total Expense	9,895.29	6,900.00	2,995.29	143.4%
Net Ordinary Income	-9,895.29	-6,900.00	-2,995.29	143.4%
Net Income	-9,895.29	-6,900.00	-2,995.29	143.4%

City of Saxman Fund 26 Carving Center
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5510 - Utilities	1,626.64	2,600.00	-973.36	62.6%
5528 - Water & Sewer Fees	0.00	7,478.00	-7,478.00	0.0%
5530 - Supplies	0.00	500.00	-500.00	0.0%
5550 - General Maintenance	0.00	1,500.00	-1,500.00	0.0%
5610 - Property/Contents Ins.	9,023.79	2,819.00	6,204.79	320.1%
Total Expense	10,650.43	14,897.00	-4,246.57	71.5%
Net Ordinary Income	-10,650.43	-14,897.00	4,246.57	71.5%
Net Income	<u>-10,650.43</u>	<u>-14,897.00</u>	<u>4,246.57</u>	<u>71.5%</u>

City of Saxman Fund 27 Public Safety Bldg
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5510 - Utilities	652.24	1,000.00	-347.76	65.2%
5520 - Oil	433.96	9,300.00	-8,866.04	4.7%
5525 - Landfill	0.00	150.00	-150.00	0.0%
5528 - Water & Sewer Fees	0.00	1,572.00	-1,572.00	0.0%
5550 - General Maintenance	6,879.23	1,500.00	5,379.23	458.6%
5551 - Furnace Maintenance	0.00	250.00	-250.00	0.0%
5610 - Property/Contents Ins.	9,023.79	727.00	8,296.79	1,241.2%
Total Expense	16,989.22	14,499.00	2,490.22	117.2%
Net Ordinary Income	-16,989.22	-14,499.00	-2,490.22	117.2%
Net Income	-16,989.22	-14,499.00	-2,490.22	117.2%

City of Saxman Fund 28 THHP Duplex
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4301 - Rental Revenue	14,150.00	22,000.00	-7,850.00	64.3%
Total Income	14,150.00	22,000.00	-7,850.00	64.3%
Gross Profit	14,150.00	22,000.00	-7,850.00	64.3%
Expense				
5223 - Equipment Repair	0.00	500.00	-500.00	0.0%
5313 - Bank Charges	0.00	150.00	-150.00	0.0%
5505 - Equipment	0.00	2,500.00	-2,500.00	0.0%
5510 - Utilities	676.34	500.00	176.34	135.3%
5525 - Landfill	0.00	125.00	-125.00	0.0%
5530 - Supplies	0.00	2,500.00	-2,500.00	0.0%
5550 - General Maintenance	478.97	2,500.00	-2,021.03	19.2%
5610 - Property/Contents Ins.	9,023.79	4,576.00	4,447.79	197.2%
5720 - Advertising	0.00	130.00	-130.00	0.0%
97.0002 - Retirement of Debt	0.00	26,798.00	-26,798.00	0.0%
Total Expense	10,179.10	40,279.00	-30,099.90	25.3%
Net Ordinary Income	3,970.90	-18,279.00	22,249.90	-21.7%
Net Income	3,970.90	-18,279.00	22,249.90	-21.7%

City of Saxman Fund 29 AHFC Duplex
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4301 - Rental Revenue	14,486.00	28,000.00	-13,514.00	51.7%
4309 - Office Landfill	25.00	450.00	-425.00	5.6%
Total Income	14,511.00	28,450.00	-13,939.00	51.0%
Gross Profit	14,511.00	28,450.00	-13,939.00	51.0%
Expense				
5313 - Bank Charges	0.00	100.00	-100.00	0.0%
5505 - Equipment	0.00	2,500.00	-2,500.00	0.0%
5510 - Utilities	471.70	500.00	-28.30	94.3%
5525 - Landfill	-150.00	125.00	-275.00	-120.0%
5530 - Supplies	154.02			
5550 - General Maintenance	1,639.98	2,500.00	-860.02	65.6%
5610 - Property/Contents Ins.	9,023.79	4,342.00	4,681.79	207.8%
5720 - Advertising	0.00	130.00	-130.00	0.0%
97.0002 - Retirement of Debt	1,606.18	9,636.00	-8,029.82	16.7%
Total Expense	12,745.67	19,833.00	-7,087.33	64.3%
Net Ordinary Income	1,765.33	8,617.00	-6,851.67	20.5%
Net Income	<u>1,765.33</u>	<u>8,617.00</u>	<u>-6,851.67</u>	<u>20.5%</u>

City of Saxman Fund 32 Tours
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4621 · Head Count Fees CFT	43,705.00			
4901 · Park Permit Revenue	225.00	9,000.00	-8,775.00	2.5%
4902 · Headcount Fees - Independents	140,805.55	190,000.00	-49,194.45	74.1%
Total Income	184,735.55	199,000.00	-14,264.45	92.8%
Gross Profit	184,735.55	199,000.00	-14,264.45	92.8%
Expense				
5209 · Shed Maintenance	0.00	2,000.00	-2,000.00	0.0%
5214 · Equipment Rental	807.00	2,500.00	-1,693.00	32.3%
5301 · Office Supplies	0.00	1,000.00	-1,000.00	0.0%
5313 · Bank Charges	0.00	500.00	-500.00	0.0%
5720 · Advertising	0.00	1,300.00	-1,300.00	0.0%
Total Expense	807.00	7,300.00	-6,493.00	11.1%
Net Ordinary Income	183,928.55	191,700.00	-7,771.45	95.9%
Net Income	183,928.55	191,700.00	-7,771.45	95.9%

City of Saxman Fund 34 Fire Dept
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5350 - Fire Truck Insurance	0.00	3,952.00	-3,952.00	0.0%
5402 - Fire Truck Maintenance	0.00	1,500.00	-1,500.00	0.0%
5510 - Utilities	0.00	832.00	-832.00	0.0%
5520 - Oil	80.96	5,500.00	-5,419.04	1.5%
5550 - General Maintenance	0.00	5,000.00	-5,000.00	0.0%
5551 - Furnace Maintenance	0.00	500.00	-500.00	0.0%
5610 - Property/Contents Ins.	18,047.69	2,180.00	15,867.69	827.9%
5826 - EMS Services	33,400.00	65,000.00	-31,600.00	51.4%
6040 - Registration	0.00	10.00	-10.00	0.0%
Total Expense	51,528.65	84,474.00	-32,945.35	61.0%
Net Ordinary Income	-51,528.65	-84,474.00	32,945.35	61.0%
Net Income	-51,528.65	-84,474.00	32,945.35	61.0%

Water &Sewer
Profit & Loss Budget vs. Actual
July through December 2025

Item 7.

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4201 - Water Service Charges	74,975.00	150,000.00	(75,025.00)	50.0%
4202 - Sewer Service Charges	61,645.00	125,000.00	(63,355.00)	49.3%
4203 - Shut Off Fees	0.00	30.00	(30.00)	0.0%
4206 - Finance Charges	0.00	230.00	(230.00)	0.0%
4208 - W&S Installation Fees	479.34	500.00	(20.66)	95.9%
4410 - Interest Income	17.24	50.00	(32.76)	34.5%
4601 - Misc. Office Revenue	6,460.00			
4800 - Transfers In	0.00	24,006.00	(24,006.00)	0.0%
4800.01 - Transfer In From Seaport	0.00	3,800.00	(3,800.00)	0.0%
Total Income	143,576.58	303,616.00	(160,039.42)	47.3%
Gross Profit	143,576.58	303,616.00	(160,039.42)	47.3%
Expense				
5001 - Wages	51,773.50	93,000.00	(41,226.50)	55.7%
5005 - PERS Expense	11,390.17	20,460.00	(9,069.83)	55.7%
5010 - Payroll/Taxes	4,105.06	7,115.00	(3,009.94)	57.7%
5015 - Health/Life Insurance	9,159.71	22,626.00	(13,466.29)	40.5%
5020 - Workman's Comp. Insurance	0.00	2,500.00	(2,500.00)	0.0%
5201 - Chemicals	12,346.17	20,800.00	(8,453.83)	59.4%
5202 - Water Testing Services	1,891.52	8,000.00	(6,108.48)	23.6%
5203 - Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 - Water Testing Supplies	0.00	1,500.00	(1,500.00)	0.0%
5207 - Water Plant Maintenance	1,579.27	1,500.00	79.27	105.3%
5208 - Booster Station Maint.	1,695.71			
5211 - Water System Maintenance	35,763.04	30,000.00	5,763.04	119.2%
5213 - Sewer System Maint.	0.00	2,500.00	(2,500.00)	0.0%
5220 - KGB Fees	100,705.70	101,737.00	(1,031.30)	99.0%
5301 - Office Supplies	43.90	3,500.00	(3,456.10)	1.3%
5310 - Postage	46.35	650.00	(603.65)	7.1%
5313 - Bank Charges	642.83	2,000.00	(1,357.17)	32.1%
5455 - Computer Supplies	0.00	4,982.00	(4,982.00)	0.0%
5460 - Computer Support/Internet	2,952.88	0.00	2,952.88	100.0%
5510 - Utilities	2,109.54	3,000.00	(890.46)	70.3%
5511 - Electricity-Booster Station	136.50	2,000.00	(1,863.50)	6.8%
5515 - Telephone	514.37	6,000.00	(5,485.63)	8.6%
5520 - Oil	0.00	8,000.00	(8,000.00)	0.0%
5525 - Landfill	0.00	1,500.00	(1,500.00)	0.0%
5530 - Supplies	2,924.21	1,600.00	1,324.21	182.8%
5545 - Tools	7,227.08			
5551 - Furnace Maintenance	0.00	1,500.00	(1,500.00)	0.0%
5610 - Property/Contents Ins.	9,023.79	470.00	8,553.79	1,920.0%
5611 - Ins./Property Water Storage	9,023.79	552.00	8,471.79	1,634.7%
5612 - Ins./Property Water Treatment	9,023.79	4,787.00	4,236.79	188.5%
5613 - Ins. Property-New Water Plant	9,023.79	11,705.00	(2,681.21)	77.1%

Water & Sewer
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
5630 - General Liability Insurance	9,023.79	2,851.00	6,172.79	316.5%
5740 - Dues/Fees	0.00	1,500.00	(1,500.00)	0.0%
5745 - Business Development/Meals	0.00	500.00	(500.00)	0.0%
6010 - Travel - Transportation/Lodging	266.48	0.00	266.48	100.0%
6040 - Registration	0.00	350.00	(350.00)	0.0%
7002 - Vehicle Operation	0.00	1,400.00	(1,400.00)	0.0%
7071 - Truck Expense - Chevy	738.42	2,900.00	(2,161.58)	25.5%
7073 - Truck Insurance - Chevy	9,023.79	1,186.00	7,837.79	760.9%
7074 - Truck Maintenance - Chevy	59.98	1,500.00	(1,440.02)	4.0%
Total Expense	302,215.13	376,221.00	(74,005.87)	80.3%
Net Ordinary Income	(158,638.55)	(72,605.00)	(86,033.55)	218.5%
Net Income	(158,638.55)	(72,605.00)	(86,033.55)	218.5%

Saxman Seaport
Balance Sheet
As of December 31, 2025

Item 8.

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
11021 · Operating Account	285,688.77
11022 · 1st Bank Savings	78,434.67
11024 · Northrim Bank MM Bond Reserve	29,785.81
11025 · BNY Bond Res Investment Acct	16,050.36
<hr/>	
Total Checking/Savings	409,959.61
Accounts Receivable	
11041 · Accounts Receivable	30,797.71
<hr/>	
Total Accounts Receivable	30,797.71
Other Current Assets	
11042 · Allowance for Doubtful Accounts	-2,512.45
11111 · Due from City of Saxman	5,197.93
12999 · Undeposited Funds	80,212.54
1355 · Lease Receivable	208,017.77
2221 · Unavailable revenue	-2,031.78
<hr/>	
Total Other Current Assets	288,884.01
Total Current Assets	729,641.33
Fixed Assets	
1200 · Fixed Assets	
1201 · Buildings and Structures	4,703,450.90
1202 · Land & Improvements	153,426.97
1203 · Furniture and Equipment	37,699.47
1204 · Accumulated Depreciation	-3,406,946.22
<hr/>	
Total 1200 · Fixed Assets	1,487,631.12
Total Fixed Assets	1,487,631.12
Other Assets	
1400 · Deferred Outflows-Pension	5,890.18
<hr/>	
Total Other Assets	5,890.18
TOTAL ASSETS	2,223,162.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Current portion of Bond payable	11,406.00
2102 · Payroll Liabilities	
21021 · Payroll Taxes - Federal	-470.24
21022 · Payroll Taxes - State	-181.60
21023 · PERS	21,592.00
<hr/>	
Total 2102 · Payroll Liabilities	20,940.16
2103 · Sales Tax Payable	337.41
2200 · Tenant Security Deposits Held	6,716.50
2203 · Due To/From City of Saxman	33,407.66
2204 · Due to/from Saxman W&S	544.00
2600 · Deferred Inflows From Leases	639,836.00
2900 · Net Pension Obligation	63,374.00
2901 · Net OPEB Liability	-29,153.00
2950 · Deferred Inflows-Pension	3,120.00
<hr/>	
Total Other Current Liabilities	750,528.73
Total Current Liabilities	750,528.73
Long Term Liabilities	
2501 · Bond Loan Payable	95,000.00

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Accrual Basis

**Saxman Seaport
Balance Sheet
As of December 31, 2025**

Item 8.

	<u>Dec 31, 25</u>
2510 - Amortizable Bond Premium	8,237.40
Total Long Term Liabilities	103,237.40
Total Liabilities	853,766.13
Equity	
3200 - Opening Balance Equity	-16,017.00
3201 - Retained Earnings	1,381,809.89
Net Income	3,603.61
Total Equity	1,369,396.50
TOTAL LIABILITIES & EQUITY	<u>2,223,162.63</u>

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Income				
4101.01 · Storage	1,571.20	16,000.00	-14,428.80	9.8%
4101.01 · Outdoor Storage	7,745.32	0.00	7,745.32	100.0%
4101.02 · Indoor Storage	2,180.29	27,000.00	-24,819.71	8.1%
4101.03 · Macrge				
Total 4101 · Storage	11,496.81	43,000.00	-31,503.19	26.7%
4105 · Electricity	2,500.00	110,000.00	-107,500.00	2.3%
4106 · Income - Other	866.19			
Total 4100 · Income	14,863.00	165,000.00	-138,137.00	9.7%
4301 · Interest	0.00	200.00	-200.00	0.0%
44 · Other Revenue	0.00	0.00	0.00	0.0%
4402 · Recovery of Bad Debt				
Total 44 · Other Revenue	0.00	0.00	0.00	0.0%
4900 · Transfer In From GF	0.00	7,260.00	-7,260.00	0.0%
Total Income	14,863.00	160,460.00	-145,597.00	9.3%
Gross Profit	14,863.00	160,460.00	-145,597.00	9.3%
Expense				
53 · Administrative				
5301 · Office Supplies	0.00	1,000.00	-1,000.00	0.0%
5303 · Contract Services	0.00	0.00	-28.18	0.0%
5304 · Bank Service Charges	15.82	300.00	0.00	5.3%
5305 · Computer and Internet Expenses...	0.00	0.00	0.00	0.0%
5306 · Dues and Subscriptions	0.00	1,200.00	-1,200.00	0.0%
Total 53 · Administrative	15.82	2,500.00	-2,484.18	0.6%
5311 · Merchant deposit fee				
54 · Insurance Expense	0.00	0.00	0.00	0.0%
5403 · Property Insurance	0.00	30,366.00	-30,366.00	0.0%
Total 54 · Insurance Expense	0.00	30,366.00	-30,366.00	0.0%
55 · Utilities				
5501 · Electricity	10,754.18	110,000.00	-99,245.82	9.8%
5502 · Telephone Expense	489.39	1,500.00	-1,010.61	32.6%
5504 · Water/Sewer	0.00	3,900.00	-3,900.00	0.0%
Total 55 · Utilities	11,243.57	115,300.00	-104,056.43	9.8%
5710 · Interest Expense				
58 · Professional Fees	0.00	6,500.00	-6,500.00	0.0%
5801 · Audit	0.00	500.00	-500.00	0.0%
5802 · Other	0.00	500.00	-500.00	0.0%
Total 58 · Professional Fees	0.00	500.00	-500.00	0.0%
59 · Building				
5901 · Operating Supplies	0.00	500.00	-500.00	0.0%
5903 · Dock Repairs	0.00	2,000.00	-2,000.00	0.0%
Total 59 · Building	0.00	2,500.00	-2,500.00	0.0%
6061 · Travel Expenses	0.00	0.00	0.00	0.0%
6032 · Per Diem	0.00	0.00	0.00	0.0%
Total Expense	11,259.39	157,686.00	-148,405.61	7.1%
Net Ordinary Income	3,603.61	2,734.00	808.61	129.0%
Other Income/Expense				
Other Expense	0.00	15,000.00	-15,000.00	0.0%
7501 · Debit Service	0.00	15,000.00	-15,000.00	0.0%
Total Other Expense	0.00	15,000.00	-15,000.00	0.0%
Net Other Income	0.00	-15,000.00	15,000.00	0.0%
Net Income	3,603.61	-12,205.00	15,809.61	-29.5%

December Report 2025

Administrator Report

1. Updated the Advanced Communication alarm for the commiutey center Removed some old workers
2. Grand Total for the Light pole project is completed and the total was 8166.90 that we are giving a credit to for
3. Leagle update the case was closed back at the end of October.
4. There was concession sales that was supposed to be for the Cone family I decied to pay for because there was some kind of counfing and was and the invoice was in the citys name and was not changed so I decided to just pay as nothing was being done with it. Things need to be carefully watched when this happens next time.
5. I attended the AML meeting Margart and I had a meeting with our new atteny also had a meeting with Elisbeth from ANTHC about the GENSET for the Water plant and a maching grant. I did not re run for the AML board this year.
6. We signed the paper work for 301 Wolf st Salvation Army now working with the bank
7. Was asked to about the KIC Rental the Medical Professional would like to take over the lease at 2320 Killer whale and entering into a new lease with the City of Saxman
8. Talked with Elizabeth Merrill from ANTHC about Enineering plans also talked with Joe Hess
9. Started talking with Tory Korn about the Gym floor repair in the spring

Saxman Water Report December 2025

The month of December went very well with the daily average in the 802 tank 15.1 ft .We did so well that we would have to slow the plant down a lot of times so that we would not overflow in the 802 tank. One time we got down to 49 GPM and were able to keep up maintaining the 802 @ 15.6 for a few days.The new SCD machine is working good keeping us online even when the raw NTU's spike up to 2.998 when we had a lot of rain. The only thing that's not working yet is the PLC in the Panel View Plus that controls the chlorine pump turning the pump off when the water plant goes offline. So now we have to control manually until we get the PLC reprogrammed. We sent the PLC up to Dave Reed (ANTHC) twice with no luck getting it back in service. Dave Reed let us know that he would have to come to the water plant in person to troubleshoot the problem we were having with the PLC so Dave said he would talk to Elizabeth Merril and try to plan a trip to Saxman. He has not gotten back to us yet about what we are going to do next moving forward.I will contact Dave Reed to see if he or someone from ANTHC will be coming to help us with the PLC and the valve that controls the backwash water from the 802 it is an automatic valve that malfunctioned so we are not using it now we shut off the main valve where the water comes into the water plant from the 802.Other than those couple things the water plant is doing exceptionally well getting the filtered water NTU's down to ,015 for a week straight the turbidity readings were .015 all across the board running just as good as when the plant was brand new.

The water plant and the 802 tank did good all December up until the 27th the temperature was 23 degrees outside and freezing at night the 802 tank was @ 15.3 ft at 6:00am the 27th by the next morning on the 28th 24 hours later we were down to 14.4 ft losing almost one foot overnight one foot in the 802 is 50,000 gallons.and we continued to lose ground each day after that only able to break even a few days staying at 8 ft for about 4 days at 9m GPM but we lost on average 7/10 of a foot each day that's around 35,000 gallons. We were losing water up until January 15th we were at 5.8 ft on the 16th 6.5 ft , on the 17th 7.6 ft gaining 1.1ft overnight that's 55,000 gallons @ 4:40pm the 17th 802 was at 8.3 ft gaining .7 that's 35,000 gallons in about 9 hours on the 18th @ 7:30am the 802 was at 9.0 ft gaining 35,000 gallons @ 2:30pm on the 18th the 802 was @ 9.5 ft gaining .5 in 7 hours that's 25,000 gallons . We continue to gain around 35,000 gallons a day. From the 17th to the 18th we went from 7.6 ft to 9.0 ft gaining 1.4 ft in 24 hours. That's 70,000 gallons in one day that's what we gained not including consumption.

On Tuesday January 13, Sara Ramey (ARWA) came to town to start looking for leaks and pressure testing the water lines. We also checked all of the connections throughout Saxman, checking every curb stop we could find and checking for water coming out or frozen water coming out of the ground , looking for any clue that there was a leak checking ditches and culverts . Mostly we were looking for the curb stops that's the shutoff valve for each property ,this is usually where the leaks are 80% of the time. We found the shutoffs for a few of the abandoned houses throughout Saxman. Some of the curb stops we still need to find and document. We got the water line fixed at the house on Bear Clan st. We were finally able to locate the leak or at least the general area. We were happy to get that one done as we knew that it had been leaking for a while but we could not locate it.There was another house where the hose came off the connection. It was a $\frac{3}{4}$ " line and it was wide open probably for days because nobody was staying there at the time. Also at 2583 Raven the water lines froze and broke in 2 different places inside the house flooding the house for days ,because nobody was

Saxman Water Report December 2025

staying there nobody noticed it right away it probably was leaking for few days if not a week. But all of these leaks we found add up to a lot of water that was being lost each day some days we lost 50,000 gallons in one day . Now that we found a majority of the leaks we suspected we are gaining around 35,000 gallons a day if not more. Even though we found a bunch of big leaks we are still on the lookout for medium to small leaks that are harder to find as there's not as much water coming out of them.

So we did good finding and repairing leaks and we are building water in the 802. We will continue to search for leaks and find the curb stops that we can't locate because we need to know where every shutoff is for every property so that in case of an emergency we can shut the water off. We will be working on tie sheets for all the connections in Saxman.

Water Operator , Robert W. Sero 01-17-26