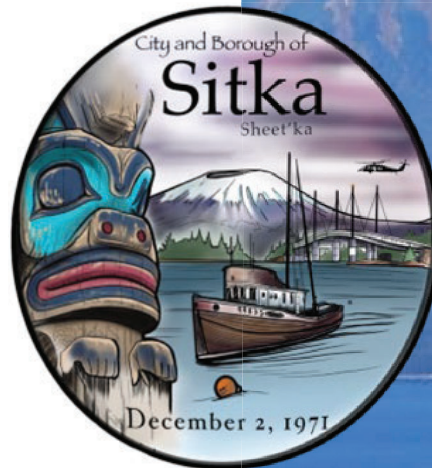
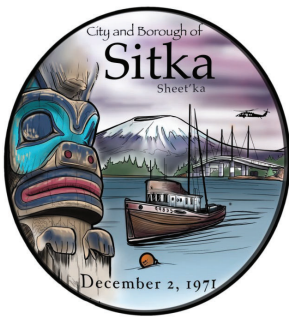


# CITY AND BOROUGH OF SITKA

## FY2027 CONSOLIDATED OPERATING BUDGET





# CITY AND BOROUGH OF SITKA

A COAST GUARD CITY

**May 1, 2026**

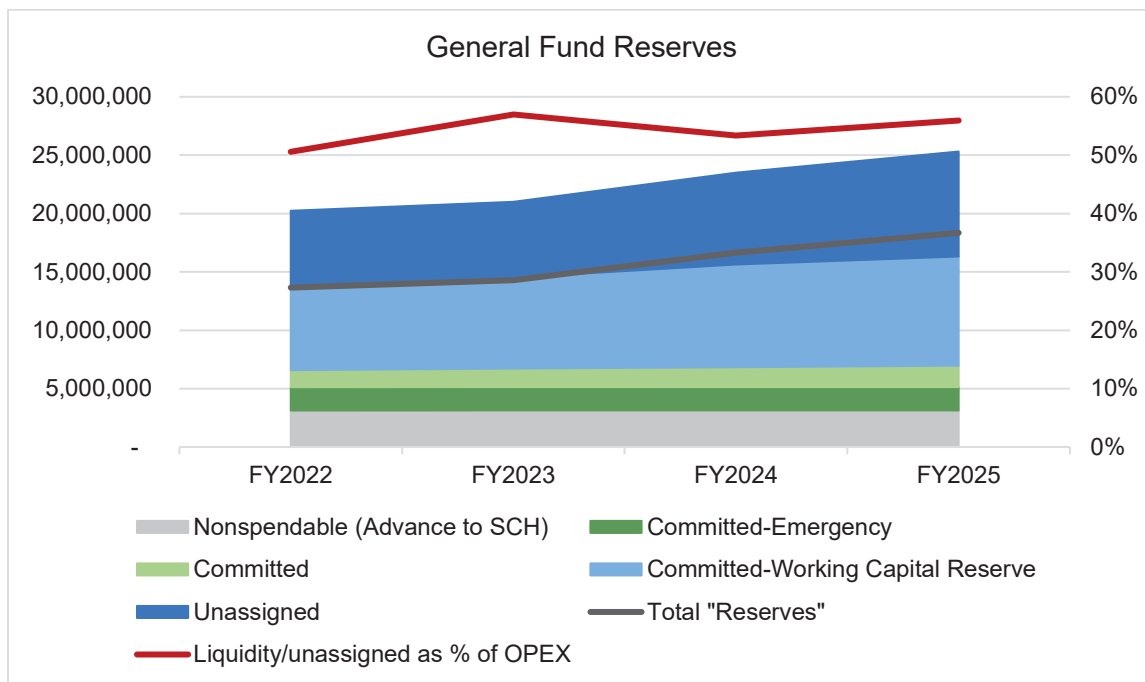
Mayor Eisenbeisz, Assembly Members, and Fellow Citizens of the City and Borough of Sitka,

In accordance with the provisions of Article XI, Section 11.05 of the Home Rule Charter of the City and Borough of Sitka, I am honored to present to you the Fiscal Year 2027 (FY2027) Consolidated Operating Budget and Capital Improvement Program of the City and Borough of Sitka.

## Current Financial Status

FY2026 is closing in a financially stable position, but notably tighter than recent years. The gap between what the City brings in and what it costs to operate has continued to narrow, and a larger share of available resources is committed to specific capital and operating purposes.

Within the General Fund, overall reserve levels have remained relatively consistent over time, but the composition of those reserves has shifted. A larger portion of reserves is now allocated for specific uses, reducing the amount available for general flexibility.



Revenue performance has been generally solid, sales tax has held up, investment income has contributed positively, and property tax continues to grow. But expenditure growth has kept pace with, or even exceeded, those gains. Personnel costs, driven by the compensation study and new collective bargaining agreements, represent the single largest factor. Health insurance costs, even after revising the initial estimate downward, remain a significant pressure. Meanwhile, the City's vehicle fleet and infrastructure are aging, and the cost of maintaining them continues to rise.

This dynamic plays out not just in the General Fund but across enterprise funds as well. Utility funds are managing the dual pressures of rising construction and labor costs alongside substantial capital investment needs. Several funds have been intentionally drawing down working capital to fund infrastructure, a planned and appropriate use of those reserves, but one that reduces the cushion available for future contingencies.

It is also important to note that FY2026 projections show a General Fund surplus. That outcome is largely driven by vacancy-related savings, particularly earlier in the fiscal year. As those vacancies have been reduced over time, a similar level of savings is not expected to carry forward into FY2027.

The overall picture is one of an organization that is managing its finances responsibly but operating with less margin than it had even a few years ago. That context shapes every decision reflected in this budget.

## **Fiscal Year 2027 Budget Overview**

The FY2027 budget has been developed in an environment shaped by economic uncertainty and increasing cost pressures. Sitka continues to benefit from a strong tourism economy, but remains heavily reliant on sales tax, which is inherently variable and sensitive to economic conditions. Through a series of deliberate adjustments, including a revised health insurance assumption, strategic workforce decisions, and updated capital funding, the budget has been brought into balance. The Assembly directed the allocation of remaining resources to fund field sand for Parks and Recreation, leaving the General Fund in a fully balanced position for FY2027. While this outcome reflects the hard work of staff and the Assembly's careful deliberation, it is important to note that the result is specific to these circumstances and may not be sustained without continued discipline in future years.

At the same time, uncertainty surrounding federal and state funding persists, while operating and capital costs continue to rise. This budget prioritizes maintaining core services, supporting strategic initiatives, and preserving long-term financial sustainability.

## **Revenue and Economic Considerations**

Sales tax is the foundation of the General Fund, our largest revenue source, and the one most directly tied to economic activity in Sitka. Collections have been steady, and FY2027 projections reflect continued stability rather than meaningful growth. The summer tourism season will once again be the critical variable. Visitor spending drives a disproportionate share of third-quarter sales tax, and any softening in cruise or independent travel activity translates quickly into revenue shortfalls. As noted in the risks section below, rising fuel costs add a new layer of uncertainty to that outlook.

Federal funding remains an important but increasingly uncertain element of the City's financial picture. A number of capital projects depend on federal grants, and the current policy environment has made it harder to plan around that support with confidence. The City will continue pursuing available funding aggressively, but is also building budgets and capital plans that are more resilient to the possibility that some anticipated federal dollars may not materialize on the expected timeline, or at all.

State revenue sharing, PERS relief, and other intergovernmental transfers continue to factor into the General Fund, though at levels that have not kept pace with cost growth. The City's broad service portfolio, spanning public safety, education support, utilities, harbors, and transportation infrastructure, means that shifts in state and federal priorities have an outsized impact here compared to communities with narrower service responsibilities.

## **Capital Investment and Infrastructure**

Capital investment remains a central component of the FY2027 budget. Projects included in this budget reflect both ongoing commitments and long-term infrastructure needs. The FY2027 budget includes a \$3.95 million transfer from the Public Infrastructure Sinking Fund to support street repairs, facility improvements, and key

community assets. General Fund capital projects are supported through the Capital Projects Fund, with significant ongoing work including the Lake Street–Hirst–Monastery–Kinkead road and utility project. Across enterprise funds, major capital programs include the airport terminal expansion, the wastewater effluent disinfection system required for regulatory compliance, and continued utility infrastructure investment. These projects are supported through a combination of local funding, grants, and borrowing.

As new and expanded infrastructure and operations come into service, the City is beginning to see higher ongoing operating costs associated with these investments. These costs will require continued attention as they are fully implemented.

### **Enterprise and Utility Fund Overview**

The FY2027 budget encompasses not just the General Fund but a broad portfolio of enterprise, internal service, and special revenue funds that collectively reflect the full scope of services the City provides. Several themes cut across nearly all of them: rising construction and materials costs, growing personnel expenses from the compensation study and new bargaining agreements, and capital investment needs that continue to outpace what current rates and revenues can comfortably support.

The Electric Fund remains in a relatively strong working capital position, though a significant portion of those balances is committed to open capital projects. A modest customer fee adjustment is included for FY2027, but the fund faces a longer-term challenge: current rate levels are not sufficient to advance all planned capital projects, and approximately \$700,000 in FY2027 work has been deferred as a result. Sustained investment in the electric system will require continued attention to rate adequacy in future budget cycles.

The Water Fund is beginning to draw down working capital that was intentionally built up over prior years. The primary driver is the Critical Secondary Water project, which adds approximately \$1 million in annual debt service beginning in FY2027. A 6% rate adjustment is included to partially offset this, but infrastructure needs will continue to put pressure on the fund over time. The Wastewater Fund faces similar dynamics: working capital reserves are being deployed for the Effluent Disinfection project, a regulatory requirement with a 2030 compliance deadline, and for the Lake-Hirst-Monastery-Kinkead utility improvements. A 2% rate adjustment is included for FY2027. The Solid Waste Fund has improved meaningfully following prior rate adjustments and stronger-than-expected volumes tied to local construction activity; a 2% adjustment is included this year.

The Harbor Fund is stable in the near term, but faces a more challenging long-term outlook. Harbor infrastructure needs are substantial, and the State of Alaska’s 50/50 grant program, which has historically been a key funding partner for harbor improvements, is not expected to contribute funding in the coming year. A 4% rate adjustment consistent with the 2024 Harbor Rate Study is included for FY2027. The Marine Service Center Fund continues to perform well operationally, with growing working capital, though the unresolved funding picture for the Marine Service Center (MSC) bulkhead wall, which is critical to the MSC building’s structural integrity, remains a concern that must be addressed.

The Airport Fund is in a transitional period during the terminal construction project. The departure of Delta Airlines has reduced operating revenues below earlier projections, creating an operating gap of approximately \$390,000 in FY2027. Staff are pursuing paid parking and additional lease revenues as longer-term solutions, and General Fund support may be needed if the gap persists after project completion. The fund’s bond coverage requirements must also be maintained throughout this period.

The Gary Paxton Industrial Park (GPIP) Fund, which encompasses the marine haul out facility, is facing long-term sustainability questions. Working capital was significantly reduced to fund the haul out project, and current haul out revenues do not generate sufficient returns to support long-term asset replacement. The existing fee structure was not designed with depreciation in mind, and policy decisions about future revenue sources will be needed to place the fund on a sustainable footing. Absent those changes, the General Fund may face increasing

pressure to provide support over time. The Port Director position has been frozen through FY2027 as a cost management measure.

### **Alignment with Sitka's Strategic Plan**

The FY2027 budget is built around the priorities established in Sitka's Strategic Plan. Capital investments in streets, facilities, parks, and public safety infrastructure directly advance the Plan's goals around community resilience and quality of life. Funding education at the maximum allowable level reflects the community's commitment to Sitka's long-term future. Investments in utility systems and harbor infrastructure support economic development and the sustainability of the industries, fishing, tourism, and maritime commerce, that define Sitka's economy. The Assembly's deliberation throughout the budget process ensured that these priorities remained front and center even as difficult tradeoffs were made to reach a balanced result.

### **Cost Management Adjustments**

Since the initial draft budget was presented in March, staff worked with the Assembly to identify adjustments that would bring the budget into balance. Two changes made a meaningful difference. First, updated information from the City's insurance broker allowed the health insurance cost assumption to be revised from a 15% increase to 8%, reducing the projected General Fund impact. Second, the Assembly concurred that a Police Sergeant position be held vacant for FY2027, providing additional savings while still maintaining the department's core capacity. Together with a revised PISF transfer and updated capital appropriations, these adjustments resulted in a balanced budget.

These adjustments are specific to FY2027 circumstances. The Police Sergeant vacancy, in particular, is a near-term measure and not a permanent reduction in staffing. Ongoing evaluation will be needed to ensure service levels are maintained as the budget picture evolves.

### **Expenditure Growth and Budget Priorities**

Expenditure growth in FY2027 is driven primarily by the cost of continuing to do what the City already does, not by new programs or expanded services. Personnel costs are the dominant factor: wages have increased through the compensation study and new collective bargaining agreements, and health insurance premiums are rising even after the revised 8% estimate. These are not discretionary increases; they reflect the real cost of retaining a qualified workforce and maintaining a safe and functional organization.

Beyond personnel, operational costs across departments reflect years of deferred pressures finally being addressed, equipment replacement, facility maintenance, and contracted service costs that have all trended upward. The vehicle sinking fund contributions budgeted this year represent a deliberate commitment to funding future replacement needs rather than deferring them further. While that adds to current-year costs, it is the fiscally responsible path forward.

The FY2027 budget prioritizes:

- Maintaining core municipal services
- Supporting workforce stability and retention
- Funding education at the maximum level allowed by law
- Investing in infrastructure and asset maintenance
- Maintaining public safety and emergency response services

Most budget increases are driven by the cost of maintaining existing service levels rather than by the addition of new programs.

### **Potential Risks and Considerations**

While the FY2027 budget reflects current conditions, several external factors may impact future financial performance.

Economic conditions remain uncertain, particularly given the community's reliance on visitor activity. Changes in tourism levels or consumer behavior could directly affect revenues.

Fuel price volatility presents a particularly significant and multidimensional risk for Sitka. As a community that relies heavily on transportation and imported materials, rising fuel costs directly increase municipal operating expenses across departments, from public works and fleet operations to utilities and contracted services. Beyond the City's own operations, fuel cost increases affect the visitor economy, potentially reducing sales tax revenues. Higher fuel costs raise the price of air and cruise travel, which may discourage some visitors from choosing Sitka as a destination, and can reduce discretionary spending among those who do visit. Given the community's significant reliance on visitor-related sales tax, sustained fuel price increases could put meaningful pressure on the revenue side of the budget in future years.

In addition, changes in federal and state funding levels may affect both the timing and scope of capital projects and programs.

### **Conclusion**

Reaching a balanced General Fund budget in FY2027 required genuine effort and meaningful tradeoffs. It is the product of a collaborative process between staff and the Assembly, grounded in a shared understanding of the City's financial position and what it will take to remain sustainable over time. This budget does not resolve all of the pressures described in this letter; some of those will require further policy decisions in the coming years, but it does reflect a responsible and clear-eyed approach to the circumstances we face today.

I am grateful to the members of the Assembly for their thoughtful engagement throughout this process, and to the finance team and department directors whose work made this budget possible. Most of all, I am grateful to the residents of Sitka for the trust they place in this organization. We will continue to work to earn it.

Respectfully submitted,



**John M. Leach**

Municipal Administrator

**CITY AND BOROUGH OF SITKA**

**ORDINANCE NO. 2026-11**

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA  
ADOPTING BUDGETS AND CAPITAL IMPROVEMENT PLAN FOR THE GENERAL FUND,  
INTERNAL SERVICE FUNDS, AND SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR JULY 1, 2026 THROUGH JUNE 30, 2027**

**BE IT ENACTED** by the Assembly of the City and Borough of Sitka, Alaska as follows:

- 1. CLASSIFICATION.** This ordinance is not of a permanent nature and is not intended to be a part of the Sitka General Code of the City and Borough of Sitka, Alaska.
- 2. SEVERABILITY.** If any portion of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and application thereof to any person and circumstances shall not be affected thereby.
- 3. PURPOSE.** The purpose of this ordinance is to set forth budgetary requirements for the operation of the various divisions, departments and organizations of the City and Borough of Sitka for Fiscal Year 2027.
- 4. ENACTMENT. NOW THEREFORE, BE IT ENACTED** by the Assembly of the City and Borough of Sitka, Alaska that the following expenditure budgets (see below) for the fiscal period beginning July 1, 2026 and ending June 30, 2027 and related capital improvement plan (included in the FY2027 Administrator’s Budget) are hereby adopted as follows:

	<u>REVENUE</u>	<u>EXPENDITURE BUDGET</u>		
<u>GENERAL FUND</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
General Fund	\$47,854,843	\$40,934,564	\$6,914,167	\$47,848,731

<u>INTERNAL SERVICE FUNDS</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Information Technology Fund	\$2,854,290	\$2,905,753	\$-0-	\$2,905,753
Central Garage Fund	\$3,655,518	\$2,899,729	\$-0-	\$2,899,729
Building Maintenance Fund	\$2,351,942	\$2,671,726	\$-0-	\$2,671,726

<u>SPECIAL REVENUE FUNDS</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Pet Adoption Fund	\$2,600	\$15,000	\$-0-	\$15,000
Sitka Forfeiture Fund	\$-0-	\$75,000	\$-0-	\$75,000
Library Building Fund	\$500	\$4,999	\$-0-	\$4,999
Southeast Alaska Economic Development Fund	\$4,206	\$4,500	\$-0-	\$4,500

GPIP Contingency Fund	\$2,500	\$4,200	\$-0-	\$4,200
Sitka Community Hospital Dedicated Fund	\$1,475,900	\$1,857,660	\$-0-	\$1,857,660
Student Activities Travel Fund	\$380,000	\$375,000	\$-0-	\$375,000
Fisheries Enhancement Fund	\$50,000	\$50,000	\$-0-	\$50,000
Utility Subsidization Fund	\$260,000	\$-0-	\$247,200	\$247,200
Commercial Passenger Vessel Excise Tax Fund	\$2,960,000	\$71,500	\$2,019,750	\$2,091,250
Visitor Enhancement Fund	\$796,000	\$568,700	\$91,000	\$659,700
Revolving Fund	\$43,500	\$100	\$40,000	\$40,100
Guarantee Fund	\$10,000	\$-0-	\$10,000	\$10,000
Cemetery Fund	\$3,500	\$5,000	\$-0-	\$5,000
Rowe Trust Fund	\$8,000	\$7,000	\$-0-	\$7,000
Library Endowment Fund	\$9,000	\$10,000	\$-0-	\$10,000
Bulk Water Fund	\$5,250	\$-0-	\$-0-	\$-0-
Seasonal Sales Tax/School Bond Debt Service Fund	\$702,650	\$891,000	\$-0-	\$891,000
<b><u>PERMANENT FUND</u></b>				
Permanent Fund	\$500,000	\$-0-	\$1,109,990	\$1,109,990

<b><u>GENERAL GOVERNMENTAL FUND CAPITAL PROJECT FUND</u></b>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
General Capital Project Fund	\$4,050,000	\$-0-	\$4,050,000	\$4,050,000
General Fund Capital Contingent on outside funding	\$-0-	\$-0-	\$-0-	\$-0-
School Building Infrastructure Fund	\$2,371,667	\$-0-	\$850,000	\$850,000
Public Infrastructure Sinking Fund	\$50,000	\$-0-	\$3,948,000	\$3,948,000

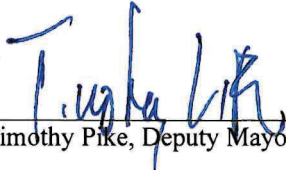
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**EXPLANATION**

Details of individual budgets and capital improvement plans are contained in the FY2027 Administrator’s Budget. Support to the Sitka School District has been included in the General Fund Expenditures. Budgeted amounts for all funds include revenue, operating expenditures and new capital appropriations. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program.

**5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2026.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 26<sup>th</sup> day of May 2026.

  
\_\_\_\_\_  
Timothy Pike, Deputy Mayor

ATTEST:  
  
\_\_\_\_\_  
Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading: 5/12/2026  
2<sup>nd</sup> and final reading: 5/26/2026  
Sponsor: Administrator

**CITY AND BOROUGH OF SITKA**

**ORDINANCE NO. 2026-12**

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA  
ADOPTING THE BUDGET AND CAPITAL IMPROVEMENT PLAN FOR ENTERPRISE FUNDS FOR  
THE FISCAL YEAR JULY 1, 2026 THROUGH JUNE 30, 2027, AMENDING RATES IN TITLE 15  
“PUBLIC UTILITIES” OF THE SITKA GENERAL CODE AND ADOPTING MOORAGE RATES AND  
OTHER HARBOR FEES**

**BE IT ENACTED** by the Assembly of the City and Borough of Sitka, Alaska as follows:

**1. CLASSIFICATION.** The budget portion of this ordinance and moorage rates and other harbor fees are not of a permanent nature and is not intended to be a part of the Sitka General Code of the City and Borough of Sitka, Alaska; however, the portion of this ordinance that amends the Sitka General Code, sections 15.20.020 (Electrical rates), 15.10.620 (Water rates and fees), 15.05.320 (Wastewater rates and fees), and 15.15.020/15.15.035/15.15.045 (Solid waste rates) by increasing rates and fees is of a permanent nature and is intended to become a part of the Sitka General Code.

**2. SEVERABILITY.** If any portion of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and application thereof to any person and circumstances shall not be affected thereby.

**3. PURPOSE.** The purpose of this ordinance is to set forth budgetary requirements and a capital improvement plan for the operation of the various divisions, departments and organizations of the City and Borough of Sitka for Fiscal Year 2027.

**4. ENACTMENT. NOW THEREFORE, BE IT ENACTED** by the Assembly of the City and Borough of Sitka, Alaska that the following expenditure budgets (see below) for the fiscal period beginning July 1, 2026 and ending June 30, 2027 and related capital improvement plan (included in the FY2027 Administrator’s Budget) are hereby adopted:

	<u>REVENUE</u>	<u>EXPENDITURE BUDGET</u>		
<u>ELECTRIC FUND</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Electric Fund	\$23,105,392	\$28,147,726	\$3,656,000	\$31,803,726
Electric Capital Project Fund	\$3,410,000	\$-0-	\$3,410,000	\$3,410,000
Electric Capital Project Fund Contingent Grant funding	\$-0-	\$-0-	\$-0-	\$-0-
<u>WATER FUND</u>				
Water Fund	\$4,370,382	\$6,961,461	\$3,007,000	\$9,968,461
Water Capital Project Fund	\$3,000,000	\$-0-	\$3,000,000	\$3,000,000
Water Capital Contingent on State/Federal Funding	\$-0-	\$-0-	\$-0-	\$-0-
<u>WASTEWATER FUND</u>				
Wastewater Fund	\$5,385,930	\$5,657,454	\$5,010,000	\$10,667,454

Wastewater Capital Project Fund	\$5,000,000	\$-0-	\$5,000,000	\$5,000,000
Wastewater Capital Project Fund Contingent Grant funding	\$10,000,000	\$-0-	\$10,000,000	\$10,000,000
<b><u>SOLID WASTE FUND</u></b>				
Solid Waste Fund	\$6,979,334	\$7,365,074	\$460,000	\$7,825,074
Solid Waste Capital Fund	\$250,000	\$-0-	\$250,000	\$250,000
<b><u>HARBOR FUND</u></b>				
Harbor Fund	\$5,037,800	\$6,375,289	\$405,000	\$6,780,289
Harbor Capital Project Fund	\$395,000	\$-0-	\$395,000	\$395,000
<b><u>AIRPORT FUND</u></b>				
Airport Fund	\$1,430,174	\$2,698,615	\$-0-	\$2,698,615
Airport Capital Project Fund Contingent Grant funding	\$3,000,000	\$-0-	\$3,000,000	\$3,000,000
<b><u>MARINE SERVICE CENTER FUND</u></b>				
Marine Service Center Fund	\$365,768	\$232,018	\$-0-	\$232,018
Marine Service Center Capital Fund	\$-0-	\$-0-	\$-0-	\$-0-
<b><u>GARY PAXTON INDUSTRIAL PARK FUND</u></b>				
Gary Paxton Industrial Park	\$369,881	\$997,669	\$25,000	\$1,022,669
Gary Paxton Industrial Park Capital Fund	\$-0-	\$-0-	\$-0-	\$-0-

**EXPLANATION**

Details of individual budgets and capital improvement plans are contained in the FY2027 Administrator’s Budget. Budgeted amounts for all funds include revenue, operating expenditures and new capital outlays. This ordinance fulfills the requirements of Section 11.08 of the Home Rule Charter of the City and Borough of Sitka regarding annual adoption of a capital improvements program. Included in this ordinance are rate increases for water (6%), wastewater (2%), solid waste (2%), and moorage (4%) as well as increases for the customer fee for electric service. While moorage rates are required to be adopted by resolution (one reading), they are included with this budget ordinance for consistency and will be read twice.

\* \* \*

**TITLE 15  
PUBLIC UTILITIES**

**CHAPTER 15.20  
ELECTRIC UTILITY**

\* \* \*

**15.20.020 Electrical Rates.**

A. All electric rates are subject to sales tax if applicable. These rates are effective for all electricity billed after

July 1, ~~2025~~ 2026, regardless of when electricity was consumed.

The assembly shall consider annually an adjustment to the electric rates, based on the Consumer Price Index, at a time when any adjustment could be made effective July 1<sup>st</sup> of the year applied. An adjustment, if any, shall be based on the prior year annual report for the municipality of Anchorage, Alaska, from the United States Department of Labor and Workforce Development, Consumer Price Index, and determined to be the percent change to the current year from the percent change of the prior year, and will be effective July 1<sup>st</sup> of any year applied. The first such adjustment date may be July 1, 2018.

B. Residential Services.

1. Applicable to all residential customers for all uses in the home or residence, subject to the rules and regulations and customer services policies of the city and utility.
2. Energy Charges.

All kWh from the first billing cycle in November through the last billing cycle in April	\$.1371 per kWh
All kWh from the first billing cycle in May through the last billing cycle in October	\$ .2193 per kWh
Customer charge is <del>\$21.90</del> <u>22.60</u> per month	
Customer charge for remote island customers <del>\$34.70</del> <u>41.80</u>	

C. General Service – Small.

1. Applicable to all nonresidential customers for all uses, including lighting, heating and power, when the electricity consumed in the preceding twelve months is less than one hundred thousand kWh and has measured demand of less than fifty Kw, Subject to the rules, regulations and customer service policies of the utility and the city. Typical customers in this class could include: restaurants, retail vendors, churches, fueling stations, and service industries.
2. Energy Charges.

All kWh from the first billing cycle in November through the last billing cycle in April	\$ .1347 per kWh
All kWh from the first billing cycle in May through the last billing cycle in October	\$ .2148 per kWh
Customer charge is <del>\$61.00</del> <u>71.00</u> per month	
Customer charge for remote island customers <del>\$101.00</del> <u>131.00</u>	

3. Demand Charges.

First 25 kW	No charge
Over 25kW	\$6.71 per kW

D. General Service – Large.

1. Applicable to all nonresidential customers for all uses, including lighting, heating and power, when the electricity consumed in the preceding twelve months is equal or greater than one hundred thousand kWh or has a measured demand equal to or greater than fifty kW, subject to the rules, regulations and customer and customer service policies of the utility and the city. Typical customers in this class could include: grocery stores, industrial users, and seafood processing facilities.

2. Energy Charges.

All kWh	\$ .1656 per kWh
Customer charge is <del>\$361.00</del> <u>510.00</u> per month.	

3. Demand Charges.

First 25 kW	No charge
Over 25 kW	\$ 6.72 per kW

E. General Service – Public Authority.

1. Applicable to all noncommercial and nonresidential customers for all uses, including lighting, heating and power, subject to the rules, regulations and customer service policies of the utility and the city. Typical customers in this class could include: schools, tribal governments, and other public government buildings.

2. Energy Charges.

All kWh	\$ .1678 per kWh
Customer charge is <del>\$123.00</del> <u>161.00</u> per month.	

3. Demand Charges.

First 25 kW	No charge
Over 25 kW	\$ 6.72 per kW

F. Boat Service.

1. Applicable to separately metered boats, lights, heaters, pumps or other uses.

2. Energy Charges.

All kWh from the first billing cycle in November through the last billing cycle in April	\$ .1371 per kWh
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All kWh from the first billing cycle in May through the last billing cycle in October	\$ .2193 per kWh
Customer charge is \$20.48 per month	

G. Street and Security Light Service.

1. The utility will only install, at the expense of the customer, yard or security lights which can be attached to existing poles which are the property of the utility.
2. Rate per Month. This fee is in addition to the actual installation charges required for installing the desired fixtures.

Monthly unmetered street or security light energy rate is calculated as follows:

(0.482 kWh per lamp watt) times (the wattage of the lamp)=kWh per month.	
Example: 0.482 kWh x 100 watt lamp = 48 kWh per month.	
Monthly energy rate is: kWh per month times \$0.2243 per kWh.	
48 kWh per month x \$0.2243/kWh = \$10.77 per month energy rate.	
Typical lamp energy rates:	
70 watt	\$ 7.57 per month
100 watt	\$ 10.81 per month
150 watt	\$ 16.22 per month
175 watt	\$ 18.92 per month
250 watt	\$ 27.03 per month
400 watt	\$ 43.24 per month
1,000 watt	\$ 108.11 per month

\* \* \*

H. Controlled Service Interruptible Load—Large Consumer.

\* \* \*

3. Rate per Month. Basic customer charge for each month or portion of a month: ~~\$550.00~~ \$725.00

\* \* \*

The energy charge calculation will be performed by multiplying 0.0317 times the average price paid two calendar months prior by the state of Alaska or the City and Borough of Sitka, whichever is lower, for No. 2 fuel oil delivered in Sitka. This factor assumes an overall oil heating system efficiency of seventy percent and a heat equivalent of fuel oil of 138,599 BTU per gallon. The maximum energy charge for all kilowatt hours under this rate shall be 12.72 cents per kilowatt hour.

Example 1: If the City and Borough's price for No. 2 fuel oil is \$1.20 per gallon, the rate would be 0.0317 times \$1.20 equals 3.80 per kilowatt hour.

Example 2: If the City and Borough's price for No. 2 fuel oil is \$4.20 per gallon, the rate would be

0.0317 times \$4.20 equals 13.31 cents per kilowatt hour. However, due to the maximum energy charge, the energy charge in this case would be 12.72 cents.

\* \* \*

**CHAPTER 15.05  
SEWER SYSTEM**  
\* \* \*

**15.05.100 Service connection charge.**

A. At the time the applicant files for a connection permit where no service previously existed; or, if the applicant is filing for a change in service connection, or size, or to serve a new structure, the applicant shall submit with the application the service connection charge in accordance with 15.05.320. This charge is to cover the costs to the CBS of locating the stub-out from the sewer main (if available), inspection of the sewer service line, administrative costs, and permit fees. Upon approval of the connection, the property owner may proceed in accordance with the provisions in Section 15.05.130

\* \* \*

**15.05.320 Rates and fees.**

A. Base rate: ~~\$88.03~~ \$89.79 per unit per month.

\* \* \*

B. Sewer Service in Conjunction with Metered Water.

1. General Sewer Service in Conjunction with Metered Water. Minimum charge: one times the unmetered sewer base plus ~~\$4.74~~ \$4.83 per 1,000 metered gallons.

\* \* \*

2. Gary Paxton Industrial Park. Treated wastewater, metered: minimum charge of ~~\$174.02~~ \$177.50 cents per month.

a. Treated wastewater, metered: ~~\$5.20~~ \$5.30 cents per 1,000 gallons water use.

C. Connection Fee. Eight hundred and fifty-three dollars per connection.

\* \* \*

**CHAPTER 15.10  
WATER SYSTEM**  
\* \* \*

**15.10.240 Service connection charge.**

A. At the time the applicant files for a connection permit where no service previously existed; or, if the applicant is filing for a change in service location, or size, or to serve a new structure, the applicant shall submit with this application the service connection charge in accordance with ~~15.05.620~~ 15.10.620. This charge is to cover permit fees, inspection and administrative costs.

\* \* \*

**15.10.620 Water rates and fees.**

A. Unmetered Water. Base rate: ~~\$63.12~~ \$66.91 per unit.

\* \* \*

B. Metered Water Service.

1. General Metered Water Service.

Meter Size	Allowance (GAL)	Minimum Charge
Up to 1"	15,000	<del>\$ 90.00</del> 95.40
2"	50,000	<del>\$ 197.36</del> 209.20
3"	100,000	<del>\$ 296.04</del> 313.80
4"	250,000	<del>\$ 592.07</del> 627.59
6" and above	500,000	<del>\$ 1,184.19</del> 1,255.24

All over allowance charged at minimum charge plus ~~\$1.96~~ \$2.08 per 1,000 gallons. The over allowance charged at minimum charge plus ~~\$0.91~~ \$0.96 per 1,000 gallons will apply to major fish processing plants (Seafood Producers Cooperative, Sitka Sound Seafoods, Inc., aka North Pacific Seafoods, and Stikine Holdings, LLC, aka Silver Bay Seafoods).

2. Gary Paxton Industrial Park.

- a. Metered water: ~~\$197.36~~ \$209.20 per month minimum.
  - i. Treated water: ~~\$3.93~~ \$4.17 per 1,000 gallons.
  - ii. Treated water, fish processing use: ~~\$2.99~~ \$3.17 per 1,000 gallons.
  - iii. Raw water for heating: ~~\$1.25~~ \$1.33 per 1,000 gallons.
  - iv. Raw water for industrial processing: ~~\$1.77~~ \$1.88 per 1,000 gallons.
  - v. Raw water for water bottling at Gary Paxton industrial park: in container sizes of five gallons or less: ~~\$2.58~~ \$2.73 per 1,000 gallons.
  - vi. Raw water for bottling at Gary Paxton industrial park in container sizes greater than five gallons: \$0.01 per gallon.

C. Curb Stop/Service Valve Operation Fee. Except for the initial turn-on that occurs when property is first connected to the municipal water system, each customer or applicant for service shall pay a fee of ~~\$69.53~~ \$73.70 for turning on or turning off the water service to the property. The fee shall be paid for each turn-on and turn-off whether at the customer's or applicant's request or due to nonpayment for water services. The water service to a property may not be turned on unless all water system fees associated with the property have been paid in full.

D. Fire Hydrant Use Fee. Provided in Section 15.10.590.

E. Connection fee. Eight hundred and fifty-three dollars per connection.

\* \* \*

**CHAPTER 15.15  
SOLID WASTE TREATMENT AND REFUSE COLLECTION**

\* \* \*

**15.15.020 Solid waste disposal policy and rates.**

\* \* \*

C. Fees and policies applicable to specific solid waste categories.

1. Junk automobiles and small trucks (three quarter ton or smaller) may be delivered to Gary Paxton Industrial Park (GPIP) scrap yard at a rate of ~~5.28~~ 5.39 cents per pound.
2. Trucks larger than three-quarter ton, larger vehicles, heavy equipment, and old trailers shall be billed at a rate of ~~9.28~~ 9.47 cents per pound.
3. Mixed scrap metals including steel shall be billed at a rate of ~~13.18~~ 13.44 cents per pound. Sorted scrap iron and other metals excluding steel shall be billed at a rate of ~~7.21~~ 7.35 cents per pound. Inclusion of any amount of steel within an individual delivery of scrap metal to the municipal scrap yard shall deem it to be a mixed scrap metal delivery to be billed at the mixed scrap metal rate.
4. Fuel tanks must be cleaned and cut into pieces less than five feet by twelve feet (if over five hundred gallons) prior to delivery to the GPIP Scrap yard.
5. Freezers, refrigerators, and air conditioning units shall be billed a rate of ~~\$28.98~~ \$29.56 each.
6. All other appliances or white goods besides freezers, refrigerators, and air conditioning units shall be billed at a rate of ~~9.03~~ 9.21 cents per pound.
7. Tires off of large trucks and heavy equipment may be delivered to the transfer station or GPIP scrap yard and shall be billed at a rate of ~~\$36.89~~ \$37.63 each.
8. No construction and demolition debris shall be disposed of at any Sitka landfill unless otherwise authorized by director of public works.
9. Household hazardous or special waste may be disposed of during normal business hours at the GPIP scrap yard. Commercially generated household hazardous waste will not be accepted at any time.
10. Concrete and asphalt disposal shall be billed at a rate of ~~\$17.18~~ \$17.52 per cubic yard.
11. Concrete and asphalt disposal is by appointment only with the public works superintendent.
12. Asbestos disposal shall be billed at a rate of ~~\$77.80~~ \$79.36 per cubic yard.

\* \* \*

**15.15.035 Rates for treatment and collection.**

A. The following rates are effective on the day after the day a solid waste user fee ordinance containing such fees is passed:

48-gallon container	<del>\$47.11</del> <u>48.05</u> per month
96- gallon container	<del>\$79.14</del> <u>80.72</u> per month
300-gallon container	<del>\$320.36</del> <u>326.77</u> per month
Extra pick up 48-gallon container	<del>\$40.05</del> <u>40.85</u> per pickup
Extra pick up 96-gallon container	<del>\$67.28</del> <u>68.63</u> per pickup
Extra pick up 300-gallon container	<del>\$256.29</del> <u>261.42</u> per pickup

B. These rates are for one container that the refuse collection contractor picks up once a week. For customers that fall into one of the following ~~three~~ four categories, the rates for treatment and collection will be:

For those customers in apartment complexes or other unique situations identified on the list maintained by the finance director	<del>\$71.60</del> <u>73.03</u> per month
<u>Extra pick up for apartment complexes to be charged to each account</u>	<u>\$58.09 per pickup</u>
For those customers living within the harbor system	<del>\$47.11</del> <u>48.05</u> per month
For those customers living on an island other than Baranof or connected by bridge to Baranof who do not receive any service from the refuse collection contractor	<del>\$35.39</del> <u>36.10</u> per month

C. Rates shall be reviewed annually in January by the assembly.

\* \* \*

**15.15.045 Transfer station drop-off charges and special refuse collection charges.**

A. Refuse may be dropped off directly at the municipal transfer station during operating hours by any individual or entity. Each residential solid waste utility customer receiving municipal solid waste collection and disposal services shall be entitled to dispose of up to 200 pounds of solid waste per month at the transfer station free of charge. All other refuse disposed of directly at the municipal transfer station shall be billed the rate of ~~46.79~~ 17.13 cents per pound.

\* \* \*

**ADOPTING PERMANENT AND TEMPORARY MOORAGE RATES AND OTHER HARBOR FEES AND CHARGES**

Permanent Moorage (effective July 1, 2026)

Vessels 20 feet in length and under ~~\$3.75~~ 3.90 per foot per month if owners pay in advance for one year.  
All other Vessels ~~\$5.02~~ 5.22 per foot per month

Transient Moorage (effective July 1, 2026)

Vessels up to eighty feet in length ~~\$1.56~~ 1.62 per foot per day.  
Vessels eighty-one feet to one hundred fifty feet in length ~~\$2.66~~ 2.77 per foot per day.  
Any vessel greater than one hundred fifty feet in length ~~\$3.98~~ 4.14 per foot per day.  
A 25% credit in daily transient moorage will be given to any commercial vessel actively loading or unloading fish and which produces a fish ticket or processor contract. The credit will be good for up to 10 days per fish ticket or contract.

Monthly Transient Permit Moorage (effective July 1, 2026)

Monthly up to one-hundred fifty feet in length ~~\$26.68~~ 27.75 per foot of overall length.  
Vessels over one-hundred fifty feet in length ~~\$40.00~~ 41.60 per foot of overall length.

Eliason Harbor end ties (effective July 1, 2026)

All vessels ~~\$4.60~~ 4.78 per foot per day.

Vessel Wait List

Vessels on the wait list shall be charged ~~\$5.02~~ 5.22 per foot of the overall vessel length, per month, payable in advance, quarterly. The fee paid to get on the wait list is equal to a quarter's moorage and is non-refundable and does not get applied to moorage.

Other Fees (effective July 1, 2026)

Permanent Float Plane Rate:  
~~\$329.93~~ 343.13 per quarter.

Transient Float Plane rates:

Float Plane rate is ~~\$29.93~~ 31.13 per day or portion of a day (no charge if moored under one hour)

Garbage – Commercial dumpster - ~~\$320.36~~ 326.77

Cruise Ship Tender and Security Fees

Tender Fee:  
~~\$1,859.18~~ 1,933.55 per ship per day

Security Fee:  
~~\$745.09~~ 774.89 per day

**5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2026.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 26th day of May 2026.

  
\_\_\_\_\_  
Timothy Pike, Deputy Mayor

ATTEST:

  
\_\_\_\_\_  
Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading: 5/12/2026

2<sup>nd</sup> and final reading: 5/26/2026

Sponsor: Administrator

# Mission, Vision Values + Goals



© Don Kluting

## Mission

### WHY WE EXIST

Provide public services for Sitka that support a livable community for all.

## Vision

### OUR DESIRED FUTURE STATE

CBS is an organization that values everyone and proactively works together to serve the community. We are fiscally sustainable, supporting a diverse economy and well-managed infrastructure. We are innovative in seeking ways to protect and preserve Sitka's natural environment. We are a respected employer where people enjoy their work and provide valued public services.

# Values

## WHAT GUIDES US



### SERVICE

We take care of our community and each other. We anticipate and meet needs, are solution-oriented, and deliver outstanding work with pride.



### INTEGRITY

We uphold high ethical standards, treating everyone with respect, honesty, and fairness. We are transparent, trustworthy, and courageous in doing what's right.



### TEAMWORK

We encourage collaboration, breaking down silos through open communication. We embrace diversity, inclusion, innovation, and camaraderie. By working together, everyone achieves more.



### KINDNESS

We treat others with kindness and respect. Our workplace does not tolerate bullying or toxic behavior. Instead, we prioritize safety and well-being. We are friendly, considerate, and generous in our interactions.



### ACCOUNTABILITY

We take ownership of our work and welcome feedback. By setting clear expectations and staying consistent, we can effectively address challenges and achieve our goals.

# Goals

WHAT ARE OUR DESIRED OUTCOMES FOR OUR COMMUNITY AND ORGANIZATION?



## Quality of Life

Preserve the quality of life and affordability for all Sitkans

## Communication

Improve communications and strengthen relationships within the community



## Sustainable

Align resources and financial and economic policies with CBS' goals for a sustainable community



## Infrastructure

Plan and invest in sustainable infrastructure for future generations



## Service

CBS is recognized as being a great place to work and excellent service provider to the community





CITY AND BOROUGH OF SITKA  
 FY2027 STAFFING TABLE

Department	Position	Grade	Pay Rate	FTE
001 - Administrator	Municipal Administrator		\$ 230,891	1
	Assistant Municipal Administrator	17	\$ 157,558	1
	Asset Manager	15	\$ 59,975	0.5
	CAD & GIS Technician	9	\$ 38.00	0.5
	Public & Government Relations Director	14	\$ 113,664	1
	Tourism Manager	12	\$ 81,106	1
				5
900-Human Resources (001)	Human Resources Generalist I-II	12	\$ 88,959	1
	Human Resources Assistant	9	\$ 26.73	1
				2
002 - Attorney	Municipal Attorney		\$ 184,981	1
	Legal Assistant I-III	13	\$ 44.17	1
				2
003 - Municipal Clerk	Municipal Clerk	15	\$ 142,077	1
	Assistant Municipal Clerk	10	\$ 30.22	1
	Deputy Municipal Clerk/Records Specialist	11	\$ 35.44	1
				3
004 - Finance	Finance Director	17	\$ 162,350	1
	Accounting Supervisor - Tax	13	\$ 102,651	1
	Accountant	12	\$ 81,106	1
	Accountant - Revenue	12	\$ 84,003	1
	Accountant I and II - Grant and Capital Project	12	\$ 82,947	1
	Accounting Clerk - Accounts Payable	7	\$ 29.84	1
	Accounting Clerk - Billing	7	\$ 28.40	1
	Accounting Clerk - Collections	7	\$ 28.40	1
	Accounting Supervisor	13	\$ 92,227	1
	Budget/Treasury Officer	14	\$ 108,790	1
	Compliance Officer	14	\$ 112,944	1
	Controller	15	\$ 122,019	1
	Customer Service Representative	5	\$ 26.42	1
	Customer Service Representative	5	\$ 25.78	1
	Payroll Specialist	10	\$ 32.02	1
	Procurement Specialist	11	\$ 71,488	1
	Tax Specialist	10	\$ 64,932	1
				17
005 - Assessing	Assessor	15	\$ 132,810	1
	Appraisal Technician	7	\$ 29.11	1
	Appraiser	10	\$ 36.56	1
				3
006 - Planning & Community Development	Planning & Community Development Director	16	\$ 152,001	1
	Planner 1	10	\$ 70,457	1
	Planning Manager	13	\$ 95,331	1
	Sustainability Coordinator	13	\$ 98,091	1

Department	Position	Grade	Pay Rate	FTE
818 - Parks and Recreation (006)				
	Parks and Recreation Manager	13	\$ 95,510	1
	Aquatics Supervisor	10	\$ 67,445	1
	Head Lifeguard	9	\$ 26.73	0.5
	Recreation Activity Specialist	9	\$ 28.64	1
				3.5
021 - Police				
	Police Chief	16	\$ 137,286	1
	Animal Control Officer		\$ 26.09	1
	Jail Officer I-II		\$ 38.40	1
	Jail Officer I-II		\$ 26.53	1
	Multi-Service Officer (MSO)		\$ 31.12	1
	Police Lieutenant	15	\$ 119,958	1
	Police Lieutenant	15	\$ 173,894	1
	Police Office Administrator	11	\$ 87,936	1
	Police Officer Recruit / Police Officer / Senior Police Officer		\$ 44.41	1
	Police Officer Recruit / Police Officer / Senior Police Officer		\$ 44.41	1
	Police Officer Recruit / Police Officer / Senior Police Officer		\$ 44.41	1
	Police Officer Recruit / Police Officer / Senior Police Officer		\$ 44.41	1
	Police Officer Recruit / Police Officer / Senior Police Officer		\$ 44.41	1
	Police Officer Recruit / Police Officer / Senior Police Officer		\$ 47.82	1
	Police Officer Recruit / Police Officer / Senior Police Officer		\$ 42.27	1
	Police Officer Recruit / Police Officer / Senior Police Officer		\$ 32.70	1
	Police Officer Recruit / Police Officer / Senior Police Officer		\$ 32.70	1
	Police Sergeant		\$ 54.03	1
	Police Sergeant		\$ 48.96	1
	Police Sergeant		\$ 48.96	1
	Police Sergeant - <i>Position Frozen for FY2027</i>			1
	Public Safety Dispatch Supervisor		\$ 37.07	1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		\$ 29.61	1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		\$ 29.61	1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		\$ 29.61	1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		\$ 29.61	1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		\$ 29.61	1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		\$ 28.89	1
				28
022 - Fire Protection				
	Fire Chief	15	\$ 133,316	1
	Assistant Fire Chief	14	\$ 112,541	1
	EMS/Fire Captain		\$ 50.52	1
	Fire and EMS Records Specialist		\$ 26.78	1
	Fire Engineer/EMT I - III		\$ 30.09	1
	Fire Engineer/EMT I - III		\$ 30.09	1
	Fire Engineer/EMT I - III		\$ 29.50	1
	Fire Engineer/EMT I - III		\$ 33.80	1
	Fire Engineer/EMT I - III		\$ 28.92	1
	Fire Engineer/EMT I - III		\$ 32.50	1
	Fire Fighter/EMT		\$ 26.78	1
	Fire Fighter/EMT		\$ 26.78	1
	Fire Fighter/EMT		\$ 27.85	1
	Senior Fire Engineer		\$ 40.22	1
				14
031 - Public Works - Administration				

Department	Position	Grade	Pay Rate	FTE
	Public Works Director	17	\$ 157,558	1
	Asset Manager	15	\$ 59,975	0.5
	CAD & GIS Technician	9	\$ 38.00	0.5
	Contract Manager	12	\$ 81,106	1
	Maintenance Superintendent	15	\$ 123,275	1
	Public Works Office Administrator	10	\$ 33.46	1
032 - Engineering				5
	Municipal Engineer	16	\$ 162,071	1
	Engineering Project Manager I-IV	15	\$ 133,381	1
	Engineering Project Manager I-IV	14	\$ 109,505	1
	Engineering Project Manager I-IV	12	\$ 124,171	1
033 - Streets				4
	Streets Maintenance Supervisor	13	\$ 120,890	1
	Streets Maintenance Worker I - III	11	\$ 33.95	1
	Streets Maintenance Worker I - III	10	\$ 38.11	1
	Streets Maintenance Worker I - III	10	\$ 33.95	1
	Streets Maintenance Worker I - III	10	\$ 33.95	1
034 - Recreation				5
	Grounds Maintenance Supervisor	12	\$ 82,770	1
	Grounds Maintenance Worker I - III	8	\$ 29.61	1
	Grounds Maintenance Worker I - III	8	\$ 29.61	1
035 - Building Department				3
	Building Official	14	\$ 120,044	1
	Building Inspector I - III	11	\$ 40.04	1
	Building Permit and Plans Examiner I - III	7	\$ 28.40	1
041 - Library				3
	Library Director	14	\$ 116,299	1
	Acquisitions Librarian	7	\$ 32.93	1
	Adult Services Librarian	7	\$ 30.59	1
	Library Assistant I-III	5	\$ 23.36	1
	Library Assistant I-III	1	\$ 19.71	0.5
	Library Assistant I-III	1	\$ 19.71	0.5
	Library Assistant I-III	1	\$ 20.20	0.5
	Technical Services Librarian	7	\$ 38.18	1
	Youth Services Librarian	7	\$ 36.34	1
043 - Centennial Building				7.5
	Harrigan Centennial Hall Manager	13	\$ 101,272	1
	HCH Building Attendant	4	\$ 22.03	1
	HCH Building Attendant	4	\$ 22.58	1
	HCH Building Attendant	4	\$ 22.03	1
	HCH Building Supervisor	9	\$ 32.77	1
200 - Electric				5
	Electric Utility Director	19	\$ 214,733	1
	Electric General Foreman		\$ 81.37	1
	Electric Generation Systems Manager	17	\$ 157,560	1
	Electric Meter Technician		\$ 60.05	1

Department	Position	Grade	Pay Rate	FTE
	Electric Meter Technician		\$ 60.05	1
	Electric Contract Manager	12	\$ 84,003	1
	Electric Project & Regulatory Engineer	15	\$ 150,905	1
	Electric Transmission & Distribution System Manager	17	\$ 183,444	1
	Electric Warehouseman		\$ 42.70	1
	Generation Facilities Mechanic		\$ 60.05	1
	Generation Facilities Mechanic		\$ 60.05	1
	Generation Facilities Mechanic		\$ 60.05	1
	Journeyman Lineman		\$ 72.10	1
	Journeyman Lineman		\$ 72.10	1
	Journeyman Lineman		\$ 72.10	1
	Journeyman Lineman		\$ 72.10	1
	Meter Reader		\$ 36.47	1
	Power Plant Operator/System Dispatcher		\$ 60.05	1
	Power Plant Operator/System Dispatcher		\$ 60.05	1
	Power Plant Operator/System Dispatcher		\$ 60.05	1
	Power Plant Operator/System Dispatcher		\$ 60.05	1
	Power Plant Operator/System Dispatcher		\$ 60.05	1
	Relay/Control Technician		\$ 60.05	1
	Relay/Control Technician		\$ 60.05	1
	Relay/Control Technician		\$ 60.05	1
	<hr/>			
				25
210 - Water				
	Environmental Superintendent	15	\$ 51,283	0.4
	Environmental Compliance Manager	14	\$ 42,854	0.4
	Chief Water Operator	16	\$ 53.51	1
	Water/Wastewater Operator Trainee, I, II, and III	14	\$ 43.33	1
	Water/Wastewater Operator Trainee, I, II, and III	10	\$ 37.47	1
	Water/Wastewater Operator Trainee, I, II, and III	8	\$ 32.69	1
	<hr/>			
				4.8
220 - WWTP				
	Environmental Superintendent	15	\$ 51,283	0.4
	Environmental Compliance Manager	14	\$ 42,854	0.4
	Chief Wastewater Operator	16	\$ 50.93	1
	Environmental Laboratory Technician	10	\$ 34.80	1
	Water and Wastewater Mechanic I, II, III, and IV	13	\$ 55.09	1
	Water/Wastewater Operator Trainee, I, II, and III	13	\$ 46.34	1
	Water/Wastewater Operator Trainee, I, II, and III	9	\$ 32.77	1
	Water/Wastewater Operator Trainee, I, II, and III	8	\$ 30.35	1
	<hr/>			
				6.8
230 - Solid Waste				
	Environmental Superintendent	15	\$ 25,641	0.2
	Environmental Compliance Manager	14	\$ 21,427	0.2
	Chief Solid Waste Operator	11	\$ 37.18	1
	Solid Waste Operator I - II	6	\$ 28.55	1
	Solid Waste Operator I - II	6	\$ 27.85	1
	<hr/>			
				3.4
240 - Harbor				
	Harbormaster	14	\$ 105,039	1
	Assistant Harbormaster	7	\$ 31.35	1
	Assistant Harbormaster	7	\$ 30.59	1
	Assistant Harbormaster	7	\$ 27.71	1
	Deputy Harbormaster	12	\$ 92,506	1

Department	Position	Grade	Pay Rate	FTE
	Harbor Maintenance and Safety Manager	12	\$ 81,106	1
	Harbor Maintenance Specialist	7	\$ 37.25	1
	Harbor Maintenance Specialist	7	\$ 33.75	1
	Port and Harbors Coordinator	10	\$ 65,354	1
	Port and Harbors Office Assistant	6	\$ 28.55	1
	Port Director - <i>Position Frozen for FY2027</i>	15		0.4
				10.4
250-Airport	Port Director - <i>Position Frozen for FY2027</i>	15		0.4
	Airport Terminal Manager	13	\$ 95,510	1
				1.4
270-GPIP	Port Director - <i>Position Frozen for FY2027</i>	15		0.2
				0.2
300 - MIS	IT Director	15	\$ 137,085	1
	IT Specialist	13	\$ 39.96	1
	System Administrator	13	\$ 108,704	1
	System Support Technician	11	\$ 38.11	1
	Systems Analyst	13	\$ 44.11	1
				5
310 - Central Garage	Chief Heavy Equipment Mechanic	13	\$ 51.16	1
	Heavy Equipment Mechanic II	9	\$ 37.07	1
				2
320 - Building Maintenance	Building Maintenance Supervisor	13	\$ 99,063	1
	Building Maintenance Worker II	10	\$ 33.95	1
	Building Maintenance Worker II	10	\$ 33.95	1
	Building Maintenance Worker II	8	\$ 30.35	1
	Building Maintenance Worker II	8	\$ 30.35	1
	Building Maintenance Worker II	8	\$ 28.89	1
	Building Maintenance Worker II	8	\$ 37.91	1
	Building Maintenance Worker II	8	\$ 36.09	1
				8
<b>TOTALS</b>				<b>181.0</b>

City and Borough of Sitka  
Revenue and Appropriations Summary (General Fund, Enterprise Funds, and Internal Service Funds)  
Fiscal Year 2027 Budget

<u>Fund</u>	<u>Revenues</u>	<u>Operating Appropriations</u>	<u>Capital Appropriations*</u>	<u>Net Change to Fund Balance</u>
General	\$ 47,854,843	\$ 43,384,275	\$ 4,464,456	\$ 6,112
Electric	\$ 23,105,392	\$ 28,125,726	\$ 3,678,000	\$ (8,698,334)
Water	\$ 4,370,382	\$ 6,876,461	\$ 3,092,000	\$ (5,598,079)
Wastewater	\$ 5,385,930	\$ 5,580,454	\$ 5,087,000	\$ (5,281,524)
Solid Waste	\$ 6,979,334	\$ 7,365,074	\$ 460,000	\$ (845,740)
Harbor	\$ 5,037,800	\$ 6,325,289	\$ 455,000	\$ (1,742,489)
Airport Terminal	\$ 1,430,174	\$ 2,698,615	\$ -	\$ (1,268,441)
Marine Service Center	\$ 365,768	\$ 232,018	\$ -	\$ 133,750
Gary Paxton Industrial Park	\$ 369,881	\$ 1,022,669	\$ -	\$ (652,788)
Information Technology	\$ 2,854,290	\$ 2,885,753	\$ 20,000	\$ (51,463)
Central Garage	\$ 3,655,518	\$ 2,254,229	\$ 645,500	\$ 755,789
Building Maintenance	\$ 2,351,942	\$ 2,596,726	\$ 75,000	\$ (319,784)
<b>Combined Fund Totals</b>	<b>\$ 103,761,254</b>	<b>\$ 109,347,289</b>	<b>\$ 17,976,956</b>	<b>\$ (23,562,991)</b>
<b>Total Revenue &amp; Appropriations</b>	<b>\$ 103,761,254</b>	<b>\$ 127,324,245</b>		

\*Includes fixed assets, capital projects (excluding debt or grant funded projects), and transfers to other funds for capital purposes

City and Borough of Sitka  
Working Capital Analysis (General Fund, Enterprise Funds, and Internal Service Funds)  
Fiscal Year 2027 Budget

<u>Fund</u>	<b>Actual</b> <b>June 30, 2025</b>	<b>Projected</b> <b>June 30, 2026*</b>	<b>Increase</b> <b>(Decrease) from</b> <b>FY2027 Budget*</b>	<b>Projected</b> <b>June 30, 2027</b>
General (unassigned fund balance)	\$ 8,986,463	\$ 11,125,332	\$ 6,112	\$ 11,131,444
Electric	\$ 15,648,403	\$ 17,866,516	\$ (2,914,677)	\$ 14,951,839
Water	\$ 7,727,383	\$ 9,210,664	\$ (3,497,232)	\$ 5,713,432
Wastewater	\$ 7,662,975	\$ 8,724,754	\$ (3,955,360)	\$ 4,769,394
Solid Waste	\$ 1,533,533	\$ 1,251,278	\$ (542,797)	\$ 708,481
Harbor	\$ 4,895,212	\$ 6,073,510	\$ (103,934)	\$ 5,969,576
Airport Terminal	\$ 449,802	\$ (108,639)	\$ (389,986)	\$ (498,625)
Marine Service Center	\$ 1,924,778	\$ 2,135,682	\$ 151,468	\$ 2,287,150
Gary Paxton Industrial Park	\$ 441,863	\$ 476,772	\$ 1,140	\$ 477,912
Information Technology	\$ 336,905	\$ 271,998	\$ (7,255)	\$ 264,743
Central Garage	\$ 8,937,643	\$ 9,385,245	\$ 1,463,265	\$ 10,848,510
Building Maintenance	\$ 997,885	\$ 573,697	\$ (319,344)	\$ 254,353
<b>Combined fund totals</b>	<b>\$ 59,542,844</b>	<b>\$ 66,986,810</b>	<b>\$ (10,108,600)</b>	<b>\$ 56,878,210</b>

\*Projected and budgeted amounts exclude working capital associated with prior year capital appropriations

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2027**

**Assembly/Administrator**

AML Summer Conf, Fairbanks, Admin, Mayor, P&G Rel, Asst Admin	\$12,100.00
AML Winter Conf/State Lobby, Juneau, Admin, Mayor, P&G Relations	\$6,450.00
AML/NEO Conf, Anc, Admin, Mayor, Four Assembly, P&G Relations	\$20,300.00
AMMA NW Manager Conference, Admin	\$2,700.00
Congressional Lobby, DC, Admin, Mayor, P&G Relations	\$9,900.00
ICMA Annual Conference	\$5,800.00
SE Conf Annual Mtg, KTN, Admin, Mayor	\$4,500.00
SE Conf Mid-Session Summit, JNU, Admin, Mayor	\$7,350.00
Unanticipated Travel	\$10,000.00
	\$79,100.00

**HR**

Employee Development & Job Training	\$5,000.00
Human Resource Conferences (NEOGOV)	\$3,770.00
Human Resource Conferences (SHRM) 2 People	\$9,930.00
SHRM-CP Certification	\$1,495.00
	\$20,195.00

**Legal**

AMAA Conference- Attorney	\$2,800.00
Alaska Bar Convention	\$2,800.00
Legal Assistant Training - NALA Conference	\$3,400.00
	\$9,000.00

**Clerk**

AAMC Annual Conference - Anchorage	\$8,100.00
IIMC Conference (Clerk or Deputy Clerk)	\$4,250.00
NW Clerks Institute Professional Development	\$5,500.00
	\$17,850.00

**Finance**

Accounting and Customer Service Training	\$3,000.00
AGFOA/AML Anchorage	\$6,900.00
Federal Grant Training	\$4,000.00
GFOA Conference	\$8,000.00
Payroll Training	\$1,000.00
Procurement Training	\$1,000.00
Tyler Connect (Training on ERP), Research into New ERP	\$7,400.00
	\$31,300.00

**Assessing**

AAAO Confrences	\$3,000.00
IAAO Continuing Education	\$2,500.00
Other/Online Continuing Education	\$1,000.00
	\$6,500.00

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2027**

**Planning and Community Development**

American Planning Association Conference - Alaska Chapter	\$7,500.00
Other Research/Professional Development Travel	\$3,000.00
Planning & Historic Preservation Virtual Conferences & Training	\$750.00
Sustainability Virtual Conferences & Training	\$750.00
	\$12,000.00

**Parks and Recreation**

Alaska Afterschool Network Conference	\$1,400.00
Alaska Recreation and Parks Association Conference	\$3,600.00
Association of Aquatic Professionals National Conference	\$2,500.00
Parks & Rec Professional Certification	\$1,800.00
Recreation Skills Training	\$1,000.00
	\$10,300.00

**Police**

Academy Tuition	\$42,000.00
ACO Training	\$1,800.00
Admin Travel	\$2,000.00
Jailer Academy	\$10,000.00
Leadership Training	\$4,000.00
MSO Training	\$2,500.00
Dispatch Training	\$7,000.00
Officer Training	\$20,000.00
	\$89,300.00

**Fire**

AFCA Leadership Summit	\$3,000.00
Alaska State Firefighters Assn Conf	\$8,400.00
Arson Assn Conf	\$6,000.00
Dive Training	\$10,000.00
Fire Marshal Building Code Forum	\$2,000.00
Fire Marshal ICC certs	\$7,000.00
Hazmat Technician Class	\$5,000.00
Hazmat Training	\$2,500.00
	\$43,900.00

**Ambulance**

Contracted Training	\$25,000.00
EMS Conferences	\$3,000.00
Local CME Classes	\$2,000.00
Paramedic Refresher	\$10,000.00
Recertifications	\$3,000.00
Training Materials	\$3,600.00
Wilderness EMT	\$7,500.00
	\$54,100.00

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2027**

**SAR**

IRIC	\$2,500.00
K-9 Training	\$3,500.00
Technical Rescue Class	\$8,000.00
SAR Training	\$5,000.00
WFR/WFA	\$5,000.00
	\$24,000.00

**Public Works-Administration**

Asset Manager (5 Day IAM Certificate Course)	\$2,500.00
CAD Technician (ESRI - GIS Conference)	\$2,500.00
Contract Manager (U.S. Federal Contracting Fundamentals Cert)	\$2,500.00
Maintenance Superintendent (OSHA/Bld Maint Mngmnt)	\$3,500.00
Public Works Director (APWA Conference)	\$2,500.00
	\$13,500.00

**Engineering**

Municipal Engineer CEU Required for License	\$1,000.00
Project Manager 1 General PM Training PMP	\$1,000.00
Project Manager III CEU Required for License	\$1,000.00
Project Manager IV CEU Required for License	\$1,000.00
Temp PM General Training PMP	\$1,000.00
	\$5,000.00

**Streets**

CDL Training and Certification	\$10,000.00
Flagger and Hazmat Certification	\$2,000.00
	\$12,000.00

**Grounds**

CDL Training and Certification	\$8,000.00
Chainsaw and Other Equipment Training	\$2,000.00
Equipment Operations Training	\$1,000.00
ISA Training	\$2,000.00
OSHA Training	\$200.00
Recreation Standards Training and Certs	\$1,000.00
	\$14,200.00

**Building Official**

Building Official/Fire Marshal Forum	\$3,000.00
Commercial Plans Examinier Certification	\$3,500.00
Continuing Education Seminars	\$7,000.00
Permit Technician Certification	\$3,500.00
	\$17,000.00

**Library**

ALA Annual Conferences	\$9,000.00
AkLA Annual Conferences	\$5,000.00

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2027**

Dirlead - Director leadership training	\$2,500.00
	\$16,500.00

<b><u>TOTAL GENERAL FUND TRAVEL AND TRAINING</u></b>	<b>\$475,745.00</b>
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**Electric Fund**

ADEC Diesel Exhaust Read Training	\$2,500.00
Asset Management Training	\$7,500.00
GIS Training	\$1,500.00
Mechanic Training (Welding and Machining)	\$7,500.00
Operator Training	\$22,500.00
Relay Control Tech Training Relay and Thermal Testing)	\$12,000.00
Safety and Security Training	\$25,000.00
SPCC Training	\$5,000.00
	\$83,500.00

**Water Fund**

ACE Conference	\$10,500.00
AWWMA State Conference	\$5,000.00
Online Operator Courses	\$600.00
SE Operator Conference	\$3,000.00
	\$19,100.00

**Wastewater Fund**

AWWMA State Conference	\$7,500.00
Online Operator Courses	\$600.00
SE Operator Conference	\$7,500.00
WEF Conference	\$10,500.00
	\$26,100.00

**Solid Waste Fund**

Asbestos Training	\$5,000.00
CDL	\$16,000.00
CESCL	\$1,000.00
EPA 608	\$2500.00
Hazwoper	\$1000.00
OSHA 10	\$500.00
SWANA	\$7500.00
	\$33,500.00

**Harbor Fund**

AK Harbormaster Conference	\$2,500.00
Hazwoper Training	\$450.00
Port Security Training (CPV to cover expense)	\$8,000.00
	\$10,950.00

**Management Information Systems**

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2027**

Meraki Training	5,000.00
Microsoft Admin Training	5,000.00
Tyler Connect Conference	5,000.00
	\$15,000.00
<b><u>Central Garage Fund</u></b>	
Diagnostic Training	\$5,000.00
International and CAT Fleet Training	\$3,000.00
	\$8,000.00
<b><u>Building Maintenance Fund</u></b>	
Miscellaneous Training and Certifications	\$2,400.00
Professional Training and Development	\$9,600.00
	\$12,000.00
<b><u>Commercial Vessel Passenger Tax Fund</u></b>	
CLIA Pacific Northwest Symposium	\$7,500.00
Seatrade Cruise Global	\$6,800.00
	\$14,300.00
<b><u>Visitor Enhancement Fund</u></b>	
ARIA (Alaska Tourism Industry Association)	\$6,200.00
	\$6,200.00
<b><u>TOTAL ENTERPRISE &amp; INTERNAL SERVICE FUND</u></b>	
<b><u>TRAVEL AND TRAINING</u></b>	<b>\$228,650.00</b>

**City and Borough of Sitka  
Fixed Asset Schedule  
FY2027**

**General Fund**

Fa RoIP Gateway	\$16,955.01
Ambulance Life Paks	\$165,000.00
Ambulance Ventilator	\$20,000.00
Athletic Field Drag	\$15,000.00
Library Chairs and Tables (Replacements)	\$35,000.00
Library Shelving (Replacements)	\$20,000.00
	\$271,955.01

**Electric Fund**

Machining Lathe (Replacement)	\$22,000.00
	\$22,000.00

**Water Treatment Fund**

Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$50,000.00
UV PLC	\$35,000.00
	\$85,000.00

**Waste Water Treatment Fund**

Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$50,000.00
Automatic Transfer Switches	\$27,000.00
	\$77,000.00

**Harbor Fund**

Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$20,000.00
F240 UTV	\$30,000.00
	\$50,000.00

**Information Technology Fund**

Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$20,000.00
	\$20,000.00

**Central Garage Fund**

Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$20,000.00
F100-310 Scissor Lift	\$19,500.00
F200-310 Electric Utility Backhoe	\$206,000.00
F230-310 Tire Shredder	\$200,000.00
F310 Heavy Equipment Lift	\$200,000.00
	\$645,500.00

**Building Maintenance Fund**

Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$30,000.00
Animal Shelter Entry Door (Replacement)	\$22,500.00
Corrosion Control Entry Door (Replacement)	\$7,500.00
Moller Clubhouse Restroom Door (Replacement)	\$15,000.00
	\$75,000.00

**TOTAL FIXED ASSETS**

**\$1,246,455.01**

FY2027 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
<b>Streets With Curb, Gutter, and Sidewalk</b>												
Etolin Street	2012	278,300	-	-	-	-	-	278,300	-	-	278,300	278,300
Observatory Street	2021	211,750	-	-	-	-	-	211,750	-	-	211,750	211,750
Brady Street	2022	176,000	-	-	-	-	-	176,000	-	-	176,000	176,000
Cascade Creek Road	2022	690,000	-	-	-	-	-	690,000	-	-	690,000	690,000
Oja Street	2022	222,640	-	-	-	-	-	222,640	-	-	222,640	222,640
Seward Street (Marine to Observatory)	2022	375,705	-	-	-	-	-	375,705	-	-	375,705	375,705
American Street	2023	262,570	-	-	-	-	-	262,570	-	-	262,570	262,570
Barracks Street	2023	152,460	-	-	-	-	-	152,460	-	-	152,460	152,460
Cascade Street (960 LF)	2023	1,632,000	-	-	-	-	-	1,632,000	-	-	1,632,000	1,632,000
Kostromentinoff Street (200 LF)	2023	340,000	-	-	-	-	-	340,000	-	-	340,000	340,000
Lake Street (Arrowhead to Verstovia)	2023	4,000,000	-	-	-	-	-	4,000,000	-	-	4,000,000	4,000,000
Monastery Street (Pherson to Verstovia)	2023	331,540	-	-	-	-	-	331,540	-	-	331,540	331,540
Seward Street (Observatory to Cathedral Way)	2023	245,630	-	-	-	-	-	245,630	-	-	245,630	245,630
Maksoutoff Street (Harbor to Lincoln)	2025	242,000	-	-	-	-	-	242,000	-	-	242,000	242,000
Marine Street (New Archangel to Erler)	2025	5,000,000	-	-	-	-	-	5,000,000	-	-	5,000,000	5,000,000
Katlian Street and Utility (HPR to Lincoln) - General Fund Portion	2026	3,420,894	750,000	750,000	750,000	750,000	250,000	6,670,894	-	-	6,670,894	6,670,894
Peterson Street (HPR to Lake)	2026	3,000,000	-	-	-	-	-	3,000,000	-	-	3,000,000	3,000,000
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - General Fund	2026	5,000,000	-	-	-	-	-	5,000,000	-	-	5,000,000	5,000,000
Lincoln Street (Harbor Way to Harbor Drive) - General Fund	2025	1,705,386	750,000	750,000	750,000	-	-	3,955,386	-	-	3,955,386	3,955,386
Long Range (Streets with Curb, Gutter & Sidewalk)	2032-42	-	-	-	-	-	21,780,000	21,780,000	-	-	21,780,000	21,780,000
<b>Streets &amp; Roads Subtotal (Streets with Curb, Gutter &amp; Sidewalk)</b>		<b>27,286,875</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>750,000</b>	<b>22,030,000</b>	<b>54,566,875</b>	-	-	<b>54,566,875</b>	<b>54,566,875</b>
<b>Streets Without Curb, Gutter, and Sidewalk</b>												
Finn Alley Paving	2015	108,900	-	-	-	-	-	108,900	-	-	108,900	108,900
New Archangel Paving (Marine to Andrews)	2017	278,300	-	-	-	-	-	278,300	-	-	278,300	278,300
Wachussets Street Paving	2017	217,800	-	-	-	-	-	217,800	-	-	217,800	217,800
Lakeview Drive Paving	2019	471,900	-	-	-	-	-	471,900	-	-	471,900	471,900
Monastery Street Paving (DeGroff to First)	2019	484,000	-	-	-	-	-	484,000	-	-	484,000	484,000
Barlow Street Paving	2020	84,700	-	-	-	-	-	84,700	-	-	84,700	84,700
Jarvis Street Paving (Public Service Complex to Beardslee)	2020	254,100	-	-	-	-	-	254,100	-	-	254,100	254,100
Lance Drive Paving	2020	617,100	-	-	-	-	-	617,100	-	-	617,100	617,100
Mills Street Paving	2021	243,210	-	-	-	-	-	243,210	-	-	243,210	243,210
Arrowhead Street Paving	2022	26,378	-	-	-	-	-	26,378	-	-	26,378	26,378
Mikele Street Paving	2022	44,165	-	-	-	-	-	44,165	-	-	44,165	44,165
Anna Drive Paving	2023	134,310	-	-	-	-	-	134,310	-	-	134,310	134,310
Baranof Street Paving	2023	60,500	-	-	-	-	-	60,500	-	-	60,500	60,500
Crabapple Drive Paving	2023	111,320	-	-	-	-	-	111,320	-	-	111,320	111,320
Kimsham Street Paving	2023	813,120	-	-	-	-	-	813,120	-	-	813,120	813,120
Metlakatla Street Paving	2023	139,150	-	-	-	-	-	139,150	-	-	139,150	139,150
Nicole Drive Paving (Somer to Patterson)	2023	44,770	-	-	-	-	-	44,770	-	-	44,770	44,770
O'Cain Street Paving	2023	82,885	-	-	-	-	-	82,885	-	-	82,885	82,885
Osprey Street Paving (Andrews to O'Cain)	2023	30,250	-	-	-	-	-	30,250	-	-	30,250	30,250
Osprey Street Paving (Marine to Andrews, O'Cain to O'Cain)	2023	142,780	-	-	-	-	-	142,780	-	-	142,780	142,780
Patterson Way Paving (Nicole to Kinkroft)	2023	137,940	-	-	-	-	-	137,940	-	-	137,940	137,940
Pherson Street Paving (Monastery to Austin)	2023	244,420	-	-	-	-	-	244,420	-	-	244,420	244,420
Princess Way Paving	2023	35,090	-	-	-	-	-	35,090	-	-	35,090	35,090
Sand Dollar Drive Paving	2023	124,025	-	-	-	-	-	124,025	-	-	124,025	124,025
Shotgun Alley Paving	2023	255,310	-	-	-	-	-	255,310	-	-	255,310	255,310
Shuler Drive Paving	2023	101,640	-	-	-	-	-	101,640	-	-	101,640	101,640
Valhala Way Paving	2023	101,640	-	-	-	-	-	101,640	-	-	101,640	101,640
A Street Paving	2024	106,480	-	-	-	-	-	106,480	-	-	106,480	106,480
Andrews Street Paving	2024	160,325	-	-	-	-	-	160,325	-	-	160,325	160,325
Anna Circle Paving	2024	102,850	-	-	-	-	-	102,850	-	-	102,850	102,850
Austin Street Paving	2024	86,515	-	-	-	-	-	86,515	-	-	86,515	86,515

FY2027 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
Barker Street Paving	2024	68,970	-	-	-	-	-	68,970	-	-	68,970	68,970
Charles Street Paving	2024	105,270	-	-	-	-	-	105,270	-	-	105,270	105,270
Erler Street Paving	2024	66,550	-	-	-	-	-	66,550	-	-	66,550	66,550
Highland Street Paving	2024	84,095	-	-	-	-	-	84,095	-	-	84,095	84,095
Kinthead Street Paving	2024	53,845	-	-	-	-	-	53,845	-	-	53,845	53,845
Merrill Street Paving	2024	135,520	-	-	-	-	-	135,520	-	-	135,520	135,520
Moller Avenue Paving	2024	87,725	-	-	-	-	-	87,725	-	-	87,725	87,725
Moller Drive Paving	2024	101,640	-	-	-	-	-	101,640	-	-	101,640	101,640
Race Street Paving	2024	39,930	-	-	-	-	-	39,930	-	-	39,930	39,930
Rands Drive Paving	2024	90,145	-	-	-	-	-	90,145	-	-	90,145	90,145
Rigling Way Paving	2024	22,506	-	-	-	-	-	22,506	-	-	22,506	22,506
Ross Street Paving (Barker to End)	2024	56,265	-	-	-	-	-	56,265	-	-	56,265	56,265
Somer Drive Paving	2024	124,025	-	-	-	-	-	124,025	-	-	124,025	124,025
Tlingit Way Paving	2024	102,850	-	-	-	-	-	102,850	-	-	102,850	102,850
Viking Way Paving	2024	101,640	-	-	-	-	-	101,640	-	-	101,640	101,640
Wolff Drive Paving	2024	438,020	-	-	-	-	-	438,020	-	-	438,020	438,020
Charteris Street Paving	2025	199,650	-	-	-	-	-	199,650	-	-	199,650	199,650
Darrin Drive Paving	2025	232,925	-	-	-	-	-	232,925	-	-	232,925	232,925
Knutson Drive Paving	2025	354,530	-	-	-	-	-	354,530	-	-	354,530	354,530
Price Street Paving	2025	111,320	-	-	-	-	-	111,320	-	-	111,320	111,320
Sirstad Street Paving	2025	313,390	-	-	-	-	-	313,390	-	-	313,390	313,390
Davidoff Street Paving	2026	229,900	-	-	-	-	-	229,900	-	-	229,900	229,900
Hemlock Street Paving	2026	217,800	-	-	-	-	-	217,800	-	-	217,800	217,800
Jamestown Drive Paving	2026	235,950	-	-	-	-	-	235,950	-	-	235,950	235,950
Kaagwaantaan Street	2026	496,100	-	-	-	-	-	496,100	-	-	496,100	496,100
Wortman Loop (Charteris to Edgumbe Drive)	2027	307,395	-	-	-	-	-	307,395	-	-	307,395	307,395
Long Range Roads (No Curb, Gutter & Sidewalk)	2032-42	-	-	-	-	-	20,900,000	20,900,000	-	-	20,900,000	20,900,000
<b>Streets &amp; Roads Subtotal (Streets without Curb, Gutter &amp; Sidewalk)</b>		<b>10,223,829</b>	-	-	-	-	<b>20,900,000</b>	<b>31,123,829</b>	-	-	<b>31,123,829</b>	<b>31,123,829</b>
<b>STREETS &amp; ROADS SUBTOTAL</b>		<b>37,510,704</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>750,000</b>	<b>42,930,000</b>	<b>85,690,704</b>	-	-	<b>85,690,704</b>	<b>85,690,704</b>
<b>PARKING LOTS</b>												
City Hall Parking Lot Paving	2022	229,900	-	-	-	-	-	229,900	-	-	229,900	229,900
City/State Parking Lot Paving	2022	605,000	-	-	-	-	-	605,000	-	-	605,000	605,000
Long Range Parking Lots	2030-41	-	-	-	-	-	1,574,210	1,574,210	-	-	1,574,210	1,574,210
<b>PARKING LOTS SUBTOTAL</b>		<b>834,900</b>	-	-	-	-	<b>1,574,210</b>	<b>2,409,110</b>	-	-	<b>2,409,110</b>	<b>2,409,110</b>
<b>GROUNDNS MAINTENANCE</b>												
Ball Field Scoreboard Replacement (7 total, 2 per year)	2030-32	80,000	-	-	80,000	-	-	160,000	-	-	160,000	160,000
Long Range Grounds	2032-42	-	-	-	-	-	4,400,000	4,400,000	-	-	4,400,000	4,400,000
<b>PARKS &amp; RECREATION SUBTOTAL</b>		<b>80,000</b>	-	-	<b>80,000</b>	-	<b>4,400,000</b>	<b>4,560,000</b>	-	-	<b>4,560,000</b>	<b>4,560,000</b>
<b>BUILDING MAINTENANCE</b>												
Animal Shelter (Building Maintenance Needs)	2013-2041	-	-	-	-	-	204,490	204,490	-	-	204,490	204,490
City Hall (Building Maintenance Needs)	2032-2042	-	-	-	-	-	1,398,760	1,398,760	-	-	1,398,760	1,398,760
City-State Building - Police Dept. HVAC System Upgrades	2021	561,000	-	-	-	-	-	561,000	-	-	561,000	561,000
City-State Building (Building Maintenance Needs)	1984-2041	1,927,915	-	-	-	-	331,100	2,259,015	-	-	2,259,015	2,259,015
Fire Hall - Retaining Wall Stabilization	2021	18,150	-	-	-	-	-	18,150	-	-	18,150	18,150
Fire Hall (Building Maintenance Needs)	2015-2041	588,900	-	-	-	-	1,118,700	1,707,600	-	-	1,707,600	1,707,600
Harrigan Centennial Hall (Building Maintenance Needs)	2032-2042	95,227	-	-	-	-	3,929,200	4,024,427	-	-	4,024,427	4,024,427
Library (Building Maintenance Needs)	2026	-	-	-	-	-	1,148,400	1,148,400	-	-	1,148,400	1,148,400
Senior Center (Building Maintenance Needs)	2027-2041	-	-	-	-	-	189,200	189,200	-	-	189,200	189,200
<b>BUILDING MAINTENANCE SUBTOTAL</b>		<b>3,191,192</b>	-	-	-	-	<b>8,319,850</b>	<b>11,511,042</b>	-	-	<b>11,511,042</b>	<b>11,511,042</b>
<b>SCHOOL DISTRICT FACILITIES</b>												
<b>PLAN ONLY IDENTIFIES PROJECTS THROUGH 2031 -LONG RANGE PLAN UNDERWAY</b>												
Blatchley Middle School	2025-2031	200,000	2,350,000	-	-	10,000,000	600,000	13,150,000	-	10,000,000	3,150,000	13,150,000
Keet Gooshi Heen	2025-2031	900,000	-	-	-	-	-	900,000	-	-	900,000	900,000
Sitka High School	2025-2031	1,900,000	-	2,350,000	425,000	10,000,000	-	14,675,000	-	10,000,000	4,675,000	14,675,000

FY2027 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
Xoots Elementary School	2025-2031	275,000			1,250,000	400,000		1,925,000		1,250,000	675,000	1,925,000
Other buildings or district-wide	2025-2031	100,000			15,000	750,000		865,000			865,000	865,000
<b>SCHOOL DISTRICT FACILITIES SUBTOTAL</b>		<b>3,375,000</b>	<b>2,350,000</b>	<b>2,350,000</b>	<b>11,690,000</b>	<b>11,750,000</b>	-	31,515,000	-	<b>21,250,000</b>	<b>10,265,000</b>	31,515,000
<b>GENERAL FUND TOTAL</b>		<b>44,991,796</b>	<b>3,850,000</b>	<b>3,850,000</b>	<b>13,270,000</b>	<b>12,500,000</b>	<b>57,224,060</b>	<b>135,685,856</b>	-	<b>21,250,000</b>	<b>114,435,856</b>	<b>135,685,856</b>
<b>PUBLIC SERVICE CENTER - MAINTENANCE BUILDINGS</b>												
Public Service Center 105, 109, 113 Jarvis St (Building maintenance)	2019-2041	551,155	-	-	-	-	400,500	951,655	-	-	951,655	951,655
Public Service Center 131 Jarvis St (Building maintenance)	2009-2041	210,210	-	-	-	-	158,000	368,210	-	-	368,210	368,210
Public Service Center Pole Barn (Building maintenance)	2018-2041	89,650	-	-	-	-	140,000	229,650	-	-	229,650	229,650
<b>Public Service Center Subtotal</b>		<b>851,015</b>	-	-	-	-	<b>698,500</b>	<b>1,549,515</b>	-	-	<b>1,549,515</b>	<b>1,549,515</b>

FY2027 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL	
<b>ENTERPRISE FUNDS</b>													-
<b>ELECTRIC FUND (through 2035)</b>													
Katlian Street Road and Utility (HPR to Lincoln) - Electrical	2026	1,650,000	50,000	100,000	250,000	250,000	250,000	2,550,000	-	-	2,550,000	2,550,000	
Utility Wide - T&D Asset Management Plan	2027	50,000	25,000	25,000	25,000	25,000	-	100,000	-	-	150,000	150,000	
Green Lake Powerplant Switchyard - Design and Build Secondary Transformer Yard	2027	-	500,000	-	-	-	-	500,000	-	-	500,000	500,000	
FERC - Green Lake Development Relicensing	2027	-	50,000	25,000	-	-	-	75,000	-	-	75,000	75,000	
FERC - STID 5-Year	2027	-	-	20,000	-	-	-	20,000	-	-	20,000	20,000	
Diesel Generation Upgrades	2027+	250,000	250,000	250,000	250,000	250,000	500,000	1,500,000	-	-	1,750,000	1,750,000	
Utility Wide - Replace Utility Revenue Meters	2027-2031	-	100,000	100,000	100,000	100,000	-	400,000	-	-	400,000	400,000	
Green Lake Road - Replace Culverts/ Install New Culverts	2027-2029	-	15,000	15,000	-	-	-	30,000	-	-	30,000	30,000	
Kaagwaantaan Road and Utility - Electric	2027+	-	50,000	50,000	100,000	100,000	1,150,000	1,450,000	-	-	1,450,000	1,450,000	
Diesel Plant - Install Standby Emergency Generator	2027-2028	50,000	50,000	-	-	-	-	50,000	-	-	100,000	100,000	
Green Lake Powerplant - Replace Standby Emergency Generator	2027	100,000	-	-	-	-	-	100,000	-	-	100,000	100,000	
Lincoln Street Road & Utility Replacements - Electric	2027-2028	200,000	300,000	-	-	-	-	300,000	-	-	500,000	500,000	
Islands - Transformer Replacements	2027-2028	-	70,000	-	-	-	-	70,000	-	-	70,000	70,000	
Islands - Replace Submarine Cable	2027-2031	-	950,000	650,000	400,000	900,000	-	2,900,000	-	-	2,900,000	2,900,000	
Jarvis Street Substation & Diesel Plants - Install Fall Protection	2028	-	25,000	-	-	-	-	25,000	-	-	25,000	25,000	
Marine Street Substation - Install Fall Protection	2028	-	25,000	-	-	-	-	25,000	-	-	25,000	25,000	
Blue Lake Development - Asset Management Plan	2028-2031	-	25,000	25,000	25,000	25,000	-	100,000	-	-	100,000	100,000	
Blue Lake Powerplant - Install RFID Door Access	2028	-	25,000	-	-	-	-	25,000	-	-	25,000	25,000	
Green Lake Powerplant - Install RFID Door Access	2028+	-	25,000	-	-	-	25,000	50,000	-	-	50,000	50,000	
Transmission Line - BL to SMC - Thimbleberry Bypass	2028-2031	-	250,000	250,000	250,000	250,000	-	1,000,000	-	-	1,000,000	1,000,000	
Diesel Plant - Upgrade FP&LS Systems	2028-2030	-	100,000	50,000	50,000	-	-	200,000	-	-	200,000	200,000	
Green Lake Powerplant - Upgrade FP&LS Systems	2028+	-	100,000	200,000	200,000	-	9,500,000	10,000,000	-	-	10,000,000	10,000,000	
FERC - Blue Lake Development Part 12D Comprehensive Assessment - 10-year	2028	-	550,000	-	-	-	-	550,000	-	-	550,000	550,000	
FERC - Green Lake Development Part 12D Periodic Investigation Report - 5-year	2028	-	90,000	-	-	-	-	90,000	-	-	90,000	90,000	
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - Electrical	2028-2031	-	50,000	100,000	100,000	200,000	-	450,000	-	-	450,000	450,000	
Blue Lake Powerplant - Breakdown, inspect, and perform minor refurbishment on hydropower	2028-2029	-	300,000	300,000	-	-	-	600,000	-	-	600,000	600,000	
Blue Lake Powerplant - Improve Wall and Roof Weatherproofing	2028	-	20,000	-	-	-	600,000	620,000	-	-	620,000	620,000	
Blue Lake Powerplant - Install Cavitation Monitoring	2028	-	30,000	-	-	-	-	30,000	-	-	30,000	30,000	
Utility Wide - Space Utilization Improvements	2028-2031	-	500,000	1,000,000	1,000,000	500,000	-	3,000,000	-	-	3,000,000	3,000,000	
Green Lake Switchyard - Refurbish Transformer 2 of 4	2028-2030	-	50,000	50,000	150,000	-	-	250,000	-	-	250,000	250,000	
Internal Coating of BL Unit Bottom chamber in draft tube and wicket sockets	2028-2029	-	50,000	50,000	-	-	500,000	600,000	-	-	600,000	600,000	
D4 Muffler	2028	-	160,000	-	-	-	-	160,000	-	-	160,000	160,000	
Green Lake Powerplant - Replace Roof	2028-2029	-	100,000	100,000	-	-	-	200,000	-	-	200,000	200,000	
Transmission Line GL to BL - Replace 20 Poles	2028	-	265,225	-	-	-	-	265,225	-	-	265,225	265,225	
Transmission Line Thimbleberry to Marine Street - Replace 15 Poles	2028	-	346,058	-	-	-	-	346,058	-	-	346,058	346,058	
Blue Lake Powerplant - Install Access to Turbine Pits	2028	-	30,000	-	-	-	-	30,000	-	-	30,000	30,000	
Decommission old fuel tank	2028	-	100,000	-	-	-	-	100,000	-	-	100,000	100,000	
Green Lake Intake Structure - Install Backup Power	2028	-	25,000	25,000	25,000	-	-	75,000	-	-	75,000	75,000	
Green Lake Development - Asset Management Plan	2029+	-	-	25,000	25,000	25,000	50,000	125,000	-	-	125,000	125,000	
Jarvis Street Substation - Upgrade FP&LS Systems	2029-2030	-	-	100,000	100,000	-	-	200,000	-	-	200,000	200,000	
Marine Street Substation - Upgrade FP&LS Systems	2029-2030	-	-	100,000	100,000	-	-	200,000	-	-	200,000	200,000	
Blue Lake Penstock - Install Isolation Valve & Access Coupling at SMC	2029+	-	-	150,000	150,000	300,000	900,000	1,500,000	-	-	1,500,000	1,500,000	
Green Lake Switchyard - Refurbish Transformer 3 of 4	2029-2031	-	-	50,000	50,000	150,000	-	250,000	-	-	250,000	250,000	
Transmission Line GL to BL - Replace 20 Poles	2029	-	-	273,182	-	-	-	273,182	-	-	273,182	273,182	
Transmission Line Thimbleberry to Marine Street - Replace 15 Poles	2029	-	-	356,440	-	-	-	356,440	-	-	356,440	356,440	
Japonski Communications Building - Remove Old Water Tower	2030-2031	-	-	-	100,000	100,000	-	200,000	-	-	200,000	200,000	
Blue Lake Powerplant - Upgrade FP&LS Systems	2030-2031	-	-	-	100,000	400,000	-	500,000	-	-	500,000	500,000	
Green Lake Switchyard - Refurbish Transformer 4 of 4	2030+	-	-	-	50,000	50,000	150,000	250,000	-	-	250,000	250,000	
Green Lake Switchyard - Replace Breaker 11	2030	-	-	-	350,000	-	-	350,000	-	-	350,000	350,000	
Jarvis Substation - Replace Switch 60, 63, 67	2030	-	-	-	150,000	-	-	150,000	-	-	150,000	150,000	
Jarvis Substation - Replace Switch 68, 69, 70	2030	-	-	-	150,000	-	-	150,000	-	-	150,000	150,000	
Transmission Line GL to BL - Replace 20 Poles	2030	-	-	-	281,377	-	-	281,377	-	-	281,377	281,377	
Transmission Line Thimbleberry to Marine Street - Replace 15 Poles	2030	-	-	-	367,133	-	-	367,133	-	-	367,133	367,133	
Jarvis Substation - Replace Switch 65 A, B	2030	-	-	-	50,000	-	-	50,000	-	-	50,000	50,000	

FY2027 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL	
Jarvis Substation - Replace Switch 66A	2030	-	-	-	50,000	-	-	50,000	-	-	50,000	50,000	
Transmission Line GL to BL - Replace 20 Poles	2031	-	-	-	-	289,819	-	289,819	-	-	289,819	289,819	
Transmission Line Thimbleberry to Marine Street - Replace 15 Poles	2031	-	-	-	-	378,147	-	378,147	-	-	378,147	378,147	
GL to BL Transmission Line - Replace Switch 12, 13, 14	2031	-	-	-	-	150,000	-	150,000	-	-	150,000	150,000	
GL to BL Transmission Line - Replace Switch 20	2031	-	-	-	-	50,000	-	50,000	-	-	50,000	50,000	
GL to BL Transmission Line - Replace Switch 21	2031	-	-	-	-	50,000	-	50,000	-	-	50,000	50,000	
Marine Street Substation - Replace 6220 and 6250 feeders	2031+	-	-	-	-	200,000	300,000	500,000	-	-	500,000	500,000	
<b>ELECTRIC FUND TOTALS</b>			<b>2,300,000</b>	<b>5,651,283</b>	<b>4,439,622</b>	<b>4,998,510</b>	<b>4,742,966</b>	<b>13,925,000</b>	<b>35,507,381</b>	-	-	<b>36,057,381</b>	<b>36,057,381</b>
<b>WATER FUND</b>													
Katlian Street Road and Utility (HPR to Lincoln) - Water	2026	-	250,000	250,000	250,000	250,000	2,650,000	3,650,000	-	-	3,650,000	3,650,000	
Condition Assessment - Transmission Main Condition	2024	150,000	-	-	-	-	-	150,000	-	-	150,000	150,000	
Equipment Condition Assessment - Water	2024	100,000	-	-	-	-	-	100,000	-	-	100,000	100,000	
Wortman Booster Station Replacement	2028	-	900,000	-	-	-	-	900,000	-	-	900,000	900,000	
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - Water	2026	250,000	750,000	-	-	-	-	1,000,000	-	-	1,000,000	1,000,000	
Lincoln Street Paving (Harbor Way to Harbor Drive) - Water	2025	1,000,000	500,000	420,000	-	-	-	1,920,000	-	-	1,920,000	1,920,000	
Repave - Lake Street (Arrowhead to Verstovia) - Water	2023	2,000,000	-	-	-	-	-	2,000,000	-	-	2,000,000	2,000,000	
Repave - Peterson Street (HPR to Lake) - Water	2025	1,500,000	-	-	-	-	-	1,500,000	-	-	1,500,000	1,500,000	
Repaint Tanks FY31	2031	-	-	-	-	-	500,000	500,000	-	-	500,000	500,000	
Wolff Drive Road and Utility Project - Water	2028	-	700,000	-	-	-	-	700,000	-	-	700,000	700,000	
Halibut Point Road (Roundabout to Davidoff) Road and Utility Project - Water	2029	-	3,000,000	5,000,000	-	-	-	8,000,000	-	6,000,000	2,000,000	8,000,000	
Water Storage Tank Siting Study	2031	-	-	-	-	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000	
Water Storage Tank Construction	2032	-	-	-	-	-	20,000,000	20,000,000	20,000,000	-	-	20,000,000	
Shotgun Alley Pressure Zone Improvements	2040	-	-	-	-	-	9,000,000	9,000,000	-	6,750,000	2,250,000	9,000,000	
Kimsham/Tilson/Peterson Road and Utility Project - Water	2035	-	-	-	-	-	1,500,000	1,500,000	-	-	1,500,000	1,500,000	
Gavan/Moller Road and Utility Project - Water	2036	-	-	-	-	-	800,000	800,000	-	-	800,000	800,000	
Marine/Dearmond/New Archangel/Ehrler Road and Utility Project - Water	2037	-	-	-	-	-	2,500,000	2,500,000	-	-	2,500,000	2,500,000	
Wortman Loop Road and Utility Project - Water	2038	-	-	-	-	-	1,400,000	1,400,000	-	-	1,400,000	1,400,000	
Princess/Seward/Barracks Road and Utility Project - Water	2039	-	-	-	-	-	900,000	900,000	-	-	900,000	900,000	
HPR-Old Harbor Mtn Road to Krestof Drive - Water	2040	-	-	-	-	-	5,300,000	5,300,000	3,975,000	-	1,325,000	5,300,000	
Anna Drive/Circle Road and Utility Project - Water	2041	-	-	-	-	-	920,000	920,000	-	-	920,000	920,000	
Jamestown Drive Road and Utility Project - Water	2042	-	-	-	-	-	530,000	530,000	-	-	530,000	530,000	
Viking Way Road and Utility Project - Water	2043	-	-	-	-	-	400,000	400,000	-	-	400,000	400,000	
Burkart/Lance Road and Utility Project - Water	2044	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000	
Japonski Water Main Replacement (O'Connell Crossing)	2040	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000	
Transmission Main Replacement Segment I	2038	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000	
Transmission Main Replacement Segment II	2039	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000	
Transmission Main Replacement Segment III	2040	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000	
Transmission Main Replacement Segment IV	2041	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000	
DOT Japonski Water Main Replacement (Lifesaver Dr to USCG Air Station Sitka)	2038	-	-	-	-	-	3,000,000	3,000,000	-	-	3,000,000	3,000,000	
Monastery/Highland/Merrill Road/Utility Project	2033	-	-	-	-	-	1,100,000	1,100,000	-	-	1,100,000	1,100,000	
<b>WATER FUND TOTALS</b>			<b>5,000,000</b>	<b>6,100,000</b>	<b>5,670,000</b>	<b>250,000</b>	<b>250,000</b>	<b>63,500,000</b>	<b>80,770,000</b>	<b>20,000,000</b>	<b>16,725,000</b>	<b>44,045,000</b>	<b>80,770,000</b>
<b>WASTEWATER FUND</b>													
Katlian Street Road and Utility (HPR to Lincoln) - Wastewater	2025	-	250,000	250,000	250,000	250,000	2,650,000	3,650,000	-	2,737,500	912,500	3,650,000	
WWTP Belt Filter Press Replacement	2030	-	200,000	200,000	200,000	-	-	600,000	-	-	600,000	600,000	
Sewer Force Main Replacement Segment I	2024	700,000	-	-	-	-	-	700,000	-	-	700,000	700,000	
Sewer Force Main Replacement Segment III	2024	6,000,000	-	-	-	-	-	6,000,000	-	-	6,000,000	6,000,000	
Lift Station Replacement (Lake & Lincoln Streets)	2025	1,500,000	-	-	-	-	-	1,500,000	-	-	1,500,000	1,500,000	
WWTP Effluent Disinfection System-Unfunded Mandate Phase II	2025	10,400,000	-	-	-	-	-	10,400,000	10,400,000	-	-	10,400,000	
WWTP Scum Collector Replacement (STCIP#26)	2027	75,000	200,000	100,000	-	-	-	375,000	-	-	375,000	375,000	
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - Wastewater	2026	250,000	-	-	-	-	750,000	1,000,000	-	-	1,000,000	1,000,000	
Lincoln Street Paving (Harbor Way to Harbor Drive) - Wastewater	2025	780,000	500,000	500,000	500,000	-	-	2,280,000	-	-	2,280,000	2,280,000	
Monastery/Highland/Merrill Road and Utility Project - Wastewater	2033	-	-	-	-	-	1,400,000	1,400,000	-	-	1,400,000	1,400,000	
Castle Hill Lift Station Rehabilitation Phase I	2035	-	-	-	-	-	150,000	150,000	-	-	150,000	150,000	

FY2027 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL	
Wolff Drive Road and Utility Project - Wastewater	2030	-	500,000	500,000	500,000	500,000	-	2,000,000	-	-	2,000,000	2,000,000	
Halibut Point Road (Roundabout to Davidoff) Road and Utility Project - Wastewater	2035	-	-	-	-	-	3,000,000	3,000,000	-	-	3,000,000	3,000,000	
Old Sitka Rocks Lift Station Rehabilitation Phase I	2030	-	-	-	-	-	150,000	150,000	-	-	150,000	150,000	
Granite Creek Lift Station Rehabilitation Phase I	2032	-	-	-	-	-	150,000	150,000	-	-	150,000	150,000	
Indian River Lift Station Rehabilitation Phase I	2033	-	-	-	-	-	150,000	150,000	-	-	150,000	150,000	
Monastery/Highland/Merrill Road and Utility Project - Wastewater	2033	-	-	-	-	-	1,400,000	1,400,000	-	-	1,400,000	1,400,000	
Wastewater Outfall Condition Assessment	2035	-	-	-	-	-	200,000	200,000	-	-	200,000	200,000	
Gravity Sewer from 1700 HPR to Brady Lift Station	2035	-	-	-	-	-	4,000,000	4,000,000	-	3,000,000	1,000,000	4,000,000	
Kimsham/Tilson/Peterson Road and Utility Project - Wastewater	2035	-	-	-	-	-	1,600,000	1,600,000	-	-	1,600,000	1,600,000	
Gavan/Moller Road and Utility Project - Wastewater	2036	-	-	-	-	-	835,000	835,000	-	-	835,000	835,000	
Marine/Dearmond/New Archangel/Erhler Road and Utility Project - Wastewater	2037	-	-	-	-	-	2,500,000	2,500,000	-	-	2,500,000	2,500,000	
Princess/Seward/Barracks Road and Utility Project - Wastewater	2039	-	-	-	-	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000	
Replace Generators - Lift Stations Phase I	2038	-	-	-	-	-	125,000	125,000	-	-	125,000	125,000	
Replace Generators - Lift Stations Phase II	2039	-	-	-	-	-	125,000	125,000	-	-	125,000	125,000	
Halibut Point Lift Station Replacement	2040	-	-	-	-	-	910,000	910,000	-	-	910,000	910,000	
Sandy Beach Lift Station Replacement	2041	-	-	-	-	-	875,000	875,000	-	-	875,000	875,000	
Anna Drive/Circle Road and Utility Project - Wastewater	2041	-	-	-	-	-	1,100,000	1,100,000	-	-	1,100,000	1,100,000	
Landfill Lift Station	2042	-	-	-	-	-	375,000	375,000	-	-	375,000	375,000	
Jamestown Drive Road and Utility Project	2042	-	-	-	-	-	580,000	580,000	-	-	580,000	580,000	
Viking Way Road and Utility Project - Wastewater	2043	-	-	-	-	-	450,000	450,000	-	-	450,000	450,000	
<b>WASTEWATER FUND TOTALS</b>			<b>19,705,000</b>	<b>1,650,000</b>	<b>1,550,000</b>	<b>1,450,000</b>	<b>750,000</b>	<b>24,475,000</b>	<b>49,580,000</b>	<b>10,400,000</b>	<b>5,737,500</b>	<b>33,442,500</b>	<b>49,580,000</b>
<b>SOLID WASTE FUND</b>													
Scrap Yard - Fuel Oil Separator	2028	-	50,000	-	-	-	110,000	160,000	-	-	160,000	160,000	
Scrap Yard - Scale Shed/Office Replacement	2030	-	-	500,000	-	-	-	500,000	-	-	500,000	500,000	
Scrap Yard - Steel Storage Building	2049	-	-	-	-	-	275,000	275,000	-	-	275,000	275,000	
Transfer Station - Steel Structure	2049	-	-	-	-	-	660,000	660,000	-	-	660,000	660,000	
<b>SOLID WASTE FUND TOTALS</b>			<b>50,000</b>	<b>500,000</b>	-	-	<b>1,045,000</b>	<b>1,595,000</b>	-	-	<b>1,595,000</b>	<b>1,595,000</b>	
<b>HARBOR FUND</b>													
Crescent Harbor Phase II	2028	4,854,893	5,631,737	-	-	-	-	10,486,630	-	-	10,486,630	10,486,630	
Sealing Cove Harbor Boat Launch Ramp	2030	-	-	-	355,508	-	-	355,508	-	-	355,508	355,508	
Crescent Harbor Boat Launch Ramp	2030	-	-	-	121,693	-	-	121,693	-	-	121,693	121,693	
Eliason Harbor Phase 1	2032	-	-	-	-	-	31,637,435	31,637,435	5,000,000	-	26,637,435	31,637,435	
Sealing Cove	2034	-	-	-	-	-	16,657,440	16,657,440	5,000,000	-	11,657,440	16,657,440	
Eliason Harbor Phase 2	2035	-	-	-	-	-	27,843,162	27,843,162	-	16,000,000	11,843,162	27,843,162	
Eliason Harbor Restroom	2036	-	-	-	-	-	343,706	343,706	-	-	343,706	343,706	
ANB Harbor Restroom Demolition	2037	-	-	-	-	-	30,000	30,000	-	-	30,000	30,000	
Thompson Harbor Upland Access and Parking	2037	-	-	-	-	-	100,000	100,000	-	-	100,000	100,000	
Sealing Cove Restroom Demolition	2038	-	-	-	-	-	30,000	30,000	-	-	30,000	30,000	
Eliason Harbor Upland Access and Parking	2038	-	-	-	-	-	1,340,677	1,340,677	-	-	1,340,677	1,340,677	
ANB Harbor Upland Access and Parking	2038	-	-	-	-	-	670,590	670,590	-	-	670,590	670,590	
Thompson Harbor	2042	-	-	-	-	-	23,812,863	23,812,863	-	-	23,812,863	23,812,863	
Crescent Harbor Upland Access and Parking	2043	-	-	-	-	-	1,406,435	1,406,435	-	-	1,406,435	1,406,435	
Harbor System Office	2044	-	-	-	-	-	419,690	419,690	-	-	419,690	419,690	
ANB Harbor	2054	-	-	-	-	-	8,886,580	8,886,580	-	-	8,886,580	8,886,580	
<b>HARBOR FUND TOTALS</b>			<b>4,854,893</b>	<b>5,631,737</b>	-	<b>477,201</b>	-	<b>113,178,578</b>	<b>124,142,409</b>	<b>10,000,000</b>	<b>16,000,000</b>	<b>98,142,409</b>	<b>124,142,409</b>
<b>AIRPORT FUND</b>													
HVAC/Mechanical	2045	-	-	-	-	-	100,000	100,000	-	-	100,000	100,000	
Roof	2040	-	-	-	-	-	1,500,000	1,500,000	-	-	1,500,000	1,500,000	
Baggage Carts	2030	-	-	-	10,000	-	10,000	20,000	-	-	20,000	20,000	
Windows	2045	-	-	-	-	-	250,000	250,000	-	-	250,000	250,000	
Interior Finishes	2040	-	-	-	-	-	200,000	200,000	-	-	200,000	200,000	
Exterior Finishes	2040	-	-	-	-	-	200,000	200,000	-	-	200,000	200,000	

FY2027 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
Flooring	2040	-	-	-	-	-	500,000	500,000	-	-	500,000	500,000
Structure	2030+	-	-	-	-	-	15,000	15,000	-	-	15,000	15,000
<b>AIRPORT FUND TOTALS</b>		-	-	-	<b>10,000</b>	-	<b>2,775,000</b>	<b>2,785,000</b>	-	-	<b>2,785,000</b>	<b>2,785,000</b>
<b>MARINE SERVICE CENTER FUND (MSC FUND)</b>												
Electrical	2030	-	-	-	-	-	200,000	200,000	-	-	200,000	200,000
Mechanical	2030	-	-	80,000	-	-	250,000	330,000	-	-	330,000	330,000
Sliding Door	2030	-	50,000	-	-	-	160,000	210,000	-	-	210,000	210,000
Condition Assessment	2028	-	-	-	-	-	100,000	100,000	-	-	100,000	100,000
Building Envelope Repairs	2030-2040	-	100,000	80,000	-	-	2,500,000	2,680,000	-	-	2,680,000	2,680,000
<b>MSC FUND TOTALS</b>		-	<b>150,000</b>	<b>160,000</b>	-	-	<b>3,210,000</b>	<b>3,520,000</b>	-	-	<b>3,520,000</b>	<b>3,520,000</b>
<b>TOTAL ALL FUNDS</b>		<b>77,702,704</b>	<b>23,083,020</b>	<b>16,169,622</b>	<b>20,455,711</b>	<b>18,242,966</b>	<b>280,031,138</b>	<b>435,135,161</b>	<b>40,400,000</b>	<b>59,712,500</b>	<b>335,572,661</b>	<b>435,685,161</b>

General Fund - Fund 700  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90812	Emergency Unanticipated Repairs	-	500,000	-	-	-	500,000
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	5,439,614	105,000	-	-	5,544,614
Authorized/in progress	90843	Lake-Hirst and Monastery-Kinhead Utility & Street Improvements	-	3,812,288	-	-	-	3,812,288
Authorized/in progress	90855	Seawalk Phase II	-	5,000	437,783	-	-	442,783
Authorized/in progress	90861	Asset Management/CMMS Implementation	-	407,400	11,600	-	-	419,000
Authorized/in progress	90866	City Hall HVAC & Controls Replacement	-	1,425,000	-	-	-	1,425,000
Authorized/in progress	90878	Katlian Ave Paving	-	1,860,000	-	-	-	1,860,000
Authorized/in progress	90886	Community Playground Safety Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90887	Lower Moller East Playground Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90888	Pioneer Park Shelter Improvements	-	15,000	-	-	-	15,000
Authorized/in progress	90907	Police Department HVAC	-	1,020,000	-	-	1,980,000	3,000,000
Authorized/in progress	90912	Crescent Harbor Restroom Replacement	1,784	326,000	154,000	-	-	481,784
Authorized/in progress	90939	City Hall Building Carpet Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	90940	HCH Cedar Trim and Lam Beam Refinishing	-	175,000	-	-	-	175,000
Authorized/in progress	90961	Wachusets Storm Drains (Peterson Phase II)	1,070,370	1,087,786	-	-	-	2,158,156
Authorized/in progress	90962	Police Mud Bay Repeater	125,000	-	10,000	-	-	135,000
Authorized/in progress	90964	2022 Tourism Projects	-	-	502,178	-	-	502,178
Authorized/in progress	90966	CBS Facilities Condition Assessment + Schools	-	400,000	-	-	-	400,000
Authorized/in progress	90989	ADA Second Bus Shelter	-	29,854	-	-	-	29,854
Authorized/in progress	90990	Blatchley Heat Pump Replacement	-	600,000	-	-	-	600,000
Authorized/in progress	90994	Safe Streets for All	550,000	150,000	-	-	-	700,000
Authorized/in progress	90996	Housing Study	-	750,000	-	-	-	750,000
Authorized/in progress	90997	Streets Condition Assessment	-	20,000	-	-	-	20,000
Authorized/in progress	90999	Lincoln Street (Jeff Davis to Lake) Road & Utility Project	-	392,668	-	-	-	392,668
Authorized/in progress	91001	City/State Building - Exterior Painting	-	50,000	-	-	-	50,000
Authorized/in progress	91002	Fire Hall-Carpet Replacement	-	125,000	-	-	-	125,000
Authorized/in progress	91003	City/State Building - Window Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	91004	Fire Hall - Replace Fire Alarm Control Panel	-	30,000	-	-	-	30,000
Authorized/in progress	91016	Tyler New World Time & Attendance	-	88,000	-	-	-	88,000
Authorized/in progress	91017	Police Security Door and Radio Upgrade	223,400	-	-	-	-	223,400
Authorized/in progress	91019	UTV Storage at Cruise Terminal	-	-	25,000	-	-	25,000
Authorized/in progress	91024	Lifting HVAC Heat Pumps HCH, Library and UV	-	10,000	-	-	-	10,000
Authorized/in progress	91025	Governmental Asset Security Gates	-	100,000	-	-	-	100,000
Authorized/in progress	91026	Refurbishing the City-State Building Roof	-	175,000	-	-	175,000	350,000
Authorized/in progress	91027	Installing Fiber Optic Cable from Fire Hall	-	-	460,000	-	-	460,000
Authorized/in progress	91028	City Hall Water Heater Replacement	-	6,000	-	-	-	6,000
Authorized/in progress	91029	Moller Exterior Clubhouse Painting	-	20,000	-	-	-	20,000
Authorized/in progress	91030	City Hall Exterior Work	-	350,000	-	-	-	350,000
Authorized/in progress	91031	Centralized permitting software	-	132,000	-	-	-	132,000
Authorized/in progress	91032	Fire Hall Front Door Replacements	-	20,000	-	-	-	20,000
Authorized/in progress	91038	Fire station alerting system	-	25,000	-	-	-	25,000
Authorized/in progress	91039	EV chargers and Installation	10,300	-	-	-	-	10,300
Authorized/in progress	91040	Crescent harbor Tennis Courts	125,000	125,000	-	-	-	250,000
Authorized/in progress	91041	Tom Young Cabin Deck Repair	-	30,000	-	-	-	30,000
Authorized/in progress	91068	Cross Trail drainage and slope stability	-	60,000	-	-	-	60,000
Authorized/in progress	91069	Kimsham replacement of 4 scoreboards	-	80,000	-	-	-	80,000
Authorized/in progress	91070	Tom Young Cabin Envelope Façade	-	40,000	-	-	-	40,000
Authorized/in progress	91071	Commercial Electric Water Heaters (2) for Fire Hall	-	25,000	-	-	-	25,000
Authorized/in progress	91072	Upper Moller Field security cameras (4)	-	30,000	-	-	-	30,000
Authorized/in progress	91073	Moller Ballfield backstop and netting	-	30,000	-	-	-	30,000
Authorized/in progress	91075	EV electric supply infrastructure	-	-	50,000	-	-	50,000
Authorized/in progress	91076	Senior Center Rehabilitation	-	1,508,265	-	-	-	1,508,265
Authorized/in progress	91078	Repave Upper Moller Parking Lot	-	650,000	-	-	-	650,000
Authorized/in progress	91079	City Hall Restroom Refurbishment	-	100,000	80,000	-	-	180,000
Authorized/in progress	91080	City Hall Elevator Refurbishment	-	150,000	-	-	-	150,000
Authorized/in progress	91081	Blatchley Pool Repairs and Improvements	-	210,000	-	-	-	210,000
Authorized/in progress	91082	Replace Interpretive signs along Crescent Harbor	-	-	18,000	-	-	18,000
Authorized/in progress Total			2,105,854	23,104,875	1,853,561	-	2,155,000	29,219,290
Authorized/in progress SSD	91083	SSD SHS Exterior Window Repair	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91084	SSD KGH Covered Area Revitalization	-	75,000	-	-	-	75,000
Authorized/in progress SSD	91085	SSD SSD DDC Upgrades (SHS, BMS, XES)	-	175,000	-	-	-	175,000
Authorized/in progress SSD	91086	SSD XES Asphalt Repairs	-	125,000	-	-	-	125,000
Authorized/in progress SSD	91087	SSD XES Back Ramp Replacement	-	15,000	-	-	-	15,000
Authorized/in progress SSD	91088	SSD BMS Envelope Restoration	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91089	SSD SHS Envelope Restoration	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91090	SSD SHS Entry Doors & Grate Replacement	-	85,000	-	-	-	85,000
Authorized/in progress SSD	91091	SSD SSD Boiler Overhaul	-	200,000	-	-	-	200,000
Authorized/in progress SSD	91092	SSD KGH Compressor Replacement	-	15,000	-	-	-	15,000
Authorized/in progress SSD	91093	SSD KGH School Sign Replacement	-	20,000	-	-	-	20,000
Authorized/in progress SSD	91094	SSD KGH Gym Floor Resurfacing	-	125,000	-	-	-	125,000
Authorized/in progress SSD	91095	SSD KGH HVAC Controls Upgrade	-	150,000	-	-	-	150,000
Authorized/in progress SSD	91096	SSD XES Walk-In Freezer Repair	-	25,000	-	-	-	25,000
Authorized/in progress SSD	91097	SSD XES Covered Area Repairs	-	20,000	-	-	-	20,000
Authorized/in progress SSD	91098	SSD SHS Gym Wood Floor Refurbishment	-	120,000	-	-	-	120,000

General Fund - Fund 700  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress SSD	91099	SSD XES Gym Floor Resurfacing	-	150,000	-	-	-	150,000
Authorized/in progress SSD	91100	SSD BMS Band Wood Floor Refurbishment	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91101	SSD PAC Exterior Improvements	-	100,000	-	-	-	100,000
Authorized/in progress SSD	91102	SSD XES Exterior Repainting	-	200,000	-	-	-	200,000
Authorized/in progress SSD	91103	SSD PAC Bollard Replacements	-	40,000	-	-	-	40,000
Authorized/in progress SSD	91104	SSD BMS Gym Wood Floor Refurbishment	-	100,000	-	-	-	100,000
Authorized/in progress SSD	91121	SSD PAC Theatrical Lighting Controls Upgrade	-	125,000	-	-	-	125,000
<b>Authorized/in progress SSD Total</b>			-	<b>2,065,000</b>	-	-	-	<b>2,065,000</b>
New FY27	90843	Lake-Hirst and Monastery-Kinhead Utility & Street Improvements	-	2,800,000	-	-	-	2,800,000
New FY27	91081	Blatchley Pool Repairs and Improvements	-	250,000	-	-	-	250,000
New FY27	TBD	City Hall Security	-	40,000	-	-	-	40,000
New FY27	TBD	Crescent Harbor Playground Restroom	-	88,000	112,000	-	-	200,000
New FY27	TBD	KGH School Zone Flashers	-	20,000	-	-	-	20,000
New FY27	TBD	Pool Bathroom	-	60,000	-	-	-	60,000
New FY27	TBD	PSC Design and Engineering	-	250,000	-	-	-	250,000
<b>New FY27 Total</b>			-	<b>3,508,000</b>	<b>112,000</b>	-	-	<b>3,620,000</b>
New FY27 SSD	91083	SSD SHS Exterior Window Repair	-	(50,000)	-	-	-	(50,000)
New FY27 SSD	91088	SSD BMS Envelope Restoration	-	100,000	-	-	-	100,000
New FY27 SSD	91089	SSD SHS Envelope Restoration	-	100,000	-	-	-	100,000
New FY27 SSD	TBD	SSD PHS Compressor Replacement	-	10,000	-	-	-	10,000
New FY27 SSD	TBD	SSD PHS Heat Pump Replacement	-	75,000	-	-	-	75,000
New FY27 SSD	TBD	SSD SHS Walk-In Freezer Repair	-	25,000	-	-	-	25,000
New FY27 SSD	TBD	SSD KGH Dishwasher Replacement	-	25,000	-	-	-	25,000
New FY27 SSD	TBD	SSD KGH PA System Replacement	-	40,000	-	-	-	40,000
New FY27 SSD	TBD	SSD KGH Clock System Replacement	-	30,000	-	-	-	30,000
New FY27 SSD	TBD	SSD KGH Door Release System Upgrade	-	40,000	-	-	-	40,000
New FY27 SSD	TBD	SSD KGH Hot Water Heater Replacement	-	15,000	-	-	-	15,000
New FY27 SSD	TBD	SSD SHS Electrical Improvement	-	10,000	-	-	-	10,000
New FY27 SSD	TBD	SSD SEACC Electrical Improvement	-	10,000	-	-	-	10,000
<b>New FY27 SSD Total</b>			-	<b>430,000</b>	-	-	-	<b>430,000</b>
Physically complete	90739	Kettleson Memorial Library Expansion	5,350,000	392,114	1,212,842	-	-	6,954,956
Physically complete	90814	Cross Trail Multimodal Pathway Phase 6	2,382,698	165,171	50,000	-	-	2,597,869
<b>Physically complete Total</b>			<b>7,732,698</b>	<b>557,285</b>	<b>1,262,842</b>	-	-	<b>9,552,825</b>
<b>Grand Total</b>			<b>9,838,552</b>	<b>29,665,160</b>	<b>3,228,403</b>	-	<b>2,155,000</b>	<b>44,887,115</b>

Electric Fund - Fund 710  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source- Total authorized (approved + contingent)
Authorized/in progress	90261	Island Improvements	-	608,717	24,500	-	633,217
Authorized/in progress	90410	SCADA System Enhancements	-	751,185	-	-	751,185
Authorized/in progress	90777	Meter Replacement	-	1,575,019	-	-	1,575,019
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	500,000	-	-	500,000
Authorized/in progress	90840	Green Lake Power Plant Pre Overhaul Inspection	-	374,256	-	-	374,256
Authorized/in progress	90841	Jarvis Fuel System Repairs and Storage Tanks	-	339,458	-	-	339,458
Authorized/in progress	90868	69 kv Thimbleberry Trans Line Bypass	-	505,000	-	-	505,000
Authorized/in progress	90944	Howell -- Bungler valve/gate	-	150,000	-	-	150,000
Authorized/in progress	90947	Green Lake Excitation upgrade	-	650,000	-	-	650,000
Authorized/in progress	90948	Green Lake Dam power cable replacement	-	100,000	-	-	100,000
Authorized/in progress	90972	Green Lake Powerplant - Refurbish Generating Units (Phase II & III)	-	7,479,370	-	2,520,630	10,000,000
Authorized/in progress	90973	Regulatory/FERC	-	1,240,000	-	-	1,240,000
Authorized/in progress	90975	Diesel Generation upgrades	-	2,765,000	-	-	2,765,000
Authorized/in progress	90976	Transmission and Distribution (Feeder Improvements)	-	2,437,275	-	-	2,437,275
Authorized/in progress	91020	C2C	500,000	-	-	-	500,000
Authorized/in progress	91042	Blue Lake Development - Install Fall Protection	-	40,000	-	-	40,000
Authorized/in progress	91043	Green Lake Development - Install Fall Protection	-	40,000	-	-	40,000
Authorized/in progress	91044	City Wide - Fire Systems Analysis	-	30,000	-	-	30,000
Authorized/in progress	91045	Blue Lake Powerplant Switchyard - Replace Breaker 33	-	350,000	-	-	350,000
Authorized/in progress	91046	Green Lake Powerplant Switchyard - Design and Build Secondary Transformer Yard	-	150,000	-	-	150,000
Authorized/in progress	91047	Green Lake Switchyard - Refurbish Transformer 1 of 4	-	120,000	-	-	120,000
Authorized/in progress	91048	Blue Lake Powerplant - Install Entry Gate	-	75,000	-	-	75,000
Authorized/in progress	91049	Green Lake Dam - Install New Dam Monitoring Cameras & Failure Alarm	-	200,000	-	-	200,000
Authorized/in progress	91050	Blue Lake Intake Structure - Foundation Repairs & Boat Ramp Repairs	-	135,500	-	-	135,500
Authorized/in progress	91051	Marine Street Substation - Side A - PLC Replacement	-	30,000	-	-	30,000
Authorized/in progress	91052	Marine Street Substation - Side A - Replace transformer devices	-	55,000	-	-	55,000
Authorized/in progress	91053	Marine Street Substation - Side A Relay Upgrade	-	30,000	-	-	30,000
Authorized/in progress	91054	Jarvis Street Substation - PLC Replacement	-	30,000	-	-	30,000
Authorized/in progress	91055	Jarvis Street Substation - Relay Upgrade	-	30,000	-	-	30,000
Authorized/in progress	91056	Jarvis Street Substation - Replace transformer devices	-	45,000	-	-	45,000
Authorized/in progress	91057	Blue Lake Switchyard - Replace Switch BL 22 A,B	-	105,000	-	-	105,000
Authorized/in progress	91058	Blue Lake Switchyard - Replace Switch BL 33 A,B	-	105,000	-	-	105,000
Authorized/in progress	91059	Blue Lake Switchyard - Replace Switch BL 53 Bypass	-	55,000	-	-	55,000
Authorized/in progress	91060	Blue Lake Switchyard - Replace Switch BL 55 A,B	-	105,000	-	-	105,000
Authorized/in progress	91061	Green Lake Switchyard - Replace Switch GL 11 Breaker A,B, Bypass	-	155,000	-	-	155,000
Authorized/in progress	91062	Islands - Replace Transformer D203	-	15,000	-	-	15,000
Authorized/in progress	91063	Islands - Replace Transformer I-7	-	15,000	-	-	15,000
Authorized/in progress	91064	GPIP Switchyard - Install Alternate 12kV Feeder	-	200,000	-	-	200,000
Authorized/in progress	91065	Blue Lake Penstock - Install New Water Takeoff and Isolation Valve at Plant	-	148,151	-	-	148,151
Authorized/in progress	91105	Blue Lake FVU - Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
Authorized/in progress	91106	Blue Lake Powerplant - Install Access to Air Filters	-	45,000	-	-	45,000
Authorized/in progress	91107	Diesel Plants - Install Two New Interior Unit Monitoring Cameras on D4	-	10,000	-	-	10,000
Authorized/in progress	91108	Green Lake Powerplant - Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
Authorized/in progress	91110	Green Lake Powerplant Switchyard - Purchase New 3-Phase Transformer	-	1,340,000	-	-	1,340,000
Authorized/in progress	91111	Green Lake Road - Replace Culverts & Install New Culverts	-	15,000	-	-	15,000
Authorized/in progress	91112	Islands - Replace Submarine Cable - CRO	-	375,000	-	-	375,000

Electric Fund - Fund 710  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source- Total authorized (approved + contingent)
Authorized/in progress	91113	Jarvis Street Substation - Replace Security Fencing	-	80,000	-	-	80,000
Authorized/in progress	91114	Transmission Line GL to BL - Replace 20 Poles	-	400,000	-	-	400,000
Authorized/in progress	91115	Transmission Line Thimbleberry to Marine Street - Replace 15 Poles	-	350,000	-	-	350,000
<b>Authorized/in progress Total</b>			<b>500,000</b>	<b>24,373,931</b>	<b>24,500</b>	<b>2,520,630</b>	<b>27,419,061</b>
New FY27	90777	Meter Replacement	-	100,000	-	-	100,000
New FY27	90944	Howell -- Bungler valve/gate	-	350,000	-	-	350,000
New FY27	90973	Regulatory/FERC	-	280,000	-	-	280,000
New FY27	91042	Blue Lake Development - Install Fall Protection	-	100,000	-	-	100,000
New FY27	91043	Green Lake Development - Install Fall Protection	-	30,000	-	-	30,000
New FY27	91044	City Wide - Fire Systems Analysis	-	70,000	-	-	70,000
New FY27	91046	Green Lake Powerplant Switchyard - Design and Build Secondary Transformer Yard	-	500,000	-	-	500,000
New FY27	91051	Marine Street Substation - Side A - PLC Replacement	-	200,000	-	-	200,000
New FY27	91054	Jarvis Street Substation - PLC Replacement	-	50,000	-	-	50,000
New FY27	91056	Jarvis Street Substation - Replace transformer devices	-	55,000	-	-	55,000
New FY27	91065	Blue Lake Penstock - Install New Water Takeoff and Isolation Valve at Plant	-	150,000	-	-	150,000
New FY27	91106	Blue Lake Powerplant - Install Access to Air Filters	-	(45,000)	-	-	(45,000)
New FY27	91111	Green Lake Road - Replace Culverts & Install New Culverts	-	50,000	-	-	50,000
New FY27	TBD	Blue Lake Dam - Security Improvements Phase 1	-	27,500	-	-	27,500
New FY27	TBD	Blue Lake Development - Penstock Inspection & Maintenance	-	500,000	-	-	500,000
New FY27	TBD	Blue Lake Intake - Security Improvements Phase 1	-	17,500	-	-	17,500
New FY27	TBD	Blue Lake Lower Penstock Portal - Security Improvements Phase 1	-	17,500	-	-	17,500
New FY27	TBD	Blue Lake Powerplant - Replace Cooling Water Strainer	-	100,000	-	-	100,000
New FY27	TBD	Blue Lake Powerplant - Security Improvements Phase 1	-	22,500	-	-	22,500
New FY27	TBD	Blue Lake Reservoir - Security Improvements Phase 1	-	20,000	-	-	20,000
New FY27	TBD	Blue Lake Switchyard - Security Improvements Phase 1	-	20,000	-	-	20,000
New FY27	TBD	Blue Lake Upper Penstock Portal - Security Improvements Phase 1	-	17,500	-	-	17,500
New FY27	TBD	Distribution Line - Replace 15 Poles	-	250,000	-	-	250,000
New FY27	TBD	Green Lake Dam - Security Improvements Phase 1	-	27,500	-	-	27,500
New FY27	TBD	Green Lake Intake - Security Improvements Phase 1	-	10,000	-	-	10,000
New FY27	TBD	Green Lake Powerplant - Security Improvements Phase 1	-	30,000	-	-	30,000
New FY27	TBD	Green Lake Reservoir - Security Improvements Phase 1	-	20,000	-	-	20,000
New FY27	TBD	Green Lake Switchyard - Security Improvements Phase 1	-	20,000	-	-	20,000
New FY27	TBD	Islands - Replace Submarine Cable - CR7	-	100,000	-	-	100,000
New FY27	TBD	Islands - Replace Transformer I-16	-	15,000	-	-	15,000
New FY27	TBD	Islands - Replace Transformer I-18	-	15,000	-	-	15,000
New FY27	TBD	Islands - Replace Transformer I-23	-	15,000	-	-	15,000
New FY27	TBD	Islands - Replace Transformer I-3	-	15,000	-	-	15,000
New FY27	TBD	Islands - Replace Transformer I-4	-	15,000	-	-	15,000
New FY27	TBD	Kaagwaantaan Road - Road and Utility - Electrical	-	50,000	-	-	50,000
New FY27	TBD	Sawmill Creek Switching Area - Security Improvements Phase 1	-	75,000	-	-	75,000
New FY27	TBD	Transmission Line - Replace 15 Poles	-	250,000	-	-	250,000
New FY27	TBD	Utility Wide - Space Utilization Planning Study	-	30,000	-	-	30,000
New FY27	TBD	Spare Parts Storage Container	-	20,000	-	-	20,000
<b>New FY27 Total</b>			<b>-</b>	<b>3,410,000</b>	<b>-</b>	<b>-</b>	<b>3,410,000</b>
<b>Grand Total</b>			<b>500,000</b>	<b>27,783,931</b>	<b>24,500</b>	<b>2,520,630</b>	<b>30,829,061</b>

Water Fund - Fund 720  
FY2027 Capital Projects

Status	Project number	Project Description	Source -							Source- Total authorized (approved + contingent)
			Source - Grants (approved)	Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	
Authorized/in progress	90833	Critical Secondary Water Supply	-	17,620,000	530,000	-	-	-	-	18,150,000
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	280,000	-	-	-	-	280,000
Authorized/in progress	90843	Lake-Hirst and Monastery-Kinhead Utility & Street Improvements	-	2,395,000	440,000	-	-	-	-	2,835,000
Authorized/in progress	90870	Water Master Plan	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90878	Katlian Ave Paving	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90889	Blue Lake Watershed Plan	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90893	SCADA Reporting Software	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	60,000	-	-	-	-	60,000
Authorized/in progress	90913	Tank Cleaning and Inspection	-	-	240,000	-	-	-	-	240,000
Authorized/in progress	90914	Transmission Main Condition Assessment	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90979	Distribution System Water Meter Installation	-	-	425,000	-	-	-	-	425,000
Authorized/in progress	90981	SCADA Communications Upgrades	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	91005	Kirkman Street Utilities	-	-	220,000	-	-	-	-	220,000
Authorized/in progress	91006	Booster Station Communications and VFDs	-	-	450,000	-	-	-	-	450,000
Authorized/in progress	91007	W Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	91024	Lifting HVAC Heat Pumps HCH, Library and UV	-	-	5,000	-	-	-	-	5,000
Authorized/in progress	91033	Repaint Tanks	-	-	495,000	-	-	-	-	495,000
Authorized/in progress	91034	Maksoutoff Galvanized Water Line Replacement	-	-	411,000	-	-	-	-	411,000
Authorized/in progress	91066	Old McDonald's Water Line Repair	-	-	232,723	-	-	-	-	232,723
<b>Authorized/in progress Total</b>			-	<b>20,015,000</b>	<b>4,363,723</b>	-	-	-	-	<b>24,378,723</b>
New FY27	90843	Lake-Hirst and Monastery-Kinhead Utility & Street Improvements			2,500,000					2,500,000
New FY27	91005	Kirkman Street Utilities			400,000					400,000
New FY27	91034	Maksoutoff Galvanized Water Line Replacement			100,000					100,000
<b>New FY27 Total</b>					<b>3,000,000</b>					<b>3,000,000</b>
Physically complete	90652	UV Disinfection Feasibility	5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
<b>Physically complete Total</b>			<b>5,561,000</b>	<b>6,550,000</b>	<b>18,000</b>	-	-	-	-	<b>12,129,000</b>
<b>Grand Total</b>			<b>5,561,000</b>	<b>26,565,000</b>	<b>7,381,723</b>	-	-	-	-	<b>39,507,723</b>

Wastewater Fund - Fund 730  
FY2027 Capital Projects

Status	Project number	Project Description	Source -	Source -	Source -	Source -	Source -	Source -	Source - Total	
			Grants (approved)	Loans/ Bond Proceeds (approved)	Source - Working Capital	Other source	Contingent Grants	Contingent Loans/Bonding	Contingent Other	authorized (approved + contingent)
Authorized/in progress	90447	WWTP Control System	-	-	478,580	-	-	-	478,580	
Authorized/in progress	90565	Jamestown East Lift Station Replacement	-	-	85,000	-	-	-	85,000	
Authorized/in progress	90655	WWTP-Rehabilitation	-	9,737,000	14,420	-	-	-	9,751,420	
Authorized/in progress	90783	Replace Generators - Lift Stations	-	311,000	236,000	-	-	-	547,000	
Authorized/in progress	90809	Replace WWTP Influent Grinder	-	-	100,000	-	-	-	100,000	
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	220,000	-	-	-	220,000	
Authorized/in progress	90843	Lake-Hirst and Monastery-Kinkead Utility & Street Improvements	-	2,060,000	750,000	-	-	-	2,810,000	
Authorized/in progress	90862	Japonski Sewer Force Main Condition Assessment	-	-	250,000	-	-	-	250,000	
Authorized/in progress	90878	Katlian Ave Paving	-	-	100,000	-	-	-	100,000	
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	65,000	-	-	-	65,000	
Authorized/in progress	90895	Wastewater Master Plan	-	-	120,000	-	-	-	120,000	
Authorized/in progress	90916	WWTP Blower Manifold Assessment/Design	-	-	53,000	-	-	-	53,000	
Authorized/in progress	90917	Lincoln Street Lift Station Valve Replacement	-	-	55,000	-	-	-	55,000	
Authorized/in progress	90918	WWTP Clarifier Drive Replacement	-	-	62,000	-	-	-	62,000	
Authorized/in progress	90919	Thomsen Harbor Lift Station Rehabilitation	-	1,300,000	1,525,143	-	-	1,700,000	4,525,143	
Authorized/in progress	90952	Sludge Thickener Catwalk Replacement	-	-	20,000	-	-	-	20,000	
Authorized/in progress	90983	SCADA Communication Upgrades	-	-	125,000	-	-	-	125,000	
Authorized/in progress	91005	Kirkman Street Utilities	-	-	410,000	-	-	-	410,000	
Authorized/in progress	91008	WW Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	150,000	
Authorized/in progress	91009	Lake & Lincoln Lift Station Rehabilitation	-	-	425,000	-	-	2,500,000	2,925,000	
Authorized/in progress	91010	WWTP Effluent Disinfection System	-	-	750,000	-	-	11,000,000	11,750,000	
Authorized/in progress	91011	Sewer Force Main Replacement	-	-	700,000	-	-	6,000,000	6,700,000	
Authorized/in progress	91012	WWTP Lime Feed System	-	-	250,000	-	-	-	250,000	
Authorized/in progress	91013	WW Equipment Condition Assessment	-	-	100,000	-	-	-	100,000	
Authorized/in progress	91035	Sludge Dewatering Assessment and Design	-	-	175,000	-	-	-	175,000	
Authorized/in progress	91036	WWTP Pipe Replacement	-	-	20,000	-	-	-	20,000	
Authorized/in progress	91116	Granite Creek Lift Station Control Panel	-	-	100,000	-	-	-	100,000	
<b>Authorized/in progress Total</b>			-	<b>13,408,000</b>	<b>7,339,143</b>	-	-	<b>21,200,000</b>	-	<b>41,947,143</b>
New FY27	90843	Lake-Hirst and Monastery-Kinkead Utility & Street Improvements	-	-	2,500,000	-	-	-	-	2,500,000
New FY27	91005	Kirkman Street Utilities	-	-	200,000	-	-	-	-	200,000
New FY27	91010	WWTP Effluent Disinfection System	-	-	2,300,000	-	10,000,000	(9,500,000)	-	2,800,000
<b>New FY27 Total</b>			-	-	<b>5,000,000</b>	-	<b>10,000,000</b>	<b>(9,500,000)</b>	-	<b>5,500,000</b>
<b>Grand Total</b>			-	<b>13,408,000</b>	<b>12,339,143</b>	-	<b>10,000,000</b>	<b>11,700,000</b>	-	<b>47,447,143</b>

Solid Waste Fund - Fund 740  
FY2027 Capital Projects

Status	Project number	Project Description	Source -	Source -	Source -	Source -	Source -	Source -	Source -	Source - Total
			Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bonding	Contingent Other	authorized (approved + contingent)
Authorized/in progress	90847	Expansion of Biosolids	-	-	1,530,000	-	-	-	-	1,530,000
Authorized/in progress	90865	Transfer Station Building	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90871	Kimsham Landfill Drainage Compliance	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90899	Scrap Yard Electrical	-	-	8,000	-	-	-	-	8,000
Authorized/in progress	90900	Scrap Yard / Impound Fence	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90920	Scrap Yard Tank Circular Concrete Structure Repairs	-	-	8,500	-	-	-	-	8,500
Authorized/in progress	90953	Recycling Loading Dock Repair	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90963	Solid Waste Compactor	-	2,790,000	155,000	210,000	-	-	-	3,155,000
Authorized/in progress	91014	Granite Ck Biosolids-Bridge Study	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	91117	Granite Creek Bridge Replacement	-	-	1,400,000	-	-	-	-	1,400,000
<b>Authorized/in progress Total</b>			-	<b>2,790,000</b>	<b>3,596,500</b>	<b>210,000</b>	-	-	-	<b>6,596,500</b>
<b>New FY27</b>	<b>TBD</b>	Recycle Center Update			250,000					250,000
<b>New FY27 Total</b>					<b>250,000</b>					<b>250,000</b>

Harbor Fund - Fund 750  
FY2027 Capital Projects

Status	Project number	Project Description	Source -							Source- Total authorized (approved + contingent)
			Source - Grants (approved)	Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	
Authorized/in progress	90798	Eliason Harbor Electrical Upgrades	-	-	5,144,772	-	-	-	-	5,144,772
Authorized/in progress	90810	Sealing Cove Harbor Maintenance Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90922	Crescent Harbor High Load Dock Project	133,774	-	1,512,000	-	-	-	-	1,645,774
Authorized/in progress	90955	Harbor Master Plan/Condition Assessment	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90956	Harbor Parking Lot Repairs	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	90957	Sealing Cove Lift Station	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90985	Crescent Harbor Finger Float Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90986	Crescent Harbor Tender Float Repairs	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90987	MSC Anode Replacement Phase I/II	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90988	Sealing Cove Harbor Cameras	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90984	ANB Security Camera Replacement	-	-	17,500	-	-	-	-	17,500
Authorized/in progress	90993	MSC Bulkhead Repairs	-	-	1,050,000	1,050,000	-	-	-	2,100,000
Authorized/in progress	91015	Eliason Harbor Restroom and Shower Repair	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	91018	Fishermen's Work Float Fortification	388,647	-	500,000	-	1,352	-	-	889,999
Authorized/in progress	91022	Sealing Cove Fish Cleaning Station Rehabilitation	-	-	35,000	-	-	-	-	35,000
<b>Authorized/in progress Total</b>			<b>522,421</b>	<b>-</b>	<b>8,849,272</b>	<b>1,050,000</b>	<b>1,352</b>	<b>-</b>	<b>-</b>	<b>10,423,045</b>
New FY27	TBD	Crescent Harbor Phase II			300,000					300,000
New FY27	TBD	Lightering Facility Roof Replacements				47,000				47,000
New FY27	TBD	Harbor Sewer Pumps			48,000					48,000
<b>New FY27 Total</b>					<b>348,000</b>	<b>47,000</b>				<b>395,000</b>
<b>Grand Total</b>			<b>522,421</b>	<b>-</b>	<b>9,197,272</b>	<b>1,097,000</b>	<b>1,352</b>	<b>-</b>	<b>-</b>	<b>10,818,045</b>

Airport Fund - Fund 760  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90835	SIT Airport Terminal Improvements	52,177,435	4,000,000	950,000	264,468	-	-	-	57,391,902
Authorized/in progress	90873	Heat Pumps for Hold Room	-	-	46,000	-	-	-	-	46,000
Authorized/in progress	90879	Seaplane Base	4,050,695	-	2,281,176	-	21,832,800	-	-	28,164,671
Authorized/in progress	90924	Exterior Painting-Front and South sides	-	-	100,000	-	-	-	-	100,000
<b>Authorized/in progress Total</b>			<b>56,228,130</b>	<b>4,000,000</b>	<b>3,377,176</b>	<b>264,468</b>	<b>21,832,800</b>	-	-	<b>85,702,573</b>
New FY27	90835	SIT Airport Terminal Improvements					3,000,000			3,000,000
<b>New FY27 Total</b>							<b>3,000,000</b>			<b>3,000,000</b>
<b>Grand Total</b>			<b>56,228,130</b>	<b>4,000,000</b>	<b>3,377,176</b>	<b>264,468</b>	<b>24,832,800</b>	-	-	<b>88,702,573</b>

MSC Fund - Fund 770  
FY2027 Capital Projects

Status	Project number	Project Description	Source -						Source- Total authorized (approved + contingent)	
			Source - Grants (approved)	Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding		Source - Contingent Other
Authorized/in progress	90905	MSC Bulkhead Condition Assessment	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90926	Arctic Door Replacement Egress	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90928	Freezer Vestibule Entry Curtains	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90930	Replace Loading Dock Bumper	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90959	MSC Overhead Door Replacement	-	-	120,000	-	-	-	-	120,000
Authorized/in progress	90995	MSC Building Condition Assessment, Fire and Life Safety Repairs	-	-	225,000	-	-	-	-	225,000
Authorized/in progress	91023	MSC Lighting Replacement	-	-	32,000	-	-	-	-	32,000
Authorized/in progress	91118	MSC Alarm Panel	-	-	70,000	-	-	-	-	70,000
Authorized/in progress	91119	MSC Egress Doors	-	-	10,000	-	-	-	-	10,000
<b>Authorized/in progress Total</b>			-	-	<b>572,000</b>	-	-	-	-	<b>572,000</b>
<b>Grand Total</b>			-	-	<b>572,000</b>	-	-	-	-	<b>572,000</b>

GPIP Fund - Fund 780  
FY2027 Capital Projects

Status	Project number	Project Description	Source -						Source- Total authorized (approved + contingent)	
			Source - Grants (approved)	Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding		Source - Contingent Other
Authorized/in progress	80273	Site Improvements	-	-	232,185	-	-	-	-	232,185
Authorized/in progress	90960	Geotech Assessment of APC Landfill Sites	-	-	-	270,000	-	-	-	270,000
Authorized/in progress	90938	GPIP Potable Water	-	-	25,000	-	-	-	-	25,000
Authorized/in progress	90931	Marine Vessel Haul Out and Shipyard	1,000,000	-	8,651,040	2,445,250	-	-	-	12,096,290
Authorized/in progress	90935	Bulk Water Line Repair	-	-	-	64,000	-	-	-	64,000
Authorized/in progress	91120	GPIP Fire Protection	-	-	75,000	75,000	-	-	-	150,000
<b>Authorized/in progress Total</b>			<b>1,000,000</b>	<b>-</b>	<b>8,983,225</b>	<b>2,854,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,837,475</b>
<b>Grand Total</b>			<b>1,000,000</b>	<b>-</b>	<b>8,983,225</b>	<b>2,854,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,837,475</b>

LONG-TERM INFRASTRUCTURE SINKING FUND  
AND  
ESTIMATED/PROJECTED ANNUAL INFRASTRUCTURE  
MAINTENANCE AND REPLACEMENT COST  
FOR THE NEXT TWENTY YEARS.

Ordinance 2012-30, October 9, 2012  
Balance as of March 31, 2026  
\$4,247,506.22

# CITY AND BOROUGH OF SITKA

## ORDINANCE NO. 2012-30

### AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA, ALASKA ADDING A NEW CHAPTER 4.44 TO THE SITKA GENERAL CODE ESTABLISHING REQUIRED LEVELS OF CASH TO BE MAINTAINED AND A NEW CHAPTER 4.45 TO THE SITKA GENERAL CODE ESTABLISHING A LONG TERM PUBLIC INFRASTRUCTURE SINKING FUND FOR THE OF REPAIR AND REPLACEMENT OF GENERAL FUND MUNICIPAL BUILDINGS, STREETS, SIDEWALKS, PARKING LOTS, AND PARKS

**BE IT ENACTED** by the Assembly of the City and Borough of Sitka, Alaska as follows:

1. **CLASSIFICATION.** This ordinance is of a permanent nature and is intended to become a part of the Sitka General Code.
2. **SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstances shall not be affected.
3. **PURPOSE.** The purposes of this ordinance are to codify requirements to maintain minimum levels of cash within the General Fund, and, to establish a sinking fund for the repair and replacement of General Fund municipal buildings, streets, sidewalks, parking lots, and parks its subsequent use for such restricted purposes.
4. **ENACTMENT.** The Assembly of the City and Borough of Sitka hereby adds Chapter 4.44 and 4.45 to the Sitka General Code.

#### **Chapter 4.44 REQUIRED LEVELS OF CASH TO BE MAINTAINED IN THE GENERAL FUND**

\* \* \*

**4.44.01 Required Levels of Cash On Hand.** The General Fund of the City and Borough of Sitka shall be required to maintain a minimum level of cash and cash equivalents in order to provide for adequate cash flow management and liquidity for the Municipality.

A. The minimum level of cash and cash equivalents to be maintained shall be equal to the total of all budgeted expenditure for the General Fund for the current fiscal year, divided by 4. Transfers from the General Fund balance shall not be considered expenditure for the purposes of this calculation.

B. For purposes of this Chapter, cash and cash equivalents shall be defined as cash held in demand deposits, overnight repurchase agreements as defined by SGC 4.28.060 4, money market mutual funds as defined by SGC 4.28.060 5, certificates of deposit as defined by SGC 4.28.060 2, and local government investment pools per SGC 4.28.060 6.

**4.44.02 Restriction of General Fund Balance.** A portion of the General Fund balance equal to the total of all budgeted expenditures for the General Fund for the current fiscal year, divided by 4, (transfers from the General Fund balance shall not be considered expenditure for the purposes of this calculation), shall be restricted as to its use in order to provide for required liquidity of the Municipality and not available for appropriation without a super majority of the Assembly voting in approval. An additional amount of \$2,000,000 shall be restricted as to its use in order to provide funds for responding to an emergency and not available for appropriation without a super majority of the Assembly voting in approval.

### Chapter 4.45

#### LONG TERM INFRASTRUCTURE SINKING FUND FOR THE REPAIR AND REPLACEMENT OF GENERAL FUND MUNICIPAL BUILDINGS, STREETS, SIDEWALKS, PARKING LOTS, AND PARKS

\* \* \*

**4.45.01 Establishment of the Public Infrastructure Sinking Fund.** There shall hereby be created, within the fund structure of the City and Borough of Sitka, a sinking fund for the repair and replacement of General Fund municipal buildings, streets, sidewalks, parking lots, and parks to be hereafter called the Public Infrastructure Sinking Fund.

**4.45.02 Determination of the Required Balance of the Public Infrastructure Sinking Fund.** Within 90 days after the start of each fiscal year, the Administrator shall prepare an analysis of the General Fund Balance with an accompanying recommendation as to an amount of the General Fund Balance available for potential transfer to the Public Infrastructure Sinking Fund. This analysis shall first take into account any portions of the General Fund restricted by Section 4.44 of the Sitka General Code before recommending any further amounts for potential transfer to the Public Infrastructure Sinking Fund.

**4.45.03 Assembly Action.** Within 60 days after presentation of the annual analysis by the Administrator, the amount determined by the Administrator shall automatically be transferred to the Public Infrastructure Sinking Fund, unless a super majority of the Assembly votes to change the recommended amount.

**4.45.04 Use of the Sinking Fund.** The Assembly shall annually appropriate an amount from the Public Infrastructure Sinking Fund to be used exclusively for the repair and replacement of General Fund municipal buildings, streets, sidewalks, parking lots, and parks as recommended by the Administrator in his annual budget.

**4.45.05 Emergency Transfer of the Sinking Fund.** The Assembly shall have the authority to transfer any portion of the Public Infrastructure Sinking Fund to the General Fund in the case of an emergency threatening public health, safety, or welfare which requires use of public funds. Such a transfer shall require an approval of a super majority of the Assembly.

**EFFECTIVE DATE.** This ordinance shall become effective the day after the date of passage.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 9<sup>th</sup> day of October, 2012.

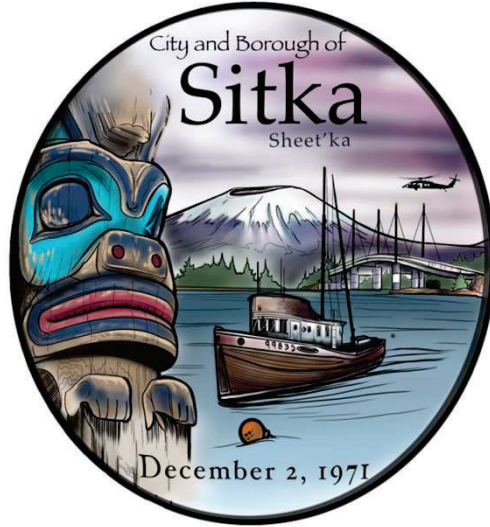


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Cheryl Westover, Mayor

**ATTEST:**



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Colleen Ingman, MMC  
Municipal Clerk



# **GENERAL FUND**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

## General Fund - Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
100-300-301 - Property Tax	7,191,736	7,435,553	7,874,795	8,428,000	8,482,841	8,955,000
100-300-302 - Sales Tax	19,317,031	18,688,712	19,838,357	19,859,000	19,850,934	20,246,000
100-300-310 - State Revenue	779,906	701,515	845,063	691,122	654,642	777,335
100-300-315 - Federal Revenue	3,971,788	2,946,452	990,780	1,550,000	1,105,340	1,600,000
100-300-320 - Licenses & Permits	268,011	1,012,783	498,010	317,110	536,493	422,100
100-300-330 - Services	1,870,854	1,725,866	1,905,051	2,116,100	1,737,406	1,742,500
100-300-340 - Operating Revenue	252,261	434,504	473,257	600,000	394,331	600,000
100-300-360 - Uses of Prop & Investment	799,396	1,389,496	2,536,112	1,312,800	2,445,484	1,648,000
100-300-370 - Interfund Billings	2,861,120	2,902,413	3,129,204	3,633,888	3,633,888	3,853,668
100-300-380 - Miscellaneous	163,969	97,653	422,789	87,000	106,716	83,500
100-300-390 - Cash Basis Receipts	5,260,894	7,959,585	6,841,783	9,207,469	8,859,604	7,926,740
<b>Revenue Totals</b>	<b>\$ 42,736,968</b>	<b>\$ 45,294,532</b>	<b>\$ 45,355,200</b>	<b>\$ 47,802,489</b>	<b>\$ 47,807,680</b>	<b>\$ 47,854,843</b>
<b>Expenditures</b>						
100-500-001 - Administrator & Assembly	1,070,470	2,116,471	1,321,766	1,814,252	1,548,939	2,085,608
100-500-002 - Attorney	356,507	455,135	557,961	623,625	554,782	705,233
100-500-003 - Municipal Clerk	508,676	581,738	731,252	889,096	791,145	832,919
100-500-004 - Finance	2,610,455	2,838,651	3,070,783	3,531,963	2,978,710	3,572,597
100-500-005 - Assessing	425,295	469,898	472,419	552,006	511,982	617,212
100-500-006 - Planning & Community Development	473,790	897,615	1,309,513	1,863,096	1,646,337	1,986,949
100-500-007 - General Office	808,979	876,736	996,639	1,172,593	1,123,255	1,097,824
100-500-008 - Other Expenditures	349,220	385,107	289,571	561,000	445,000	570,000
100-520-021 - Police	3,862,806	4,262,166	4,072,904	6,282,418	4,422,965	6,330,654
100-520-022 - Fire Protection	2,116,062	2,362,507	2,712,685	2,884,899	2,785,171	3,113,456
100-520-023 - Ambulance	387,776	363,185	409,222	475,905	379,769	486,590
100-520-024 - Search and Rescue	27,796	24,061	31,096	57,316	27,513	46,763
100-530-031 - Public Works, Administration	1,024,268	1,012,403	850,918	1,082,464	856,671	1,057,264
100-530-032 - Public Works, Engineering	460,731	622,807	923,880	1,141,662	1,021,423	1,111,808
100-530-033 - Public Works, Streets	1,341,779	1,685,458	2,379,476	2,831,204	2,729,366	2,658,856
100-530-034 - Public Works, Grounds	1,019,125	1,012,161	1,007,055	1,378,501	1,148,756	1,072,909
100-530-035 - Public Works, Building Officials	371,200	433,447	469,724	556,871	476,843	592,365
100-540-041 - Library	1,156,590	1,235,576	1,404,610	1,517,718	1,491,782	1,662,884
100-540-043 - Centennial Building	823,387	856,923	992,014	1,066,244	963,983	1,074,743
100-540-047 - Senior Citizens	57,572	56,336	65,847	89,746	83,521	112,372
100-550-650 - Debt Payments	46,981	40,841	35,151	24,529	24,529	24,058
100-550-660 - Support Payments	8,818,868	8,527,498	8,649,880	9,371,967	9,371,967	9,849,545
100-550-670 - Fixed Assets	15,159	90,585	36,042	92,501	72,501	271,956
100-550-680 - Transfer to Other Funds	13,826,436	11,633,939	10,743,227	10,211,900	10,211,900	6,914,167
100-550-690 - Other Financing Sources	-	(23,766)	-	-	-	-
<b>Expenditure Totals</b>	<b>\$ 41,959,929</b>	<b>\$ 42,817,476</b>	<b>\$ 43,533,634</b>	<b>\$ 50,073,476</b>	<b>\$ 45,668,810</b>	<b>\$ 47,848,731</b>
<b>Fund Total: General Fund</b>	<b>\$ 777,039</b>	<b>\$ 2,477,056</b>	<b>\$ 1,821,566</b>	<b>\$ (2,270,987)</b>	<b>\$ 2,138,869</b>	<b>\$ 6,112</b>

# General Fund- Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 100 - General Fund</b>						
REVENUES						
<i>301 - Property Tax</i>						
3011.001	Property Tax Levy	7,590,720.92	7,850,662.75	8,287,640.81	8,890,000.00	9,400,000.00
3011.002	Auto Tax	79,900.16	68,193.16	93,254.88	78,000.00	85,000.00
3011.004	Penalty and Interest	55,824.31	75,271.39	67,282.83	70,000.00	85,000.00
3011.006	Taxes Paid Voluntarily	52,179.13	49,064.40	62,124.00	60,000.00	75,000.00
3012.000	Less Sr Citizen Exemption	(586,889.00)	(607,639.00)	(635,508.00)	(670,000.00)	(690,000.00)
<i>Account Classification Total: 301 - Property Tax</i>		<b>\$7,191,735.52</b>	<b>\$7,435,552.70</b>	<b>\$7,874,794.52</b>	<b>\$8,428,000.00</b>	<b>\$8,955,000.00</b>
<i>302 - Sales Tax</i>						
3021.001	1st Qtr Calendar Yr Sales	2,580,417.14	2,642,530.62	2,614,096.61	2,600,000.00	2,650,000.00
3021.002	2nd Qtr Calendar Yr Sales	6,070,336.26	6,140,740.26	6,191,954.25	6,150,000.00	6,250,000.00
3021.003	3rd Qtr Calendar Yr Sales	7,372,190.96	6,724,199.51	7,844,463.90	7,920,000.00	8,100,000.00
3021.004	4th Qtr Calendar Yr Sales	2,926,608.74	2,804,591.22	2,833,526.80	2,800,000.00	2,750,000.00
3021.005	Previous Quarters Tax	131,812.29	115,518.75	134,120.52	130,000.00	200,000.00
3021.006	Penalty & Interest	115,715.16	135,635.93	96,348.04	123,000.00	160,000.00
3021.007	Discount	(28,218.96)	(35,344.00)	(36,597.49)	(20,000.00)	(20,000.00)
3021.008	Home Construction Refund	0.00	0.00	0.00	(5,000.00)	(5,000.00)
3021.009	Other Sales Tax Revenue	(360.34)	0.00	(466.10)	0.00	0.00
3021.010	Fish Box Tax	148,530.00	160,840.00	160,910.00	161,000.00	161,000.00
<i>Account Classification Total: 302 - Sales Tax</i>		<b>\$19,317,031.25</b>	<b>\$18,688,712.29</b>	<b>\$19,838,356.53</b>	<b>\$19,859,000.00</b>	<b>\$20,246,000.00</b>
<i>310 - State Revenue</i>						
3101.003	Community Assistance/Revenue Sharing	573,549.64	482,893.49	474,352.84	460,000.00	408,000.00
3101.005	Grant Revenue	0.00	0.00	0.00	8,000.00	0.00
3101.007	Liquor Licenses	25,450.00	18,500.00	31,375.00	23,000.00	30,000.00
3101.012	Public Library Assistance	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
3101.017	PERS Relief	173,906.00	193,122.00	332,335.00	193,122.00	332,335.00
<i>Account Classification Total: 310 - State Revenue</i>		<b>\$779,905.64</b>	<b>\$701,515.49</b>	<b>\$845,062.84</b>	<b>\$691,122.00</b>	<b>\$777,335.00</b>
<i>315 - Federal Revenue</i>						
3151.001	Secure Rural Schools-National Forest Receipts	622,757.87	571,479.71	29,435.49	650,000.00	650,000.00
3151.002	Payment in Lieu of Taxes	817,985.00	872,558.00	951,539.00	800,000.00	850,000.00
3151.003	Grant Revenue	63,793.87	65,492.11	9,805.09	100,000.00	100,000.00
3151.006	Federal Relief Funding	2,467,251.44	1,436,921.81	0.00	0.00	0.00
<i>Account Classification Total: 315 - Federal Revenue</i>		<b>\$3,971,788.18</b>	<b>\$2,946,451.63</b>	<b>\$990,779.58</b>	<b>\$1,550,000.00</b>	<b>\$1,600,000.00</b>
<i>320 - Licenses &amp; Permits</i>						
3201.001	Building Permits	110,934.58	845,571.86	304,739.33	150,000.00	150,000.00
3201.002	Planning & Zoning Permits	2,775.00	3,360.00	3,400.00	3,660.00	3,500.00
3201.003	Parking Permits	556.65	420.00	270.00	500.00	500.00
3201.004	Public Vehicle/Drivers	758.33	666.66	2,266.60	1,000.00	1,000.00
3201.006	Animal Licenses	1,146.81	1,625.00	1,420.00	1,250.00	1,400.00
3201.007	Itinerant Business Licens	67.00	20.00	74.00	100.00	100.00
3201.008	Miscellaneous	400.00	503.00	550.00	500.00	500.00
3201.010	Building Dept Fees	100.00	100.00	150.00	100.00	100.00
3201.011	Parks & Recreation Land Use Fees	19,393.74	19,953.96	24,435.03	25,000.00	65,000.00
3201.012	Centennial Permit Fees	131,879.18	140,562.80	160,705.00	135,000.00	200,000.00
<i>Account Classification Total: 320 - Licenses &amp; Permits</i>		<b>\$268,011.29</b>	<b>\$1,012,783.28</b>	<b>\$498,009.96</b>	<b>\$317,110.00</b>	<b>\$422,100.00</b>
<i>330 - Services</i>						
3301.002	Police Contracts	22,916.66	68,750.00	13,750.00	50,000.00	0.00
3301.003	Jail Contracts	587,052.30	587,052.30	618,271.06	587,000.00	570,000.00

# General Fund- Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
3301.006	Impound/Storage Fees	3,573.75	8,049.25	5,168.00	8,000.00	5,000.00
3301.007	Police Other	6,304.18	6,924.52	5,113.40	6,000.00	6,000.00
3301.010	E911 Surcharge	175,931.66	172,045.53	173,117.51	175,000.00	175,000.00
3302.000	Police Medical Billings	0.00	0.00	1,694.93	0.00	0.00
3321.001	Ambulance Fees	980,652.87	764,428.01	867,916.39	922,800.00	825,000.00
3331.001	Library	9,178.33	6,804.66	5,859.84	6,800.00	6,000.00
3331.002	Library Lost Book Replace	1,468.50	1,702.59	1,922.99	2,000.00	2,000.00
3331.004	Library-Network	2,950.32	0.00	3,503.22	3,500.00	3,500.00
3334.000	Parks and Recreation Programs	80,825.86	110,109.02	157,293.54	145,000.00	100,000.00
3334.001	Aquatics Programming	0.00	0.00	51,440.39	210,000.00	50,000.00
<i>Account Classification Total: 330 - Services</i>		<b>\$1,870,854.43</b>	<b>\$1,725,865.88</b>	<b>\$1,905,051.27</b>	<b>\$2,116,100.00</b>	<b>\$1,742,500.00</b>
<i>340 - Operating Revenue</i>						
3491.000	Jobbing-Labor	252,261.30	434,503.63	473,257.14	600,000.00	600,000.00
<i>Account Classification Total: 340 - Operating Revenue</i>		<b>\$252,261.30</b>	<b>\$434,503.63</b>	<b>\$473,257.14</b>	<b>\$600,000.00</b>	<b>\$600,000.00</b>
<i>360 - Uses of Property &amp; Investments</i>						
3601.000	Rent - Land	303,709.80	304,420.07	306,535.71	356,000.00	367,000.00
3601.001	Interest Income-Leases	71,494.49	66,742.02	62,922.66	0.00	0.00
3602.000	Rent - Building	9,625.96	0.00	0.00	0.00	0.00
3603.000	Rent-Centennial Building	118,476.40	115,770.00	119,274.00	143,000.00	145,000.00
3603.001	Revenue Share from Land	0.00	0.00	2,696.00	20,000.00	10,000.00
3606.000	Rent-Tom Young Cabin	8,900.00	7,999.00	6,586.00	8,000.00	10,000.00
3610.000	Interest Income	621,464.33	1,101,688.95	1,612,430.57	600,000.00	850,000.00
3612.000	Change in FMV - Investmnt	(146,330.00)	579,410.00	624,775.00	0.00	0.00
3615.000	Gain(Loss)on Investments	(368,465.66)	(960,810.46)	(423,666.92)	0.00	0.00
3634.000	Parks and Recreation Facilities	0.00	40,411.09	42,834.08	46,800.00	40,000.00
3634.001	Aquatics Facilities	0.00	0.00	0.00	0.00	39,000.00
3635.000	Gravel & Rock Royalties	2,760.00	2,512.10	30,851.44	5,000.00	30,000.00
3636.000	Waste Area Royalties	0.00	0.00	1,445.00	0.00	2,000.00
3640.000	Library-Special Sales	3,765.40	3,966.98	5,237.64	4,000.00	5,000.00
3650.000	City/State Building Cost Reimbursement	173,995.75	127,386.74	144,190.34	130,000.00	150,000.00
<i>Account Classification Total: 360 - Uses of Property &amp; Investments</i>		<b>\$799,396.47</b>	<b>\$1,389,496.49</b>	<b>\$2,536,111.52</b>	<b>\$1,312,800.00</b>	<b>\$1,648,000.00</b>
<i>370 - Interfund Billings</i>						
3701.200	Electric Interfund Bill	1,002,440.04	1,048,323.96	1,114,128.00	1,292,964.00	1,359,144.00
3701.210	Water Interfund Bill	253,506.96	264,765.00	298,248.00	318,780.00	345,540.00
3701.220	WWater Interfund Bill	360,879.96	358,020.00	350,268.00	410,364.00	406,380.00
3701.230	SWaste Interfund Bill	398,721.00	408,507.96	444,852.00	470,532.00	557,628.00
3701.240	Harbor Interfund Bill	328,364.04	312,287.04	343,512.00	390,144.00	310,956.00
3701.250	Air Term Interfund Bill	91,437.96	101,034.96	118,296.00	153,216.00	177,780.00
3701.260	MSC Interfund Bill	24,002.04	24,435.00	26,880.00	24,996.00	16,752.00
3701.270	GPIP Interfund Bill	89,246.04	79,194.00	83,808.00	84,312.00	94,368.00
3701.300	IT Interfund Bill	156,860.04	147,449.04	162,192.00	212,844.00	208,008.00
3701.310	Garage Interfund Billing	70,752.00	73,185.00	80,508.00	97,248.00	140,352.00
3701.320	Maint Fund Interfund Bill	84,909.96	85,211.04	106,512.00	178,488.00	236,760.00
<i>Account Classification Total: 370 - Interfund Billings</i>		<b>\$2,861,120.04</b>	<b>\$2,902,413.00</b>	<b>\$3,129,204.00</b>	<b>\$3,633,888.00</b>	<b>\$3,853,668.00</b>
<i>380 - Miscellaneous Revenue</i>						
3801.000	Fines and Forfeits	45,702.15	35,082.60	7,100.16	20,000.00	10,000.00
3801.001	Fines Admin Fees	300.00	0.00	0.00	0.00	0.00
3804.000	Return Check Fee (NSF)	200.00	550.00	545.00	500.00	500.00
3805.000	Cash, (Short)/Long	(10.96)	(188.25)	(34.07)	0.00	0.00

## General Fund- Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
3807.000	Miscellaneous	6,739.28	11,125.10	20,491.83	15,000.00	20,000.00
3808.000	Salary Reimbursement	1,150.00	900.00	850.00	500.00	0.00
3809.000	Donations	0.00	0.00	336,475.00	0.00	0.00
3811.000	Property Damage Reimburse	518.75	2,136.75	10,449.19	0.00	0.00
3820.000	Bad Debt Collected	9,564.64	(394.96)	(408.36)	1,000.00	1,000.00
3850.000	Pcard Rebate	99,805.61	48,441.33	47,320.22	50,000.00	52,000.00
<i>Account Classification Total: 380 - Miscellaneous Revenue</i>		<b>\$163,969.47</b>	<b>\$97,652.57</b>	<b>\$422,788.97</b>	<b>\$87,000.00</b>	<b>\$83,500.00</b>
<i>390 - Cash Basis Receipts</i>						
3950.000	Interfund Transfers In	210.00	0.00	400,000.00	2,369,200.00	850,000.00
3950.194	Transfer In Comm Pass Tax	913,933.13	1,315,948.27	1,271,424.44	1,657,500.00	1,877,750.00
3950.195	Transfer In Visitor Enhancement	0.00	0.00	0.00	105,000.00	91,000.00
3950.310	Transfer In from 310	0.00	0.00	0.00	50,000.00	0.00
3950.400	Transfer In Permanent Fd	1,193,739.00	1,110,886.00	1,041,233.00	1,024,460.00	1,109,990.00
3950.410	Transfer In Revolving Fnd	22,136.80	34,844.87	40,603.89	30,000.00	40,000.00
3950.420	Transfer In Guarantee Fnd	5,345.98	8,399.69	9,773.94	5,000.00	10,000.00
3950.700	Transfer In Cap Proj Fund	529.46	109,506.29	0.00	0.00	0.00
3950.705	Transfer In Benchlands	0.00	330,000.00	0.00	0.00	0.00
3950.708	Transfer In Public Infrastructure Sinking Fund	3,125,000.00	5,050,000.00	4,078,748.00	3,966,309.00	3,948,000.00
<i>Account Classification Total: 390 - Cash Basis Receipts</i>		<b>\$5,260,894.37</b>	<b>\$7,959,585.12</b>	<b>\$6,841,783.27</b>	<b>\$9,207,469.00</b>	<b>\$7,926,740.00</b>
<b>REVENUES Total</b>		<b>\$42,736,967.96</b>	<b>\$45,294,532.08</b>	<b>\$45,355,199.60</b>	<b>\$47,802,489.00</b>	<b>\$47,854,843.00</b>
<b>EXPENSES</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	5,625,307.65	5,857,891.63	6,418,279.92	9,484,649.29	10,238,796.11
5110.002	Holidays	289,435.70	326,818.16	342,028.73	0.00	0.00
5110.003	Sick Leave	223,919.65	217,869.16	243,708.18	0.00	0.00
5110.004	Overtime	476,535.43	503,143.58	395,453.52	400,500.14	412,000.09
5110.010	Temp Wages	871,271.35	1,074,731.50	1,220,499.01	1,458,390.30	781,750.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$7,486,469.78</b>	<b>\$7,980,454.03</b>	<b>\$8,619,969.36</b>	<b>\$11,343,539.73</b>	<b>\$11,432,546.20</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	551,280.92	632,621.57	620,674.42	363,049.66	395,081.00
5120.002	SBS	491,237.64	527,751.08	562,921.98	708,792.13	717,827.29
5120.003	Medicare	115,756.92	125,569.58	134,295.76	177,545.40	171,500.63
5120.004	PERS	1,540,538.28	1,551,220.34	1,690,709.63	2,093,812.30	2,302,719.61
5120.005	Health Insurance	1,950,115.12	2,027,013.14	2,297,919.95	3,391,184.27	3,721,619.16
5120.006	Life Insurance	954.06	911.66	1,177.21	1,207.68	1,207.44
5120.007	Workmen's Compensation	176,207.15	177,831.94	177,122.92	209,177.70	216,531.63
5120.008	Unemployment	11,372.52	11,484.42	18,695.89	0.00	0.00
5120.010	Other Benefits	7,125.00	8,175.00	10,575.00	10,800.00	9,000.00
5120.011	PERS on Behalf	173,906.00	193,122.00	332,335.00	190,332.00	332,335.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$5,018,493.61</b>	<b>\$5,255,700.73</b>	<b>\$5,846,427.76</b>	<b>\$7,145,901.14</b>	<b>\$7,867,821.76</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	221,850.97	209,921.23	232,352.04	517,144.27	475,745.00
5202.000	Uniforms	21,050.94	30,091.22	30,257.13	48,130.00	46,800.00
5203.000	Utilities	60,000.00	66,000.00	166,000.00	183,000.00	167,000.00
5203.001	Utilities	513,355.40	519,194.72	539,547.35	533,000.00	548,000.00
5203.005	Fuel Oil	41,316.97	25,353.33	26,491.24	32,500.00	35,700.00
5203.006	Interruptable electric	44,518.84	40,639.83	51,016.39	40,000.00	50,000.00
5204.000	Telephone	71,076.91	73,853.46	70,687.88	71,750.99	64,900.00
5204.001	Cell Phone Stipend	8,312.89	6,784.66	5,612.50	11,100.00	13,000.00

# General Fund- Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5205.000	Insurance	515,235.13	670,420.83	766,881.00	819,800.00	884,920.00
5206.000	Supplies	654,552.85	534,302.76	553,034.25	976,349.00	736,460.00
5207.000	Repairs and Maintenance	25,485.33	57,307.38	72,137.04	129,365.92	157,250.00
5208.000	Bldg Repair & Maint	655,675.96	726,467.84	1,442,304.08	1,692,291.00	1,613,916.00
5211.000	IT Fees	1,151,394.12	1,456,107.72	1,795,054.92	1,963,992.00	2,079,876.00
5212.000	Contracted Services	981,763.55	1,438,494.21	1,803,196.64	2,794,862.28	2,189,672.00
5212.001	Sitka Historical Contract	97,200.00	100,000.00	100,000.00	100,000.00	100,000.00
5212.002	SEDA Contract	63,000.00	70,000.00	70,000.00	120,000.00	120,000.00
5214.000	Interdepartment Services	704.00	10,234.85	3,226.44	0.00	0.00
5221.000	Transportation/Vehicles	854,587.40	1,475,492.40	1,330,483.61	1,082,477.00	1,371,412.00
5222.000	Postage	42,497.24	42,943.05	40,494.42	48,400.00	61,800.00
5223.000	Tools & Small Equipment	93,172.57	148,915.81	120,319.98	175,032.84	160,075.00
5224.000	Dues and Publications	34,238.93	29,904.12	41,545.10	61,340.00	51,383.00
5225.000	Legal Expenditures	28,209.07	83,640.19	195,258.90	119,715.86	90,000.00
5226.000	Advertising	58,712.28	112,826.08	100,433.29	117,550.00	94,730.00
5227.001	Rent-Buildings	10,105.48	11,312.79	10,640.48	9,756.00	9,756.00
5227.002	Rent-Equipment	32,203.33	25,484.57	21,884.15	49,100.00	47,674.00
5228.000	Donations	145,000.00	169,357.00	119,571.00	175,000.00	250,000.00
5228.001	Pass through grants	43,920.00	45,750.00	0.00	166,000.00	100,000.00
5229.000	Investment Expenses-Pooled	96,776.09	117,471.71	131,247.04	145,000.00	165,000.00
5229.400	Investment Expenses-Perm Fund	0.00	0.00	16,028.32	50,400.00	42,000.00
5231.000	Credit Card Expense	74,108.47	77,157.67	86,490.98	92,000.00	95,000.00
5240.000	Books & Publications	48,205.91	69,613.23	67,549.62	81,999.00	81,999.00
5265.000	ARSSTC Fees	162,696.56	187,645.27	204,293.94	210,000.00	210,000.00
5288.000	Administrator Contingency	1,262.24	1,615.84	0.00	3,000.00	3,000.00
5289.000	Mayor Contingency	0.00	0.00	21.00	3,000.00	3,000.00
5290.000	Other Expenses	8,714,200.40	9,205,418.95	8,009,370.17	8,582,048.83	9,118,113.95
5290.100	Unanticipated Repairs	0.00	0.00	29,385.00	50,000.00	100,000.00
5295.000	Interest Expense	3,222.24	2,887.60	3,404.94	2,219.00	1,748.00
5295.050	Interest expense (on leased assets)	1,809.64	844.12	51.15	0.00	0.00
7108.050	Lease Asset/Outlay	0.00	23,766.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$15,571,421.71	\$17,867,220.44	\$18,256,271.99	\$21,257,323.99	\$21,339,929.95
<i>690 - Other Financing Sources</i>						
7700.050	Other Financing Sources-Leases	0.00	(23,766.00)	0.00	0.00	0.00
<i>Account Classification Total: 690 - Other Financing Sources</i>		\$0.00	(\$23,766.00)	\$0.00	\$0.00	\$0.00
<i>700 - Cash Basis Expenditures</i>						
7105.041	Fixed Assets-Library	0.00	0.00	0.00	7,500.00	0.00
7106.001	Fixed Assets-Admin	0.00	9,533.56	0.00	0.00	0.00
7106.003	Fixed Assets-Clerk	0.00	10,500.00	0.00	0.00	0.00
7106.007	Fixed Assets-Gen Office	0.00	31,585.36	0.00	20,000.00	0.00
7106.021	Fixed Assets-Police Dept	0.00	0.00	5,568.99	0.00	16,956.00
7106.022	Fixed Assets-Fire Dept	0.00	0.00	0.00	23,500.00	185,000.00
7106.023	Fixed Assets-Ambulance	0.00	0.00	30,472.94	0.00	0.00
7106.034	Fixed Assets-Recreation	0.00	0.00	0.00	0.00	15,000.00
7106.041	Fixed Assets - Library	0.00	15,199.74	0.00	35,000.00	55,000.00
7106.043	Fixed Assets - Cent Bldg	0.00	0.00	0.00	6,501.00	0.00
7108.031	Fixed Assets-Public Works	15,158.96	0.00	0.00	0.00	0.00
7200.000	Interfund Transfers Out	13,826,436.30	11,633,939.10	7,443,227.47	1,909,091.40	502,500.00
7200.700	Transfers out F700	0.00	0.00	100,000.00	6,004,309.00	4,050,000.00

## General Fund- Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
7200.706	Transfers out to School Building Infrastructure	0.00	0.00	0.00	2,298,500.00	2,361,667.00
7200.708	Transfer out to Public Infrastructure Sinking Fund	0.00	0.00	3,200,000.00	0.00	0.00
7301.000	Note Principal Payments	22,309.77	22,309.77	22,309.77	22,310.00	22,310.00
7303.050	Lease Principal Payments	19,639.22	14,799.28	9,385.30	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		<b>\$13,883,544.25</b>	<b>\$11,737,866.81</b>	<b>\$10,810,964.47</b>	<b>\$10,326,711.40</b>	<b>\$7,208,433.00</b>
EXPENSES Total		<b>\$41,959,929.35</b>	<b>\$42,817,476.01</b>	<b>\$43,533,633.58</b>	<b>\$50,073,476.26</b>	<b>\$47,848,730.91</b>
Fund REVENUE Total: 100 - General Fund		<b>\$42,736,967.96</b>	<b>\$45,294,532.08</b>	<b>\$45,355,199.60</b>	<b>\$47,802,489.00</b>	<b>\$47,854,843.00</b>
Fund EXPENSE Total: 100 - General Fund		<b>\$41,959,929.35</b>	<b>\$42,817,476.01</b>	<b>\$43,533,633.58</b>	<b>\$50,073,476.26</b>	<b>\$47,848,730.91</b>
<b>Fund Total: 100 - General Fund</b>		<b>\$777,038.61</b>	<b>\$2,477,056.07</b>	<b>\$1,821,566.02</b>	<b>(\$2,270,987.26)</b>	<b>\$6,112.09</b>

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 100 - General Fund</b>						
EXPENSES						
<b>Division: 500 - Administrative</b>						
<b>Department: 001 - Administrator &amp; Assembly</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	209,079.17	225,508.20	223,171.72	509,389.72	683,857.44
5110.002	Holidays	7,141.24	12,005.00	12,260.04	0.00	0.00
5110.003	Sick Leave	1,529.28	1,186.72	700.60	0.00	0.00
5110.004	Overtime	0.00	0.00	44.63	0.00	0.00
5110.010	Temp Wages	36,650.00	46,750.00	56,787.50	119,030.20	66,600.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$254,399.69</b>	<b>\$285,449.92</b>	<b>\$292,964.49</b>	<b>\$628,419.92</b>	<b>\$750,457.44</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	35,981.92	16,804.08	24,942.60	21,759.33	29,561.00
5120.002	SBS	17,765.61	18,151.59	19,403.02	39,856.21	44,456.58
5120.003	Medicare	4,202.35	4,387.03	4,619.17	9,427.64	11,310.31
5120.004	PERS	52,344.07	54,934.88	57,364.46	112,065.92	150,448.70
5120.005	Health Insurance	33,463.51	35,375.76	32,079.31	46,273.32	133,415.04
5120.006	Life Insurance	28.32	27.81	24.06	42.36	62.88
5120.007	Workmen's Compensation	824.10	832.61	847.80	2,831.06	3,507.74
5120.011	PERS on Behalf	6,191.00	6,782.00	11,111.00	6,782.00	19,622.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$150,800.88</b>	<b>\$137,295.76</b>	<b>\$150,391.42</b>	<b>\$239,037.84</b>	<b>\$392,384.25</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	46,292.73	37,405.94	49,027.53	89,503.00	79,100.00
5204.000	Telephone	1,115.52	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	300.00	300.00	312.50	600.00	1,200.00
5206.000	Supplies	3,470.80	2,765.66	4,041.28	9,500.00	10,000.00
5211.000	IT Fees	49,091.04	67,128.96	64,412.04	67,428.00	114,444.00
5212.000	Contracted Services	225,639.88	280,033.23	188,143.29	267,451.11	237,320.00
5222.000	Postage	0.00	19.50	18.99	100.00	100.00
5224.000	Dues and Publications	16,772.44	16,818.61	21,765.70	23,443.00	19,610.00
5226.000	Advertising	2,113.35	2,987.35	1,238.95	5,000.00	6,000.00
5288.000	Administrator Contingency	1,262.24	1,615.84	0.00	3,000.00	3,000.00
5289.000	Mayor Contingency	0.00	0.00	21.00	3,000.00	3,000.00
5290.000	Other Expenses	19,645.45	825,253.59	15,987.22	30,500.00	40,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$365,703.45</b>	<b>\$1,234,328.68</b>	<b>\$344,968.50</b>	<b>\$499,525.11</b>	<b>\$513,774.00</b>
<b>Sub-Department: 900 - Human Resources</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	93,825.87	48,615.89	187,090.51	138,763.78	144,774.09
5110.002	Holidays	1,478.66	2,889.20	7,166.20	0.00	0.00
5110.003	Sick Leave	10,623.92	1,988.70	756.11	0.00	0.00
5110.004	Overtime	0.00	2,817.46	0.00	0.00	0.00
5110.010	Temp Wages	13,656.50	36,813.50	3,048.75	30,335.72	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$119,584.95</b>	<b>\$93,124.75</b>	<b>\$198,061.57</b>	<b>\$169,099.50</b>	<b>\$144,774.09</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	18,043.73	5,973.87	4,999.85	0.00	0.00
5120.002	SBS	8,436.61	6,077.47	12,398.18	10,384.02	8,874.53
5120.003	Medicare	1,995.60	1,409.21	2,950.62	2,456.27	2,099.23
5120.004	PERS	25,985.37	13,309.52	32,825.10	30,527.57	31,850.35
5120.005	Health Insurance	15,423.20	18,926.44	32,438.20	71,879.40	65,971.44
5120.006	Life Insurance	15.38	7.23	19.43	22.68	22.68
5120.007	Workmen's Compensation	395.96	273.76	537.19	440.48	419.70

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5120.008	Unemployment	0.00	0.00	8,458.47	0.00	0.00
5120.011	PERS on Behalf	3,025.00	1,696.00	8,511.00	1,696.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$73,320.85	\$47,673.50	\$103,138.04	\$117,406.42	\$109,237.93
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	293.91	1,090.85	6,202.47	13,750.00	20,195.00
5204.001	Cell Phone Stipend	0.00	175.00	300.00	600.00	0.00
5206.000	Supplies	1,082.40	744.51	1,449.75	5,500.00	5,500.00
5211.000	IT Fees	17,124.00	21,381.00	24,065.04	25,200.00	22,080.00
5212.000	Contracted Services	84,292.54	261,584.35	194,404.07	85,645.16	111,008.00
5222.000	Postage	0.00	0.00	0.00	300.00	300.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	3,279.96	0.00
5224.000	Dues and Publications	229.00	318.71	963.00	1,488.00	897.00
5226.000	Advertising	3,638.43	33,303.75	4,857.49	25,000.00	15,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$106,660.28	\$318,598.17	\$232,241.82	\$160,763.12	\$174,980.00
<b>Sub-Department Total: 900 - Human Resources</b>		\$299,566.08	\$459,396.42	\$533,441.43	\$447,269.04	\$428,992.02
<b>Department Total: 001 - Administrator &amp; Assembly</b>		\$1,070,470.10	\$2,116,470.78	\$1,321,765.84	\$1,814,251.91	\$2,085,607.71
<b>Department: 002 - Attorney</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	165,866.04	148,659.94	166,684.87	240,921.27	280,102.66
5110.002	Holidays	7,805.26	10,265.20	8,562.67	0.00	0.00
5110.003	Sick Leave	8,297.29	48,717.64	4,810.57	0.00	0.00
5110.004	Overtime	0.00	0.00	1,004.93	0.00	0.00
5110.010	Temp Wages	0.00	0.00	0.00	38,052.13	32,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$181,968.59	\$207,642.78	\$181,063.04	\$278,973.40	\$312,102.66
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	24,157.09	17,926.38	45,903.30	8,112.00	9,686.00
5120.002	SBS	12,359.08	13,864.49	13,839.93	17,598.55	19,181.27
5120.003	Medicare	2,900.21	3,302.17	3,293.48	4,162.74	4,665.94
5120.004	PERS	44,247.77	49,543.98	42,942.43	53,002.83	61,622.63
5120.005	Health Insurance	35,916.54	39,452.25	61,454.76	91,203.72	90,336.00
5120.006	Life Insurance	12.91	13.02	17.71	22.68	22.68
5120.007	Workmen's Compensation	685.33	759.30	343.21	508.46	512.92
5120.011	PERS on Behalf	5,029.00	6,130.00	8,321.00	6,130.00	8,321.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$125,307.93	\$130,991.59	\$176,115.82	\$180,740.98	\$194,348.44
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,094.22	485.27	3,578.70	8,050.00	9,000.00
5204.000	Telephone	185.92	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	450.00	475.00	300.00	300.00	300.00
5206.000	Supplies	203.51	1,126.97	1,026.02	1,500.00	2,500.00
5211.000	IT Fees	17,124.00	21,381.00	24,065.04	33,516.00	73,992.00
5212.000	Contracted Services	0.00	8,718.50	0.00	0.00	20,000.00
5222.000	Postage	16.70	14.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	0.00	0.00	599.00	0.00	2,000.00
5224.000	Dues and Publications	675.00	660.00	954.00	829.00	990.00
5225.000	Legal Expenditures	28,209.07	83,640.19	170,258.90	119,715.86	90,000.00
5226.000	Advertising	272.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$49,230.42	\$116,500.93	\$200,781.66	\$163,910.86	\$198,782.00
<b>Department Total: 002 - Attorney</b>		\$356,506.94	\$455,135.30	\$557,960.52	\$623,625.24	\$705,233.10
<b>Department: 003 - Municipal Clerk</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	202,930.22	220,961.44	218,942.76	257,178.96	279,188.81

## General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5110.002	Holidays	7,158.68	11,858.80	11,533.16	0.00	0.00
5110.003	Sick Leave	3,085.74	9,894.82	4,513.28	0.00	0.00
5110.004	Overtime	0.00	0.00	3,792.80	0.00	7,500.00
5110.010	Temp Wages	14,133.20	0.00	0.00	25,814.32	10,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$227,307.84</b>	<b>\$242,715.06</b>	<b>\$238,782.00</b>	<b>\$282,993.28</b>	<b>\$296,688.81</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	20,741.84	17,023.10	38,168.58	9,627.00	10,409.00
5120.002	SBS	15,275.88	16,007.83	16,918.98	17,347.61	18,825.04
5120.003	Medicare	3,613.45	3,786.51	4,028.28	4,103.40	4,452.91
5120.004	PERS	51,461.60	55,382.34	56,338.66	56,579.32	63,071.70
5120.005	Health Insurance	52,281.48	65,149.68	79,204.72	95,023.80	110,186.52
5120.006	Life Insurance	31.63	30.24	29.92	30.96	37.08
5120.007	Workmen's Compensation	746.59	710.31	678.96	735.80	838.58
5120.011	PERS on Behalf	5,707.00	6,856.00	10,914.00	6,856.00	10,914.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$149,859.47</b>	<b>\$164,946.01</b>	<b>\$206,282.10</b>	<b>\$190,303.89</b>	<b>\$218,734.83</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	13,443.90	9,834.57	10,750.18	16,525.00	17,850.00
5204.000	Telephone	185.92	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	900.00	900.00	862.50	900.00	900.00
5206.000	Supplies	8,433.37	10,157.11	12,401.96	10,500.00	12,000.00
5211.000	IT Fees	45,737.04	42,012.00	84,615.96	86,220.00	68,580.00
5212.000	Contracted Services	19,395.44	70,603.88	133,017.40	253,489.26	170,000.00
5222.000	Postage	29.90	0.00	23.95	0.00	0.00
5223.000	Tools & Small Equipment	0.00	8,158.00	0.00	0.00	0.00
5224.000	Dues and Publications	5,596.90	3,412.95	4,400.15	7,165.00	7,165.00
5226.000	Advertising	36,367.60	27,081.25	39,231.20	41,000.00	41,000.00
5227.001	Rent-Buildings	1,411.48	1,916.79	884.48	0.00	0.00
5290.000	Other Expenses	6.95	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$131,508.50</b>	<b>\$174,076.55</b>	<b>\$286,187.78</b>	<b>\$415,799.26</b>	<b>\$317,495.00</b>
<b>Department Total: 003 - Municipal Clerk</b>		<b>\$508,675.81</b>	<b>\$581,737.62</b>	<b>\$731,251.88</b>	<b>\$889,096.43</b>	<b>\$832,918.64</b>
<b>Department: 004 - Finance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	1,014,015.69	1,026,251.00	1,111,109.07	1,332,645.12	1,443,694.86
5110.002	Holidays	47,298.12	55,408.90	59,516.44	0.00	0.00
5110.003	Sick Leave	48,349.79	31,978.61	36,281.27	0.00	0.00
5110.004	Overtime	1,777.36	3,193.98	2,126.32	0.00	3,500.00
5110.010	Temp Wages	23,825.19	23,387.50	50,239.91	132,644.97	70,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$1,135,266.15</b>	<b>\$1,140,219.99</b>	<b>\$1,259,273.01</b>	<b>\$1,465,290.09</b>	<b>\$1,517,194.86</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	83,194.10	117,342.74	108,660.68	45,626.00	50,106.00
5120.002	SBS	74,705.00	77,142.93	83,326.36	92,619.17	96,075.59
5120.003	Medicare	17,670.94	18,247.50	19,836.71	27,232.50	22,725.87
5120.004	PERS	259,346.72	254,845.93	280,309.41	293,181.79	318,382.80
5120.005	Health Insurance	372,079.00	388,259.54	376,544.89	525,111.72	575,577.60
5120.006	Life Insurance	183.90	164.71	183.96	154.80	171.36
5120.007	Workmen's Compensation	3,611.98	3,324.97	3,501.91	3,809.42	4,399.62
5120.011	PERS on Behalf	29,148.00	31,544.00	54,339.00	31,544.00	54,339.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$839,939.64</b>	<b>\$890,872.32</b>	<b>\$926,702.92</b>	<b>\$1,019,279.40</b>	<b>\$1,121,777.84</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	15,060.48	10,320.27	20,421.71	35,240.27	31,300.00
5204.001	Cell Phone Stipend	300.00	125.00	0.00	0.00	0.00

## General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5206.000	Supplies	8,738.51	10,755.96	8,109.57	11,000.00	11,000.00
5211.000	IT Fees	203,418.96	236,349.00	314,613.00	321,960.00	248,988.00
5212.000	Contracted Services	141,839.75	236,555.45	167,045.51	253,588.70	203,680.00
5222.000	Postage	88.30	85.01	64.43	300.00	300.00
5223.000	Tools & Small Equipment	0.00	4,937.89	5,702.78	5,600.00	4,500.00
5224.000	Dues and Publications	3,296.55	1,004.90	678.80	1,045.00	1,176.00
5226.000	Advertising	2,919.85	0.00	10,343.75	5,500.00	15,180.00
5227.002	Rent-Equipment	(1,769.81)	(1,752.80)	0.00	6,860.00	0.00
5229.000	Investment Expenses-Pooled	96,776.09	117,471.71	131,247.04	145,000.00	165,000.00
5229.400	Investment Expenses-Perm Fund	0.00	0.00	16,028.32	50,400.00	42,000.00
5265.000	ARSSTC Fees	162,696.56	187,645.27	204,293.94	210,000.00	210,000.00
5290.000	Other Expenses	1,884.20	4,061.11	6,257.81	900.00	500.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$635,249.44	\$807,558.77	\$884,806.66	\$1,047,393.97	\$933,624.00
<b>Department Total: 004 - Finance</b>		\$2,610,455.23	\$2,838,651.08	\$3,070,782.59	\$3,531,963.46	\$3,572,596.70
<b>Department: 005 - Assessing</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	191,229.59	208,251.02	193,303.49	234,738.18	271,272.97
5110.002	Holidays	10,241.60	10,695.03	9,979.60	0.00	0.00
5110.003	Sick Leave	7,572.85	8,426.62	7,738.25	0.00	0.00
5110.004	Overtime	0.00	0.00	1,090.85	0.00	0.00
5110.010	Temp Wages	0.00	0.00	2,645.00	12,781.62	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$209,044.04	\$227,372.67	\$214,757.19	\$247,519.80	\$271,272.97
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	14,225.71	14,866.69	14,061.97	8,509.00	10,151.00
5120.002	SBS	13,699.60	14,797.64	13,931.12	15,694.55	17,251.51
5120.003	Medicare	3,240.52	3,500.29	3,317.90	3,712.41	4,080.65
5120.004	PERS	49,166.43	51,457.70	49,680.64	51,642.49	59,680.13
5120.005	Health Insurance	63,217.10	65,294.28	70,957.81	73,748.16	110,186.52
5120.006	Life Insurance	30.24	30.24	30.26	30.96	28.08
5120.007	Workmen's Compensation	669.66	654.09	604.08	643.70	786.64
5120.011	PERS on Behalf	5,448.00	6,393.00	9,624.00	6,393.00	9,624.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$149,697.26	\$156,993.93	\$162,207.78	\$160,374.27	\$211,788.53
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	7,088.09	4,268.36	844.00	11,000.00	6,500.00
5204.000	Telephone	371.84	0.00	0.00	800.00	800.00
5206.000	Supplies	722.33	1,056.51	352.50	1,500.00	1,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	1,000.00	0.00
5211.000	IT Fees	31,386.96	52,665.00	79,251.96	94,140.00	87,720.00
5212.000	Contracted Services	21,817.59	21,176.69	3,818.05	17,500.00	18,500.00
5221.000	Transportation/Vehicles	3,167.75	4,481.53	8,274.83	9,422.00	10,680.00
5222.000	Postage	0.00	226.80	196.37	3,100.00	500.00
5223.000	Tools & Small Equipment	1,028.03	177.43	0.00	1,500.00	1,500.00
5224.000	Dues and Publications	971.15	1,479.10	2,715.91	4,150.00	4,450.00
5226.000	Advertising	0.00	0.00	0.00	0.00	2,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$66,553.74	\$85,531.42	\$95,453.62	\$144,112.00	\$134,150.00
<b>Department Total: 005 - Assessing</b>		\$425,295.04	\$469,898.02	\$472,418.59	\$552,006.07	\$617,211.50
<b>Department: 006 - Planning &amp; Community Development</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	233,887.83	240,473.81	279,895.60	435,815.19	415,880.37
5110.002	Holidays	9,006.67	13,830.72	13,853.76	0.00	0.00
5110.003	Sick Leave	8,159.59	12,970.48	9,134.28	0.00	0.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5110.010	Temp Wages	5,860.00	12,945.00	0.00	70,032.23	15,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$256,914.09	\$280,220.01	\$302,883.64	\$505,847.42	\$430,880.37
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	11,338.79	19,470.02	13,356.20	13,190.00	14,718.00
5120.002	SBS	16,471.45	18,396.22	19,286.77	31,817.23	27,315.41
5120.003	Medicare	3,896.22	4,351.47	4,589.83	7,526.05	6,461.19
5120.004	PERS	57,726.25	61,566.20	62,522.54	95,879.64	91,493.93
5120.005	Health Insurance	67,842.41	69,842.43	65,735.04	115,060.80	76,836.24
5120.006	Life Insurance	34.64	36.14	35.10	39.24	39.24
5120.007	Workmen's Compensation	804.86	822.35	830.46	1,315.09	1,249.50
5120.011	PERS on Behalf	6,402.00	7,622.00	13,457.00	7,622.00	13,457.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$164,516.62	\$182,106.83	\$179,812.94	\$272,450.05	\$231,570.51
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	6,507.30	4,593.89	2,062.48	17,000.00	12,000.00
5204.001	Cell Phone Stipend	450.00	409.96	300.00	1,200.00	1,200.00
5206.000	Supplies	354.13	1,174.91	1,940.52	2,250.00	2,200.00
5211.000	IT Fees	34,247.04	42,762.96	48,129.00	50,400.00	93,588.00
5212.000	Contracted Services	6,900.00	17,034.52	17,200.00	45,000.00	73,000.00
5221.000	Transportation/Vehicles	0.00	187.50	309.33	0.00	0.00
5222.000	Postage	76.79	25.19	77.90	500.00	500.00
5223.000	Tools & Small Equipment	2,840.70	0.00	1,115.10	3,000.00	2,000.00
5224.000	Dues and Publications	199.00	520.00	1,229.54	2,650.00	2,650.00
5226.000	Advertising	135.60	368.80	921.40	1,500.00	1,500.00
5290.000	Other Expenses	83.55	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$51,794.11	\$67,077.73	\$73,285.27	\$123,500.00	\$188,638.00
<b>Sub-Department: 818 - Parks &amp; Recreation</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	94,726.61	173,897.38	223,702.58	250,667.36
5110.002	Holidays	0.00	3,865.49	8,482.52	0.00	0.00
5110.003	Sick Leave	0.00	1,513.42	3,100.70	0.00	0.00
5110.004	Overtime	0.00	658.49	351.75	2,000.10	2,000.00
5110.010	Temp Wages	0.00	47,311.00	76,429.00	151,400.00	130,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$0.00	\$148,075.01	\$262,261.35	\$377,102.68	\$382,667.36
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	0.00	5,865.09	11,547.26	6,558.00	8,075.00
5120.002	SBS	0.00	9,443.67	16,694.22	23,518.31	23,952.61
5120.003	Medicare	0.00	2,233.84	3,970.22	5,563.08	5,665.77
5120.004	PERS	0.00	22,726.55	43,353.41	49,654.53	55,586.83
5120.005	Health Insurance	0.00	37,847.61	79,106.73	93,784.32	112,748.16
5120.006	Life Insurance	0.00	17.32	36.09	45.36	39.24
5120.007	Workmen's Compensation	0.00	6,002.53	9,773.22	8,183.81	7,877.99
5120.011	PERS on Behalf	0.00	2,860.00	8,398.00	2,860.00	8,398.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$0.00	\$86,996.61	\$172,879.15	\$190,167.41	\$222,343.60
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	0.00	2,118.68	8,493.52	11,000.00	10,300.00
5202.000	Uniforms	0.00	596.82	952.90	1,000.00	1,000.00
5203.000	Utilities	0.00	0.00	100,000.00	116,000.00	100,000.00
5204.001	Cell Phone Stipend	0.00	250.00	0.00	600.00	0.00
5205.000	Insurance	0.00	0.00	9,784.09	10,500.00	11,500.00
5206.000	Supplies	0.00	16,130.61	31,278.91	33,500.00	39,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	3,000.00	3,000.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	25,076.00	97,212.00
5211.000	IT Fees	0.00	28,011.96	32,115.96	45,636.00	98,724.00
5212.000	Contracted Services	565.00	83,517.19	110,807.30	136,501.00	141,000.00
5221.000	Transportation/Vehicles	0.00	0.00	23,249.00	9,420.00	24,168.00
5223.000	Tools & Small Equipment	0.00	449.97	0.00	0.00	2,500.00
5224.000	Dues and Publications	0.00	0.00	795.00	795.00	945.00
5226.000	Advertising	0.00	0.00	829.80	1,000.00	1,000.00
5290.000	Other Expenses	0.00	2,063.36	83.86	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$565.00	\$133,138.59	\$318,390.34	\$394,028.00	\$530,849.00
<b>Sub-Department Total: 818 - Parks &amp; Recreation</b>		\$565.00	\$368,210.21	\$753,530.84	\$961,298.09	\$1,135,859.96
<b>Department Total: 006 - Planning &amp; Community Development</b>		\$473,789.82	\$897,614.78	\$1,309,512.69	\$1,863,095.56	\$1,986,948.84
<b>Department: 007 - General Office</b>						
<b>Sub-Department: 801 - 100 Lincoln St Bldg</b>						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	68,674.38	68,756.35	70,607.31	65,000.00	63,000.00
5205.000	Insurance	196,373.46	259,963.74	278,027.10	297,650.00	307,920.00
5206.000	Supplies	12,331.14	14,596.96	10,544.84	14,440.00	15,700.00
5208.000	Bldg Repair & Maint	122,415.96	130,155.96	157,605.96	190,927.00	170,016.00
5212.000	Contracted Services	36,742.40	36,705.18	36,802.92	36,804.00	36,804.00
5221.000	Transportation/Vehicles	2,938.66	4,002.72	7,128.35	18,005.00	10,740.00
5222.000	Postage	21,073.14	21,024.66	26,001.41	25,000.00	40,000.00
5227.002	Rent-Equipment	3,688.74	4,693.07	1,729.92	7,200.00	7,000.00
5231.000	Credit Card Expense	74,108.47	77,157.67	86,490.98	92,000.00	95,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$538,346.35	\$617,056.31	\$674,938.79	\$747,026.00	\$746,180.00
<b>Sub-Department Total: 801 - 100 Lincoln St Bldg</b>		\$538,346.35	\$617,056.31	\$674,938.79	\$747,026.00	\$746,180.00
<b>Sub-Department: 802 - 304 Lake St Building</b>						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	79,322.09	78,618.44	76,560.87	85,000.00	77,000.00
5203.005	Fuel Oil	3,371.19	974.77	0.00	1,500.00	1,500.00
5203.006	Interruptable electric	44,518.84	40,639.83	51,016.39	40,000.00	50,000.00
5204.000	Telephone	620.14	1,825.27	723.08	750.00	800.00
5207.000	Repairs and Maintenance	(391.00)	(988.00)	(1,976.00)	0.00	2,000.00
5208.000	Bldg Repair & Maint	93,273.96	88,695.96	145,461.96	202,317.00	124,944.00
5212.000	Contracted Services	49,917.72	49,913.72	49,913.72	96,000.00	95,400.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$270,632.94	\$259,679.99	\$321,700.02	\$425,567.00	\$351,644.00
<b>Sub-Department Total: 802 - 304 Lake St Building</b>		\$270,632.94	\$259,679.99	\$321,700.02	\$425,567.00	\$351,644.00
<b>Department Total: 007 - General Office</b>		\$808,979.29	\$876,736.30	\$996,638.81	\$1,172,593.00	\$1,097,824.00
<b>Department: 008 - Other Expenditures</b>						
<i>500 - Operating Expenses</i>						
5212.001	Sitka Historical Contract	97,200.00	100,000.00	100,000.00	100,000.00	100,000.00
5212.002	SEDA Contract	63,000.00	70,000.00	70,000.00	120,000.00	120,000.00
5228.000	Donations	145,000.00	169,357.00	119,571.00	175,000.00	250,000.00
5228.001	Pass through grants	43,920.00	45,750.00	0.00	166,000.00	100,000.00
5290.000	Other Expenses	100.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$349,220.00	\$385,107.00	\$289,571.00	\$561,000.00	\$570,000.00
<b>Department Total: 008 - Other Expenditures</b>		\$349,220.00	\$385,107.00	\$289,571.00	\$561,000.00	\$570,000.00
<b>Division Total: 500 - Administrative</b>		\$6,603,392.23	\$8,621,350.88	\$8,749,901.92	\$11,007,631.67	\$11,468,340.49

**Division: 520 - Public Safety**

**Department: 021 - Police**

**Sub-Department: 800 - Administration**

*400 - Salaries and Wages*

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5110.001	Regular Salaries/Wages	43,269.34	59,140.58	46,155.10	271,098.09	225,221.60
5110.002	Holidays	2,834.52	3,053.00	2,983.68	0.00	0.00
5110.003	Sick Leave	4,606.38	1,877.60	6,526.80	0.00	0.00
5110.004	Overtime	2,484.96	12,283.02	2,675.99	0.00	0.00
5110.010	Temp Wages	191,668.14	209,529.60	195,478.90	0.00	13,750.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$244,863.34	\$285,883.80	\$253,820.47	\$271,098.09	\$238,971.60
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	9,269.28	8,609.46	10,769.22	2,550.00	3,334.00
5120.002	SBS	13,485.22	16,062.60	14,306.37	14,897.59	14,853.22
5120.003	Medicare	3,684.90	4,270.16	3,849.00	3,967.78	3,513.42
5120.004	PERS	13,742.27	17,592.03	15,122.73	14,164.99	49,548.75
5120.005	Health Insurance	13,502.15	55,504.08	16,980.48	20,037.00	78,959.88
5120.006	Life Insurance	8.04	8.04	8.28	8.28	22.68
5120.007	Workmen's Compensation	7,418.99	7,640.85	6,043.04	6,244.69	4,456.12
5120.011	PERS on Behalf	1,524.00	2,314.00	2,929.00	37,217.00	51,379.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$62,634.85	\$112,001.22	\$70,008.12	\$99,087.33	\$206,067.07
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	7,968.85	13,690.61	9,200.26	48,096.00	48,000.00
5202.000	Uniforms	1,217.95	865.28	0.00	1,000.00	1,000.00
5203.001	Utilities	0.00	0.00	0.00	0.00	2,000.00
5204.000	Telephone	62,179.11	67,980.13	66,828.32	67,000.00	60,000.00
5205.000	Insurance	129,039.44	191,077.45	190,089.91	204,400.00	252,500.00
5206.000	Supplies	3,673.21	3,552.05	2,409.93	12,000.00	12,000.00
5207.000	Repairs and Maintenance	0.00	0.00	(66.00)	2,000.00	2,000.00
5208.000	Bldg Repair & Maint	7,500.00	8,505.00	8,505.00	8,505.00	0.00
5211.000	IT Fees	170,035.04	303,586.00	357,336.88	415,572.00	411,324.00
5212.000	Contracted Services	5,550.96	7,084.50	5,546.26	3,001.00	4,500.00
5221.000	Transportation/Vehicles	0.00	0.00	288.49	0.00	0.00
5222.000	Postage	0.00	560.28	0.00	0.00	0.00
5223.000	Tools & Small Equipment	11,486.66	7,791.29	7,836.96	12,169.55	12,600.00
5224.000	Dues and Publications	1,179.14	330.00	769.35	2,500.00	2,500.00
5225.000	Legal Expenditures	0.00	0.00	25,000.00	0.00	0.00
5226.000	Advertising	4,721.40	47,923.20	42,475.00	30,000.00	10,000.00
5227.001	Rent-Buildings	8,694.00	9,396.00	9,756.00	9,756.00	9,756.00
5227.002	Rent-Equipment	341.07	165.60	165.60	600.00	600.00
5290.000	Other Expenses	15,647.58	18,183.80	20,019.39	12,644.86	11,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$429,234.41	\$680,691.19	\$746,161.35	\$829,244.41	\$839,780.00
<b>Sub-Department Total: 800 - Administration</b>		\$736,732.60	\$1,078,576.21	\$1,069,989.94	\$1,199,429.83	\$1,284,818.67
<b>Sub-Department: 803 - Patrol</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	639,046.34	418,563.49	302,473.90	1,628,408.47	1,560,236.79
5110.002	Holidays	50,884.64	41,626.00	32,307.36	0.00	0.00
5110.004	Overtime	225,873.64	242,738.88	148,560.35	230,000.00	230,000.01
5110.010	Temp Wages	153,325.30	219,031.40	360,737.02	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$1,069,129.92	\$921,959.77	\$844,078.63	\$1,858,408.47	\$1,790,236.80
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	66,759.01	124,002.40	75,068.75	77,945.00	74,390.00
5120.002	SBS	69,297.02	64,189.55	56,047.36	115,392.30	110,997.54
5120.003	Medicare	16,302.60	15,143.04	13,345.43	28,077.00	27,037.04
5120.004	PERS	213,334.99	153,130.06	103,798.71	374,507.04	355,595.73
5120.005	Health Insurance	309,310.08	209,554.37	242,930.93	661,016.76	692,620.56

## General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5120.006	Life Insurance	79.21	38.14	18.82	189.36	177.12
5120.007	Workmen's Compensation	43,744.09	35,658.59	26,618.10	54,637.72	53,710.32
5120.008	Unemployment	0.00	2,960.00	2,106.00	0.00	0.00
5120.011	PERS on Behalf	23,952.00	18,704.00	22,455.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$742,779.00</b>	<b>\$623,380.15</b>	<b>\$542,389.10</b>	<b>\$1,311,765.18</b>	<b>\$1,314,528.31</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	29,054.43	18,802.69	15,329.40	26,000.00	20,000.00
5202.000	Uniforms	10,197.71	15,180.10	14,572.03	19,500.00	19,600.00
5204.000	Telephone	0.00	340.69	0.00	0.00	0.00
5204.001	Cell Phone Stipend	1,775.00	1,175.00	625.00	0.00	0.00
5206.000	Supplies	13,132.52	5,236.26	3,481.12	32,100.00	30,000.00
5207.000	Repairs and Maintenance	0.00	599.15	0.00	800.00	800.00
5212.000	Contracted Services	1,588.05	3,990.45	6,107.73	14,000.00	14,000.00
5214.000	Interdepartment Services	0.00	0.00	(33,345.01)	0.00	0.00
5221.000	Transportation/Vehicles	114,229.64	308,310.31	246,231.00	199,609.00	256,584.00
5223.000	Tools & Small Equipment	7,504.46	6,045.75	5,387.90	7,500.00	28,075.00
5290.000	Other Expenses	8,614.00	8,956.42	4,224.85	4,500.00	4,500.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$186,095.81</b>	<b>\$368,636.82</b>	<b>\$262,614.02</b>	<b>\$304,009.00</b>	<b>\$373,559.00</b>
<b>Sub-Department Total: 803 - Patrol</b>		<b>\$1,998,004.73</b>	<b>\$1,913,976.74</b>	<b>\$1,649,081.75</b>	<b>\$3,474,182.65</b>	<b>\$3,478,324.11</b>
<b>Sub-Department: 804 - Services</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	135,264.45	161,321.07	199,468.08	419,230.08	463,839.12
5110.002	Holidays	9,095.08	7,047.72	10,990.28	0.00	0.00
5110.004	Overtime	36,975.17	48,333.53	31,393.30	0.00	0.00
5110.010	Temp Wages	64,852.00	39,527.50	21,268.50	221,151.90	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$246,186.70</b>	<b>\$256,229.82</b>	<b>\$263,120.16</b>	<b>\$640,381.98</b>	<b>\$463,839.12</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	16,206.28	5,605.31	13,120.06	19,302.00	24,397.00
5120.002	SBS	16,086.02	16,050.45	16,787.50	37,676.75	29,928.70
5120.003	Medicare	3,558.22	3,878.89	3,995.31	9,565.32	7,079.34
5120.004	PERS	36,547.23	45,520.98	54,902.84	92,230.38	102,044.31
5120.005	Health Insurance	61,355.10	56,220.00	82,383.73	169,541.51	266,913.24
5120.006	Life Insurance	31.07	27.11	33.32	87.36	68.04
5120.007	Workmen's Compensation	787.55	733.24	719.24	7,591.73	1,344.85
5120.011	PERS on Behalf	4,370.00	5,733.00	10,619.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$138,941.47</b>	<b>\$133,768.98</b>	<b>\$182,561.00</b>	<b>\$335,995.05</b>	<b>\$431,775.48</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	(379.00)	2,492.70	2,174.40	9,450.00	9,500.00
5202.000	Uniforms	0.00	826.55	581.28	3,200.00	3,600.00
5204.000	Telephone	0.00	0.00	73.89	0.00	0.00
5204.001	Cell Phone Stipend	87.89	0.00	0.00	0.00	0.00
5206.000	Supplies	2,957.22	4,037.44	1,245.38	7,000.00	7,000.00
5212.000	Contracted Services	0.00	0.00	5,880.50	7,000.00	14,000.00
5214.000	Interdepartment Services	0.00	0.00	(74,968.65)	0.00	0.00
5222.000	Postage	4,548.32	3,680.20	3,014.63	4,500.00	4,500.00
5223.000	Tools & Small Equipment	652.85	375.19	0.00	1,000.00	1,000.00
5290.000	Other Expenses	19,542.50	21,634.75	5,353.82	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$27,409.78</b>	<b>\$33,046.83</b>	<b>(\$56,644.75)</b>	<b>\$32,150.00</b>	<b>\$39,600.00</b>
<b>Sub-Department Total: 804 - Services</b>		<b>\$412,537.95</b>	<b>\$423,045.63</b>	<b>\$389,036.41</b>	<b>\$1,008,527.03</b>	<b>\$935,214.60</b>
<b>Sub-Department: 805 - Animal Control</b>						
<i>400 - Salaries and Wages</i>						

## General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5110.001	Regular Salaries/Wages	3,235.20	45,095.00	26,039.30	52,476.66	54,475.92
5110.002	Holidays	162.24	1,511.60	607.92	0.00	0.00
5110.004	Overtime	60.84	759.32	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$3,458.28	\$47,365.92	\$26,647.22	\$52,476.66	\$54,475.92
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	2,142.18	1,685.78	2,952.83	2,906.00	2,926.00
5120.002	SBS	343.31	3,006.83	1,804.58	3,394.32	3,518.74
5120.003	Medicare	81.20	752.21	429.20	802.90	832.30
5120.004	PERS	760.82	10,791.38	6,504.00	11,544.81	11,984.61
5120.005	Health Insurance	191.63	22,810.86	12,578.16	40,283.04	22,055.16
5120.006	Life Insurance	0.67	9.06	5.52	14.40	8.28
5120.007	Workmen's Compensation	96.92	1,373.69	694.98	1,201.65	1,367.38
5120.011	PERS on Behalf	137.00	1,336.00	1,260.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$3,753.73	\$41,765.81	\$26,229.27	\$60,147.12	\$42,692.47
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	0.00	1,719.00	1,459.00	1,800.00	1,800.00
5202.000	Uniforms	495.42	502.71	1,286.49	1,000.00	1,000.00
5203.001	Utilities	7,614.65	6,402.12	6,531.43	8,000.00	6,000.00
5203.005	Fuel Oil	8,914.00	4,358.52	8,797.00	6,000.00	9,200.00
5204.000	Telephone	545.84	747.99	(70.68)	0.00	0.00
5206.000	Supplies	4,458.99	4,530.10	2,322.60	4,500.00	4,500.00
5207.000	Repairs and Maintenance	83.99	551.60	0.00	1,000.00	0.00
5208.000	Bldg Repair & Maint	10,422.96	27,258.04	16,166.04	25,076.00	67,080.00
5212.000	Contracted Services	2,109.72	1,069.95	9,607.83	10,000.00	19,000.00
5221.000	Transportation/Vehicles	26,880.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$61,525.57	\$47,140.03	\$46,099.71	\$57,376.00	\$108,580.00
<b>Sub-Department Total: 805 - Animal Control</b>		\$68,737.58	\$136,271.76	\$98,976.20	\$169,999.78	\$205,748.39
<b>Sub-Department: 806 - Jail</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	288,963.37	315,837.13	360,783.29	132,913.82	141,807.12
5110.002	Holidays	4,321.68	4,783.68	5,516.20	0.00	0.00
5110.004	Overtime	9,037.70	6,041.79	12,058.89	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$302,322.75	\$326,662.60	\$378,358.38	\$132,913.82	\$141,807.12
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	13,858.68	8,587.37	8,795.92	7,814.00	8,294.00
5120.002	SBS	19,381.87	20,550.85	23,568.25	8,628.62	9,202.09
5120.003	Medicare	4,584.62	4,861.13	5,613.73	2,041.02	2,176.66
5120.004	PERS	68,269.59	72,655.07	81,413.74	29,241.16	31,197.42
5120.005	Health Insurance	120,844.09	159,275.56	115,278.64	81,941.52	81,165.36
5120.006	Life Insurance	78.54	82.61	76.33	22.68	14.40
5120.007	Workmen's Compensation	12,068.31	11,980.39	11,551.45	3,907.80	4,339.15
5120.011	PERS on Behalf	7,715.00	9,130.00	14,116.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$246,800.70	\$287,122.98	\$260,414.06	\$133,596.80	\$136,389.08
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	0.00	0.00	3,618.27	2,270.00	10,000.00
5202.000	Uniforms	183.95	436.95	599.44	1,780.00	1,200.00
5203.001	Utilities	8,610.00	8,291.00	8,869.00	8,000.00	6,000.00
5205.000	Insurance	19,585.00	17,901.00	25,441.00	26,250.00	29,500.00
5206.000	Supplies	1,479.69	1,094.13	2,143.47	8,900.00	9,000.00
5207.000	Repairs and Maintenance	0.00	0.00	215.56	3,000.00	3,000.00
5208.000	Bldg Repair & Maint	391.00	988.00	1,859.00	0.00	0.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5211.000	IT Fees	26,992.00	42,776.00	50,348.00	43,896.00	43,452.00
5212.000	Contracted Services	24,362.22	14,789.21	13,317.40	53,472.00	30,000.00
5214.000	Interdepartment Services	0.00	0.00	108,313.66	0.00	0.00
5221.000	Transportation/Vehicles	2,232.00	2,616.00	3,700.00	0.00	0.00
5223.000	Tools & Small Equipment	1,481.90	209.99	0.00	3,700.00	3,700.00
5290.000	Other Expenses	4,122.53	86.01	1,757.96	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$89,440.29	\$89,188.29	\$220,182.76	\$151,268.00	\$135,852.00
<b>Sub-Department Total: 806 - Jail</b>		\$638,563.74	\$702,973.87	\$858,955.20	\$417,778.62	\$414,048.20
<b>Sub-Department: 810 - Safety Boat</b>						
<i>400 - Salaries and Wages</i>						
5110.004	Overtime	535.28	0.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$535.28	\$0.00	\$0.00	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	32.82	0.00	0.00	0.00	0.00
5120.003	Medicare	7.76	0.00	0.00	0.00	0.00
5120.004	PERS	117.76	0.00	0.00	0.00	0.00
5120.007	Workmen's Compensation	20.82	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	13.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$192.16	\$0.00	\$0.00	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	4,476.41	2,432.25	1,150.85	5,000.00	5,000.00
5207.000	Repairs and Maintenance	0.00	701.20	4,775.75	4,500.00	4,500.00
5221.000	Transportation/Vehicles	1,544.07	1,278.31	938.31	0.00	0.00
5223.000	Tools & Small Equipment	1,481.90	2,909.65	0.00	3,000.00	3,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$7,502.38	\$7,321.41	\$6,864.91	\$12,500.00	\$12,500.00
<b>Sub-Department Total: 810 - Safety Boat</b>		\$8,229.82	\$7,321.41	\$6,864.91	\$12,500.00	\$12,500.00
<b>Department Total: 021 - Police</b>		\$3,862,806.42	\$4,262,165.62	\$4,072,904.41	\$6,282,417.91	\$6,330,653.97
<b>Department: 022 - Fire Protection</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	203,900.64	231,916.66	214,978.88	247,158.13	311,773.42
5110.002	Holidays	11,954.48	11,951.96	12,210.44	0.00	0.00
5110.003	Sick Leave	11,441.35	3,832.08	18,674.38	0.00	0.00
5110.004	Overtime	15,664.09	6,120.99	3,931.66	0.00	0.00
5110.010	Temp Wages	16,080.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$259,040.56	\$253,821.69	\$249,795.36	\$247,158.13	\$311,773.42
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	29,966.62	28,766.93	21,985.36	8,873.00	9,443.00
5120.002	SBS	17,774.23	17,360.68	16,591.52	21,824.66	19,690.35
5120.003	Medicare	4,198.89	4,095.63	3,939.20	5,162.42	4,657.60
5120.004	PERS	56,526.87	58,948.86	59,424.77	76,374.72	66,390.30
5120.005	Health Insurance	97,111.54	86,426.94	105,292.90	127,457.64	106,398.24
5120.006	Life Insurance	38.75	35.02	36.03	37.08	37.08
5120.007	Workmen's Compensation	12,760.83	13,275.61	12,507.77	15,656.71	15,329.85
5120.010	Other Benefits	150.00	750.00	785.73	900.00	0.00
5120.011	PERS on Behalf	6,653.00	7,696.00	11,411.00	24,271.00	50,220.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$225,180.73	\$217,355.67	\$231,974.28	\$280,557.23	\$272,166.42
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	45,072.85	35,997.56	29,164.82	53,500.00	43,900.00
5202.000	Uniforms	1,205.21	4,418.38	1,874.71	7,500.00	7,500.00
5203.001	Utilities	43,859.18	45,971.77	51,459.04	52,000.00	50,000.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5203.005	Fuel Oil	29,031.78	20,020.04	17,694.24	25,000.00	25,000.00
5204.001	Cell Phone Stipend	600.00	600.00	600.00	1,200.00	2,700.00
5205.000	Insurance	75,991.47	63,115.61	102,124.22	109,200.00	107,500.00
5206.000	Supplies	27,529.67	16,242.12	14,727.35	28,000.00	23,000.00
5207.000	Repairs and Maintenance	5,310.45	13,522.54	19,755.38	37,315.92	35,500.00
5211.000	IT Fees	135,500.04	148,773.00	187,923.00	203,448.00	207,468.00
5212.000	Contracted Services	12,161.98	14,236.35	25,066.12	43,600.00	35,000.00
5222.000	Postage	522.64	1,307.41	946.87	1,000.00	1,000.00
5223.000	Tools & Small Equipment	39,591.76	98,501.99	62,523.01	88,483.33	70,400.00
5224.000	Dues and Publications	669.03	942.99	839.99	5,100.00	2,000.00
5226.000	Advertising	61.60	0.00	0.00	1,000.00	0.00
5290.000	Other Expenses	503.26	20.00	822.40	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$417,610.92	\$463,669.76	\$515,521.15	\$656,347.25	\$610,968.00
<b>Sub-Department Total: 800 - Administration</b>		\$901,832.21	\$934,847.12	\$997,290.79	\$1,184,062.61	\$1,194,907.84
<b>Sub-Department: 807 - Fire Station</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	400,667.20	476,936.93	591,009.56	661,513.80	814,965.44
5110.002	Holidays	28,597.44	34,825.28	31,322.16	0.00	0.00
5110.003	Sick Leave	24,714.66	18,042.66	43,298.83	0.00	0.00
5110.004	Overtime	83,792.45	102,753.23	108,510.80	100,000.01	100,000.01
5110.010	Temp Wages	6,580.00	25,027.50	22,887.50	74,435.52	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$544,351.75	\$657,585.60	\$797,028.85	\$835,949.33	\$914,965.45
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	33,186.88	42,680.06	36,640.45	24,341.00	26,895.00
5120.002	SBS	35,419.63	42,937.73	50,852.41	46,606.06	57,736.01
5120.003	Medicare	8,290.16	10,061.91	11,979.48	11,024.24	13,657.02
5120.004	PERS	121,633.74	134,549.50	176,797.76	145,532.62	201,292.70
5120.005	Health Insurance	121,892.12	154,399.17	190,392.18	225,062.04	219,146.40
5120.006	Life Insurance	71.00	82.26	278.76	101.16	101.16
5120.007	Workmen's Compensation	25,751.15	32,308.26	38,374.33	33,191.14	46,480.05
5120.010	Other Benefits	6,075.00	6,525.00	8,889.27	9,000.00	8,100.00
5120.011	PERS on Behalf	13,765.00	16,575.00	34,439.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$366,084.68	\$440,118.89	\$548,643.64	\$494,858.26	\$573,408.34
<i>500 - Operating Expenses</i>						
5206.000	Supplies	219.36	186.93	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	38,446.32	35,235.96	48,371.04	67,689.00	87,084.00
5221.000	Transportation/Vehicles	191,801.14	210,811.95	226,345.14	212,504.00	219,228.00
5290.000	Other Expenses	50.00	0.00	1,390.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$230,516.82	\$246,234.84	\$276,106.18	\$280,193.00	\$306,312.00
<b>Sub-Department Total: 807 - Fire Station</b>		\$1,140,953.25	\$1,343,939.33	\$1,621,778.67	\$1,611,000.59	\$1,794,685.79
<b>Sub-Department: 808 - Volunteers</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	400.00	0.00	0.00	0.00	0.00
5110.004	Overtime	915.00	1,290.00	0.00	0.00	0.00
5110.010	Temp Wages	25,560.00	29,370.00	37,934.39	40,000.00	70,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$26,875.00	\$30,660.00	\$37,934.39	\$40,000.00	\$70,000.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	2,642.68	3,205.76	3,735.62	2,452.00	4,291.00
5120.003	Medicare	625.18	757.12	887.81	580.00	1,015.00
5120.007	Workmen's Compensation	1,904.13	2,465.99	2,759.22	1,804.00	3,556.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$5,171.99	\$6,428.87	\$7,382.65	\$4,836.00	\$8,862.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<i>500 - Operating Expenses</i>						
5206.000	Supplies	10,589.44	5,683.47	0.00	0.00	0.00
5212.000	Contracted Services	24,999.96	32,857.85	41,978.90	45,000.00	45,000.00
5290.000	Other Expenses	5,640.00	8,090.00	6,320.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$41,229.40	\$46,631.32	\$48,298.90	\$45,000.00	\$45,000.00
<b>Sub-Department Total: 808 - Volunteers</b>		\$73,276.39	\$83,720.19	\$93,615.94	\$89,836.00	\$123,862.00
<b>Department Total: 022 - Fire Protection</b>		\$2,116,061.85	\$2,362,506.64	\$2,712,685.40	\$2,884,899.20	\$3,113,455.63
<b>Department: 023 - Ambulance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	67,912.29	79,856.22	74,492.75	113,986.34	106,035.20
5110.002	Holidays	4,389.06	4,010.94	5,714.08	0.00	0.00
5110.003	Sick Leave	2,323.62	3,970.76	6,511.83	0.00	0.00
5110.004	Overtime	9,359.10	3,846.41	4,573.29	10,000.01	10,000.01
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$83,984.07	\$91,684.33	\$91,291.95	\$123,986.35	\$116,035.21
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	16,007.16	10,764.96	11,412.96	6,028.00	5,361.00
5120.002	SBS	6,147.86	6,298.53	6,274.11	7,969.76	7,441.57
5120.003	Medicare	1,441.17	1,476.82	1,480.51	1,885.21	1,760.24
5120.004	PERS	21,998.11	21,438.82	22,613.50	27,277.00	25,527.72
5120.005	Health Insurance	36,212.45	37,402.92	45,517.20	53,710.32	53,199.12
5120.006	Life Insurance	14.16	14.16	14.40	14.40	14.40
5120.007	Workmen's Compensation	4,589.86	4,832.28	4,759.43	5,863.58	6,166.87
5120.010	Other Benefits	900.00	900.00	900.00	900.00	900.00
5120.011	PERS on Behalf	2,440.00	2,790.00	4,370.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$89,750.77	\$85,918.49	\$97,342.11	\$103,648.27	\$100,370.92
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	15,357.60	25,048.03	36,254.85	73,000.00	54,100.00
5202.000	Uniforms	1,550.66	1,540.14	3,410.17	6,000.00	4,000.00
5204.000	Telephone	1,111.28	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	300.00	300.00	300.00	300.00	1,500.00
5206.000	Supplies	44,277.46	27,331.73	35,174.27	40,000.00	40,000.00
5207.000	Repairs and Maintenance	0.00	0.00	3,000.00	3,000.00	3,000.00
5212.000	Contracted Services	28,890.75	25,883.00	26,706.94	52,000.00	53,000.00
5221.000	Transportation/Vehicles	115,689.96	101,266.06	98,715.83	59,770.00	103,884.00
5222.000	Postage	141.45	0.00	10.10	500.00	500.00
5223.000	Tools & Small Equipment	6,722.15	4,212.99	17,015.83	13,500.00	10,000.00
5224.000	Dues and Publications	0.00	0.00	0.00	200.00	200.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$214,041.31	\$185,581.95	\$220,587.99	\$248,270.00	\$270,184.00
<b>Department Total: 023 - Ambulance</b>		\$387,776.15	\$363,184.77	\$409,222.05	\$475,904.62	\$486,590.13
<b>Department: 024 - Search and Rescue</b>						
<i>400 - Salaries and Wages</i>						
5110.010	Temp Wages	5,200.00	4,500.00	5,850.00	8,400.00	8,400.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$5,200.00	\$4,500.00	\$5,850.00	\$8,400.00	\$8,400.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	318.88	276.00	356.87	514.92	514.92
5120.003	Medicare	75.44	65.31	84.85	121.80	121.80
5120.007	Workmen's Compensation	216.48	215.34	270.70	378.84	426.72
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$610.80	\$556.65	\$712.42	\$1,015.56	\$1,063.44
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	7,369.77	11,445.13	9,582.67	24,000.00	24,000.00
5204.000	Telephone	1,308.12	0.00	0.00	0.00	0.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5206.000	Supplies	1,644.27	2,033.76	4,022.05	5,000.00	5,000.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	1,500.00	1,500.00
5212.000	Contracted Services	4,780.60	2,425.66	3,817.22	5,600.00	6,100.00
5221.000	Transportation/Vehicles	0.00	2,347.67	0.00	0.00	0.00
5223.000	Tools & Small Equipment	5,947.43	752.20	5,681.53	10,500.00	0.00
5224.000	Dues and Publications	935.00	0.00	1,430.00	1,300.00	700.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$21,985.19	\$19,004.42	\$24,533.47	\$47,900.00	\$37,300.00
<b>Department Total: 024 - Search and Rescue</b>		\$27,795.99	\$24,061.07	\$31,095.89	\$57,315.56	\$46,763.44
<b>Division Total: 520 - Public Safety</b>		\$6,394,440.41	\$7,011,918.10	\$7,225,907.75	\$9,700,537.29	\$9,977,463.17
<b>Division: 530 - Public Works</b>						
<b>Department: 031 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	467,879.20	479,146.74	364,892.50	497,984.08	532,449.42
5110.002	Holidays	23,314.81	27,644.56	18,782.64	0.00	0.00
5110.003	Sick Leave	23,912.25	17,020.72	18,761.81	0.00	0.00
5110.004	Overtime	40.35	375.00	434.55	1,000.01	1,000.01
5110.010	Temp Wages	0.00	1,637.50	6,760.00	43,386.90	1,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$515,146.61	\$525,824.52	\$409,631.50	\$542,370.99	\$534,449.43
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	51,211.93	54,911.64	36,404.14	19,128.33	18,394.00
5120.002	SBS	34,705.38	35,617.65	27,182.70	34,419.79	33,889.27
5120.003	Medicare	8,209.28	8,425.00	6,470.43	8,141.68	8,016.17
5120.004	PERS	123,707.39	123,097.25	96,504.12	109,776.32	117,358.81
5120.005	Health Insurance	144,880.83	118,404.74	95,744.84	141,297.00	150,701.40
5120.006	Life Insurance	58.81	61.46	53.58	59.88	59.88
5120.007	Workmen's Compensation	4,592.99	1,670.28	3,512.56	2,656.65	2,934.41
5120.011	PERS on Behalf	13,819.00	15,258.00	18,692.00	15,258.00	18,692.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$381,185.61	\$357,446.02	\$284,564.37	\$330,737.65	\$350,045.94
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	795.44	2,998.50	1,269.40	14,500.00	13,500.00
5204.000	Telephone	105.92	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	550.00	300.00	275.00	1,200.00	1,000.00
5206.000	Supplies	3,786.54	3,513.24	4,875.26	8,000.00	5,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	0.00	8,424.00
5211.000	IT Fees	99,780.96	117,321.96	138,144.00	172,584.00	139,140.00
5212.000	Contracted Services	0.00	0.00	8,825.00	0.00	0.00
5222.000	Postage	0.00	0.00	20.13	100.00	100.00
5223.000	Tools & Small Equipment	899.99	0.00	0.00	0.00	0.00
5224.000	Dues and Publications	1,209.85	1,116.99	0.00	4,070.00	2,100.00
5226.000	Advertising	2,735.30	809.80	0.00	5,500.00	1,000.00
5227.002	Rent-Equipment	3,072.00	3,072.00	3,072.00	3,072.00	2,505.00
5290.000	Other Expenses	15,000.00	0.00	241.13	328.97	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$127,936.00	\$129,132.49	\$156,721.92	\$209,354.97	\$172,769.00
<b>Department Total: 031 - Administration</b>		\$1,024,268.22	\$1,012,403.03	\$850,917.79	\$1,082,463.61	\$1,057,264.37
<b>Department: 032 - Engineering</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	167,452.62	259,898.56	420,054.65	506,400.03	529,127.91
5110.002	Holidays	8,288.20	12,575.66	22,493.52	0.00	0.00
5110.003	Sick Leave	21,691.57	9,288.22	10,714.11	0.00	0.00
5110.004	Overtime	0.00	7,860.00	3,495.00	6,500.00	5,000.01

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5110.010	Temp Wages	49,011.00	86,240.00	113,855.63	150,000.00	100,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$246,443.39	\$375,862.44	\$570,612.91	\$662,900.03	\$634,127.92
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	21,998.52	23,492.76	36,424.77	18,748.00	21,867.00
5120.002	SBS	16,533.85	24,498.83	36,993.12	41,784.99	40,212.46
5120.003	Medicare	3,910.90	5,795.00	8,808.06	9,883.91	9,511.92
5120.004	PERS	47,004.23	63,849.81	107,586.11	112,837.85	117,508.10
5120.005	Health Insurance	53,833.03	56,995.56	93,222.12	110,002.08	108,961.56
5120.006	Life Insurance	19.17	18.09	36.72	39.24	39.24
5120.007	Workmen's Compensation	5,872.15	9,727.14	11,865.25	14,171.29	14,680.38
5120.011	PERS on Behalf	5,220.00	8,051.00	20,837.00	8,051.00	20,837.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$154,391.85	\$192,428.19	\$315,773.15	\$315,518.36	\$333,617.66
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,479.45	6,866.95	2,428.00	9,300.00	5,000.00
5202.000	Uniforms	0.00	0.00	0.00	1,000.00	1,500.00
5204.001	Cell Phone Stipend	525.00	300.00	300.00	1,200.00	1,200.00
5206.000	Supplies	1,575.11	949.34	4,772.41	3,000.00	2,200.00
5212.000	Contracted Services	47,973.88	38,432.76	10,612.95	127,038.75	115,000.00
5221.000	Transportation/Vehicles	5,036.64	6,006.03	17,151.71	14,505.00	16,512.00
5223.000	Tools & Small Equipment	0.00	105.99	1,168.03	4,600.00	1,200.00
5224.000	Dues and Publications	81.00	114.00	731.00	1,600.00	950.00
5226.000	Advertising	1,238.00	0.00	329.70	1,000.00	500.00
5290.000	Other Expenses	986.66	1,741.08	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$59,895.74	\$54,516.15	\$37,493.80	\$163,243.75	\$144,062.00
<b>Sub-Department Total: 800 - Administration</b>		\$460,730.98	\$622,806.78	\$923,879.86	\$1,141,662.14	\$1,111,807.58
<b>Department Total: 032 - Engineering</b>		\$460,730.98	\$622,806.78	\$923,879.86	\$1,141,662.14	\$1,111,807.58
<b>Department: 033 - Streets</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	119,410.24	120,215.28	271,003.25	376,300.67	430,303.46
5110.002	Holidays	10,405.16	10,594.75	15,065.62	0.00	0.00
5110.003	Sick Leave	6,615.22	10,236.95	31,280.75	0.00	0.00
5110.004	Overtime	30,453.75	24,051.66	49,550.72	30,000.00	40,000.01
5110.010	Temp Wages	13,020.00	12,698.50	16,235.38	98,204.00	50,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$179,904.37	\$177,797.14	\$383,135.72	\$504,504.67	\$520,303.47
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	10,085.51	22,918.64	13,253.14	13,043.00	15,397.00
5120.002	SBS	11,691.60	12,514.61	24,196.75	31,418.95	32,838.44
5120.003	Medicare	2,656.67	3,069.07	5,755.17	7,431.93	7,767.65
5120.004	PERS	38,688.09	38,627.12	84,876.70	88,286.04	103,466.96
5120.005	Health Insurance	37,003.80	44,780.82	134,524.56	201,205.80	199,297.56
5120.006	Life Insurance	22.57	25.61	50.34	63.00	63.00
5120.007	Workmen's Compensation	10,107.94	12,556.84	14,840.92	18,681.38	16,805.98
5120.008	Unemployment	3,125.36	0.00	3,817.00	0.00	0.00
5120.011	PERS on Behalf	4,255.00	4,540.00	16,126.00	7,105.00	17,043.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$117,636.54	\$139,032.71	\$297,440.58	\$367,235.10	\$392,679.59
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	8,519.28	2,847.93	4,421.96	12,000.00	12,000.00
5202.000	Uniforms	2,163.10	2,339.53	4,254.27	3,000.00	3,000.00
5203.001	Utilities	88,508.80	88,499.39	89,916.76	85,000.00	85,000.00
5204.000	Telephone	616.31	0.00	0.00	0.00	0.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5204.001	Cell Phone Stipend	600.00	458.10	537.50	1,200.00	1,200.00
5206.000	Supplies	787.42	191.68	2,421.87	1,500.00	1,500.00
5207.000	Repairs and Maintenance	518.78	0.00	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	15,219.96	12,950.04	14,538.00	12,263.00	1,284.00
5211.000	IT Fees	27,804.00	33,561.00	36,006.96	37,452.00	47,868.00
5212.000	Contracted Services	0.00	425.00	2,686.34	235,000.00	5,000.00
5214.000	Interdepartment Services	704.00	10,234.85	3,226.44	0.00	0.00
5221.000	Transportation/Vehicles	0.00	0.00	259.37	0.00	0.00
5223.000	Tools & Small Equipment	0.00	1,831.94	708.36	5,000.00	5,000.00
5226.000	Advertising	1,674.35	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	16,368.00	16,368.00	16,368.00	16,368.00	16,625.00
5290.000	Other Expenses	9,348.21	0.00	1,163.90	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$172,832.21	\$169,707.46	\$176,509.73	\$408,783.00	\$178,477.00
<b>Sub-Department Total: 800 - Administration</b>		\$470,373.12	\$486,537.31	\$857,086.03	\$1,280,522.77	\$1,091,460.06
<b>Sub-Department: 811 - Projects</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	9,388.36	551.67	0.00	0.00	0.00
5110.004	Overtime	531.33	0.00	0.00	0.00	0.00
5110.010	Temp Wages	504.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$10,423.69	\$551.67	\$0.00	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	619.11	53.69	0.00	0.00	0.00
5120.003	Medicare	146.42	12.70	0.00	0.00	0.00
5120.004	PERS	2,111.03	192.65	0.00	0.00	0.00
5120.005	Health Insurance	1,695.20	137.35	0.00	0.00	0.00
5120.006	Life Insurance	1.88	0.14	0.00	0.00	0.00
5120.007	Workmen's Compensation	390.60	0.00	0.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$4,964.24	\$396.53	\$0.00	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	0.00	217.99	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$0.00	\$217.99	\$0.00	\$0.00	\$0.00
<b>Sub-Department Total: 811 - Projects</b>		\$15,387.93	\$1,166.19	\$0.00	\$0.00	\$0.00
<b>Sub-Department: 812 - Street Repair</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	38,511.61	41,137.81	6,849.12	0.00	0.00
5110.004	Overtime	3,080.46	2,752.67	0.00	0.00	0.00
5110.010	Temp Wages	10,932.00	21,550.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$52,524.07	\$65,440.48	\$6,849.12	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	3,247.00	3,991.24	418.65	0.00	0.00
5120.003	Medicare	768.01	944.10	100.38	0.00	0.00
5120.004	PERS	9,106.12	9,211.98	1,518.38	0.00	0.00
5120.005	Health Insurance	6,027.12	7,842.82	3,338.40	0.00	0.00
5120.006	Life Insurance	3.71	4.19	0.99	0.00	0.00
5120.007	Workmen's Compensation	2,253.26	1,037.62	0.00	0.00	0.00
5120.011	PERS on Behalf	1,223.00	1,158.00	291.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$22,628.22	\$24,189.95	\$5,667.80	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	75.00	0.00	0.00	0.00	0.00
5202.000	Uniforms	2,269.72	2,006.54	958.79	0.00	0.00
5206.000	Supplies	64,512.01	90,289.52	139,082.79	100,000.00	110,000.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5207.000	Repairs and Maintenance	760.88	0.00	2,613.55	0.00	0.00
5212.000	Contracted Services	14,657.80	44,451.00	650,557.00	515,000.00	515,000.00
5221.000	Transportation/Vehicles	295,782.35	686,678.44	533,440.73	430,681.00	589,896.00
5223.000	Tools & Small Equipment	2,839.75	4,106.20	5,271.59	5,000.00	5,000.00
5227.002	Rent-Equipment	4,159.42	359.23	3.52	5,000.00	5,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$385,056.93	\$827,890.93	\$1,331,927.97	\$1,055,681.00	\$1,224,896.00
<b>Sub-Department Total: 812 - Street Repair</b>		\$460,209.22	\$917,521.36	\$1,344,444.89	\$1,055,681.00	\$1,224,896.00
<b>Sub-Department: 813 - Drain Maintenance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	22,494.37	19,604.38	4,972.07	0.00	0.00
5110.004	Overtime	421.95	562.42	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$22,916.32	\$20,166.80	\$4,972.07	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	1,375.01	1,257.30	300.67	0.00	0.00
5120.003	Medicare	325.30	297.39	72.08	0.00	0.00
5120.004	PERS	4,729.77	4,512.15	1,090.50	0.00	0.00
5120.005	Health Insurance	2,730.93	5,847.46	2,296.29	0.00	0.00
5120.006	Life Insurance	2.28	3.03	0.73	0.00	0.00
5120.007	Workmen's Compensation	1,060.47	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	559.00	549.00	212.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$10,782.76	\$12,466.33	\$3,972.27	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	440.21	12,817.89	17,014.97	20,000.00	25,000.00
5207.000	Repairs and Maintenance	0.00	104.99	0.00	10,000.00	10,000.00
5212.000	Contracted Services	72.00	2,966.88	327.44	10,000.00	10,000.00
5223.000	Tools & Small Equipment	35.99	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	44.80	0.39	0.00	0.00
5290.100	Unanticipated Repairs	0.00	0.00	29,385.00	50,000.00	100,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$548.20	\$15,934.56	\$46,727.80	\$90,000.00	\$145,000.00
<b>Sub-Department Total: 813 - Drain Maintenance</b>		\$34,247.28	\$48,567.69	\$55,672.14	\$90,000.00	\$145,000.00
<b>Sub-Department: 814 - Street Cleaning</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	8,206.41	14,574.78	4,983.44	0.00	0.00
5110.004	Overtime	78.00	20.18	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$8,284.41	\$14,594.96	\$4,983.44	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	505.07	896.09	302.64	0.00	0.00
5120.003	Medicare	119.48	211.99	72.57	0.00	0.00
5120.004	PERS	1,865.06	3,216.07	1,097.78	0.00	0.00
5120.005	Health Insurance	1,838.42	3,201.74	1,399.62	0.00	0.00
5120.006	Life Insurance	0.90	1.32	0.44	0.00	0.00
5120.007	Workmen's Compensation	320.53	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	202.00	397.00	212.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$4,851.46	\$7,924.21	\$3,085.05	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	0.00	64.20	600.29	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$0.00	\$64.20	\$600.29	\$0.00	\$0.00
<b>Sub-Department Total: 814 - Street Cleaning</b>		\$13,135.87	\$22,583.37	\$8,668.78	\$0.00	\$0.00
<b>Sub-Department: 815 - Snow Removal</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	5,231.89	5,177.79	177.91	0.00	0.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5110.004	Overtime	23,658.55	8,555.66	4,324.10	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$28,890.44	\$13,733.45	\$4,502.01	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	1,770.95	841.86	272.24	0.00	0.00
5120.003	Medicare	418.94	199.12	65.27	0.00	0.00
5120.004	PERS	6,311.99	3,021.39	65.74	0.00	0.00
5120.005	Health Insurance	3,225.28	3,120.79	2,395.32	0.00	0.00
5120.006	Life Insurance	2.22	2.22	0.90	0.00	0.00
5120.007	Workmen's Compensation	1,461.85	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	705.00	374.00	192.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$13,896.23	\$7,559.38	\$2,991.47	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	293,406.20	149,600.47	93,967.38	360,000.00	150,000.00
5212.000	Contracted Services	1,395.00	0.00	0.00	25,000.00	25,000.00
5226.000	Advertising	0.00	0.00	135.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$294,801.20	\$149,600.47	\$94,102.38	\$385,000.00	\$175,000.00
<b>Sub-Department Total: 815 - Snow Removal</b>		\$337,587.87	\$170,893.30	\$101,595.86	\$385,000.00	\$175,000.00
<b>Sub-Department: 816 - Street Signs</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	372.45	2,798.98	246.33	0.00	0.00
5110.004	Overtime	0.00	380.68	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$372.45	\$3,179.66	\$246.33	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	22.86	194.91	14.89	0.00	0.00
5120.003	Medicare	5.41	46.05	3.59	0.00	0.00
5120.004	PERS	89.99	699.64	54.03	0.00	0.00
5120.005	Health Insurance	106.88	1,219.29	0.00	0.00	0.00
5120.006	Life Insurance	0.03	0.81	0.00	0.00	0.00
5120.007	Workmen's Compensation	18.83	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	9.00	87.00	10.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$253.00	\$2,247.70	\$82.51	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	8,823.04	32,761.26	10,599.23	20,000.00	22,500.00
5207.000	Repairs and Maintenance	1,389.15	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	0.00	147.79	0.00	0.00
5290.000	Other Expenses	0.00	0.00	932.56	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$10,212.19	\$32,761.26	\$11,679.58	\$20,000.00	\$22,500.00
<b>Sub-Department Total: 816 - Street Signs</b>		\$10,837.64	\$38,188.62	\$12,008.42	\$20,000.00	\$22,500.00
<b>Department Total: 033 - Streets</b>		\$1,341,778.93	\$1,685,457.84	\$2,379,476.12	\$2,831,203.77	\$2,658,856.06
<b>Department: 034 - Grounds</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	195,615.80	159,788.10	164,199.81	206,145.63	207,806.18
5110.002	Holidays	10,107.81	7,378.72	8,581.63	0.00	0.00
5110.003	Sick Leave	7,923.93	7,932.38	11,212.23	0.00	0.00
5110.004	Overtime	22,213.14	17,906.65	13,164.58	15,000.00	7,000.01
5110.010	Temp Wages	130,268.16	105,910.50	141,421.41	110,000.00	100,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$366,128.84	\$298,916.35	\$338,579.66	\$331,145.63	\$314,806.19
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	10,583.94	13,555.99	9,958.00	7,373.00	6,920.00
5120.002	SBS	23,006.70	19,145.13	21,216.30	20,751.28	19,721.97

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5120.003	Medicare	5,437.40	4,621.57	5,053.80	4,908.52	4,665.04
5120.004	PERS	50,469.46	43,761.94	45,786.73	48,651.89	47,257.48
5120.005	Health Insurance	87,165.39	63,511.92	69,705.08	91,203.72	56,986.56
5120.006	Life Insurance	38.69	32.47	34.68	22.68	30.96
5120.007	Workmen's Compensation	16,074.31	11,927.42	11,360.39	8,673.21	7,178.00
5120.008	Unemployment	6,082.23	7,732.42	190.66	0.00	0.00
5120.011	PERS on Behalf	6,013.00	5,471.00	8,755.00	5,471.00	8,755.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$204,871.12	\$169,759.86	\$172,060.64	\$187,055.30	\$151,515.01
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,325.56	617.50	60.00	12,400.00	2,200.00
5202.000	Uniforms	0.00	0.00	0.00	0.00	400.00
5203.001	Utilities	94,989.50	99,723.91	100,495.32	105,000.00	105,000.00
5204.001	Cell Phone Stipend	575.00	116.60	0.00	900.00	900.00
5205.000	Insurance	9,521.19	12,446.81	25,747.71	27,600.00	32,500.00
5206.000	Supplies	18,020.16	159.98	650.40	0.00	1,500.00
5208.000	Bldg Repair & Maint	55,515.72	86,040.96	108,618.00	59,013.00	49,080.00
5211.000	IT Fees	27,804.00	25,440.96	28,046.04	29,280.00	25,788.00
5212.000	Contracted Services	18,287.40	19,906.42	110.00	14,983.58	1,000.00
5223.000	Tools & Small Equipment	1,016.10	0.00	0.00	0.00	0.00
5226.000	Advertising	422.40	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	0.00	0.00	0.00	12,944.00
5290.000	Other Expenses	1,731.01	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$230,208.04	\$244,453.14	\$263,727.47	\$249,176.58	\$231,312.00
<b>Sub-Department Total: 800 - Administration</b>		\$801,208.00	\$713,129.35	\$774,367.77	\$767,377.51	\$697,633.20
<b>Sub-Department: 817 - Grounds Maintenance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	2,000.00	0.00	0.00	0.00
5110.004	Overtime	478.13	1,950.00	0.00	0.00	0.00
5110.010	Temp Wages	29,600.00	40,925.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$30,078.13	\$44,875.00	\$0.00	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	1,843.81	2,750.88	0.00	0.00	0.00
5120.003	Medicare	212.79	650.69	0.00	0.00	0.00
5120.007	Workmen's Compensation	1,275.23	1,759.14	0.00	0.00	0.00
5120.008	Unemployment	0.00	792.00	0.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$3,331.83	\$5,952.71	\$0.00	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	39.00	0.00	63.00	0.00	12,000.00
5202.000	Uniforms	1,767.22	1,378.22	1,767.05	3,150.00	3,000.00
5206.000	Supplies	36,283.35	44,383.55	39,467.67	135,900.00	82,700.00
5207.000	Repairs and Maintenance	13,251.77	36,352.52	39,030.36	51,000.00	71,500.00
5212.000	Contracted Services	45,284.08	34,780.90	16,771.00	310,401.00	89,500.00
5221.000	Transportation/Vehicles	70,999.27	120,214.01	128,781.17	93,372.00	105,876.00
5223.000	Tools & Small Equipment	9,568.61	7,865.69	6,409.86	6,500.00	6,900.00
5226.000	Advertising	887.60	343.20	0.00	800.00	800.00
5227.002	Rent-Equipment	6,343.91	2,534.67	396.93	10,000.00	3,000.00
5290.000	Other Expenses	81.79	351.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$184,506.60	\$248,203.76	\$232,687.04	\$611,123.00	\$375,276.00
<b>Sub-Department Total: 817 - Grounds Maintenance</b>		\$217,916.56	\$299,031.47	\$232,687.04	\$611,123.00	\$375,276.00
<b>Department Total: 034 - Grounds</b>		\$1,019,124.56	\$1,012,160.82	\$1,007,054.81	\$1,378,500.51	\$1,072,909.20

Department: 035 - Building Officials

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	165,126.11	166,952.46	187,593.82	238,548.78	263,099.06
5110.002	Holidays	7,633.57	7,875.68	9,984.85	0.00	0.00
5110.003	Sick Leave	2,551.66	973.93	5,478.40	0.00	0.00
5110.004	Overtime	658.58	0.00	263.63	1,000.01	1,000.01
5110.010	Temp Wages	0.00	12,795.00	18,585.00	17,000.00	10,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$175,969.92	\$188,597.07	\$221,905.70	\$256,548.79	\$274,099.07
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	8,270.68	8,754.86	17,586.58	8,682.00	9,647.00
5120.002	SBS	11,336.78	12,122.54	14,638.27	16,258.65	17,393.55
5120.003	Medicare	2,681.63	2,867.50	3,481.34	3,845.84	4,114.32
5120.004	PERS	40,532.79	39,020.01	48,079.37	52,700.58	58,101.73
5120.005	Health Insurance	67,076.68	63,511.92	85,781.52	111,240.72	110,185.68
5120.006	Life Insurance	19.43	16.08	20.70	24.84	24.84
5120.007	Workmen's Compensation	4,637.88	5,017.87	4,532.83	4,715.05	5,563.35
5120.011	PERS on Behalf	4,495.00	4,836.00	9,333.00	4,836.00	9,333.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$139,050.87	\$136,146.78	\$183,453.61	\$202,303.68	\$214,363.47
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	8,483.36	11,280.11	6,949.36	17,000.00	17,000.00
5204.001	Cell Phone Stipend	600.00	600.00	600.00	600.00	600.00
5206.000	Supplies	574.04	1,937.87	2,115.22	2,000.00	2,000.00
5211.000	IT Fees	20,684.04	25,440.96	28,046.04	29,280.00	56,508.00
5212.000	Contracted Services	12,758.61	51,333.00	107.47	25,000.00	0.00
5221.000	Transportation/Vehicles	10,823.48	15,752.74	23,577.31	20,189.00	23,844.00
5223.000	Tools & Small Equipment	51.10	155.01	61.04	200.00	200.00
5224.000	Dues and Publications	1,472.07	2,195.07	2,836.86	3,500.00	3,500.00
5226.000	Advertising	732.80	8.73	71.00	250.00	250.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$56,179.50	\$108,703.49	\$64,364.30	\$98,019.00	\$103,902.00
<b>Sub-Department Total: 800 - Administration</b>		\$371,200.29	\$433,447.34	\$469,723.61	\$556,871.47	\$592,364.54
<b>Department Total: 035 - Building Officials</b>		\$371,200.29	\$433,447.34	\$469,723.61	\$556,871.47	\$592,364.54
<b>Division Total: 530 - Public Works</b>		\$4,217,102.98	\$4,766,275.81	\$5,631,052.19	\$6,990,701.50	\$6,493,201.75
<b>Division: 540 - Public Service</b>						
<b>Department: 041 - Library</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	349,730.62	390,491.93	393,038.12	474,260.49	518,351.79
5110.002	Holidays	20,164.79	21,584.27	22,514.03	0.00	0.00
5110.003	Sick Leave	23,964.47	22,136.92	17,834.85	0.00	0.00
5110.004	Overtime	0.00	418.07	51.04	0.00	0.00
5110.010	Temp Wages	7,845.00	8,333.08	11,346.69	17,557.84	15,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$401,704.88	\$442,964.27	\$444,784.73	\$491,818.33	\$533,351.79
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	42,908.57	44,459.99	38,349.20	22,941.00	24,547.00
5120.002	SBS	27,258.45	30,120.99	29,445.63	31,554.83	34,199.07
5120.003	Medicare	6,447.71	7,124.84	7,009.78	7,464.01	8,089.54
5120.004	PERS	96,041.75	98,959.65	103,217.97	104,337.12	114,037.55
5120.005	Health Insurance	113,771.11	117,511.56	143,026.32	168,771.12	224,158.80
5120.006	Life Insurance	83.68	86.32	86.07	86.76	69.48
5120.007	Workmen's Compensation	1,332.71	1,283.55	1,271.84	1,279.36	1,546.86
5120.008	Unemployment	0.00	0.00	3,952.00	0.00	0.00
5120.011	PERS on Behalf	10,657.00	12,276.00	19,995.00	12,276.00	19,995.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$298,500.98	\$311,822.90	\$346,353.81	\$348,710.20	\$426,643.30
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	3,614.84	5,996.69	8,996.06	11,760.00	16,500.00
5203.001	Utilities	27,728.08	23,845.45	23,763.56	25,000.00	25,000.00
5204.000	Telephone	0.00	0.00	0.00	0.99	0.00
5204.001	Cell Phone Stipend	300.00	300.00	300.00	300.00	300.00
5205.000	Insurance	40,803.04	58,265.50	62,731.01	66,750.00	67,000.00
5206.000	Supplies	27,910.12	27,543.32	70,603.81	62,251.00	67,000.00
5208.000	Bldg Repair & Maint	41,100.00	55,044.00	105,597.96	143,902.00	153,516.00
5211.000	IT Fees	166,787.04	155,907.96	187,517.04	197,400.00	203,664.00
5212.000	Contracted Services	80,614.77	63,473.57	74,018.28	72,821.72	71,860.00
5222.000	Postage	16,000.00	16,000.00	10,119.64	13,000.00	14,000.00
5223.000	Tools & Small Equipment	23.19	328.64	838.99	500.00	500.00
5224.000	Dues and Publications	952.80	990.80	1,435.80	1,505.00	1,550.00
5240.000	Books & Publications	48,205.91	69,613.23	67,549.62	81,999.00	81,999.00
5290.000	Other Expenses	2,344.71	3,479.87	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$456,384.50	\$480,789.03	\$613,471.77	\$677,189.71	\$702,889.00
<b>Department Total: 041 - Library</b>		\$1,156,590.36	\$1,235,576.20	\$1,404,610.31	\$1,517,718.24	\$1,662,884.09
<b>Department: 043 - Centennial Building</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	182,394.73	193,438.16	230,772.64	285,069.42	309,865.12
5110.002	Holidays	7,151.99	9,536.00	11,599.93	0.00	0.00
5110.003	Sick Leave	6,556.08	5,879.93	6,379.13	0.00	0.00
5110.004	Overtime	8,445.60	7,473.49	4,054.34	5,000.00	5,000.01
5110.010	Temp Wages	72,700.86	90,448.92	78,988.43	98,162.95	90,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$277,249.26	\$306,776.50	\$331,794.47	\$388,232.37	\$404,865.13
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	11,142.50	18,553.45	26,312.60	9,994.00	10,563.00
5120.002	SBS	17,678.30	19,924.54	21,816.95	24,411.01	25,465.85
5120.003	Medicare	4,047.55	4,724.32	5,192.56	8,457.73	6,023.70
5120.004	PERS	46,671.02	44,656.88	54,917.50	63,815.69	69,270.37
5120.005	Health Insurance	30,118.05	39,185.28	57,610.20	76,328.76	75,612.12
5120.006	Life Insurance	42.23	36.81	44.07	47.52	53.64
5120.007	Workmen's Compensation	9,710.79	8,987.92	8,324.04	10,055.08	11,052.65
5120.008	Unemployment	2,164.93	0.00	171.76	0.00	0.00
5120.011	PERS on Behalf	5,230.00	5,964.00	11,406.00	5,964.00	11,406.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$126,805.37	\$142,033.20	\$185,795.68	\$199,073.79	\$209,447.33
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	293.91	0.00	0.00	0.00	0.00
5203.001	Utilities	73,921.98	84,363.82	93,565.95	80,000.00	110,000.00
5205.000	Insurance	40,662.25	62,885.14	68,609.63	72,850.00	70,500.00
5206.000	Supplies	46,354.53	38,668.89	28,940.18	27,508.00	27,660.00
5207.000	Repairs and Maintenance	4,561.31	6,463.38	4,788.44	11,250.00	20,450.00
5208.000	Bldg Repair & Maint	105,702.96	109,578.96	167,165.04	141,635.00	74,172.00
5211.000	IT Fees	77,877.96	91,608.00	110,418.96	110,580.00	136,548.00
5212.000	Contracted Services	69,165.45	14,545.00	0.00	33,965.00	20,000.00
5226.000	Advertising	792.00	0.00	0.00	0.00	500.00
5290.000	Other Expenses	0.00	0.00	935.52	1,150.00	600.95
<i>Account Classification Total: 500 - Operating Expenses</i>		\$419,332.35	\$408,113.19	\$474,423.72	\$478,938.00	\$460,430.95
<b>Department Total: 043 - Centennial Building</b>		\$823,386.98	\$856,922.89	\$992,013.87	\$1,066,244.16	\$1,074,743.41
<b>Department: 047 - Senior Citizens</b>						

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<i>500 - Operating Expenses</i>						
5203.001	Utilities	20,126.74	14,722.47	17,778.11	20,000.00	19,000.00
5204.000	Telephone	2,730.99	2,959.38	3,133.27	3,200.00	3,300.00
5205.000	Insurance	3,259.28	4,765.58	4,326.33	4,600.00	6,000.00
5206.000	Supplies	2,305.69	334.12	100.40	4,000.00	4,000.00
5208.000	Bldg Repair & Maint	15,687.12	22,014.96	28,416.00	42,946.00	60,072.00
5212.000	Contracted Services	0.00	0.00	0.00	0.00	10,000.00
5221.000	Transportation/Vehicles	13,462.44	11,539.13	12,093.04	15,000.00	10,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$57,572.26	\$56,335.64	\$65,847.15	\$89,746.00	\$112,372.00
<b>Department Total: 047 - Senior Citizens</b>		\$57,572.26	\$56,335.64	\$65,847.15	\$89,746.00	\$112,372.00
<b>Division Total: 540 - Public Service</b>		\$2,037,549.60	\$2,148,834.73	\$2,462,471.33	\$2,673,708.40	\$2,849,999.50
<b>Division: 550 - Other</b>						
<b>Department: 650 - Debt Payments</b>						
<b>Sub-Department: 951 - General</b>						
<i>500 - Operating Expenses</i>						
5295.000	Interest Expense	3,222.24	2,887.60	3,404.94	2,219.00	1,748.00
5295.050	Interest expense (on leased assets)	1,809.64	844.12	51.15	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$5,031.88	\$3,731.72	\$3,456.09	\$2,219.00	\$1,748.00
<i>700 - Cash Basis Expenditures</i>						
7301.000	Note Principal Payments	22,309.77	22,309.77	22,309.77	22,310.00	22,310.00
7303.050	Lease Principal Payments	19,639.22	14,799.28	9,385.30	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$41,948.99	\$37,109.05	\$31,695.07	\$22,310.00	\$22,310.00
<b>Sub-Department Total: 951 - General</b>		\$46,980.87	\$40,840.77	\$35,151.16	\$24,529.00	\$24,058.00
<b>Department Total: 650 - Debt Payments</b>		\$46,980.87	\$40,840.77	\$35,151.16	\$24,529.00	\$24,058.00
<b>Department: 660 - Support Payments</b>						
<b>Sub-Department: 952 - School</b>						
<i>500 - Operating Expenses</i>						
5203.000	Utilities	60,000.00	66,000.00	66,000.00	67,000.00	67,000.00
5208.000	Bldg Repair & Maint	150,000.00	150,000.00	640,000.08	772,942.00	721,032.00
5290.000	Other Expenses	8,608,868.00	8,311,497.96	7,943,879.75	8,532,025.00	9,061,513.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$8,818,868.00	\$8,527,497.96	\$8,649,879.83	\$9,371,967.00	\$9,849,545.00
<b>Sub-Department Total: 952 - School</b>		\$8,818,868.00	\$8,527,497.96	\$8,649,879.83	\$9,371,967.00	\$9,849,545.00
<b>Department Total: 660 - Support Payments</b>		\$8,818,868.00	\$8,527,497.96	\$8,649,879.83	\$9,371,967.00	\$9,849,545.00
<b>Department: 670 - Fixed Assets</b>						
<i>500 - Operating Expenses</i>						
7108.050	Lease Asset/Outlay	0.00	23,766.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$0.00	\$23,766.00	\$0.00	\$0.00	\$0.00
<i>700 - Cash Basis Expenditures</i>						
7105.041	Fixed Assets-Library	0.00	0.00	0.00	7,500.00	0.00
7106.001	Fixed Assets-Admin	0.00	9,533.56	0.00	0.00	0.00
7106.003	Fixed Assets-Clerk	0.00	10,500.00	0.00	0.00	0.00
7106.007	Fixed Assets-Gen Office	0.00	31,585.36	0.00	20,000.00	0.00
7106.021	Fixed Assets-Police Dept	0.00	0.00	5,568.99	0.00	16,956.00
7106.022	Fixed Assets-Fire Dept	0.00	0.00	0.00	23,500.00	185,000.00
7106.023	Fixed Assets-Ambulance	0.00	0.00	30,472.94	0.00	0.00
7106.034	Fixed Assets-Recreation	0.00	0.00	0.00	0.00	15,000.00
7106.041	Fixed Assets - Library	0.00	15,199.74	0.00	35,000.00	55,000.00
7106.043	Fixed Assets - Cent Bldg	0.00	0.00	0.00	6,501.00	0.00
7108.031	Fixed Assets-Public Works	15,158.96	0.00	0.00	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$15,158.96	\$66,818.66	\$36,041.93	\$92,501.00	\$271,956.00
<b>Department Total: 670 - Fixed Assets</b>		\$15,158.96	\$90,584.66	\$36,041.93	\$92,501.00	\$271,956.00

## General Fund - Expense Budget by Department

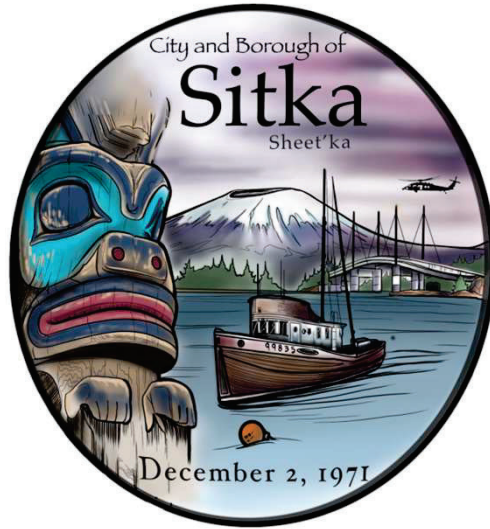
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Department: 680 - Transfer to Other Funds</b>						
<i>700 - Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	13,826,436.30	11,633,939.10	7,443,227.47	1,909,091.40	502,500.00
7200.700	Transfers out F700	0.00	0.00	100,000.00	6,004,309.00	4,050,000.00
7200.706	Transfers out to School Building Infrastructure	0.00	0.00	0.00	2,298,500.00	2,361,667.00
7200.708	Transfer out to Public Infrastructure Sinking Fund	0.00	0.00	3,200,000.00	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$13,826,436.30	\$11,633,939.10	\$10,743,227.47	\$10,211,900.40	\$6,914,167.00
<b>Department Total: 680 - Transfer to Other Funds</b>		\$13,826,436.30	\$11,633,939.10	\$10,743,227.47	\$10,211,900.40	\$6,914,167.00
<b>Department: 690 - Other Financing Sources</b>						
<i>690 - Other Financing Sources</i>						
7700.050	Other Financing Sources-Leases	0.00	(23,766.00)	0.00	0.00	0.00
<i>Account Classification Total: 690 - Other Financing Sources</i>		\$0.00	(\$23,766.00)	\$0.00	\$0.00	\$0.00
<b>Department Total: 690 - Other Financing Sources</b>		\$0.00	(\$23,766.00)	\$0.00	\$0.00	\$0.00
<b>Division Total: 550 - Other</b>		\$22,707,444.13	\$20,269,096.49	\$19,464,300.39	\$19,700,897.40	\$17,059,726.00
EXPENSES Total		\$41,959,929.35	\$42,817,476.01	\$43,533,633.58	\$50,073,476.26	\$47,848,730.91
<b>Fund EXPENSE</b>	<b>Total: 100 - General Fund</b>	<b>\$41,959,929.35</b>	<b>\$42,817,476.01</b>	<b>\$43,533,633.58</b>	<b>\$50,073,476.26</b>	<b>\$47,848,730.91</b>

General Fund - Fund 700  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90812	Emergency Unanticipated Repairs	-	500,000	-	-	-	500,000
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	5,439,614	105,000	-	-	5,544,614
Authorized/in progress	90843	Lake-Hirst and Monastery-Kinhead Utility & Street Improvements	-	3,812,288	-	-	-	3,812,288
Authorized/in progress	90855	Seawalk Phase II	-	5,000	437,783	-	-	442,783
Authorized/in progress	90861	Asset Management/CMMS Implementation	-	407,400	11,600	-	-	419,000
Authorized/in progress	90866	City Hall HVAC & Controls Replacement	-	1,425,000	-	-	-	1,425,000
Authorized/in progress	90878	Katlian Ave Paving	-	1,860,000	-	-	-	1,860,000
Authorized/in progress	90886	Community Playground Safety Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90887	Lower Moller East Playground Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90888	Pioneer Park Shelter Improvements	-	15,000	-	-	-	15,000
Authorized/in progress	90907	Police Department HVAC	-	1,020,000	-	-	1,980,000	3,000,000
Authorized/in progress	90912	Crescent Harbor Restroom Replacement	1,784	326,000	154,000	-	-	481,784
Authorized/in progress	90939	City Hall Building Carpet Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	90940	HCH Cedar Trim and Lam Beam Refinishing	-	175,000	-	-	-	175,000
Authorized/in progress	90961	Wachusets Storm Drains (Peterson Phase II)	1,070,370	1,087,786	-	-	-	2,158,156
Authorized/in progress	90962	Police Mud Bay Repeater	125,000	-	10,000	-	-	135,000
Authorized/in progress	90964	2022 Tourism Projects	-	-	502,178	-	-	502,178
Authorized/in progress	90966	CBS Facilities Condition Assessment + Schools	-	400,000	-	-	-	400,000
Authorized/in progress	90989	ADA Second Bus Shelter	-	29,854	-	-	-	29,854
Authorized/in progress	90990	Blatchley Heat Pump Replacement	-	600,000	-	-	-	600,000
Authorized/in progress	90994	Safe Streets for All	550,000	150,000	-	-	-	700,000
Authorized/in progress	90996	Housing Study	-	750,000	-	-	-	750,000
Authorized/in progress	90997	Streets Condition Assessment	-	20,000	-	-	-	20,000
Authorized/in progress	90999	Lincoln Street (Jeff Davis to Lake) Road & Utility Project	-	392,668	-	-	-	392,668
Authorized/in progress	91001	City/State Building - Exterior Painting	-	50,000	-	-	-	50,000
Authorized/in progress	91002	Fire Hall-Carpet Replacement	-	125,000	-	-	-	125,000
Authorized/in progress	91003	City/State Building - Window Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	91004	Fire Hall - Replace Fire Alarm Control Panel	-	30,000	-	-	-	30,000
Authorized/in progress	91016	Tyler New World Time & Attendance	-	88,000	-	-	-	88,000
Authorized/in progress	91017	Police Security Door and Radio Upgrade	223,400	-	-	-	-	223,400
Authorized/in progress	91019	UTV Storage at Cruise Terminal	-	-	25,000	-	-	25,000
Authorized/in progress	91024	Lifting HVAC Heat Pumps HCH, Library and UV	-	10,000	-	-	-	10,000
Authorized/in progress	91025	Governmental Asset Security Gates	-	100,000	-	-	-	100,000
Authorized/in progress	91026	Refurbishing the City-State Building Roof	-	175,000	-	-	175,000	350,000
Authorized/in progress	91027	Installing Fiber Optic Cable from Fire Hall	-	-	460,000	-	-	460,000
Authorized/in progress	91028	City Hall Water Heater Replacement	-	6,000	-	-	-	6,000
Authorized/in progress	91029	Moller Exterior Clubhouse Painting	-	20,000	-	-	-	20,000
Authorized/in progress	91030	City Hall Exterior Work	-	350,000	-	-	-	350,000
Authorized/in progress	91031	Centralized permitting software	-	132,000	-	-	-	132,000
Authorized/in progress	91032	Fire Hall Front Door Replacements	-	20,000	-	-	-	20,000
Authorized/in progress	91038	Fire station alerting system	-	25,000	-	-	-	25,000
Authorized/in progress	91039	EV chargers and Installation	10,300	-	-	-	-	10,300
Authorized/in progress	91040	Crescent harbor Tennis Courts	125,000	125,000	-	-	-	250,000
Authorized/in progress	91041	Tom Young Cabin Deck Repair	-	30,000	-	-	-	30,000
Authorized/in progress	91068	Cross Trail drainage and slope stability	-	60,000	-	-	-	60,000
Authorized/in progress	91069	Kimsham replacement of 4 scoreboards	-	80,000	-	-	-	80,000
Authorized/in progress	91070	Tom Young Cabin Envelope Façade	-	40,000	-	-	-	40,000
Authorized/in progress	91071	Commercial Electric Water Heaters (2) for Fire Hall	-	25,000	-	-	-	25,000
Authorized/in progress	91072	Upper Moller Field security cameras (4)	-	30,000	-	-	-	30,000
Authorized/in progress	91073	Moller Ballfield backstop and netting	-	30,000	-	-	-	30,000
Authorized/in progress	91075	EV electric supply infrastructure	-	-	50,000	-	-	50,000
Authorized/in progress	91076	Senior Center Rehabilitation	-	1,508,265	-	-	-	1,508,265
Authorized/in progress	91078	Repave Upper Moller Parking Lot	-	650,000	-	-	-	650,000
Authorized/in progress	91079	City Hall Restroom Refurbishment	-	100,000	80,000	-	-	180,000
Authorized/in progress	91080	City Hall Elevator Refurbishment	-	150,000	-	-	-	150,000
Authorized/in progress	91081	Blatchley Pool Repairs and Improvements	-	210,000	-	-	-	210,000
Authorized/in progress	91082	Replace Interpretive signs along Crescent Harbor	-	-	18,000	-	-	18,000
Authorized/in progress Total			2,105,854	23,104,875	1,853,561	-	2,155,000	29,219,290
Authorized/in progress SSD	91083	SSD SHS Exterior Window Repair	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91084	SSD KGH Covered Area Revitalization	-	75,000	-	-	-	75,000
Authorized/in progress SSD	91085	SSD SSD DDC Upgrades (SHS, BMS, XES)	-	175,000	-	-	-	175,000
Authorized/in progress SSD	91086	SSD XES Asphalt Repairs	-	125,000	-	-	-	125,000
Authorized/in progress SSD	91087	SSD XES Back Ramp Replacement	-	15,000	-	-	-	15,000
Authorized/in progress SSD	91088	SSD BMS Envelope Restoration	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91089	SSD SHS Envelope Restoration	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91090	SSD SHS Entry Doors & Grate Replacement	-	85,000	-	-	-	85,000
Authorized/in progress SSD	91091	SSD SSD Boiler Overhaul	-	200,000	-	-	-	200,000
Authorized/in progress SSD	91092	SSD KGH Compressor Replacement	-	15,000	-	-	-	15,000
Authorized/in progress SSD	91093	SSD KGH School Sign Replacement	-	20,000	-	-	-	20,000
Authorized/in progress SSD	91094	SSD KGH Gym Floor Resurfacing	-	125,000	-	-	-	125,000
Authorized/in progress SSD	91095	SSD KGH HVAC Controls Upgrade	-	150,000	-	-	-	150,000
Authorized/in progress SSD	91096	SSD XES Walk-In Freezer Repair	-	25,000	-	-	-	25,000
Authorized/in progress SSD	91097	SSD XES Covered Area Repairs	-	20,000	-	-	-	20,000
Authorized/in progress SSD	91098	SSD SHS Gym Wood Floor Refurbishment	-	120,000	-	-	-	120,000

General Fund - Fund 700  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress SSD	91099	SSD XES Gym Floor Resurfacing	-	150,000	-	-	-	150,000
Authorized/in progress SSD	91100	SSD BMS Band Wood Floor Refurbishment	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91101	SSD PAC Exterior Improvements	-	100,000	-	-	-	100,000
Authorized/in progress SSD	91102	SSD XES Exterior Repainting	-	200,000	-	-	-	200,000
Authorized/in progress SSD	91103	SSD PAC Bollard Replacements	-	40,000	-	-	-	40,000
Authorized/in progress SSD	91104	SSD BMS Gym Wood Floor Refurbishment	-	100,000	-	-	-	100,000
Authorized/in progress SSD	91121	SSD PAC Theatrical Lighting Controls Upgrade	-	125,000	-	-	-	125,000
<b>Authorized/in progress SSD Total</b>			-	<b>2,065,000</b>	-	-	-	<b>2,065,000</b>
New FY27	90843	Lake-Hirst and Monastery-Kinhead Utility & Street Improvements	-	2,800,000	-	-	-	2,800,000
New FY27	91081	Blatchley Pool Repairs and Improvements	-	250,000	-	-	-	250,000
New FY27	TBD	City Hall Security	-	40,000	-	-	-	40,000
New FY27	TBD	Crescent Harbor Playground Restroom	-	88,000	112,000	-	-	200,000
New FY27	TBD	KGH School Zone Flashers	-	20,000	-	-	-	20,000
New FY27	TBD	Pool Bathroom	-	60,000	-	-	-	60,000
New FY27	TBD	PSC Design and Engineering	-	250,000	-	-	-	250,000
<b>New FY27 Total</b>			-	<b>3,508,000</b>	<b>112,000</b>	-	-	<b>3,620,000</b>
New FY27 SSD	91083	SSD SHS Exterior Window Repair	-	(50,000)	-	-	-	(50,000)
New FY27 SSD	91088	SSD BMS Envelope Restoration	-	100,000	-	-	-	100,000
New FY27 SSD	91089	SSD SHS Envelope Restoration	-	100,000	-	-	-	100,000
New FY27 SSD	TBD	SSD PHS Compressor Replacement	-	10,000	-	-	-	10,000
New FY27 SSD	TBD	SSD PHS Heat Pump Replacement	-	75,000	-	-	-	75,000
New FY27 SSD	TBD	SSD SHS Walk-In Freezer Repair	-	25,000	-	-	-	25,000
New FY27 SSD	TBD	SSD KGH Dishwasher Replacement	-	25,000	-	-	-	25,000
New FY27 SSD	TBD	SSD KGH PA System Replacement	-	40,000	-	-	-	40,000
New FY27 SSD	TBD	SSD KGH Clock System Replacement	-	30,000	-	-	-	30,000
New FY27 SSD	TBD	SSD KGH Door Release System Upgrade	-	40,000	-	-	-	40,000
New FY27 SSD	TBD	SSD KGH Hot Water Heater Replacement	-	15,000	-	-	-	15,000
New FY27 SSD	TBD	SSD SHS Electrical Improvement	-	10,000	-	-	-	10,000
New FY27 SSD	TBD	SSD SEACC Electrical Improvement	-	10,000	-	-	-	10,000
<b>New FY27 SSD Total</b>			-	<b>430,000</b>	-	-	-	<b>430,000</b>
Physically complete	90739	Kettleson Memorial Library Expansion	5,350,000	392,114	1,212,842	-	-	6,954,956
Physically complete	90814	Cross Trail Multimodal Pathway Phase 6	2,382,698	165,171	50,000	-	-	2,597,869
<b>Physically complete Total</b>			<b>7,732,698</b>	<b>557,285</b>	<b>1,262,842</b>	-	-	<b>9,552,825</b>
<b>Grand Total</b>			<b>9,838,552</b>	<b>29,665,160</b>	<b>3,228,403</b>	-	<b>2,155,000</b>	<b>44,887,115</b>



# **ELECTRIC FUND**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

## Electric - Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
200-300-310 - State Revenue	(76,687)	42,549	249,738	67,993	67,993	116,523
200-300-315 - Federal Revenue	3,500	2,000,000	1,000,000	-	-	-
200-300-340 - Operating Revenue	20,669,241	21,342,843	21,192,010	21,585,999	22,274,513	21,951,569
200-300-340 - Non-Operating Revenue	186,823	185,181	178,110	180,876	185,767	187,100
200-300-360 - Uses of Prop & Investment	504,208	1,442,062	1,844,421	600,000	1,306,494	600,000
200-300-380 - Miscellaneous	39,998	(2,282)	10,550	3,000	1,800	3,000
200-680 - Cash Basis Receipts	1,470,017	1,386,281	980,089	231,600	212,999	247,200
<b>Revenue Totals</b>	<b>\$ 22,797,098</b>	<b>\$ 26,396,634</b>	<b>\$ 25,454,919</b>	<b>\$ 22,669,468</b>	<b>\$ 24,049,566</b>	<b>\$ 23,105,392</b>
<b>Expenditures</b>						
200-600-601 - Administration	1,407,475	2,379,021	3,060,706	5,116,165	3,326,714	4,406,862
200-600-602 - Stores	207,422	156,842	130,332	132,298	132,298	169,689
200-600-603 - Operations & Maintenance	3,700,577	4,190,923	4,241,826	5,727,891	4,212,718	5,417,035
200-600-604 - Transmission	177,340	181,283	354,690	393,835	306,982	591,250
200-600-605 - Distribution	1,854,078	2,525,026	2,969,856	2,463,732	2,261,760	2,952,665
200-600-606 - Metering	541,634	540,365	563,775	763,415	570,963	646,937
200-600-635 - Jobbing	93,953	286,362	382,244	1,150,000	200,000	1,400,000
200-640 - Depreciation/Amortization	5,700,203	5,737,358	5,770,283	5,811,524	5,811,524	5,783,657
200-650 - Debt Payments	3,110,600	3,167,899	3,264,024	6,768,768	6,768,768	6,757,632
200-670 - Fixed Assets	-	-	-	185,000	185,000	22,000
200-680 - Transfers Between Funds	3,571,630	3,792,500	7,526,001	3,866,251	3,866,251	3,656,000
<b>Expenditure Totals</b>	<b>\$ 20,364,915</b>	<b>\$ 22,957,580</b>	<b>\$ 28,263,737</b>	<b>\$ 32,378,878</b>	<b>\$ 27,642,977</b>	<b>\$ 31,803,726</b>
<b>Fund Total: Electric Fund</b>	<b>\$ 2,432,183</b>	<b>\$ 3,439,054</b>	<b>\$ (2,808,818)</b>	<b>\$ (9,709,410)</b>	<b>\$ (3,593,411)</b>	<b>\$ (8,698,334)</b>

# Electric - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 200 - Electric Fund</b>						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	2,015,204.70	2,033,351.46	2,090,304.21	3,413,639.20	3,487,415.74
5110.002	Holidays	107,573.13	111,058.41	118,196.56	0.00	0.00
5110.003	Sick Leave	89,164.00	271,123.40	139,562.93	0.00	0.00
5110.004	Overtime	322,085.51	289,674.28	213,397.25	220,000.01	325,000.01
5110.010	Temp Wages	260,800.27	304,613.78	69,929.95	370,469.78	250,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$2,794,827.61	\$3,009,821.33	\$2,631,390.90	\$4,004,108.99	\$4,062,415.75
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	202,378.62	203,674.44	255,668.32	108,161.57	119,171.52
5120.002	SBS	174,209.28	182,657.60	171,244.68	234,549.22	239,856.68
5120.003	Medicare	43,923.62	44,523.00	41,184.24	59,627.93	60,633.00
5120.004	PERS	564,056.40	543,949.86	587,724.48	799,400.97	835,431.75
5120.005	Health Insurance	519,106.54	520,234.72	668,529.04	882,390.60	822,411.00
5120.006	Life Insurance	256.20	228.36	249.42	294.72	294.72
5120.007	Workmen's Compensation	62,687.87	51,615.23	42,219.25	58,021.81	59,746.83
5120.008	Unemployment	3,258.36	740.00	8,183.96	0.00	0.00
5120.009	IBEW Benefits	151,328.10	200,449.11	163,186.35	214,102.00	205,459.20
5120.011	PERS on Behalf	(421,625.00)	(63,579.00)	256,548.00	67,992.00	116,523.00
5400.000	OPEB Expense	(608,674.00)	(263,713.00)	130,220.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$690,905.99	\$1,420,780.32	\$2,324,957.74	\$2,424,540.82	\$2,459,527.70
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	18,962.09	16,196.36	15,234.27	84,382.17	83,500.00
5202.000	Uniforms	15,923.46	16,041.02	9,184.15	64,846.00	30,000.00
5203.001	Utilities	34,367.16	33,934.84	49,498.84	51,400.00	16,000.00
5203.005	Fuel Oil	27,203.25	38,819.89	49,532.46	264,230.00	272,730.00
5204.000	Telephone	18,914.98	18,708.52	13,114.39	15,650.00	13,200.00
5204.001	Cell Phone Stipend	1,513.44	1,725.83	1,225.00	3,600.00	4,200.00
5205.000	Insurance	1,178,363.53	1,347,000.80	1,375,630.75	1,505,050.00	1,433,000.00
5206.000	Supplies	259,457.82	407,572.98	528,747.80	488,159.00	735,000.00
5207.000	Repairs and Maintenance	124,030.56	216,573.72	267,039.20	603,132.06	620,000.00
5208.000	Bldg Repair & Maint	18,788.04	31,001.04	34,701.96	45,566.00	76,164.00
5211.000	IT Fees	187,094.04	296,870.04	335,793.96	358,476.00	328,440.00
5212.000	Contracted Services	611,563.04	1,134,668.99	1,784,666.54	2,043,174.54	1,710,000.00
5214.000	Interdepartment Services	1,011,891.10	1,053,978.07	1,114,320.42	1,292,964.00	1,359,144.00
5221.000	Transportation/Vehicles	262,259.70	491,623.52	481,235.40	422,958.00	547,392.00
5222.000	Postage	6,686.38	8,203.87	7,618.80	7,000.00	8,700.00
5223.000	Tools & Small Equipment	99,156.84	91,415.77	35,707.42	49,935.25	37,500.00
5224.000	Dues and Publications	10,236.67	6,414.67	12,200.35	33,600.00	29,700.00
5226.000	Advertising	3,661.96	0.00	676.90	10,000.00	2,000.00
5227.002	Rent-Equipment	1,788.23	255.00	1,700.00	18,000.00	41,824.00
5227.003	Rent-Other	12,186.00	12,186.00	12,186.00	15,000.00	15,000.00
5230.000	Bad Debts	29,378.55	27,918.38	23,320.94	33,000.00	33,000.00
5231.000	Credit Card Expense	208,536.45	212,826.73	218,407.39	235,000.00	245,000.00
5290.000	Other Expenses	161,697.07	163,689.74	161,214.35	161,002.00	161,000.00
5295.000	Interest Expense	3,074,498.63	3,130,641.90	3,207,380.77	3,164,273.00	3,031,927.00
5295.060	Subscription Interest Expense	1,527.36	686.54	6,860.94	0.00	0.00
5297.000	Debt Admin Expense	4,750.00	6,746.59	3,916.84	5,500.00	5,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$7,384,436.35	\$8,765,700.81	\$9,751,115.84	\$10,975,898.02	\$10,839,421.00

## Electric - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<i>600 - Amortization &amp; Depreciation</i>						
6101.100	Amortization - FERC lic	19,826.52	19,826.52	19,826.52	19,827.00	19,827.00
6201.000	Depreciation-Land Improve	15,149.76	15,149.76	13,734.45	13,735.00	12,320.00
6202.000	Depreciation-Plants	5,499,612.43	5,530,595.98	5,566,281.06	5,609,029.00	5,552,581.00
6205.000	Depreciation-Buildings	50,439.12	50,439.12	50,114.98	50,115.00	49,587.00
6206.000	Depreciation-Machinery	71,962.94	78,133.95	81,082.92	79,575.00	115,709.00
6208.000	Deprec-Furniture/Fixtures	7,939.92	7,939.92	3,969.98	3,970.00	0.00
6209.000	Deprec-Heat Conversions	35,272.68	35,272.68	35,272.68	35,273.00	33,633.00
6210.060	Amortization Expense-SAAS	29,824.44	29,824.44	45,865.03	0.00	0.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		<b>\$5,730,027.81</b>	<b>\$5,767,182.37</b>	<b>\$5,816,147.62</b>	<b>\$5,811,524.00</b>	<b>\$5,783,657.00</b>
<i>700 - Cash Basis Expenditures</i>						
5206.001	INVENTORY (budget purposes only)	0.00	0.00	0.00	1,280,960.02	1,000,000.00
5291.000	Utility Subsidization	193,087.73	201,595.18	214,123.66	231,600.00	260,000.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	185,000.00	22,000.00
7200.000	Interfund Transfers Out	3,571,630.00	3,792,500.00	7,526,001.00	541,854.00	246,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	3,324,397.00	3,410,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	113,995.00	115,705.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	3,485,000.00	3,605,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		<b>\$3,764,717.73</b>	<b>\$3,994,095.18</b>	<b>\$7,740,124.66</b>	<b>\$9,162,806.02</b>	<b>\$8,658,705.00</b>
EXPENSES Total		<b>\$20,364,915.49</b>	<b>\$22,957,580.01</b>	<b>\$28,263,736.76</b>	<b>\$32,378,877.85</b>	<b>\$31,803,726.45</b>
<b>Fund EXPENSE Total: 200 - Electric Fund</b>		<b>\$20,364,915.49</b>	<b>\$22,957,580.01</b>	<b>\$28,263,736.76</b>	<b>\$32,378,877.85</b>	<b>\$31,803,726.45</b>

# Electric - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 200 - Electric Fund</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 601 - Administration</b>						
5110.001	Regular Salaries/Wages	254,755.00	136,658.50	213,987.44	281,712.96	328,735.47
5110.002	Holidays	8,764.52	10,448.80	11,101.07	0.00	0.00
5110.003	Sick Leave	10,020.15	173,262.90	31,597.55	0.00	0.00
5110.004	Overtime	2,825.47	5,737.74	215.67	220,000.01	325,000.01
5110.010	Temp Wages	73,684.15	85,543.86	16,178.45	370,469.78	250,000.00
5120.001	Annual Leave	(16,213.98)	33,122.18	47,951.90	10,473.00	11,053.00
5120.002	SBS	21,191.97	17,125.07	16,550.75	37,528.07	40,050.26
5120.003	Medicare	5,283.31	4,355.53	3,958.09	12,798.47	13,264.34
5120.004	PERS	62,656.96	38,493.22	43,093.36	110,376.80	140,521.75
5120.005	Health Insurance	60,650.22	48,520.85	89,306.78	89,965.08	89,111.88
5120.006	Life Insurance	34.00	17.78	27.09	28.80	28.80
5120.007	Workmen's Compensation	1,548.33	1,303.14	1,021.51	10,888.70	11,101.29
5120.011	PERS on Behalf	(479,711.00)	(127,662.00)	150,808.00	67,992.00	116,523.00
5201.000	Training and Travel	10,992.28	9,513.34	14,567.74	81,700.00	83,500.00
5202.000	Uniforms	1,355.59	163.00	3,028.00	64,846.00	30,000.00
5203.001	Utilities	23,428.31	23,441.37	27,414.97	32,000.00	0.00
5203.005	Fuel Oil	19,166.40	13,104.22	11,299.96	15,000.00	16,000.00
5204.000	Telephone	18,294.84	18,008.25	12,391.31	15,000.00	12,500.00
5204.001	Cell Phone Stipend	300.00	275.83	25.00	3,600.00	4,200.00
5205.000	Insurance	177,165.74	197,987.34	183,599.11	193,750.00	182,000.00
5206.000	Supplies	10,732.41	12,388.30	6,440.85	10,000.00	10,000.00
5206.001	INVENTORY (budget purposes only)	0.00	0.00	0.00	280,960.02	0.00
5207.000	Repairs and Maintenance	84.83	285.00	409.22	5,000.00	5,000.00
5208.000	Bldg Repair & Maint	18,788.04	31,001.04	34,701.96	45,566.00	76,164.00
5211.000	IT Fees	187,094.04	296,870.04	335,793.96	358,476.00	328,440.00
5212.000	Contracted Services	55,144.13	87,902.97	70,143.53	885,868.28	357,500.00
5214.000	Interdepartment Services	1,011,891.10	1,053,978.07	1,114,320.42	1,292,964.00	1,359,144.00
5221.000	Transportation/Vehicles	0.00	84.34	0.00	0.00	0.00
5222.000	Postage	6,686.38	7,260.76	7,259.03	7,000.00	8,500.00
5223.000	Tools & Small Equipment	3,297.11	2,052.18	0.00	36,000.00	0.00
5224.000	Dues and Publications	9,611.92	6,399.68	12,200.35	33,600.00	29,700.00
5226.000	Advertising	3,661.96	0.00	676.90	10,000.00	2,000.00
5227.002	Rent-Equipment	0.00	0.00	1,700.00	18,000.00	23,824.00
5227.003	Rent-Other	12,186.00	12,186.00	12,186.00	15,000.00	15,000.00
5230.000	Bad Debts	29,378.55	27,918.38	23,320.94	33,000.00	33,000.00
5231.000	Credit Card Expense	208,536.45	212,826.73	218,407.39	235,000.00	245,000.00
5290.000	Other Expenses	9,776.43	564.66	677.70	1.00	0.00
5291.000	Utility Subsidization	193,087.73	201,595.18	214,123.66	231,600.00	260,000.00
5400.000	OPEB Expense	(608,674.00)	(263,713.00)	130,220.00	0.00	0.00
<b>Department Total: 601 - Administration</b>		<b>\$1,407,475.34</b>	<b>\$2,379,021.25</b>	<b>\$3,060,705.66</b>	<b>\$5,116,164.97</b>	<b>\$4,406,861.80</b>
<b>Department: 602 - Stores</b>						
5110.001	Regular Salaries/Wages	88,414.24	48,225.97	64,887.21	90,577.24	91,621.60
5110.002	Holidays	5,191.56	3,918.20	2,897.76	0.00	0.00
5110.003	Sick Leave	0.00	2,305.44	4,988.33	0.00	0.00
5110.004	Overtime	12,042.12	2,183.21	689.87	0.00	0.00
5120.001	Annual Leave	7,114.36	25,301.84	3,240.16	2,437.00	3,079.00
5120.002	SBS	6,912.38	5,022.58	4,672.46	5,701.58	5,804.83
5120.003	Medicare	1,635.06	1,188.04	1,112.20	1,348.65	1,373.09
5120.004	PERS	24,730.68	12,528.59	16,773.87	19,927.01	20,156.67
5120.005	Health Insurance	25,277.18	4,593.25	0.00	0.00	28,706.40

## Electric - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5120.006	Life Insurance	14.16	6.54	8.28	8.28	8.28
5120.007	Workmen's Compensation	2,808.31	1,170.31	1,348.75	1,557.93	1,630.73
5120.009	IBEW Benefits	3,371.63	3,193.78	5,409.15	5,740.00	7,308.00
5120.011	PERS on Behalf	2,751.00	2,231.00	3,264.00	0.00	0.00
5201.000	Training and Travel	0.00	2,781.86	0.00	0.00	0.00
5206.000	Supplies	20,918.60	35,789.55	17,144.14	5,000.00	5,000.00
5207.000	Repairs and Maintenance	0.00	375.50	0.62	0.00	5,000.00
5223.000	Tools & Small Equipment	5,616.45	6,011.67	3,895.20	0.00	0.00
5224.000	Dues and Publications	624.75	14.99	0.00	0.00	0.00
<b>Department Total: 602 - Stores</b>		<b>\$207,422.48</b>	<b>\$156,842.32</b>	<b>\$130,332.00</b>	<b>\$132,297.69</b>	<b>\$169,688.60</b>
<b>Department: 603 - Operations &amp; Maintenance</b>						
<b>Sub-Department: 850 - Green Lake</b>						
5110.001	Regular Salaries/Wages	159,053.55	241,943.65	241,031.10	395,908.76	379,911.20
5110.002	Holidays	13,674.00	15,120.00	16,280.00	0.00	0.00
5110.003	Sick Leave	11,939.99	25,715.34	30,442.50	0.00	0.00
5110.004	Overtime	21,974.55	28,306.78	14,754.36	0.00	0.00
5110.010	Temp Wages	0.00	5,320.93	374.85	0.00	0.00
5120.001	Annual Leave	36,351.11	20,169.00	49,107.85	12,642.00	13,004.00
5120.002	SBS	14,970.70	20,542.26	21,477.45	25,043.37	24,085.61
5120.003	Medicare	3,541.18	4,859.00	5,112.91	5,923.79	5,697.14
5120.004	PERS	48,592.69	69,594.35	72,686.58	87,098.96	83,579.27
5120.005	Health Insurance	48,973.09	80,898.47	103,703.84	127,457.64	94,549.68
5120.006	Life Insurance	19.82	30.59	34.76	37.08	43.20
5120.007	Workmen's Compensation	5,530.93	6,552.06	5,837.37	6,809.81	6,762.23
5120.009	IBEW Benefits	5,953.75	10,956.97	16,288.54	17,220.00	14,616.00
5120.011	PERS on Behalf	5,929.00	9,022.00	14,091.00	0.00	0.00
5201.000	Training and Travel	0.00	0.00	49.50	894.06	0.00
5203.001	Utilities	44.76	84.04	2,830.45	200.00	0.00
5204.000	Telephone	0.00	66.96	60.46	0.00	0.00
5205.000	Insurance	476,815.16	550,914.31	571,234.30	628,400.00	600,000.00
5206.000	Supplies	8,926.14	17,802.73	41,007.38	50,000.00	50,000.00
5207.000	Repairs and Maintenance	7,874.92	25,612.36	28,221.07	153,132.06	160,000.00
5212.000	Contracted Services	104,379.61	73,951.02	102,816.72	227,166.03	168,083.00
5223.000	Tools & Small Equipment	2,299.85	17,497.96	1,958.53	0.00	7,875.00
5227.002	Rent-Equipment	988.17	255.00	0.00	0.00	9,000.00
5290.000	Other Expenses	27,203.29	20,326.28	25,104.80	25,000.00	25,000.00
<b>Sub-Department Total: 850 - Green Lake</b>		<b>\$1,005,036.26</b>	<b>\$1,245,542.06</b>	<b>\$1,364,506.32</b>	<b>\$1,762,933.56</b>	<b>\$1,642,206.33</b>
<b>Sub-Department: 851 - Blue Lake</b>						
5110.001	Regular Salaries/Wages	704,792.41	655,666.36	606,103.65	906,303.76	945,452.31
5110.002	Holidays	36,458.05	33,143.73	32,954.12	0.00	0.00
5110.003	Sick Leave	30,406.11	24,925.13	23,252.51	0.00	0.00
5110.004	Overtime	29,999.34	44,238.04	71,788.46	0.00	0.00
5110.010	Temp Wages	88,423.83	85,715.33	53,376.65	0.00	0.00
5120.001	Annual Leave	92,049.32	51,764.17	58,811.56	29,883.57	33,258.52
5120.002	SBS	60,139.21	54,935.67	51,501.46	57,387.76	59,994.92
5120.003	Medicare	14,225.37	12,994.57	12,264.65	13,574.54	14,191.11
5120.004	PERS	189,324.15	171,472.00	173,337.59	199,386.31	207,999.01
5120.005	Health Insurance	185,663.46	163,783.36	208,447.53	276,192.60	225,437.52
5120.006	Life Insurance	92.38	73.98	75.71	88.56	88.56
5120.007	Workmen's Compensation	20,863.04	16,895.71	14,865.41	13,633.92	14,232.14
5120.009	IBEW Benefits	23,304.56	29,970.56	38,748.05	34,440.00	43,848.00
5120.011	PERS on Behalf	21,682.00	21,990.00	33,741.00	0.00	0.00
5201.000	Training and Travel	0.00	2,450.49	617.03	894.06	0.00
5202.000	Uniforms	2,317.49	690.22	2,841.03	0.00	0.00

## Electric - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5203.001	Utilities	3,394.80	3,624.00	3,768.96	4,200.00	4,000.00
5203.005	Fuel Oil	0.00	834.40	0.00	1,000.00	1,030.00
5204.000	Telephone	620.14	633.31	662.62	650.00	700.00
5204.001	Cell Phone Stipend	50.00	325.00	300.00	0.00	0.00
5205.000	Insurance	524,382.63	598,099.15	620,797.34	682,900.00	651,000.00
5206.000	Supplies	29,232.63	35,989.66	26,654.83	53,159.00	50,000.00
5207.000	Repairs and Maintenance	17,932.21	41,832.54	49,139.50	150,000.00	160,000.00
5212.000	Contracted Services	90,791.35	186,684.40	142,764.98	228,332.49	148,084.00
5221.000	Transportation/Vehicles	0.00	368.79	0.00	0.00	0.00
5222.000	Postage	0.00	356.36	136.55	0.00	200.00
5223.000	Tools & Small Equipment	13,338.52	16,577.86	2,409.01	13,935.25	7,875.00
5227.002	Rent-Equipment	0.00	0.00	0.00	0.00	9,000.00
5290.000	Other Expenses	117,769.78	132,963.34	129,438.80	136,000.00	136,000.00
<b>Sub-Department Total: 851 - Blue Lake</b>		<b>\$2,297,252.78</b>	<b>\$2,388,998.13</b>	<b>\$2,358,799.00</b>	<b>\$2,801,961.82</b>	<b>\$2,712,391.09</b>
<b>Sub-Department: 852 - Diesel Plant</b>						
5110.001	Regular Salaries/Wages	145,032.78	169,469.18	172,554.48	264,454.68	267,773.80
5110.002	Holidays	10,812.96	11,028.96	11,244.97	0.00	0.00
5110.003	Sick Leave	12,765.30	11,131.08	14,954.25	0.00	0.00
5110.004	Overtime	5,198.55	9,191.48	4,232.43	0.00	0.00
5120.001	Annual Leave	16,269.50	14,245.74	17,296.95	8,543.00	9,632.00
5120.002	SBS	11,671.62	13,253.19	13,448.60	16,734.15	17,005.02
5120.003	Medicare	2,760.79	3,134.94	3,200.28	3,958.33	4,022.33
5120.004	PERS	41,734.48	45,392.33	48,354.92	58,180.06	58,910.12
5120.005	Health Insurance	38,116.48	46,275.44	55,729.76	73,747.32	57,412.80
5120.006	Life Insurance	13.93	16.85	15.17	16.56	16.56
5120.007	Workmen's Compensation	4,738.63	4,197.97	3,881.61	4,548.76	4,766.30
5120.009	IBEW Benefits	5,218.09	7,379.49	10,161.02	11,480.00	14,616.00
5120.011	PERS on Behalf	4,638.00	5,857.00	9,236.00	0.00	0.00
5201.000	Training and Travel	1,976.22	907.70	0.00	894.05	0.00
5203.001	Utilities	7,499.29	6,785.43	15,484.46	15,000.00	12,000.00
5203.005	Fuel Oil	8,036.85	24,881.27	38,232.50	248,230.00	255,700.00
5204.001	Cell Phone Stipend	0.00	175.00	300.00	0.00	0.00
5206.000	Supplies	13,029.87	20,725.57	4,933.64	50,000.00	50,000.00
5207.000	Repairs and Maintenance	10,930.84	63,513.10	15,830.66	70,000.00	50,000.00
5212.000	Contracted Services	8,333.63	4,276.55	(7,149.53)	150,000.00	145,500.00
5221.000	Transportation/Vehicles	41.64	102.97	0.00	0.00	0.00
5222.000	Postage	0.00	41.85	98.87	0.00	0.00
5223.000	Tools & Small Equipment	2,078.81	21,499.15	3,013.62	0.00	1,750.00
5290.000	Other Expenses	5,805.93	9,834.08	5,953.95	1.00	0.00
<b>Sub-Department Total: 852 - Diesel Plant</b>		<b>\$356,704.19</b>	<b>\$493,316.32</b>	<b>\$441,008.61</b>	<b>\$975,787.91</b>	<b>\$949,104.93</b>
<b>Sub-Department: 853 - Switchyard</b>						
5110.001	Regular Salaries/Wages	12,749.48	24,705.00	12,045.00	0.00	0.00
5110.004	Overtime	238.50	5,043.06	0.00	0.00	0.00
5120.002	SBS	786.33	1,830.10	731.67	0.00	0.00
5120.003	Medicare	186.00	432.90	175.41	0.00	0.00
5120.004	PERS	2,822.04	6,567.90	2,653.75	0.00	0.00
5120.005	Health Insurance	1,452.46	2,803.08	2,088.83	0.00	0.00
5120.006	Life Insurance	0.81	1.43	0.78	0.00	0.00
5120.007	Workmen's Compensation	318.91	604.92	211.72	0.00	0.00
5120.009	IBEW Benefits	347.86	1,044.98	538.98	0.00	0.00
5120.011	PERS on Behalf	317.00	810.00	651.00	0.00	0.00
5206.000	Supplies	18,898.13	7,375.13	8,477.04	25,000.00	25,000.00
5207.000	Repairs and Maintenance	3,466.58	10,575.12	5,293.40	50,000.00	60,000.00
5212.000	Contracted Services	0.00	0.00	44,262.37	112,207.50	28,333.00

## Electric - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5223.000	Tools & Small Equipment	0.00	1,273.04	382.55	0.00	0.00
<b>Sub-Department Total: 853 - Switchyard</b>		<b>\$41,584.10</b>	<b>\$63,066.66</b>	<b>\$77,512.50</b>	<b>\$187,207.50</b>	<b>\$113,333.00</b>
<b>Department Total: 603 - Operations &amp; Maintenance</b>		<b>\$3,700,577.33</b>	<b>\$4,190,923.17</b>	<b>\$4,241,826.43</b>	<b>\$5,727,890.79</b>	<b>\$5,417,035.35</b>
<b>Department: 604 - Transmission</b>						
<b>Sub-Department: 860 - Line Maintenance</b>						
5206.000	Supplies	1,392.20	5,280.57	7,558.34	50,000.00	50,000.00
5207.000	Repairs and Maintenance	25,249.22	9,686.62	5,235.26	50,000.00	60,000.00
5212.000	Contracted Services	145,551.39	150,989.61	245,282.39	112,612.50	405,000.00
5223.000	Tools & Small Equipment	283.84	3,575.07	6,667.12	0.00	6,250.00
<b>Sub-Department Total: 860 - Line Maintenance</b>		<b>\$172,476.65</b>	<b>\$169,531.87</b>	<b>\$264,743.11</b>	<b>\$212,612.50</b>	<b>\$521,250.00</b>
<b>Sub-Department: 861 - Substation Maintenance</b>						
5110.001	Regular Salaries/Wages	0.00	864.00	0.00	0.00	0.00
5110.004	Overtime	2,332.00	783.00	0.00	0.00	0.00
5120.002	SBS	142.96	100.95	0.00	0.00	0.00
5120.003	Medicare	33.80	23.87	0.00	0.00	0.00
5120.004	PERS	513.04	362.34	0.00	0.00	0.00
5120.005	Health Insurance	800.42	305.23	0.00	0.00	0.00
5120.006	Life Insurance	0.28	0.17	0.00	0.00	0.00
5120.007	Workmen's Compensation	58.30	33.43	0.00	0.00	0.00
5120.009	IBEW Benefits	67.14	56.18	0.00	0.00	0.00
5120.011	PERS on Behalf	57.00	45.00	0.00	0.00	0.00
5206.000	Supplies	336.88	2,240.52	4,200.69	25,000.00	25,000.00
5207.000	Repairs and Maintenance	521.96	176.16	34,151.64	50,000.00	45,000.00
5212.000	Contracted Services	0.00	5,616.16	50,070.49	106,222.74	0.00
5223.000	Tools & Small Equipment	0.00	1,144.00	1,524.23	0.00	0.00
<b>Sub-Department Total: 861 - Substation Maintenance</b>		<b>\$4,863.78</b>	<b>\$11,751.01</b>	<b>\$89,947.05</b>	<b>\$181,222.74</b>	<b>\$70,000.00</b>
<b>Department Total: 604 - Transmission</b>		<b>\$177,340.43</b>	<b>\$181,282.88</b>	<b>\$354,690.16</b>	<b>\$393,835.24</b>	<b>\$591,250.00</b>
<b>Department: 605 - Distribution</b>						
5110.001	Regular Salaries/Wages	404,085.39	435,865.28	525,572.00	1,129,571.56	1,138,225.77
5110.002	Holidays	19,199.44	22,350.04	28,859.18	0.00	0.00
5110.003	Sick Leave	12,515.42	26,456.97	24,585.72	0.00	0.00
5110.004	Overtime	244,522.20	190,192.92	120,345.88	0.00	0.00
5110.010	Temp Wages	97,983.54	128,033.66	0.00	0.00	0.00
5120.001	Annual Leave	27,236.36	35,593.15	49,740.35	32,780.00	37,169.00
5120.002	SBS	39,044.76	47,139.14	43,967.48	70,297.59	71,601.38
5120.003	Medicare	11,681.16	12,162.58	10,862.58	16,854.13	17,043.21
5120.004	PERS	126,689.53	121,794.01	164,555.94	248,507.51	250,411.86
5120.005	Health Insurance	81,935.94	76,778.20	116,030.18	205,025.88	241,073.52
5120.006	Life Insurance	37.67	35.82	50.55	78.36	72.24
5120.007	Workmen's Compensation	19,388.65	14,745.91	9,720.16	14,646.49	15,278.80
5120.008	Unemployment	3,258.36	740.00	8,183.96	0.00	0.00
5120.009	IBEW Benefits	103,679.17	135,993.90	75,354.07	128,002.00	103,147.20
5120.011	PERS on Behalf	15,300.00	15,796.00	31,876.00	0.00	0.00
5201.000	Training and Travel	4,009.49	542.97	0.00	0.00	0.00
5202.000	Uniforms	12,250.38	14,982.10	3,315.12	0.00	0.00
5204.001	Cell Phone Stipend	263.44	100.00	0.00	0.00	0.00
5206.000	Supplies	62,583.27	74,877.83	27,886.18	45,000.00	45,000.00
5207.000	Repairs and Maintenance	57,970.00	60,318.96	123,868.28	50,000.00	60,000.00
5212.000	Contracted Services	191,607.21	597,127.81	1,107,826.63	100,010.00	420,000.00
5221.000	Transportation/Vehicles	262,218.06	491,067.42	481,235.40	422,958.00	547,392.00
5222.000	Postage	0.00	544.90	124.35	0.00	0.00
5223.000	Tools & Small Equipment	54,677.26	21,784.84	15,857.16	0.00	6,250.00
5227.002	Rent-Equipment	800.06	0.00	0.00	0.00	0.00
5290.000	Other Expenses	1,141.64	1.38	39.10	0.00	0.00

## Electric - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Department Total: 605 - Distribution</b>		\$1,854,078.40	\$2,525,025.79	\$2,969,856.27	\$2,463,731.52	\$2,952,664.98
<b>Department: 606 - Metering</b>						
5110.001	Regular Salaries/Wages	236,266.65	256,088.12	254,123.33	345,110.24	335,695.59
5110.002	Holidays	13,472.60	15,048.68	14,859.46	0.00	0.00
5110.003	Sick Leave	11,517.03	7,326.54	9,742.07	0.00	0.00
5110.004	Overtime	2,952.78	3,998.05	1,370.58	0.00	0.00
5120.001	Annual Leave	39,571.95	23,478.36	29,519.55	11,403.00	11,976.00
5120.002	SBS	18,676.85	18,806.34	18,894.81	21,856.70	21,314.66
5120.003	Medicare	4,417.86	4,448.47	4,498.12	5,170.02	5,041.78
5120.004	PERS	64,735.23	63,740.16	66,268.47	75,924.32	73,853.07
5120.005	Health Insurance	73,257.38	75,377.68	93,222.12	110,002.08	86,119.20
5120.006	Life Insurance	42.48	40.70	37.08	37.08	37.08
5120.007	Workmen's Compensation	7,378.78	5,933.56	5,332.72	5,936.20	5,975.34
5120.009	IBEW Benefits	9,375.99	11,853.25	16,686.54	17,220.00	21,924.00
5120.011	PERS on Behalf	7,412.00	8,332.00	12,881.00	0.00	0.00
5201.000	Training and Travel	1,984.10	0.00	0.00	0.00	0.00
5202.000	Uniforms	0.00	205.70	0.00	0.00	0.00
5204.001	Cell Phone Stipend	900.00	850.00	600.00	0.00	0.00
5206.000	Supplies	16,352.08	19,540.75	2,201.08	25,000.00	25,000.00
5207.000	Repairs and Maintenance	0.00	4,198.36	4,889.55	25,000.00	15,000.00
5212.000	Contracted Services	15,755.72	21,098.04	28,648.96	120,755.00	37,500.00
5223.000	Tools & Small Equipment	17,565.00	0.00	0.00	0.00	7,500.00
<b>Department Total: 606 - Metering</b>		\$541,634.48	\$540,364.76	\$563,775.44	\$763,414.64	\$646,936.72
<b>Department: 635 - Jobbing Expenses</b>						
5110.001	Regular Salaries/Wages	10,055.20	63,865.40	0.00	0.00	0.00
5110.010	Temp Wages	708.75	0.00	0.00	0.00	0.00
5120.002	SBS	672.50	3,902.30	0.00	0.00	0.00
5120.003	Medicare	159.09	923.10	0.00	0.00	0.00
5120.004	PERS	2,257.60	14,004.96	0.00	0.00	0.00
5120.005	Health Insurance	2,979.91	20,899.16	0.00	0.00	0.00
5120.006	Life Insurance	0.67	4.50	0.00	0.00	0.00
5120.007	Workmen's Compensation	53.99	178.22	0.00	0.00	0.00
5120.009	IBEW Benefits	9.91	0.00	0.00	0.00	0.00
5206.000	Supplies	77,055.61	175,562.37	382,243.63	150,000.00	400,000.00
5206.001	INVENTORY (budget purposes only)	0.00	0.00	0.00	1,000,000.00	1,000,000.00
5212.000	Contracted Services	0.00	7,022.43	0.00	0.00	0.00
<b>Department Total: 635 - Jobbing Expenses</b>		\$93,953.23	\$286,362.44	\$382,243.63	\$1,150,000.00	\$1,400,000.00
<b>Division Total: 600 - Operations</b>		\$7,982,481.69	\$10,259,822.61	\$11,703,429.59	\$15,747,334.85	\$15,584,437.45
<b>Division: 640 - Depreciation/Amortization</b>						
6101.100	Amortization - FERC lic	19,826.52	19,826.52	19,826.52	19,827.00	19,827.00
6201.000	Depreciation-Land Improve	15,149.76	15,149.76	13,734.45	13,735.00	12,320.00
6202.000	Depreciation-Plants	5,499,612.43	5,530,595.98	5,566,281.06	5,609,029.00	5,552,581.00
6205.000	Depreciation-Buildings	50,439.12	50,439.12	50,114.98	50,115.00	49,587.00
6206.000	Depreciation-Machinery	71,962.94	78,133.95	81,082.92	79,575.00	115,709.00
6208.000	Deprec-Furniture/Fixtures	7,939.92	7,939.92	3,969.98	3,970.00	0.00
6209.000	Deprec-Heat Conversions	35,272.68	35,272.68	35,272.68	35,273.00	33,633.00
<b>Division Total: 640 - Depreciation/Amortization</b>		\$5,700,203.37	\$5,737,357.93	\$5,770,282.59	\$5,811,524.00	\$5,783,657.00
<b>Division: 650 - Debt Payments</b>						
5295.000	Interest Expense	3,074,498.63	3,130,641.90	3,207,380.77	3,164,273.00	3,031,927.00
5295.060	Subscription Interest Expense	1,527.36	686.54	6,860.94	0.00	0.00
5297.000	Debt Admin Expense	4,750.00	6,746.59	3,916.84	5,500.00	5,000.00
6210.060	Amortization Expense-SAAS	29,824.44	29,824.44	45,865.03	0.00	0.00
7301.000	Note Principal Payments	0.00	0.00	0.00	113,995.00	115,705.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	3,485,000.00	3,605,000.00

## Electric - Expense Budget by Department

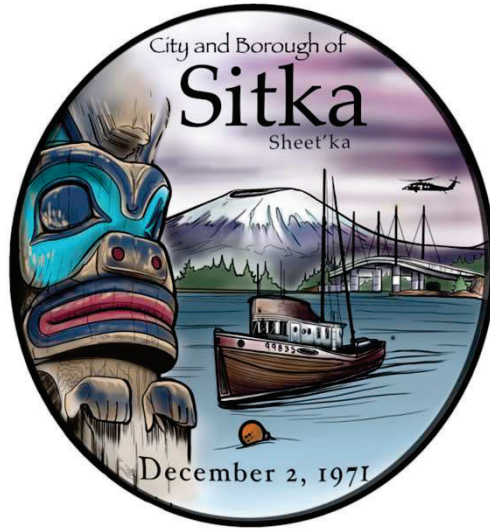
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Division Total: 650 - Debt Payments</b>		\$3,110,600.43	\$3,167,899.47	\$3,264,023.58	\$6,768,768.00	\$6,757,632.00
<b>Division: 670 - Fixed Assets</b>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	185,000.00	22,000.00
<b>Division Total: 670 - Fixed Assets</b>		\$0.00	\$0.00	\$0.00	\$185,000.00	\$22,000.00
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	3,571,630.00	3,792,500.00	7,526,001.00	541,854.00	246,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	3,324,397.00	3,410,000.00
<b>Division Total: 680 - Transfers Between Funds</b>		\$3,571,630.00	\$3,792,500.00	\$7,526,001.00	\$3,866,251.00	\$3,656,000.00
EXPENSES Total		\$20,364,915.49	\$22,957,580.01	\$28,263,736.76	\$32,378,877.85	\$31,803,726.45
<b>Fund EXPENSE</b>	<b>Total: 200 - Electric Fund</b>	<b>\$20,364,915.49</b>	<b>\$22,957,580.01</b>	<b>\$28,263,736.76</b>	<b>\$32,378,877.85</b>	<b>\$31,803,726.45</b>

Electric Fund - Fund 710  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source- Total authorized (approved + contingent)
Authorized/in progress	90261	Island Improvements	-	608,717	24,500	-	633,217
Authorized/in progress	90410	SCADA System Enhancements	-	751,185	-	-	751,185
Authorized/in progress	90777	Meter Replacement	-	1,575,019	-	-	1,575,019
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	500,000	-	-	500,000
Authorized/in progress	90840	Green Lake Power Plant Pre Overhaul Inspection	-	374,256	-	-	374,256
Authorized/in progress	90841	Jarvis Fuel System Repairs and Storage Tanks	-	339,458	-	-	339,458
Authorized/in progress	90868	69 kv Thimbleberry Trans Line Bypass	-	505,000	-	-	505,000
Authorized/in progress	90944	Howell -- Bungler valve/gate	-	150,000	-	-	150,000
Authorized/in progress	90947	Green Lake Excitation upgrade	-	650,000	-	-	650,000
Authorized/in progress	90948	Green Lake Dam power cable replacement	-	100,000	-	-	100,000
Authorized/in progress	90972	Green Lake Powerplant - Refurbish Generating Units (Phase II & III)	-	7,479,370	-	2,520,630	10,000,000
Authorized/in progress	90973	Regulatory/FERC	-	1,240,000	-	-	1,240,000
Authorized/in progress	90975	Diesel Generation upgrades	-	2,765,000	-	-	2,765,000
Authorized/in progress	90976	Transmission and Distribution (Feeder Improvements)	-	2,437,275	-	-	2,437,275
Authorized/in progress	91020	C2C	500,000	-	-	-	500,000
Authorized/in progress	91042	Blue Lake Development - Install Fall Protection	-	40,000	-	-	40,000
Authorized/in progress	91043	Green Lake Development - Install Fall Protection	-	40,000	-	-	40,000
Authorized/in progress	91044	City Wide - Fire Systems Analysis	-	30,000	-	-	30,000
Authorized/in progress	91045	Blue Lake Powerplant Switchyard - Replace Breaker 33	-	350,000	-	-	350,000
Authorized/in progress	91046	Green Lake Powerplant Switchyard - Design and Build Secondary Transformer Yard	-	150,000	-	-	150,000
Authorized/in progress	91047	Green Lake Switchyard - Refurbish Transformer 1 of 4	-	120,000	-	-	120,000
Authorized/in progress	91048	Blue Lake Powerplant - Install Entry Gate	-	75,000	-	-	75,000
Authorized/in progress	91049	Green Lake Dam - Install New Dam Monitoring Cameras & Failure Alarm	-	200,000	-	-	200,000
Authorized/in progress	91050	Blue Lake Intake Structure - Foundation Repairs & Boat Ramp Repairs	-	135,500	-	-	135,500
Authorized/in progress	91051	Marine Street Substation - Side A - PLC Replacement	-	30,000	-	-	30,000
Authorized/in progress	91052	Marine Street Substation - Side A - Replace transformer devices	-	55,000	-	-	55,000
Authorized/in progress	91053	Marine Street Substation - Side A Relay Upgrade	-	30,000	-	-	30,000
Authorized/in progress	91054	Jarvis Street Substation - PLC Replacement	-	30,000	-	-	30,000
Authorized/in progress	91055	Jarvis Street Substation - Relay Upgrade	-	30,000	-	-	30,000
Authorized/in progress	91056	Jarvis Street Substation - Replace transformer devices	-	45,000	-	-	45,000
Authorized/in progress	91057	Blue Lake Switchyard - Replace Switch BL 22 A,B	-	105,000	-	-	105,000
Authorized/in progress	91058	Blue Lake Switchyard - Replace Switch BL 33 A,B	-	105,000	-	-	105,000
Authorized/in progress	91059	Blue Lake Switchyard - Replace Switch BL 53 Bypass	-	55,000	-	-	55,000
Authorized/in progress	91060	Blue Lake Switchyard - Replace Switch BL 55 A,B	-	105,000	-	-	105,000
Authorized/in progress	91061	Green Lake Switchyard - Replace Switch GL 11 Breaker A,B, Bypass	-	155,000	-	-	155,000
Authorized/in progress	91062	Islands - Replace Transformer D203	-	15,000	-	-	15,000
Authorized/in progress	91063	Islands - Replace Transformer I-7	-	15,000	-	-	15,000
Authorized/in progress	91064	GPIP Switchyard - Install Alternate 12kV Feeder	-	200,000	-	-	200,000
Authorized/in progress	91065	Blue Lake Penstock - Install New Water Takeoff and Isolation Valve at Plant	-	148,151	-	-	148,151
Authorized/in progress	91105	Blue Lake FVU - Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
Authorized/in progress	91106	Blue Lake Powerplant - Install Access to Air Filters	-	45,000	-	-	45,000
Authorized/in progress	91107	Diesel Plants - Install Two New Interior Unit Monitoring Cameras on D4	-	10,000	-	-	10,000
Authorized/in progress	91108	Green Lake Powerplant - Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
Authorized/in progress	91110	Green Lake Powerplant Switchyard - Purchase New 3-Phase Transformer	-	1,340,000	-	-	1,340,000
Authorized/in progress	91111	Green Lake Road - Replace Culverts & Install New Culverts	-	15,000	-	-	15,000
Authorized/in progress	91112	Islands - Replace Submarine Cable - CRO	-	375,000	-	-	375,000

Electric Fund - Fund 710  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source- Total authorized (approved + contingent)
Authorized/in progress	91113	Jarvis Street Substation - Replace Security Fencing	-	80,000	-	-	80,000
Authorized/in progress	91114	Transmission Line GL to BL - Replace 20 Poles	-	400,000	-	-	400,000
Authorized/in progress	91115	Transmission Line Thimbleberry to Marine Street - Replace 15 Poles	-	350,000	-	-	350,000
<b>Authorized/in progress Total</b>			<b>500,000</b>	<b>24,373,931</b>	<b>24,500</b>	<b>2,520,630</b>	<b>27,419,061</b>
New FY27	90777	Meter Replacement	-	100,000	-	-	100,000
New FY27	90944	Howell -- Bungler valve/gate	-	350,000	-	-	350,000
New FY27	90973	Regulatory/FERC	-	280,000	-	-	280,000
New FY27	91042	Blue Lake Development - Install Fall Protection	-	100,000	-	-	100,000
New FY27	91043	Green Lake Development - Install Fall Protection	-	30,000	-	-	30,000
New FY27	91044	City Wide - Fire Systems Analysis	-	70,000	-	-	70,000
New FY27	91046	Green Lake Powerplant Switchyard - Design and Build Secondary Transformer Yard	-	500,000	-	-	500,000
New FY27	91051	Marine Street Substation - Side A - PLC Replacement	-	200,000	-	-	200,000
New FY27	91054	Jarvis Street Substation - PLC Replacement	-	50,000	-	-	50,000
New FY27	91056	Jarvis Street Substation - Replace transformer devices	-	55,000	-	-	55,000
New FY27	91065	Blue Lake Penstock - Install New Water Takeoff and Isolation Valve at Plant	-	150,000	-	-	150,000
New FY27	91106	Blue Lake Powerplant - Install Access to Air Filters	-	(45,000)	-	-	(45,000)
New FY27	91111	Green Lake Road - Replace Culverts & Install New Culverts	-	50,000	-	-	50,000
New FY27	TBD	Blue Lake Dam - Security Improvements Phase 1	-	27,500	-	-	27,500
New FY27	TBD	Blue Lake Development - Penstock Inspection & Maintenance	-	500,000	-	-	500,000
New FY27	TBD	Blue Lake Intake - Security Improvements Phase 1	-	17,500	-	-	17,500
New FY27	TBD	Blue Lake Lower Penstock Portal - Security Improvements Phase 1	-	17,500	-	-	17,500
New FY27	TBD	Blue Lake Powerplant - Replace Cooling Water Strainer	-	100,000	-	-	100,000
New FY27	TBD	Blue Lake Powerplant - Security Improvements Phase 1	-	22,500	-	-	22,500
New FY27	TBD	Blue Lake Reservoir - Security Improvements Phase 1	-	20,000	-	-	20,000
New FY27	TBD	Blue Lake Switchyard - Security Improvements Phase 1	-	20,000	-	-	20,000
New FY27	TBD	Blue Lake Upper Penstock Portal - Security Improvements Phase 1	-	17,500	-	-	17,500
New FY27	TBD	Distribution Line - Replace 15 Poles	-	250,000	-	-	250,000
New FY27	TBD	Green Lake Dam - Security Improvements Phase 1	-	27,500	-	-	27,500
New FY27	TBD	Green Lake Intake - Security Improvements Phase 1	-	10,000	-	-	10,000
New FY27	TBD	Green Lake Powerplant - Security Improvements Phase 1	-	30,000	-	-	30,000
New FY27	TBD	Green Lake Reservoir - Security Improvements Phase 1	-	20,000	-	-	20,000
New FY27	TBD	Green Lake Switchyard - Security Improvements Phase 1	-	20,000	-	-	20,000
New FY27	TBD	Islands - Replace Submarine Cable - CR7	-	100,000	-	-	100,000
New FY27	TBD	Islands - Replace Transformer I-16	-	15,000	-	-	15,000
New FY27	TBD	Islands - Replace Transformer I-18	-	15,000	-	-	15,000
New FY27	TBD	Islands - Replace Transformer I-23	-	15,000	-	-	15,000
New FY27	TBD	Islands - Replace Transformer I-3	-	15,000	-	-	15,000
New FY27	TBD	Islands - Replace Transformer I-4	-	15,000	-	-	15,000
New FY27	TBD	Kaagwaantaan Road - Road and Utility - Electrical	-	50,000	-	-	50,000
New FY27	TBD	Sawmill Creek Switching Area - Security Improvements Phase 1	-	75,000	-	-	75,000
New FY27	TBD	Transmission Line - Replace 15 Poles	-	250,000	-	-	250,000
New FY27	TBD	Utility Wide - Space Utilization Planning Study	-	30,000	-	-	30,000
New FY27	TBD	Spare Parts Storage Container	-	20,000	-	-	20,000
<b>New FY27 Total</b>			<b>-</b>	<b>3,410,000</b>	<b>-</b>	<b>-</b>	<b>3,410,000</b>
<b>Grand Total</b>			<b>500,000</b>	<b>27,783,931</b>	<b>24,500</b>	<b>2,520,630</b>	<b>30,829,061</b>



# **WATER FUND**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

## Water - Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Actual	2027 Budget
<b>Revenue</b>						
210-300-310 - State Revenue	(7,779)	4,836	31,476	7,726	7,726	14,686
210-300-340 - Operating Revenue	3,327,094	3,621,466	3,721,558	3,965,900	3,996,493	4,238,696
210-300-350 - Non-Operating Revenue	21,640	26,820	23,395	18,000	12,263	15,000
210-300-360 - Uses of Prop & Investment	(165,662)	375,952	492,975	100,000	393,898	100,000
210-300-380 - Miscellaneous	8,095	819	2,586	2,000	-	2,000
210-680 - Cash Basis Receipts	50,000	18,022,609	75,009	-	16,501	-
<b>Revenue Totals</b>	<b>\$ 3,233,388</b>	<b>\$ 22,052,502</b>	<b>\$ 4,346,999</b>	<b>\$ 4,093,626</b>	<b>\$ 4,426,881</b>	<b>\$ 4,370,382</b>
<b>Expenditures</b>						
210-600-601 - Administration	570,874	680,709	558,725	771,820	602,090	932,647
210-600-605 - Distribution	560,805	517,365	692,728	920,945	832,671	997,407
210-600-610 - Treatment	343,329	422,303	470,873	487,685	403,827	465,470
210-600-635 - Jobbing	-	-	-	-	-	50,000
210-640 - Depreciation/Amortization	1,396,226	2,090,339	2,103,089	2,110,500	2,110,500	2,100,847
210-650 - Debt Payments	279,593	322,358	321,192	1,346,512	564,512	2,330,091
210-670 - Fixed Assets	-	-	-	39,500	14,500	85,000
210-680 - Transfers Between Funds	1,792,928	1,977,580	2,559,846	526,000	526,000	3,007,000
<b>Expenditure Totals</b>	<b>\$ 4,943,754</b>	<b>\$ 6,010,654</b>	<b>\$ 6,706,454</b>	<b>\$ 6,202,962</b>	<b>\$ 5,054,100</b>	<b>\$ 9,968,461</b>
<b>Fund Total: Water Fund</b>	<b>\$ (1,710,366)</b>	<b>\$ 16,041,848</b>	<b>\$ (2,359,454)</b>	<b>\$ (2,109,336)</b>	<b>\$ (627,219)</b>	<b>\$ (5,598,079)</b>

# Water - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 210 - Water Fund</b>						
<b>EXPENSES</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	204,002.48	228,400.46	277,163.51	340,987.68	463,296.06
5110.002	Holidays	10,413.72	11,412.92	13,009.24	0.00	0.00
5110.003	Sick Leave	8,055.27	67,146.78	(15,752.92)	0.00	0.00
5110.004	Overtime	23,207.23	13,188.87	16,601.43	25,000.01	25,000.01
5110.010	Temp Wages	0.00	0.00	0.00	37,621.35	10,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$245,678.70	\$320,149.03	\$291,021.26	\$403,609.04	\$498,296.07
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	31,590.81	35,707.72	7,946.17	16,787.00	20,561.00
5120.002	SBS	16,720.24	18,518.09	21,074.91	25,770.28	31,805.85
5120.003	Medicare	3,955.05	4,380.28	5,016.04	6,095.75	7,523.45
5120.004	PERS	59,809.47	62,432.81	75,748.19	80,517.14	107,425.23
5120.005	Health Insurance	85,927.05	88,751.16	106,911.56	113,821.32	181,742.28
5120.006	Life Insurance	42.48	38.91	37.59	39.24	50.76
5120.007	Workmen's Compensation	8,204.87	8,228.68	8,366.18	9,484.88	11,413.65
5120.011	PERS on Behalf	(12,386.00)	32,285.00	70,009.00	7,727.00	14,686.00
5400.000	OPEB Expense	(71,323.00)	(49,923.00)	(5,967.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$122,540.97	\$200,419.65	\$289,142.64	\$260,242.61	\$375,208.22
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	5,702.50	7,293.64	2,523.10	12,000.00	19,100.00
5202.000	Uniforms	1,107.44	578.91	2,553.06	1,500.00	1,800.00
5203.001	Utilities	96,794.38	139,187.08	142,517.03	190,000.00	137,000.00
5203.005	Fuel Oil	3,299.65	2,164.81	2,197.42	3,000.00	4,300.00
5204.001	Cell Phone Stipend	900.00	900.00	800.00	1,200.00	1,200.00
5205.000	Insurance	80,868.58	116,676.08	116,171.68	123,750.00	117,500.00
5206.000	Supplies	126,417.44	137,170.80	175,331.72	190,315.34	198,000.00
5207.000	Repairs and Maintenance	40,559.38	15,180.60	60,190.32	84,000.00	110,000.00
5208.000	Bldg Repair & Maint	8,337.96	12,521.04	31,458.00	37,344.00	35,640.00
5211.000	IT Fees	30,465.96	50,364.00	68,223.00	71,472.00	56,244.00
5212.000	Contracted Services	35,132.22	35,452.47	56,632.58	151,114.20	202,925.00
5214.000	Interdepartment Services	439,819.59	423,953.27	324,650.10	348,780.00	375,540.00
5221.000	Transportation/Vehicles	22,492.97	40,383.67	50,000.79	68,473.00	73,920.00
5222.000	Postage	6,187.50	6,787.35	7,067.50	7,800.00	8,000.00
5223.000	Tools & Small Equipment	5,870.25	2,465.58	3,760.24	7,800.00	7,800.00
5224.000	Dues and Publications	1,186.50	665.00	767.25	2,000.00	2,000.00
5226.000	Advertising	0.00	0.00	0.00	1,100.00	1,100.00
5227.002	Rent-Equipment	1,149.50	0.00	1,811.17	10,000.00	10,000.00
5230.000	Bad Debts	9,453.07	8,370.59	9,560.41	9,900.00	9,900.00
5231.000	Credit Card Expense	36,765.31	37,826.47	41,754.21	42,000.00	47,000.00
5290.000	Other Expenses	3,669.06	1,247.00	8,641.05	3,050.00	3,050.00
5290.100	Unanticipated Repairs	150,608.62	60,619.45	35,550.70	150,000.00	150,000.00
5295.000	Interest Expense	279,593.07	322,358.25	321,192.48	391,812.00	1,092,042.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$1,386,380.95	\$1,422,166.06	\$1,463,353.81	\$1,908,410.54	\$2,664,061.00
<i>600 - Amortization &amp; Depreciation</i>						
6202.000	Depreciation-Plants	1,084,043.79	1,778,156.99	1,794,752.70	1,802,551.00	1,792,341.00
6205.000	Depreciation-Buildings	296,720.40	296,720.40	296,720.40	296,721.00	296,721.00
6206.000	Depreciation-Machinery	15,461.76	15,461.76	11,616.24	11,228.00	11,785.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		\$1,396,225.95	\$2,090,339.15	\$2,103,089.34	\$2,110,500.00	\$2,100,847.00
<i>700 - Cash Basis Expenditures</i>						
7103.000	Fixed Assets-Plant	0.00	0.00	0.00	25,000.00	0.00

## Water - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	14,500.00	85,000.00
7200.000	Interfund Transfers Out	1,792,927.72	1,977,579.83	2,559,846.45	75,000.00	7,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	451,000.00	3,000,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	954,700.00	1,238,049.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		<b>\$1,792,927.72</b>	<b>\$1,977,579.83</b>	<b>\$2,559,846.45</b>	<b>\$1,520,200.00</b>	<b>\$4,330,049.00</b>
EXPENSES Total		<b>\$4,943,754.29</b>	<b>\$6,010,653.72</b>	<b>\$6,706,453.50</b>	<b>\$6,202,962.19</b>	<b>\$9,968,461.29</b>
<b>Fund EXPENSE Total: 210 - Water Fund</b>		<b>\$4,943,754.29</b>	<b>\$6,010,653.72</b>	<b>\$6,706,453.50</b>	<b>\$6,202,962.19</b>	<b>\$9,968,461.29</b>

# Water - Expense Budget by Department

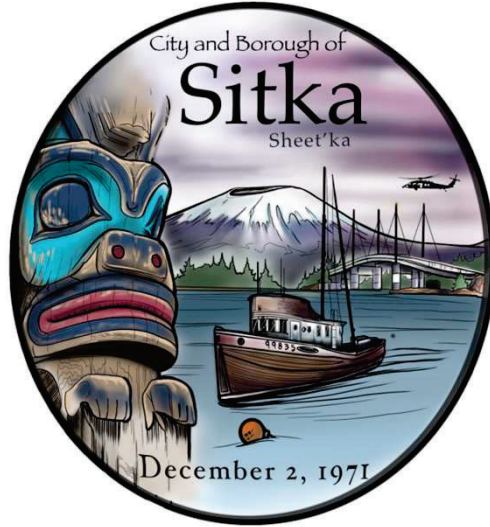
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 210 - Water Fund</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 601 - Administration</b>						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	0.00	94,136.54
5110.003	Sick Leave	0.00	57,402.15	(29,348.63)	0.00	0.00
5110.004	Overtime	0.00	0.00	0.00	25,000.01	25,000.01
5110.010	Temp Wages	0.00	0.00	0.00	37,621.35	10,000.00
5120.001	Annual Leave	5,408.56	(245.24)	(16,818.00)	16,787.00	20,561.00
5120.002	SBS	0.00	0.00	0.00	4,867.73	9,176.53
5120.003	Medicare	0.00	0.00	0.00	1,151.42	2,170.63
5120.004	PERS	0.00	0.00	0.00	5,500.00	26,209.97
5120.005	Health Insurance	0.00	0.00	0.00	0.00	35,644.68
5120.006	Life Insurance	0.00	0.00	0.00	0.00	11.52
5120.007	Workmen's Compensation	0.00	0.00	0.00	1,471.60	3,550.82
5120.011	PERS on Behalf	0.00	0.00	0.00	0.00	14,686.00
5201.000	Training and Travel	392.40	0.00	24.50	0.00	7,000.00
5203.005	Fuel Oil	3,299.65	2,164.81	2,197.42	3,000.00	4,300.00
5205.000	Insurance	80,868.58	116,676.08	116,171.68	123,750.00	117,500.00
5206.000	Supplies	296.85	52.16	1,656.50	1,000.00	1,000.00
5208.000	Bldg Repair & Maint	8,337.96	12,521.04	31,458.00	37,344.00	35,640.00
5211.000	IT Fees	30,465.96	50,364.00	68,223.00	71,472.00	56,244.00
5212.000	Contracted Services	18,437.18	14,111.19	6,477.85	30,225.00	25,225.00
5214.000	Interdepartment Services	439,529.85	423,953.27	324,650.10	348,780.00	375,540.00
5222.000	Postage	6,187.50	6,776.40	7,067.50	7,800.00	8,000.00
5224.000	Dues and Publications	888.00	665.00	767.25	2,000.00	2,000.00
5226.000	Advertising	0.00	0.00	0.00	1,100.00	1,100.00
5230.000	Bad Debts	9,453.07	8,370.59	9,560.41	9,900.00	9,900.00
5231.000	Credit Card Expense	36,765.31	37,826.47	41,754.21	42,000.00	47,000.00
5290.000	Other Expenses	1,866.06	(6.00)	850.00	1,050.00	1,050.00
5400.000	OPEB Expense	(71,323.00)	(49,923.00)	(5,967.00)	0.00	0.00
<b>Department Total: 601 - Administration</b>		<b>\$570,873.93</b>	<b>\$680,708.92</b>	<b>\$558,724.79</b>	<b>\$771,820.11</b>	<b>\$932,646.70</b>
<b>Department: 605 - Distribution</b>						
5110.001	Regular Salaries/Wages	127,936.82	148,884.96	241,303.43	336,151.68	364,323.52
5110.002	Holidays	10,413.72	11,412.92	13,009.24	0.00	0.00
5110.003	Sick Leave	8,055.27	9,744.63	13,595.71	0.00	0.00
5110.004	Overtime	23,110.33	13,188.87	16,601.43	0.00	0.00
5120.001	Annual Leave	26,182.25	35,952.96	24,764.17	0.00	0.00
5120.002	SBS	12,058.46	13,634.25	18,901.86	20,606.04	22,332.81
5120.003	Medicare	2,852.36	3,224.99	4,495.01	4,874.19	5,282.68
5120.004	PERS	43,078.38	44,905.22	67,866.86	73,953.01	80,151.13
5120.005	Health Insurance	63,767.64	62,060.21	96,437.66	113,821.32	146,097.60
5120.006	Life Insurance	31.23	26.94	33.65	39.24	39.24
5120.007	Workmen's Compensation	5,916.51	5,922.11	7,481.76	7,899.61	7,759.80
5120.011	PERS on Behalf	(14,244.00)	5,561.00	13,160.00	7,727.00	0.00
5201.000	Training and Travel	1,665.20	1,523.90	(730.55)	6,000.00	6,500.00
5202.000	Uniforms	812.45	283.01	2,223.92	700.00	800.00
5203.001	Utilities	37,244.92	35,021.67	37,093.40	40,000.00	37,000.00
5204.001	Cell Phone Stipend	900.00	900.00	800.00	1,200.00	1,200.00
5206.000	Supplies	6,291.72	4,238.13	8,204.21	5,000.00	6,000.00
5207.000	Repairs and Maintenance	14,539.06	9,811.23	22,286.52	34,000.00	40,000.00
5212.000	Contracted Services	9,521.19	8,218.17	9,308.10	40,000.00	45,500.00

# Water - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5221.000	Transportation/Vehicles	22,492.97	40,383.67	50,000.79	68,473.00	73,920.00
5223.000	Tools & Small Equipment	5,870.25	1,846.59	3,703.84	0.00	0.00
5227.002	Rent-Equipment	1,149.50	0.00	1,811.17	10,000.00	10,000.00
5290.000	Other Expenses	550.00	0.00	4,825.00	500.00	500.00
5290.100	Unanticipated Repairs	150,608.62	60,619.45	35,550.70	150,000.00	150,000.00
<b>Department Total: 605 - Distribution</b>		<b>\$560,804.85</b>	<b>\$517,364.88</b>	<b>\$692,727.88</b>	<b>\$920,945.09</b>	<b>\$997,406.78</b>
<b>Department: 610 - Treatment</b>						
5110.001	Regular Salaries/Wages	76,065.66	79,515.50	35,860.08	4,836.00	4,836.00
5110.004	Overtime	96.90	0.00	0.00	0.00	0.00
5120.002	SBS	4,661.78	4,883.84	2,173.05	296.51	296.51
5120.003	Medicare	1,102.69	1,155.29	521.03	70.14	70.14
5120.004	PERS	16,731.09	17,527.59	7,881.33	1,064.13	1,064.13
5120.005	Health Insurance	22,159.41	26,690.95	10,473.90	0.00	0.00
5120.006	Life Insurance	11.25	11.97	3.94	0.00	0.00
5120.007	Workmen's Compensation	2,288.36	2,306.57	884.42	113.67	103.03
5120.011	PERS on Behalf	1,858.00	26,724.00	56,849.00	0.00	0.00
5201.000	Training and Travel	3,644.90	5,769.74	3,229.15	6,000.00	5,600.00
5202.000	Uniforms	294.99	295.90	329.14	800.00	1,000.00
5203.001	Utilities	59,549.46	104,165.41	105,423.63	150,000.00	100,000.00
5206.000	Supplies	119,828.87	132,880.51	165,471.01	184,315.34	191,000.00
5207.000	Repairs and Maintenance	26,020.32	5,369.37	37,903.80	50,000.00	70,000.00
5212.000	Contracted Services	7,173.85	13,123.11	40,846.63	80,889.20	82,200.00
5214.000	Interdepartment Services	289.74	0.00	0.00	0.00	0.00
5222.000	Postage	0.00	10.95	0.00	0.00	0.00
5223.000	Tools & Small Equipment	0.00	618.99	56.40	7,800.00	7,800.00
5224.000	Dues and Publications	298.50	0.00	0.00	0.00	0.00
5290.000	Other Expenses	1,253.00	1,253.00	2,966.05	1,500.00	1,500.00
<b>Department Total: 610 - Treatment</b>		<b>\$343,328.77</b>	<b>\$422,302.69</b>	<b>\$470,872.56</b>	<b>\$487,684.99</b>	<b>\$465,469.81</b>
<b>Department: 635 - Jobbing Expenses</b>						
5212.000	Contracted Services	0.00	0.00	0.00	0.00	50,000.00
<b>Department Total: 635 - Jobbing Expenses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
<b>Division Total: 600 - Operations</b>		<b>\$1,475,007.55</b>	<b>\$1,620,376.49</b>	<b>\$1,722,325.23</b>	<b>\$2,180,450.19</b>	<b>\$2,445,523.29</b>
<b>Division: 640 - Depreciation/Amortization</b>						
6202.000	Depreciation-Plants	1,084,043.79	1,778,156.99	1,794,752.70	1,802,551.00	1,792,341.00
6205.000	Depreciation-Buildings	296,720.40	296,720.40	296,720.40	296,721.00	296,721.00
6206.000	Depreciation-Machinery	15,461.76	15,461.76	11,616.24	11,228.00	11,785.00
<b>Division Total: 640 - Depreciation/Amortization</b>		<b>\$1,396,225.95</b>	<b>\$2,090,339.15</b>	<b>\$2,103,089.34</b>	<b>\$2,110,500.00</b>	<b>\$2,100,847.00</b>
<b>Division: 650 - Debt Payments</b>						
5295.000	Interest Expense	279,593.07	322,358.25	321,192.48	391,812.00	1,092,042.00
7301.000	Note Principal Payments	0.00	0.00	0.00	954,700.00	1,238,049.00
<b>Division Total: 650 - Debt Payments</b>		<b>\$279,593.07</b>	<b>\$322,358.25</b>	<b>\$321,192.48</b>	<b>\$1,346,512.00</b>	<b>\$2,330,091.00</b>
<b>Division: 670 - Fixed Assets</b>						
7103.000	Fixed Assets-Plant	0.00	0.00	0.00	25,000.00	0.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	14,500.00	85,000.00
<b>Division Total: 670 - Fixed Assets</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$39,500.00</b>	<b>\$85,000.00</b>
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	1,792,927.72	1,977,579.83	2,559,846.45	75,000.00	7,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	451,000.00	3,000,000.00
<b>Division Total: 680 - Transfers Between Funds</b>		<b>\$1,792,927.72</b>	<b>\$1,977,579.83</b>	<b>\$2,559,846.45</b>	<b>\$526,000.00</b>	<b>\$3,007,000.00</b>
<b>EXPENSES Total</b>		<b>\$4,943,754.29</b>	<b>\$6,010,653.72</b>	<b>\$6,706,453.50</b>	<b>\$6,202,962.19</b>	<b>\$9,968,461.29</b>
<b>Fund EXPENSE</b>	<b>Total: 210 - Water Fund</b>	<b>\$4,943,754.29</b>	<b>\$6,010,653.72</b>	<b>\$6,706,453.50</b>	<b>\$6,202,962.19</b>	<b>\$9,968,461.29</b>

Water Fund - Fund 720  
FY2027 Capital Projects

Status	Project number	Project Description	Source -							Source- Total authorized (approved + contingent)
			Source - Grants (approved)	Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	
Authorized/in progress	90833	Critical Secondary Water Supply	-	17,620,000	530,000	-	-	-	-	18,150,000
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	280,000	-	-	-	-	280,000
Authorized/in progress	90843	Lake-Hirst and Monastery-Kinhead Utility & Street Improvements	-	2,395,000	440,000	-	-	-	-	2,835,000
Authorized/in progress	90870	Water Master Plan	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90878	Katlian Ave Paving	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90889	Blue Lake Watershed Plan	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90893	SCADA Reporting Software	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	60,000	-	-	-	-	60,000
Authorized/in progress	90913	Tank Cleaning and Inspection	-	-	240,000	-	-	-	-	240,000
Authorized/in progress	90914	Transmission Main Condition Assessment	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90979	Distribution System Water Meter Installation	-	-	425,000	-	-	-	-	425,000
Authorized/in progress	90981	SCADA Communications Upgrades	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	91005	Kirkman Street Utilities	-	-	220,000	-	-	-	-	220,000
Authorized/in progress	91006	Booster Station Communications and VFDs	-	-	450,000	-	-	-	-	450,000
Authorized/in progress	91007	W Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	91024	Lifting HVAC Heat Pumps HCH, Library and UV	-	-	5,000	-	-	-	-	5,000
Authorized/in progress	91033	Repaint Tanks	-	-	495,000	-	-	-	-	495,000
Authorized/in progress	91034	Maksoutoff Galvanized Water Line Replacement	-	-	411,000	-	-	-	-	411,000
Authorized/in progress	91066	Old McDonald's Water Line Repair	-	-	232,723	-	-	-	-	232,723
<b>Authorized/in progress Total</b>			-	<b>20,015,000</b>	<b>4,363,723</b>	-	-	-	-	<b>24,378,723</b>
New FY27	90843	Lake-Hirst and Monastery-Kinhead Utility & Street Improvements			2,500,000					2,500,000
New FY27	91005	Kirkman Street Utilities			400,000					400,000
New FY27	91034	Maksoutoff Galvanized Water Line Replacement			100,000					100,000
<b>New FY27 Total</b>					<b>3,000,000</b>					<b>3,000,000</b>
Physically complete	90652	UV Disinfection Feasibility	5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
<b>Physically complete Total</b>			<b>5,561,000</b>	<b>6,550,000</b>	<b>18,000</b>	-	-	-	-	<b>12,129,000</b>
<b>Grand Total</b>			<b>5,561,000</b>	<b>26,565,000</b>	<b>7,381,723</b>	-	-	-	-	<b>39,507,723</b>



# **WASTEWATER FUND**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

## Waste Water Treatment - Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
220-300-310 - State Revenue	(18,884)	9,785	52,361	15,637	15,637	24,430
220-300-340 - Operating Revenue	4,140,631	4,493,864	4,808,258	5,144,000	5,090,384	5,242,000
220-300-350 - Non-Operating Revenue	20,730	23,300	21,735	20,500	11,308	18,000
220-300-360 - Uses of Prop & Investment	143,865	487,119	523,562	100,000	332,379	100,000
220-300-380 - Miscellaneous	8,260	1,248	3,652	1,500	3,117	1,500
220-680 - Cash Basis Receipts	1,167,520	233,144	56,229	-	8,771	-
<b>Revenue Totals</b>	<b>\$ 5,462,122</b>	<b>\$ 5,248,460</b>	<b>\$ 5,465,797</b>	<b>\$ 5,281,637</b>	<b>\$ 5,461,596</b>	<b>\$ 5,385,930</b>
<b>Expenditures</b>						
220-600-601 - Administration	426,339	655,737	1,032,627	1,354,177	1,153,085	1,077,184
220-600-605 - Distribution	-	19,695	-	-	-	-
220-600-607 - Collections	994,405	1,024,473	1,086,465	1,542,488	1,346,675	1,553,903
220-600-610 - Treatment	615,889	597,460	399,569	400,458	308,867	389,189
220-640 - Depreciation/Amortization	1,288,890	1,324,520	1,327,287	1,333,778	1,333,778	1,326,164
220-650 - Debt Payments	278,906	192,917	209,179	1,300,126	1,175,126	1,234,015
220-670 - Fixed Assets	-	-	-	39,630	16,064	77,000
220-680 - Transfers Between Funds	134,474	2,775,000	4,320,726	400,000	400,000	5,010,000
<b>Expenditure Totals</b>	<b>\$ 3,738,903</b>	<b>\$ 6,589,802</b>	<b>\$ 8,375,854</b>	<b>\$ 6,370,656</b>	<b>\$ 5,733,594</b>	<b>\$ 10,667,454</b>
<b>Fund Total: Waste Water Treatment</b>	<b>\$ 1,723,219</b>	<b>\$ (1,341,342)</b>	<b>\$ (2,910,057)</b>	<b>\$ (1,089,019)</b>	<b>\$ (271,999)</b>	<b>\$ (5,281,524)</b>

# Waste Water Treatment - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 220 - Waste Water Treatment</b>						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	492,909.87	434,272.75	444,919.07	749,599.32	648,007.90
5110.002	Holidays	29,922.45	24,750.69	24,075.74	0.00	0.00
5110.003	Sick Leave	53,420.40	40,845.22	67,014.90	0.00	0.00
5110.004	Overtime	23,583.29	22,310.94	31,824.80	35,000.00	35,000.01
5110.010	Temp Wages	4,441.50	0.00	0.00	42,953.24	10,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$604,277.51	\$522,179.60	\$567,834.51	\$827,552.56	\$693,007.91
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	66,968.65	53,320.19	96,834.71	30,797.00	26,839.00
5120.002	SBS	40,818.39	38,401.29	35,669.20	52,617.01	44,126.65
5120.003	Medicare	9,655.25	9,083.51	8,486.99	12,446.07	10,437.81
5120.004	PERS	143,758.51	126,276.12	126,347.53	172,611.76	150,261.51
5120.005	Health Insurance	161,267.64	155,490.45	186,454.12	308,627.28	208,014.36
5120.006	Life Insurance	77.92	68.64	71.67	102.96	85.68
5120.007	Workmen's Compensation	21,875.41	17,943.04	15,621.06	21,930.45	20,651.20
5120.008	Unemployment	0.00	0.00	1,638.00	0.00	0.00
5120.011	PERS on Behalf	(188,857.00)	(67,274.00)	(7,929.00)	15,637.00	24,430.00
5400.000	OPEB Expense	(123,075.00)	(34,053.00)	63,963.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$132,489.77	\$299,256.24	\$527,157.28	\$614,769.53	\$484,846.21
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	3,546.31	2,879.32	4,803.08	25,000.00	26,100.00
5202.000	Uniforms	2,150.93	1,352.10	2,147.85	3,500.00	3,500.00
5203.001	Utilities	293,997.07	300,680.41	319,231.32	300,000.00	311,000.00
5203.005	Fuel Oil	2,246.30	1,605.39	568.78	2,500.00	1,000.00
5204.000	Telephone	1,230.30	1,107.71	723.08	750.00	800.00
5204.001	Cell Phone Stipend	1,525.00	1,275.00	1,525.00	2,100.00	2,400.00
5205.000	Insurance	51,229.80	84,655.08	75,805.15	80,200.00	81,500.00
5206.000	Supplies	91,478.25	63,461.92	73,145.07	99,200.00	99,200.00
5207.000	Repairs and Maintenance	32,019.64	39,953.43	39,904.04	80,400.00	95,000.00
5208.000	Bldg Repair & Maint	21,279.60	31,735.56	48,078.00	51,778.00	37,764.00
5211.000	IT Fees	73,275.00	99,758.04	112,371.00	117,792.00	92,964.00
5212.000	Contracted Services	81,650.53	74,113.62	73,852.32	189,284.00	170,009.00
5214.000	Interdepartment Services	375,057.38	370,148.20	354,915.77	450,364.00	446,380.00
5221.000	Transportation/Vehicles	182,743.20	264,203.96	217,069.05	209,284.00	229,404.00
5222.000	Postage	6,196.43	6,759.97	7,067.50	8,000.00	8,000.00
5223.000	Tools & Small Equipment	4,429.60	7,323.00	2,253.61	3,400.00	3,400.00
5224.000	Dues and Publications	1,319.45	1,029.00	832.25	2,000.00	2,000.00
5226.000	Advertising	730.00	368.80	0.00	1,000.00	1,000.00
5227.002	Rent-Equipment	4,248.00	4,248.00	4,248.00	5,248.00	1,000.00
5230.000	Bad Debts	16,053.38	10,128.81	11,367.06	16,000.00	16,000.00
5231.000	Credit Card Expense	45,970.47	48,129.62	55,666.32	55,000.00	62,000.00
5290.000	Other Expenses	1,046.50	0.00	1,436.87	2,000.00	2,000.00
5290.100	Unanticipated Repairs	6,442.50	61,011.98	16,658.00	150,000.00	150,000.00
5295.000	Interest Expense	278,906.09	192,917.30	209,179.45	247,607.00	198,020.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$1,578,771.73	\$1,668,846.22	\$1,632,848.57	\$2,102,407.00	\$2,040,441.00
<i>600 - Amortization &amp; Depreciation</i>						
6202.000	Depreciation-Plants	1,190,607.02	1,237,324.08	1,258,237.42	1,265,115.00	1,258,238.00
6205.000	Depreciation-Buildings	33,315.90	33,032.44	33,032.44	33,033.00	33,033.00
6206.000	Depreciation-Machinery	64,966.70	54,163.80	36,017.44	35,630.00	34,893.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		\$1,288,889.62	\$1,324,520.32	\$1,327,287.30	\$1,333,778.00	\$1,326,164.00

## Waste Water Treatment - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<i>700 - Cash Basis Expenditures</i>						
7103.000	Fixed Assets-Plant	0.00	0.00	0.00	25,000.00	0.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	14,630.00	77,000.00
7200.000	Interfund Transfers Out	134,474.27	2,775,000.00	4,320,726.15	0.00	10,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	400,000.00	5,000,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	1,052,519.00	1,035,995.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		<b>\$134,474.27</b>	<b>\$2,775,000.00</b>	<b>\$4,320,726.15</b>	<b>\$1,492,149.00</b>	<b>\$6,122,995.00</b>
EXPENSES Total		<b>\$3,738,902.90</b>	<b>\$6,589,802.38</b>	<b>\$8,375,853.81</b>	<b>\$6,370,656.09</b>	<b>\$10,667,454.12</b>
<b>Fund EXPENSE</b>	<b>Total: 220 - Waste Water Treatment</b>	<b>\$3,738,902.90</b>	<b>\$6,589,802.38</b>	<b>\$8,375,853.81</b>	<b>\$6,370,656.09</b>	<b>\$10,667,454.12</b>

# Waste Water Treatment - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 220 - Waste Water Treatment</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 601 - Administration</b>						
5110.001	Regular Salaries/Wages	72,371.93	60,917.68	107,837.62	226,652.40	98,777.54
5110.002	Holidays	5,349.90	5,970.60	6,111.68	0.00	0.00
5110.003	Sick Leave	1,416.15	13,127.11	49,602.08	0.00	0.00
5110.004	Overtime	0.00	0.00	0.00	35,000.00	35,000.01
5110.010	Temp Wages	0.00	0.00	0.00	42,953.24	10,000.00
5120.001	Annual Leave	17,277.28	(15,623.67)	63,206.41	30,797.00	26,839.00
5120.002	SBS	5,496.27	6,983.00	8,942.79	20,560.20	10,458.75
5120.003	Medicare	1,300.09	1,651.81	2,121.31	4,863.34	2,473.94
5120.004	PERS	19,711.66	19,135.62	29,952.83	57,563.53	29,430.58
5120.005	Health Insurance	8,886.83	8,746.06	49,063.35	89,965.08	35,644.68
5120.006	Life Insurance	5.30	5.04	18.24	28.80	11.52
5120.007	Workmen's Compensation	2,972.77	2,679.04	3,716.32	8,072.15	4,284.57
5120.011	PERS on Behalf	(202,774.00)	(79,800.00)	(26,563.00)	15,637.00	24,430.00
5201.000	Training and Travel	0.00	95.00	0.00	0.00	15,000.00
5202.000	Uniforms	243.75	69.99	0.00	0.00	0.00
5203.005	Fuel Oil	2,246.30	912.19	0.00	1,500.00	0.00
5204.000	Telephone	1,230.30	1,107.71	723.08	750.00	800.00
5204.001	Cell Phone Stipend	0.00	0.00	425.00	0.00	0.00
5205.000	Insurance	51,229.80	84,655.08	75,805.15	80,200.00	81,500.00
5206.000	Supplies	999.14	699.52	2,230.08	1,200.00	1,200.00
5207.000	Repairs and Maintenance	435.72	0.00	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	21,279.60	31,735.56	48,078.00	51,778.00	37,764.00
5211.000	IT Fees	73,275.00	99,758.04	112,371.00	117,792.00	92,964.00
5212.000	Contracted Services	21,582.43	10,399.94	5,173.01	36,500.00	35,225.00
5214.000	Interdepartment Services	375,057.38	370,148.20	354,915.77	450,364.00	446,380.00
5222.000	Postage	6,187.50	6,759.97	7,067.50	8,000.00	8,000.00
5224.000	Dues and Publications	879.00	1,029.00	832.25	2,000.00	2,000.00
5226.000	Advertising	730.00	368.80	0.00	1,000.00	1,000.00
5230.000	Bad Debts	16,053.38	10,128.81	11,367.06	16,000.00	16,000.00
5231.000	Credit Card Expense	45,970.47	48,129.62	55,666.32	55,000.00	62,000.00
5400.000	OPEB Expense	(123,075.00)	(34,053.00)	63,963.00	0.00	0.00
<b>Department Total: 601 - Administration</b>		<b>\$426,338.95</b>	<b>\$655,736.72</b>	<b>\$1,032,626.85</b>	<b>\$1,354,176.74</b>	<b>\$1,077,183.59</b>
<b>Department: 605 - Distribution</b>						
5290.100	Unanticipated Repairs	0.00	19,695.00	0.00	0.00	0.00
<b>Department Total: 605 - Distribution</b>		<b>\$0.00</b>	<b>\$19,695.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Department: 607 - Collections</b>						
5110.001	Regular Salaries/Wages	221,742.91	200,819.87	281,977.55	513,664.92	539,948.36
5110.002	Holidays	23,837.25	16,410.33	17,964.06	0.00	0.00
5110.003	Sick Leave	51,049.65	25,793.31	17,412.82	0.00	0.00
5110.004	Overtime	20,761.71	18,839.01	30,835.59	0.00	0.00
5110.010	Temp Wages	1,152.00	0.00	0.00	0.00	0.00
5120.001	Annual Leave	48,452.97	67,137.14	33,628.30	0.00	0.00
5120.002	SBS	22,603.05	20,228.52	23,289.31	31,487.82	33,098.80
5120.003	Medicare	5,346.59	4,784.87	5,541.57	7,448.14	7,829.26
5120.004	PERS	79,116.74	66,981.75	83,928.71	113,006.19	118,788.48
5120.005	Health Insurance	110,833.88	95,936.35	119,195.44	218,662.20	172,369.68
5120.006	Life Insurance	49.81	40.91	46.77	74.16	74.16
5120.007	Workmen's Compensation	12,022.21	9,651.93	10,370.34	13,612.33	16,089.98

# Waste Water Treatment - Expense Budget by Department

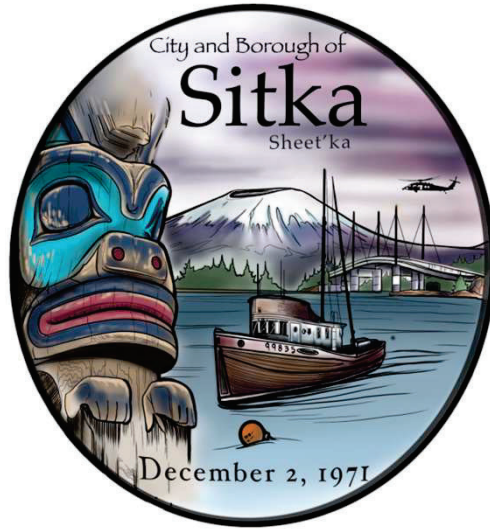
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5120.008	Unemployment	0.00	0.00	1,638.00	0.00	0.00
5120.011	PERS on Behalf	8,926.00	7,566.00	16,247.00	0.00	0.00
5201.000	Training and Travel	2,171.99	920.00	2,899.08	16,000.00	4,500.00
5202.000	Uniforms	1,554.46	405.09	969.76	2,500.00	2,500.00
5203.001	Utilities	132,187.66	141,297.40	151,152.57	160,000.00	163,000.00
5203.005	Fuel Oil	0.00	693.20	568.78	1,000.00	1,000.00
5204.001	Cell Phone Stipend	1,525.00	1,275.00	1,100.00	2,100.00	2,400.00
5206.000	Supplies	34,434.56	15,435.21	18,017.61	28,000.00	28,000.00
5207.000	Repairs and Maintenance	10,965.10	27,053.38	20,779.97	58,000.00	71,500.00
5212.000	Contracted Services	6,818.44	412.68	8,131.00	10,000.00	10,000.00
5221.000	Transportation/Vehicles	182,743.20	264,203.96	217,069.05	209,284.00	229,404.00
5223.000	Tools & Small Equipment	4,132.60	2,257.50	1,464.94	2,400.00	2,400.00
5224.000	Dues and Publications	240.45	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	4,248.00	4,248.00	4,248.00	4,248.00	0.00
5290.000	Other Expenses	1,046.50	0.00	1,330.87	1,000.00	1,000.00
5290.100	Unanticipated Repairs	6,442.50	32,081.98	16,658.00	150,000.00	150,000.00
<b>Department Total: 607 - Collections</b>		<b>\$994,405.23</b>	<b>\$1,024,473.39</b>	<b>\$1,086,465.09</b>	<b>\$1,542,487.76</b>	<b>\$1,553,902.72</b>
<b>Department: 610 - Treatment</b>						
5110.001	Regular Salaries/Wages	198,795.03	172,535.20	55,103.90	9,282.00	9,282.00
5110.002	Holidays	735.30	2,369.76	0.00	0.00	0.00
5110.003	Sick Leave	954.60	1,924.80	0.00	0.00	0.00
5110.004	Overtime	2,821.58	3,471.93	989.21	0.00	0.00
5110.010	Temp Wages	3,289.50	0.00	0.00	0.00	0.00
5120.001	Annual Leave	1,238.40	1,806.72	0.00	0.00	0.00
5120.002	SBS	12,719.07	11,189.77	3,437.10	568.99	569.10
5120.003	Medicare	3,008.57	2,646.83	824.11	134.59	134.61
5120.004	PERS	44,930.11	40,158.75	12,465.99	2,042.04	2,042.45
5120.005	Health Insurance	41,546.93	50,808.04	18,195.33	0.00	0.00
5120.006	Life Insurance	22.81	22.69	6.66	0.00	0.00
5120.007	Workmen's Compensation	6,880.43	5,612.07	1,534.40	245.97	276.65
5120.011	PERS on Behalf	4,991.00	4,960.00	2,387.00	0.00	0.00
5201.000	Training and Travel	1,374.32	1,864.32	1,904.00	9,000.00	6,600.00
5202.000	Uniforms	352.72	877.02	1,178.09	1,000.00	1,000.00
5203.001	Utilities	161,809.41	159,383.01	168,078.75	140,000.00	148,000.00
5206.000	Supplies	56,044.55	47,327.19	52,897.38	70,000.00	70,000.00
5207.000	Repairs and Maintenance	20,618.82	12,900.05	19,124.07	22,400.00	23,500.00
5212.000	Contracted Services	53,249.66	63,301.00	60,548.31	142,784.00	124,784.00
5222.000	Postage	8.93	0.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	297.00	5,065.50	788.67	1,000.00	1,000.00
5224.000	Dues and Publications	200.00	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	0.00	0.00	1,000.00	1,000.00
5290.000	Other Expenses	0.00	0.00	106.00	1,000.00	1,000.00
5290.100	Unanticipated Repairs	0.00	9,235.00	0.00	0.00	0.00
<b>Department Total: 610 - Treatment</b>		<b>\$615,888.74</b>	<b>\$597,459.65</b>	<b>\$399,568.97</b>	<b>\$400,457.59</b>	<b>\$389,188.81</b>
<b>Division Total: 600 - Operations</b>		<b>\$2,036,632.92</b>	<b>\$2,297,364.76</b>	<b>\$2,518,660.91</b>	<b>\$3,297,122.09</b>	<b>\$3,020,275.12</b>
<b>Division: 640 - Depreciation/Amortization</b>						
6202.000	Depreciation-Plants	1,190,607.02	1,237,324.08	1,258,237.42	1,265,115.00	1,258,238.00
6205.000	Depreciation-Buildings	33,315.90	33,032.44	33,032.44	33,033.00	33,033.00
6206.000	Depreciation-Machinery	64,966.70	54,163.80	36,017.44	35,630.00	34,893.00
<b>Division Total: 640 - Depreciation/Amortization</b>		<b>\$1,288,889.62</b>	<b>\$1,324,520.32</b>	<b>\$1,327,287.30</b>	<b>\$1,333,778.00</b>	<b>\$1,326,164.00</b>
<b>Division: 650 - Debt Payments</b>						
5295.000	Interest Expense	278,906.09	192,917.30	209,179.45	247,607.00	198,020.00

## Waste Water Treatment - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
7301.000	Note Principal Payments	0.00	0.00	0.00	1,052,519.00	1,035,995.00
<b>Division Total: 650 - Debt Payments</b>		<b>\$278,906.09</b>	<b>\$192,917.30</b>	<b>\$209,179.45</b>	<b>\$1,300,126.00</b>	<b>\$1,234,015.00</b>
<b>Division: 670 - Fixed Assets</b>						
7103.000	Fixed Assets-Plant	0.00	0.00	0.00	25,000.00	0.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	14,630.00	77,000.00
<b>Division Total: 670 - Fixed Assets</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$39,630.00</b>	<b>\$77,000.00</b>
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	134,474.27	2,775,000.00	4,320,726.15	0.00	10,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	400,000.00	5,000,000.00
<b>Division Total: 680 - Transfers Between Funds</b>		<b>\$134,474.27</b>	<b>\$2,775,000.00</b>	<b>\$4,320,726.15</b>	<b>\$400,000.00</b>	<b>\$5,010,000.00</b>
<b>EXPENSES Total</b>		<b>\$3,738,902.90</b>	<b>\$6,589,802.38</b>	<b>\$8,375,853.81</b>	<b>\$6,370,656.09</b>	<b>\$10,667,454.12</b>
<b>Fund EXPENSE</b>	<b>Total: 220 - Waste Water Treatment</b>	<b>\$3,738,902.90</b>	<b>\$6,589,802.38</b>	<b>\$8,375,853.81</b>	<b>\$6,370,656.09</b>	<b>\$10,667,454.12</b>

Wastewater Fund - Fund 730  
FY2027 Capital Projects

Status	Project number	Project Description	Source -	Source -	Source -	Source -	Source -	Source -	Source - Total	
			Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bonding	Contingent Other	(approved + contingent)
Authorized/in progress	90447	WWTP Control System	-	-	478,580	-	-	-	478,580	
Authorized/in progress	90565	Jamestown East Lift Station Replacement	-	-	85,000	-	-	-	85,000	
Authorized/in progress	90655	WWTP-Rehabilitation	-	9,737,000	14,420	-	-	-	9,751,420	
Authorized/in progress	90783	Replace Generators - Lift Stations	-	311,000	236,000	-	-	-	547,000	
Authorized/in progress	90809	Replace WWTP Influent Grinder	-	-	100,000	-	-	-	100,000	
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	220,000	-	-	-	220,000	
Authorized/in progress	90843	Lake-Hirst and Monastery-Kinkead Utility & Street Improvements	-	2,060,000	750,000	-	-	-	2,810,000	
Authorized/in progress	90862	Japonski Sewer Force Main Condition Assessment	-	-	250,000	-	-	-	250,000	
Authorized/in progress	90878	Katlian Ave Paving	-	-	100,000	-	-	-	100,000	
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	65,000	-	-	-	65,000	
Authorized/in progress	90895	Wastewater Master Plan	-	-	120,000	-	-	-	120,000	
Authorized/in progress	90916	WWTP Blower Manifold Assessment/Design	-	-	53,000	-	-	-	53,000	
Authorized/in progress	90917	Lincoln Street Lift Station Valve Replacement	-	-	55,000	-	-	-	55,000	
Authorized/in progress	90918	WWTP Clarifier Drive Replacement	-	-	62,000	-	-	-	62,000	
Authorized/in progress	90919	Thomsen Harbor Lift Station Rehabilitation	-	1,300,000	1,525,143	-	-	1,700,000	4,525,143	
Authorized/in progress	90952	Sludge Thickener Catwalk Replacement	-	-	20,000	-	-	-	20,000	
Authorized/in progress	90983	SCADA Communication Upgrades	-	-	125,000	-	-	-	125,000	
Authorized/in progress	91005	Kirkman Street Utilities	-	-	410,000	-	-	-	410,000	
Authorized/in progress	91008	WW Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	150,000	
Authorized/in progress	91009	Lake & Lincoln Lift Station Rehabilitation	-	-	425,000	-	-	2,500,000	2,925,000	
Authorized/in progress	91010	WWTP Effluent Disinfection System	-	-	750,000	-	-	11,000,000	11,750,000	
Authorized/in progress	91011	Sewer Force Main Replacement	-	-	700,000	-	-	6,000,000	6,700,000	
Authorized/in progress	91012	WWTP Lime Feed System	-	-	250,000	-	-	-	250,000	
Authorized/in progress	91013	WW Equipment Condition Assessment	-	-	100,000	-	-	-	100,000	
Authorized/in progress	91035	Sludge Dewatering Assessment and Design	-	-	175,000	-	-	-	175,000	
Authorized/in progress	91036	WWTP Pipe Replacement	-	-	20,000	-	-	-	20,000	
Authorized/in progress	91116	Granite Creek Lift Station Control Panel	-	-	100,000	-	-	-	100,000	
<b>Authorized/in progress Total</b>			-	<b>13,408,000</b>	<b>7,339,143</b>	-	-	<b>21,200,000</b>	-	<b>41,947,143</b>
New FY27	90843	Lake-Hirst and Monastery-Kinkead Utility & Street Improvements			2,500,000					2,500,000
New FY27	91005	Kirkman Street Utilities			200,000					200,000
New FY27	91010	WWTP Effluent Disinfection System			2,300,000		10,000,000	(9,500,000)		2,800,000
<b>New FY27 Total</b>					<b>5,000,000</b>		<b>10,000,000</b>	<b>(9,500,000)</b>		<b>5,500,000</b>
<b>Grand Total</b>			-	<b>13,408,000</b>	<b>12,339,143</b>	-	<b>10,000,000</b>	<b>11,700,000</b>	-	<b>47,447,143</b>



# **SOLID WASTE FUND**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

**Solid Waste - Budget Summary by Organization**

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
230-300-310 - State Revenue	(4,043)	2,562	14,646	4,094	4,094	6,834
230-300-340 - Operating Revenue	5,683,579	6,173,366	6,749,381	6,820,000	6,941,227	6,920,000
230-300-360 - Uses of Prop & Investment	78,928	143,166	173,305	50,000	121,799	50,000
230-300-380 - Miscellaneous	13,910	2,003	38,449	2,500	1,068	2,500
230-680 - Cash Basis Receipts	-	3,680,736	391,144	-	-	-
<b>Revenue Totals</b>	<b>\$ 5,772,373</b>	<b>\$ 10,001,832</b>	<b>\$ 7,366,924</b>	<b>\$ 6,876,594</b>	<b>\$ 7,068,188</b>	<b>\$ 6,979,334</b>
<b>Expenditures</b>						
230-600-601 - Administration	1,819,118	526,748	642,105	695,591	606,096	936,957
230-600-620 - Transfer Station	1,966,226	723,165	958,344	1,005,076	966,416	1,041,613
230-600-621 - Landfill	112,194	271,902	137,836	445,761	434,300	510,156
230-600-622 - Scrapyard	538,647	822,276	883,878	1,018,432	944,151	1,189,256
230-600-623 - Dropoff Recycle Center	41,248	60,777	71,407	169,474	73,601	143,344
230-600-624 - Solid Waste Collection	-	2,488,795	2,544,069	2,857,680	2,695,132	3,026,796
230-600-635 - Jobbing	-	-	26,964	-	-	-
230-640 - Depreciation/Amortization	119,974	208,274	291,306	233,190	233,190	302,943
230-650 - Debt Payments	12,178	10,441	8,702	215,746	215,746	214,009
230-670 - Fixed Assets	-	-	-	55,000	15,000	-
230-680 - Transfers Between Funds	-	1,470,840	20,000	1,400,000	1,400,000	460,000
<b>Expenditure Totals</b>	<b>\$ 4,609,585</b>	<b>\$ 6,583,218</b>	<b>\$ 5,584,610</b>	<b>\$ 8,095,950</b>	<b>\$ 7,583,633</b>	<b>\$ 7,825,074</b>
<b>Fund Total: Solid Waste Fund</b>	<b>\$ 1,162,788</b>	<b>\$ 3,418,614</b>	<b>\$ 1,782,314</b>	<b>\$ (1,219,356)</b>	<b>\$ (515,445)</b>	<b>\$ (845,740)</b>

## Solid Waste - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 230 - Solid Waste Fund</b>						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	115,175.70	120,418.38	137,701.12	183,723.12	244,308.59
5110.002	Holidays	6,314.92	6,644.43	6,083.76	0.00	0.00
5110.003	Sick Leave	7,383.40	3,763.04	2,544.82	0.00	0.00
5110.004	Overtime	4,546.01	12,951.22	13,883.36	3,000.00	10,000.01
5110.010	Temp Wages	119.60	288.00	11,165.00	22,331.27	5,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$133,539.63	\$144,065.07	\$171,378.06	\$209,054.39	\$259,308.60
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	11,788.46	4,162.88	7,263.13	5,654.00	9,026.00
5120.002	SBS	8,669.47	9,518.14	10,646.26	13,161.80	16,448.77
5120.003	Medicare	2,050.65	2,251.45	2,536.50	3,113.27	3,890.82
5120.004	PERS	30,560.95	31,526.70	32,261.35	41,078.98	55,948.17
5120.005	Health Insurance	32,715.51	30,562.14	34,918.13	57,530.40	46,879.80
5120.006	Life Insurance	26.89	23.55	17.94	30.96	33.84
5120.007	Workmen's Compensation	5,199.41	5,529.31	5,746.79	6,588.04	8,031.71
5120.008	Unemployment	0.00	0.00	53.56	0.00	0.00
5120.011	PERS on Behalf	(39,209.00)	20,423.00	10,291.00	4,094.00	6,834.00
5400.000	OPEB Expense	(26,741.00)	(28,128.00)	10,461.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$25,061.34	\$75,869.17	\$114,195.66	\$131,251.45	\$147,093.11
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	5,026.35	1,598.45	14,024.95	53,500.00	33,500.00
5202.000	Uniforms	1,026.61	2,323.57	4,918.95	5,000.00	5,000.00
5203.001	Utilities	40,654.22	43,202.51	56,530.59	58,000.00	50,000.00
5204.000	Telephone	1,985.97	2,137.42	1,435.30	1,500.00	1,700.00
5204.001	Cell Phone Stipend	0.00	0.00	75.00	600.00	900.00
5205.000	Insurance	6,265.29	8,647.07	13,567.52	14,550.00	15,500.00
5206.000	Supplies	12,179.13	18,451.03	41,546.92	41,500.00	36,500.00
5207.000	Repairs and Maintenance	1,379.08	610.51	2,690.55	30,000.00	26,000.00
5208.000	Bldg Repair & Maint	8,337.96	12,521.04	16,166.04	25,076.00	16,284.00
5211.000	IT Fees	25,685.04	25,440.96	30,045.96	31,284.00	39,048.00
5212.000	Contracted Services	3,564,655.52	3,668,009.18	4,095,192.90	4,567,911.02	4,990,904.00
5214.000	Interdepartment Services	437,380.72	441,337.90	468,699.81	478,532.00	637,628.00
5221.000	Transportation/Vehicles	92,428.56	346,534.37	128,769.93	367,155.00	405,156.00
5222.000	Postage	6,187.50	6,750.00	7,096.70	6,500.00	8,000.00
5223.000	Tools & Small Equipment	914.12	2,450.93	8,426.66	20,000.00	20,000.00
5226.000	Advertising	196.00	2,681.29	758.18	0.00	0.00
5227.002	Rent-Equipment	31,000.00	31,000.00	31,556.73	35,600.00	35,600.00
5230.000	Bad Debts	30,101.42	12,003.75	15,542.70	30,000.00	30,000.00
5231.000	Credit Card Expense	59,153.00	58,138.24	66,901.07	69,000.00	74,000.00
5290.000	Other Expenses	(5,724.03)	(10,109.03)	(24,918.06)	16,000.00	16,000.00
5295.000	Interest Expense	12,178.08	10,441.17	8,701.84	6,948.00	5,211.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$4,331,010.54	\$4,684,170.36	\$4,987,730.24	\$5,858,656.02	\$6,446,931.00
<i>600 - Amortization &amp; Depreciation</i>						
6201.000	Depreciation-Land Improve	89,989.44	89,989.44	89,989.44	89,990.00	89,990.00
6202.000	Depreciation-Plants	12,069.60	94,383.01	137,466.41	121,821.00	137,467.00
6205.000	Depreciation-Buildings	8,675.59	12,398.59	12,398.59	12,399.00	12,399.00
6206.000	Depreciation-Machinery	9,239.15	11,502.79	51,452.05	8,980.00	63,087.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		\$119,973.78	\$208,273.83	\$291,306.49	\$233,190.00	\$302,943.00

# Solid Waste - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	55,000.00	0.00
7200.000	Interfund Transfers Out	0.00	1,470,840.00	20,000.00	0.00	210,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	1,400,000.00	250,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	208,798.00	208,798.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$0.00	\$1,470,840.00	\$20,000.00	\$1,663,798.00	\$668,798.00
EXPENSES Total		\$4,609,585.29	\$6,583,218.43	\$5,584,610.45	\$8,095,949.86	\$7,825,073.71
<b>Fund EXPENSE</b>	<b>Total: 230 - Solid Waste Fund</b>	<b>\$4,609,585.29</b>	<b>\$6,583,218.43</b>	<b>\$5,584,610.45</b>	<b>\$8,095,949.86</b>	<b>\$7,825,073.71</b>

# Solid Waste - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 230 - Solid Waste Fund</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 601 - Administration</b>						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	0.00	47,068.27
5110.003	Sick Leave	0.00	282.97	426.51	0.00	0.00
5120.001	Annual Leave	3,902.78	(7,868.20)	3,359.00	0.00	0.00
5120.002	SBS	0.00	0.00	0.00	0.00	2,885.11
5120.003	Medicare	0.00	0.00	0.00	0.00	682.45
5120.004	PERS	0.00	0.00	0.00	0.00	10,355.14
5120.005	Health Insurance	0.00	0.00	0.00	0.00	17,822.52
5120.006	Life Insurance	0.00	0.00	0.00	0.00	5.76
5120.007	Workmen's Compensation	0.00	0.00	0.00	0.00	1,402.67
5120.011	PERS on Behalf	0.00	0.00	0.00	0.00	6,834.00
5201.000	Training and Travel	0.00	(1,025.00)	10,463.63	40,500.00	25,500.00
5205.000	Insurance	6,265.29	8,647.07	13,567.52	14,550.00	15,500.00
5206.000	Supplies	84.00	967.17	3,318.50	1,500.00	1,500.00
5211.000	IT Fees	25,685.04	25,440.96	30,045.96	31,284.00	39,048.00
5212.000	Contracted Services	1,278,460.01	6,302.67	5,457.34	17,725.00	12,725.00
5214.000	Interdepartment Services	433,260.09	441,137.90	468,699.81	478,532.00	637,628.00
5221.000	Transportation/Vehicles	0.00	0.00	2,944.51	0.00	0.00
5222.000	Postage	6,187.50	6,750.00	7,096.70	6,500.00	8,000.00
5223.000	Tools & Small Equipment	0.00	0.00	3,820.39	0.00	0.00
5226.000	Advertising	0.00	1,828.30	0.00	0.00	0.00
5230.000	Bad Debts	30,101.42	12,003.75	15,542.70	30,000.00	30,000.00
5231.000	Credit Card Expense	59,153.00	58,138.24	66,901.07	69,000.00	74,000.00
5290.000	Other Expenses	2,760.00	2,270.00	0.00	6,000.00	6,000.00
5400.000	OPEB Expense	(26,741.00)	(28,128.00)	10,461.00	0.00	0.00
<b>Department Total: 601 - Administration</b>		<b>\$1,819,118.13</b>	<b>\$526,747.83</b>	<b>\$642,104.64</b>	<b>\$695,591.00</b>	<b>\$936,956.92</b>
<b>Department: 620 - Transfer Station</b>						
5110.010	Temp Wages	0.00	288.00	0.00	0.00	0.00
5120.002	SBS	0.00	17.65	0.00	0.00	0.00
5120.003	Medicare	0.00	4.18	0.00	0.00	0.00
5120.007	Workmen's Compensation	0.00	12.82	0.00	0.00	0.00
5203.001	Utilities	10,646.44	18,224.33	21,818.22	25,000.00	22,000.00
5206.000	Supplies	0.00	735.27	2,030.07	0.00	0.00
5207.000	Repairs and Maintenance	0.00	248.32	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	8,337.96	12,521.04	16,166.04	25,076.00	16,284.00
5212.000	Contracted Services	1,947,241.53	690,163.41	918,119.79	955,000.00	1,003,329.00
5221.000	Transportation/Vehicles	0.00	97.31	0.00	0.00	0.00
5226.000	Advertising	0.00	852.99	0.00	0.00	0.00
5290.000	Other Expenses	0.00	0.00	210.00	0.00	0.00
<b>Department Total: 620 - Transfer Station</b>		<b>\$1,966,225.93</b>	<b>\$723,165.32</b>	<b>\$958,344.12</b>	<b>\$1,005,076.00</b>	<b>\$1,041,613.00</b>
<b>Department: 621 - Landfill</b>						
5201.000	Training and Travel	1,998.20	0.00	3,127.98	10,000.00	5,000.00
5202.000	Uniforms	0.00	0.00	122.50	0.00	0.00
5206.000	Supplies	2,968.90	1,817.81	6,800.81	15,000.00	10,000.00
5212.000	Contracted Services	27,713.21	33,933.17	36,958.18	55,606.02	92,000.00
5214.000	Interdepartment Services	2,849.97	0.00	0.00	0.00	0.00
5221.000	Transportation/Vehicles	85,357.43	250,374.94	115,931.78	355,155.00	393,156.00
5226.000	Advertising	0.00	0.00	758.18	0.00	0.00
5290.000	Other Expenses	(8,694.03)	(14,224.03)	(25,863.06)	10,000.00	10,000.00

## Solid Waste - Expense Budget by Department

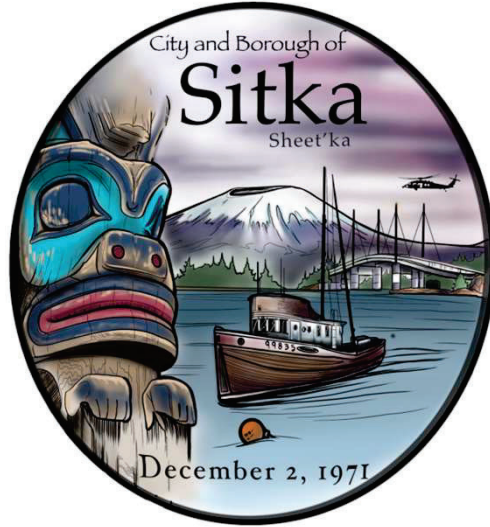
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Department Total: 621 - Landfill</b>		\$112,193.68	\$271,901.89	\$137,836.37	\$445,761.02	\$510,156.00
<b>Department: 622 - Scrap Yard</b>						
5110.001	Regular Salaries/Wages	115,175.70	120,418.38	137,701.12	183,723.12	197,240.32
5110.002	Holidays	6,314.92	6,644.43	6,083.76	0.00	0.00
5110.003	Sick Leave	7,383.40	3,480.07	2,118.31	0.00	0.00
5110.004	Overtime	4,546.01	12,951.22	13,883.36	0.00	10,000.01
5110.010	Temp Wages	119.60	0.00	11,165.00	0.00	5,000.00
5120.001	Annual Leave	7,885.68	12,031.08	3,904.13	0.00	9,026.00
5120.002	SBS	8,669.47	9,500.49	10,646.26	11,262.40	13,563.66
5120.003	Medicare	2,050.65	2,247.27	2,536.50	2,663.99	3,208.37
5120.004	PERS	30,560.95	31,526.70	32,261.35	40,418.98	45,593.03
5120.005	Health Insurance	32,715.51	30,562.14	34,918.13	57,530.40	29,057.28
5120.006	Life Insurance	26.89	23.55	17.94	30.96	28.08
5120.007	Workmen's Compensation	5,199.41	5,516.49	5,746.79	6,007.95	6,629.04
5120.008	Unemployment	0.00	0.00	53.56	0.00	0.00
5120.011	PERS on Behalf	(39,209.00)	20,423.00	10,291.00	4,094.00	0.00
5201.000	Training and Travel	3,028.15	2,623.45	433.34	3,000.00	3,000.00
5202.000	Uniforms	1,026.61	2,323.57	4,796.45	5,000.00	5,000.00
5203.001	Utilities	21,630.18	18,584.80	28,960.23	25,000.00	18,000.00
5204.000	Telephone	1,985.97	2,137.42	1,435.30	1,500.00	1,700.00
5204.001	Cell Phone Stipend	0.00	0.00	75.00	600.00	900.00
5206.000	Supplies	9,126.23	14,930.78	29,397.54	25,000.00	25,000.00
5207.000	Repairs and Maintenance	1,379.08	362.19	2,690.55	30,000.00	26,000.00
5212.000	Contracted Services	278,704.52	394,630.68	497,970.30	555,000.00	722,710.00
5214.000	Interdepartment Services	936.06	0.00	0.00	0.00	0.00
5221.000	Transportation/Vehicles	7,071.13	96,062.12	9,893.64	12,000.00	12,000.00
5223.000	Tools & Small Equipment	914.12	2,450.93	4,606.27	20,000.00	20,000.00
5226.000	Advertising	196.00	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	31,000.00	31,000.00	31,556.73	35,600.00	35,600.00
5290.000	Other Expenses	210.00	1,845.00	735.00	0.00	0.00
<b>Department Total: 622 - Scrap Yard</b>		\$538,647.24	\$822,275.76	\$883,877.56	\$1,018,431.80	\$1,189,255.79
<b>Department: 623 - Dropoff Recycle Center</b>						
5110.004	Overtime	0.00	0.00	0.00	3,000.00	0.00
5110.010	Temp Wages	0.00	0.00	0.00	22,331.27	0.00
5120.001	Annual Leave	0.00	0.00	0.00	5,654.00	0.00
5120.002	SBS	0.00	0.00	0.00	1,899.40	0.00
5120.003	Medicare	0.00	0.00	0.00	449.28	0.00
5120.004	PERS	0.00	0.00	0.00	660.00	0.00
5120.007	Workmen's Compensation	0.00	0.00	0.00	580.09	0.00
5203.001	Utilities	8,377.60	6,393.38	5,752.14	8,000.00	10,000.00
5212.000	Contracted Services	32,536.25	54,183.77	65,654.47	126,900.00	133,344.00
5214.000	Interdepartment Services	334.60	200.00	0.00	0.00	0.00
<b>Department Total: 623 - Dropoff Recycle Center</b>		\$41,248.45	\$60,777.15	\$71,406.61	\$169,474.04	\$143,344.00
<b>Department: 624 - Solid Waste Collection</b>						
5212.000	Contracted Services	0.00	2,488,795.48	2,544,069.13	2,857,680.00	3,026,796.00
<b>Department Total: 624 - Solid Waste Collection</b>		\$0.00	\$2,488,795.48	\$2,544,069.13	\$2,857,680.00	\$3,026,796.00
<b>Department: 635 - Jobbing Expenses</b>						
5212.000	Contracted Services	0.00	0.00	26,963.69	0.00	0.00
<b>Department Total: 635 - Jobbing Expenses</b>		\$0.00	\$0.00	\$26,963.69	\$0.00	\$0.00
<b>Division Total: 600 - Operations</b>		\$4,477,433.43	\$4,893,663.43	\$5,264,602.12	\$6,192,013.86	\$6,848,121.71
<b>Division: 640 - Depreciation/Amortization</b>						
6201.000	Depreciation-Land Improve	89,989.44	89,989.44	89,989.44	89,990.00	89,990.00

## Solid Waste - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
6202.000	Depreciation-Plants	12,069.60	94,383.01	137,466.41	121,821.00	137,467.00
6205.000	Depreciation-Buildings	8,675.59	12,398.59	12,398.59	12,399.00	12,399.00
6206.000	Depreciation-Machinery	9,239.15	11,502.79	51,452.05	8,980.00	63,087.00
<b>Division Total: 640 - Depreciation/Amortization</b>		<b>\$119,973.78</b>	<b>\$208,273.83</b>	<b>\$291,306.49</b>	<b>\$233,190.00</b>	<b>\$302,943.00</b>
<b>Division: 650 - Debt Payments</b>						
5295.000	Interest Expense	12,178.08	10,441.17	8,701.84	6,948.00	5,211.00
7301.000	Note Principal Payments	0.00	0.00	0.00	208,798.00	208,798.00
<b>Division Total: 650 - Debt Payments</b>		<b>\$12,178.08</b>	<b>\$10,441.17</b>	<b>\$8,701.84</b>	<b>\$215,746.00</b>	<b>\$214,009.00</b>
<b>Division: 670 - Fixed Assets</b>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	55,000.00	0.00
<b>Division Total: 670 - Fixed Assets</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$55,000.00</b>	<b>\$0.00</b>
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	0.00	1,470,840.00	20,000.00	0.00	210,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	1,400,000.00	250,000.00
<b>Division Total: 680 - Transfers Between Funds</b>		<b>\$0.00</b>	<b>\$1,470,840.00</b>	<b>\$20,000.00</b>	<b>\$1,400,000.00</b>	<b>\$460,000.00</b>
<b>EXPENSES Total</b>		<b>\$4,609,585.29</b>	<b>\$6,583,218.43</b>	<b>\$5,584,610.45</b>	<b>\$8,095,949.86</b>	<b>\$7,825,073.71</b>
<b>Fund EXPENSE Total: 230 - Solid Waste Fund</b>		<b>\$4,609,585.29</b>	<b>\$6,583,218.43</b>	<b>\$5,584,610.45</b>	<b>\$8,095,949.86</b>	<b>\$7,825,073.71</b>

Solid Waste Fund - Fund 740  
FY2027 Capital Projects

Status	Project number	Project Description	Source -							Source- Total authorized (approved + contingent)
			Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bonding	Contingent Other	
Authorized/in progress	90847	Expansion of Biosolids	-	-	1,530,000	-	-	-	-	1,530,000
Authorized/in progress	90865	Transfer Station Building	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90871	Kimsham Landfill Drainage Compliance	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90899	Scrap Yard Electrical	-	-	8,000	-	-	-	-	8,000
Authorized/in progress	90900	Scrap Yard / Impound Fence	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90920	Scrap Yard Tank Circular Concrete Structure Repairs	-	-	8,500	-	-	-	-	8,500
Authorized/in progress	90953	Recycling Loading Dock Repair	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90963	Solid Waste Compactor	-	2,790,000	155,000	210,000	-	-	-	3,155,000
Authorized/in progress	91014	Granite Ck Biosolids-Bridge Study	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	91117	Granite Creek Bridge Replacement	-	-	1,400,000	-	-	-	-	1,400,000
<b>Authorized/in progress Total</b>			-	<b>2,790,000</b>	<b>3,596,500</b>	<b>210,000</b>	-	-	-	<b>6,596,500</b>
<b>New FY27</b>	<b>TBD</b>	Recycle Center Update			250,000					250,000
<b>New FY27 Total</b>					<b>250,000</b>					<b>250,000</b>



# HARBOR FUND

FISCAL YEAR 2027

OPERATING BUDGET

## Harbor - Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
240-300-310 - State Revenue	1,434,660	898,734	776,701	867,409	867,409	829,700
240-300-340 - Operating Revenue	2,986,854	3,108,779	3,200,180	3,276,300	3,337,772	3,392,600
240-300-350 - Non-Operating Revenue	415,416	387,212	408,835	336,500	345,605	348,500
240-300-360 - Uses of Prop & Investment	108,165	768,202	812,289	250,000	579,023	250,000
240-300-380 - Miscellaneous	23,801	22,032	31,230	15,000	40,554	20,000
240-680 - Cash Basis Receipts	285,439	633,769	140,756	147,000	133,145	197,000
<b>Revenue Totals</b>	<b>\$ 5,254,335</b>	<b>\$ 5,818,727</b>	<b>\$ 5,369,990</b>	<b>\$ 4,892,209</b>	<b>\$ 5,303,508</b>	<b>\$ 5,037,800</b>
<b>Expenditures</b>						
240-600-601 - Administration	729,895	907,500	1,158,830	1,406,634	980,734	1,327,013
240-600-630 - Operations	1,884,197	1,955,379	2,003,468	2,293,243	2,174,792	2,435,242
240-640 - Depreciation/Amortization	1,767,392	1,730,742	1,648,413	1,607,435	1,607,435	1,638,555
240-650 - Debt Payments	325,902	330,841	317,793	921,400	921,400	924,478
240-670 - Fixed Assets	-	-	-	91,000	48,284	50,000
240-680 - Transfers Between Funds	2,247,000	1,113,104	92,500	-	-	405,000
<b>Expenditure Totals</b>	<b>6,954,386</b>	<b>6,037,566</b>	<b>5,221,003</b>	<b>6,319,712</b>	<b>5,732,646</b>	<b>6,780,289</b>
<b>Fund Total: Harbor Fund</b>	<b>\$ (1,700,051)</b>	<b>\$ (218,838)</b>	<b>\$ 148,987</b>	<b>\$ (1,427,503)</b>	<b>\$ (429,137)</b>	<b>\$ (1,742,489)</b>

# Harbor - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 240 - Harbor Fund</b>						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	478,660.59	555,662.31	582,121.46	798,701.83	764,940.47
5110.002	Holidays	23,838.37	29,439.09	30,257.50	0.00	0.00
5110.003	Sick Leave	19,313.74	85,807.24	39,930.16	0.00	0.00
5110.004	Overtime	12,266.83	15,228.23	6,244.67	15,000.00	15,000.00
5110.010	Temp Wages	75,307.86	77,268.25	55,159.00	105,171.22	120,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$609,387.39	\$763,405.12	\$713,712.79	\$918,873.05	\$899,940.47
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	61,304.13	61,306.56	70,368.20	30,783.00	32,052.00
5120.002	SBS	41,475.53	46,322.39	46,268.63	58,214.26	57,131.26
5120.003	Medicare	9,624.34	10,947.42	11,014.47	13,770.05	13,513.89
5120.004	PERS	124,692.48	140,657.24	153,306.90	179,013.78	171,586.98
5120.005	Health Insurance	192,806.44	153,305.51	195,504.46	288,216.36	288,409.44
5120.006	Life Insurance	114.85	112.65	119.61	131.40	125.64
5120.007	Workmen's Compensation	25,771.74	25,645.07	22,067.54	25,030.94	23,769.23
5120.008	Unemployment	0.00	0.00	188.63	0.00	0.00
5120.011	PERS on Behalf	5,903.00	87,784.00	61,884.00	17,407.00	29,700.00
5400.000	OPEB Expense	(167,914.00)	(120,085.00)	35,273.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$293,778.51	\$405,995.84	\$595,995.44	\$612,566.79	\$616,288.44
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	5,882.89	11,211.10	5,735.29	7,400.00	10,950.00
5202.000	Uniforms	3,009.62	2,763.84	3,547.64	4,150.00	4,150.00
5203.001	Utilities	678,665.21	687,023.91	747,245.83	745,000.00	791,000.00
5204.000	Telephone	499.19	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	662.60	675.00	750.00	600.00	900.00
5205.000	Insurance	93,535.41	135,854.53	126,417.58	124,850.00	153,500.00
5206.000	Supplies	19,934.97	14,419.87	13,642.97	20,500.00	21,500.00
5207.000	Repairs and Maintenance	51,215.55	79,273.44	43,989.35	60,000.00	65,000.00
5207.001	Boat Repair and Maintenance	4,568.68	734.94	7,112.27	6,000.00	6,000.00
5207.002	Disposal of derelict vessels	6,419.85	31,200.00	0.00	95,000.00	175,000.00
5208.000	Bldg Repair & Maint	8,337.96	12,521.04	16,166.04	25,076.00	23,160.00
5211.000	IT Fees	68,403.00	93,186.00	107,621.04	112,368.00	103,068.00
5212.000	Contracted Services	132,772.08	108,341.72	108,746.60	208,893.97	208,800.00
5214.000	Interdepartment Services	350,182.50	326,360.39	349,107.52	390,144.00	310,956.00
5221.000	Transportation/Vehicles	48,522.67	70,644.51	78,511.90	100,864.00	91,668.00
5222.000	Postage	5,500.00	6,000.00	6,292.05	6,000.00	7,000.00
5223.000	Tools & Small Equipment	20,213.88	6,938.22	3,255.59	17,066.00	14,450.00
5224.000	Dues and Publications	849.00	626.79	225.00	650.00	600.00
5226.000	Advertising	1,915.30	2,410.30	3,673.55	5,840.00	6,160.00
5227.002	Rent-Equipment	0.00	160.00	0.00	1,000.00	1,000.00
5227.003	Rent-Other	0.00	0.00	960.00	1,440.00	1,440.00
5230.000	Bad Debts	134,094.14	25,628.84	153,123.30	150,000.00	150,000.00
5231.000	Credit Card Expense	72,846.61	74,708.16	74,155.44	82,000.00	96,000.00
5290.000	Other Expenses	2,894.81	2,795.37	2,310.31	3,595.00	3,725.00
5295.000	Interest Expense	324,151.70	330,340.76	317,793.26	360,051.00	343,129.00
5297.000	Debt Admin Expense	1,750.00	500.00	0.00	1,000.00	1,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$2,036,827.62	\$2,024,318.73	\$2,170,382.53	\$2,529,487.97	\$2,590,156.00
<i>600 - Amortization &amp; Depreciation</i>						
6201.000	Depreciation-Land Improve	0.00	0.00	0.00	0.00	7,012.00
6203.000	Depreciation-Harbors	1,733,305.42	1,693,166.17	1,603,425.65	1,595,627.00	1,584,938.00

## Harbor - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
6205.000	Depreciation-Buildings	1,194.72	1,194.72	1,194.72	1,195.00	1,334.00
6206.000	Depreciation-Machinery	32,892.24	36,381.12	43,792.23	10,613.00	45,271.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		\$1,767,392.38	\$1,730,742.01	\$1,648,412.60	\$1,607,435.00	\$1,638,555.00
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	91,000.00	50,000.00
7200.000	Interfund Transfers Out	2,247,000.00	1,113,104.00	92,500.00	0.00	10,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	395,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	45,349.00	45,349.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	515,000.00	535,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$2,247,000.00	\$1,113,104.00	\$92,500.00	\$651,349.00	\$1,035,349.00
EXPENSES Total		\$6,954,385.90	\$6,037,565.70	\$5,221,003.36	\$6,319,711.81	\$6,780,288.91
<b>Fund EXPENSE Total: 240 - Harbor Fund</b>		<b>\$6,954,385.90</b>	<b>\$6,037,565.70</b>	<b>\$5,221,003.36</b>	<b>\$6,319,711.81</b>	<b>\$6,780,288.91</b>

# Harbor - Expense Budget by Department

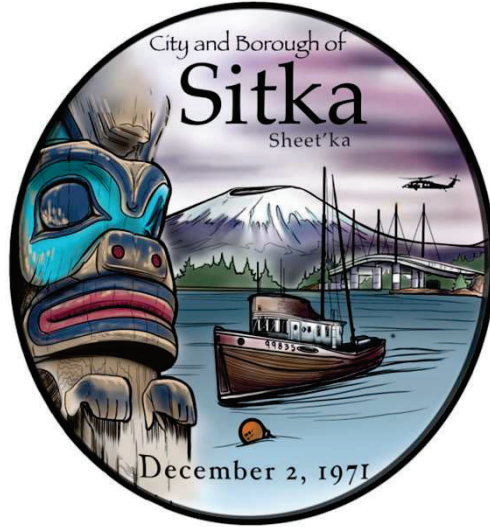
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 240 - Harbor Fund</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 601 - Administration</b>						
5110.001	Regular Salaries/Wages	78,507.40	86,977.16	96,857.50	186,959.59	144,966.80
5110.002	Holidays	3,930.00	5,270.12	5,281.81	0.00	0.00
5110.003	Sick Leave	3,442.03	62,131.68	9,656.16	0.00	0.00
5110.004	Overtime	1,612.45	4,367.84	92.91	15,000.00	15,000.00
5110.010	Temp Wages	2,121.76	0.00	0.00	105,171.22	120,000.00
5120.001	Annual Leave	(139.95)	17,074.55	24,733.38	30,783.00	32,052.00
5120.002	SBS	5,817.56	6,442.29	6,784.01	20,714.30	19,126.90
5120.003	Medicare	1,376.11	1,523.87	1,615.48	4,899.78	4,524.27
5120.004	PERS	20,393.81	22,130.92	24,493.68	44,430.94	35,192.68
5120.005	Health Insurance	28,972.20	37,402.92	45,517.20	68,212.20	37,136.88
5120.006	Life Insurance	21.53	22.20	22.68	28.44	22.68
5120.007	Workmen's Compensation	284.25	281.13	294.02	4,782.06	4,922.28
5120.011	PERS on Behalf	(6,479.00)	73,248.00	36,925.00	0.00	29,700.00
5201.000	Training and Travel	3,251.87	3,851.46	4,454.99	6,500.00	10,500.00
5202.000	Uniforms	0.00	0.00	64.95	100.00	100.00
5204.000	Telephone	499.19	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	300.00	300.00
5205.000	Insurance	93,535.41	135,854.53	126,417.58	124,850.00	153,500.00
5206.000	Supplies	4,216.64	14,005.17	10,063.39	4,500.00	5,500.00
5207.000	Repairs and Maintenance	154.99	281.15	88.58	0.00	0.00
5208.000	Bldg Repair & Maint	8,337.96	12,521.04	16,166.04	25,076.00	23,160.00
5211.000	IT Fees	68,403.00	93,186.00	107,621.04	112,368.00	103,068.00
5212.000	Contracted Services	11,869.72	12,707.43	17,519.01	13,728.97	13,800.00
5214.000	Interdepartment Services	350,182.50	326,360.39	349,107.52	390,144.00	310,956.00
5222.000	Postage	5,500.00	6,000.00	6,292.05	6,000.00	7,000.00
5223.000	Tools & Small Equipment	0.00	180.00	0.00	0.00	0.00
5224.000	Dues and Publications	849.00	626.79	225.00	650.00	600.00
5226.000	Advertising	1,915.30	2,259.30	3,673.55	5,840.00	6,160.00
5230.000	Bad Debts	134,094.14	25,628.84	153,123.30	150,000.00	150,000.00
5231.000	Credit Card Expense	72,846.61	74,708.16	74,155.44	82,000.00	96,000.00
5290.000	Other Expenses	2,292.74	2,541.92	2,310.31	3,595.00	3,725.00
5400.000	OPEB Expense	(167,914.00)	(120,085.00)	35,273.00	0.00	0.00
<b>Department Total: 601 - Administration</b>		<b>\$729,895.22</b>	<b>\$907,499.86</b>	<b>\$1,158,829.58</b>	<b>\$1,406,633.50</b>	<b>\$1,327,013.49</b>
<b>Department: 630 - Operations</b>						
5110.001	Regular Salaries/Wages	400,153.19	468,685.15	485,263.96	611,742.24	619,973.67
5110.002	Holidays	19,908.37	24,168.97	24,975.69	0.00	0.00
5110.003	Sick Leave	15,871.71	23,675.56	30,274.00	0.00	0.00
5110.004	Overtime	10,654.38	10,860.39	6,151.76	0.00	0.00
5110.010	Temp Wages	73,186.10	77,268.25	55,159.00	0.00	0.00
5120.001	Annual Leave	61,444.08	44,232.01	45,634.82	0.00	0.00
5120.002	SBS	35,657.97	39,880.10	39,484.62	37,499.96	38,004.36
5120.003	Medicare	8,248.23	9,423.55	9,398.99	8,870.27	8,989.62
5120.004	PERS	104,298.67	118,526.32	128,813.22	134,582.84	136,394.30
5120.005	Health Insurance	163,834.24	115,902.59	149,987.26	220,004.16	251,272.56
5120.006	Life Insurance	93.32	90.45	96.93	102.96	102.96
5120.007	Workmen's Compensation	25,487.49	25,363.94	21,773.52	20,248.88	18,846.95
5120.008	Unemployment	0.00	0.00	188.63	0.00	0.00
5120.011	PERS on Behalf	12,382.00	14,536.00	24,959.00	17,407.00	0.00

## Harbor - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5201.000	Training and Travel	2,631.02	7,359.64	1,280.30	900.00	450.00
5202.000	Uniforms	3,009.62	2,763.84	3,482.69	4,050.00	4,050.00
5203.001	Utilities	678,665.21	687,023.91	747,245.83	745,000.00	791,000.00
5204.001	Cell Phone Stipend	662.60	675.00	750.00	300.00	600.00
5206.000	Supplies	15,718.33	414.70	3,579.58	16,000.00	16,000.00
5207.000	Repairs and Maintenance	51,060.56	78,992.29	43,900.77	60,000.00	65,000.00
5207.001	Boat Repair and Maintenance	4,568.68	734.94	7,112.27	6,000.00	6,000.00
5207.002	Disposal of derelict vessels	6,419.85	31,200.00	0.00	95,000.00	175,000.00
5212.000	Contracted Services	120,902.36	95,634.29	91,227.59	195,165.00	195,000.00
5221.000	Transportation/Vehicles	48,522.67	70,644.51	78,511.90	100,864.00	91,668.00
5223.000	Tools & Small Equipment	20,213.88	6,758.22	3,255.59	17,066.00	14,450.00
5226.000	Advertising	0.00	151.00	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	160.00	0.00	1,000.00	1,000.00
5227.003	Rent-Other	0.00	0.00	960.00	1,440.00	1,440.00
5290.000	Other Expenses	602.07	253.45	0.00	0.00	0.00
<b>Department Total: 630 - Operations</b>		<b>\$1,884,196.60</b>	<b>\$1,955,379.07</b>	<b>\$2,003,467.92</b>	<b>\$2,293,243.31</b>	<b>\$2,435,242.42</b>
<b>Division Total: 600 - Operations</b>		<b>\$2,614,091.82</b>	<b>\$2,862,878.93</b>	<b>\$3,162,297.50</b>	<b>\$3,699,876.81</b>	<b>\$3,762,255.91</b>
<b>Division: 640 - Depreciation/Amortization</b>						
6201.000	Depreciation-Land Improve	0.00	0.00	0.00	0.00	7,012.00
6203.000	Depreciation-Harbors	1,733,305.42	1,693,166.17	1,603,425.65	1,595,627.00	1,584,938.00
6205.000	Depreciation-Buildings	1,194.72	1,194.72	1,194.72	1,195.00	1,334.00
6206.000	Depreciation-Machinery	32,892.24	36,381.12	43,792.23	10,613.00	45,271.00
<b>Division Total: 640 - Depreciation/Amortization</b>		<b>\$1,767,392.38</b>	<b>\$1,730,742.01</b>	<b>\$1,648,412.60</b>	<b>\$1,607,435.00</b>	<b>\$1,638,555.00</b>
<b>Division: 650 - Debt Payments</b>						
5295.000	Interest Expense	324,151.70	330,340.76	317,793.26	360,051.00	343,129.00
5297.000	Debt Admin Expense	1,750.00	500.00	0.00	1,000.00	1,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	45,349.00	45,349.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	515,000.00	535,000.00
<b>Division Total: 650 - Debt Payments</b>		<b>\$325,901.70</b>	<b>\$330,840.76</b>	<b>\$317,793.26</b>	<b>\$921,400.00</b>	<b>\$924,478.00</b>
<b>Division: 670 - Fixed Assets</b>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	91,000.00	50,000.00
<b>Division Total: 670 - Fixed Assets</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$91,000.00</b>	<b>\$50,000.00</b>
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	2,247,000.00	1,113,104.00	92,500.00	0.00	10,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	395,000.00
<b>Division Total: 680 - Transfers Between Funds</b>		<b>\$2,247,000.00</b>	<b>\$1,113,104.00</b>	<b>\$92,500.00</b>	<b>\$0.00</b>	<b>\$405,000.00</b>
EXPENSES Total		<b>\$6,954,385.90</b>	<b>\$6,037,565.70</b>	<b>\$5,221,003.36</b>	<b>\$6,319,711.81</b>	<b>\$6,780,288.91</b>
<b>Fund EXPENSE Total: 240 - Harbor Fund</b>		<b>\$6,954,385.90</b>	<b>\$6,037,565.70</b>	<b>\$5,221,003.36</b>	<b>\$6,319,711.81</b>	<b>\$6,780,288.91</b>

Harbor Fund - Fund 750  
FY2027 Capital Projects

Status	Project number	Project Description	Source -						Source - Total authorized (approved + contingent)	
			Source - Grants (approved)	Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding		Source - Contingent Other
Authorized/in progress	90798	Eliason Harbor Electrical Upgrades	-	-	5,144,772	-	-	-	-	5,144,772
Authorized/in progress	90810	Sealing Cove Harbor Maintenance Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90922	Crescent Harbor High Load Dock Project	133,774	-	1,512,000	-	-	-	-	1,645,774
Authorized/in progress	90955	Harbor Master Plan/Condition Assessment	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90956	Harbor Parking Lot Repairs	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	90957	Sealing Cove Lift Station	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90985	Crescent Harbor Finger Float Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90986	Crescent Harbor Tender Float Repairs	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90987	MSC Anode Replacement Phase I/II	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90988	Sealing Cove Harbor Cameras	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90984	ANB Security Camera Replacement	-	-	17,500	-	-	-	-	17,500
Authorized/in progress	90993	MSC Bulkhead Repairs	-	-	1,050,000	1,050,000	-	-	-	2,100,000
Authorized/in progress	91015	Eliason Harbor Restroom and Shower Repair	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	91018	Fishermen's Work Float Fortification	388,647	-	500,000	-	1,352	-	-	889,999
Authorized/in progress	91022	Sealing Cove Fish Cleaning Station Rehabilitation	-	-	35,000	-	-	-	-	35,000
<b>Authorized/in progress Total</b>			<b>522,421</b>	<b>-</b>	<b>8,849,272</b>	<b>1,050,000</b>	<b>1,352</b>	<b>-</b>	<b>-</b>	<b>10,423,045</b>
New FY27	TBD	Crescent Harbor Phase II			300,000					300,000
New FY27	TBD	Lightering Facility Roof Replacements				47,000				47,000
New FY27	TBD	Harbor Sewer Pumps			48,000					48,000
<b>New FY27 Total</b>					<b>348,000</b>	<b>47,000</b>				<b>395,000</b>
<b>Grand Total</b>			<b>522,421</b>	<b>-</b>	<b>9,197,272</b>	<b>1,097,000</b>	<b>1,352</b>	<b>-</b>	<b>-</b>	<b>10,818,045</b>



# **AIRPORT FUND**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

## Airport - Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
250-300-310 - State Revenue	-	802	7,516	1,281	1,281	3,507
250-300-340 - Operating Revenue	428,698	442,628	448,498	1,052,551	402,005	966,667
250-300-350 - Non-Operating Revenue	347,229	376,978	406,453	355,500	458,983	455,000
250-300-360 - Uses of Prop & Investment	49,869	29,888	16,144	3,000	17,093	5,000
250-300-380 - Miscellaneous	-	-	112	-	430	-
250-680 - Cash Basis Receipts	78,699	-	-	650,000	650,000	-
<b>Revenue Totals</b>	<b>\$ 904,494</b>	<b>\$ 850,296</b>	<b>\$ 878,723</b>	<b>\$ 2,062,332</b>	<b>\$ 1,529,792</b>	<b>\$ 1,430,174</b>
<b>Expenditures</b>						
250-600-630 - Operations	431,180	574,446	701,304	1,372,297	1,099,733	1,485,660
250-640 - Depreciation/Amortization	167,966	166,837	161,772	886,774	886,774	878,455
250-650 - Debt Payments	166,324	158,570	158,132	338,500	338,500	334,500
250-680 - Transfers Between Funds	-	-	300,000	650,000	650,000	-
<b>Expenditure Totals</b>	<b>\$ 765,470</b>	<b>\$ 899,853</b>	<b>\$ 1,321,208</b>	<b>\$ 3,247,571</b>	<b>\$ 2,975,007</b>	<b>\$ 2,698,615</b>
<b>Fund Total: Airport Fund</b>	<b>\$ 139,023</b>	<b>\$ (49,556)</b>	<b>\$ (442,485)</b>	<b>\$ (1,185,239)</b>	<b>\$ (1,445,215)</b>	<b>\$ (1,268,441)</b>

## Airport - Expense Budget by Classification

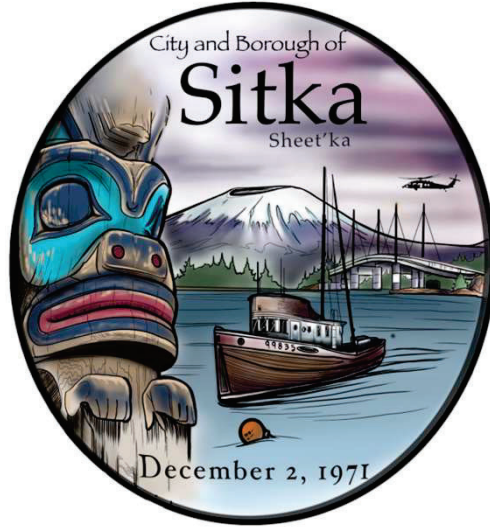
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 250 - Airport Fund</b>						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	44,465.22	73,493.14	137,824.71	95,510.34
5110.002	Holidays	0.00	1,550.80	3,078.66	0.00	0.00
5110.003	Sick Leave	0.00	0.00	2,880.49	0.00	0.00
5110.010	Temp Wages	0.00	0.00	0.00	12,064.84	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$0.00	\$46,016.02	\$79,452.29	\$149,889.55	\$95,510.34
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	0.00	3,558.02	5,922.88	2,595.00	3,298.00
5120.002	SBS	0.00	2,882.60	5,019.22	9,347.22	6,056.93
5120.003	Medicare	0.00	681.84	1,195.02	2,211.06	1,432.72
5120.004	PERS	0.00	10,235.27	18,104.37	30,321.42	21,012.32
5120.005	Health Insurance	0.00	8,134.77	16,980.48	34,538.88	19,849.68
5120.006	Life Insurance	0.00	4.69	8.28	14.04	8.28
5120.007	Workmen's Compensation	0.00	129.90	217.67	250.61	276.92
5120.011	PERS on Behalf	0.00	59,820.00	41,927.00	1,281.00	3,507.00
5400.000	OPEB Expense	0.00	(35,788.00)	(16,399.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$0.00	\$49,659.09	\$72,975.92	\$80,559.23	\$55,441.85
<i>500 - Operating Expenses</i>						
5203.001	Utilities	110,310.08	108,503.50	117,620.25	310,000.00	400,000.00
5203.005	Fuel Oil	37,571.16	25,562.05	33,059.72	40,000.00	40,000.00
5204.000	Telephone	4,226.45	3,860.81	1,448.87	9,500.00	1,800.00
5205.000	Insurance	18,761.23	28,133.02	28,657.68	66,000.00	92,500.00
5206.000	Supplies	0.00	111.23	2,567.32	4,000.00	5,000.00
5208.000	Bldg Repair & Maint	74,430.24	86,919.60	113,892.96	141,378.00	220,932.00
5211.000	IT Fees	0.00	17,322.00	20,084.04	21,120.00	30,096.00
5212.000	Contracted Services	87,502.86	92,435.97	111,361.51	306,634.53	309,600.00
5214.000	Interdepartment Services	95,435.93	110,338.88	118,905.71	209,216.00	187,780.00
5226.000	Advertising	494.00	845.35	0.00	1,000.00	1,000.00
5227.002	Rent-Equipment	881.94	2,493.51	0.00	30,000.00	41,000.00
5231.000	Credit Card Expense	1,566.00	2,244.82	1,277.48	3,000.00	5,000.00
5295.000	Interest Expense	152,991.84	146,207.70	139,104.20	157,000.00	148,000.00
5295.050	Interest expense (on leased assets)	737.49	267.56	3,082.68	0.00	0.00
5297.000	Debt Admin Expense	1,000.00	500.00	0.00	1,500.00	1,500.00
6210.050	Amortization Expense-Leases	11,594.76	11,594.69	15,944.88	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$597,503.98	\$637,340.69	\$707,007.30	\$1,300,348.53	\$1,484,208.00
<i>600 - Amortization &amp; Depreciation</i>						
6205.000	Depreciation-Buildings	129,635.14	133,570.06	133,570.06	858,571.00	858,571.00
6206.000	Depreciation-Machinery	38,331.24	33,266.74	28,202.26	28,203.00	19,884.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		\$167,966.38	\$166,836.80	\$161,772.32	\$886,774.00	\$878,455.00
<i>700 - Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	0.00	0.00	300,000.00	650,000.00	0.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	180,000.00	185,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$0.00	\$0.00	\$300,000.00	\$830,000.00	\$185,000.00
EXPENSES Total		\$765,470.36	\$899,852.60	\$1,321,207.83	\$3,247,571.31	\$2,698,615.19
<b>Fund EXPENSE Total: 250 - Airport Fund</b>		<b>\$765,470.36</b>	<b>\$899,852.60</b>	<b>\$1,321,207.83</b>	<b>\$3,247,571.31</b>	<b>\$2,698,615.19</b>

# Airport - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 250 - Airport Fund</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 630 - Operations</b>						
5110.001	Regular Salaries/Wages	0.00	44,465.22	73,493.14	137,824.71	95,510.34
5110.002	Holidays	0.00	1,550.80	3,078.66	0.00	0.00
5110.003	Sick Leave	0.00	0.00	2,880.49	0.00	0.00
5110.010	Temp Wages	0.00	0.00	0.00	12,064.84	0.00
5120.001	Annual Leave	0.00	3,558.02	5,922.88	2,595.00	3,298.00
5120.002	SBS	0.00	2,882.60	5,019.22	9,347.22	6,056.93
5120.003	Medicare	0.00	681.84	1,195.02	2,211.06	1,432.72
5120.004	PERS	0.00	10,235.27	18,104.37	30,321.42	21,012.32
5120.005	Health Insurance	0.00	8,134.77	16,980.48	34,538.88	19,849.68
5120.006	Life Insurance	0.00	4.69	8.28	14.04	8.28
5120.007	Workmen's Compensation	0.00	129.90	217.67	250.61	276.92
5120.011	PERS on Behalf	0.00	59,820.00	41,927.00	1,281.00	3,507.00
5203.001	Utilities	110,310.08	108,503.50	117,620.25	310,000.00	400,000.00
5203.005	Fuel Oil	37,571.16	25,562.05	33,059.72	40,000.00	40,000.00
5204.000	Telephone	4,226.45	3,860.81	1,448.87	9,500.00	1,800.00
5205.000	Insurance	18,761.23	28,133.02	28,657.68	66,000.00	92,500.00
5206.000	Supplies	0.00	111.23	2,567.32	4,000.00	5,000.00
5208.000	Bldg Repair & Maint	74,430.24	86,919.60	113,892.96	141,378.00	220,932.00
5211.000	IT Fees	0.00	17,322.00	20,084.04	21,120.00	30,096.00
5212.000	Contracted Services	87,502.86	92,435.97	111,361.51	306,634.53	309,600.00
5214.000	Interdepartment Services	95,435.93	110,338.88	118,905.71	209,216.00	187,780.00
5226.000	Advertising	494.00	845.35	0.00	1,000.00	1,000.00
5227.002	Rent-Equipment	881.94	2,493.51	0.00	30,000.00	41,000.00
5231.000	Credit Card Expense	1,566.00	2,244.82	1,277.48	3,000.00	5,000.00
5400.000	OPEB Expense	0.00	(35,788.00)	(16,399.00)	0.00	0.00
<b>Department Total: 630 - Operations</b>		<b>\$431,179.89</b>	<b>\$574,445.85</b>	<b>\$701,303.75</b>	<b>\$1,372,297.31</b>	<b>\$1,485,660.19</b>
<b>Division Total: 600 - Operations</b>		<b>\$431,179.89</b>	<b>\$574,445.85</b>	<b>\$701,303.75</b>	<b>\$1,372,297.31</b>	<b>\$1,485,660.19</b>
<b>Division: 640 - Depreciation/Amortization</b>						
6205.000	Depreciation-Buildings	129,635.14	133,570.06	133,570.06	858,571.00	858,571.00
6206.000	Depreciation-Machinery	38,331.24	33,266.74	28,202.26	28,203.00	19,884.00
<b>Division Total: 640 - Depreciation/Amortization</b>		<b>\$167,966.38</b>	<b>\$166,836.80</b>	<b>\$161,772.32</b>	<b>\$886,774.00</b>	<b>\$878,455.00</b>
<b>Division: 650 - Debt Payments</b>						
5295.000	Interest Expense	152,991.84	146,207.70	139,104.20	157,000.00	148,000.00
5295.050	Interest expense (on leased assets)	737.49	267.56	3,082.68	0.00	0.00
5297.000	Debt Admin Expense	1,000.00	500.00	0.00	1,500.00	1,500.00
6210.050	Amortization Expense-Leases	11,594.76	11,594.69	15,944.88	0.00	0.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	180,000.00	185,000.00
<b>Division Total: 650 - Debt Payments</b>		<b>\$166,324.09</b>	<b>\$158,569.95</b>	<b>\$158,131.76</b>	<b>\$338,500.00</b>	<b>\$334,500.00</b>
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	0.00	0.00	300,000.00	650,000.00	0.00
<b>Division Total: 680 - Transfers Between Funds</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300,000.00</b>	<b>\$650,000.00</b>	<b>\$0.00</b>
<b>EXPENSES Total</b>		<b>\$765,470.36</b>	<b>\$899,852.60</b>	<b>\$1,321,207.83</b>	<b>\$3,247,571.31</b>	<b>\$2,698,615.19</b>
<b>Fund EXPENSE Total: 250 - Airport Fund</b>		<b>\$765,470.36</b>	<b>\$899,852.60</b>	<b>\$1,321,207.83</b>	<b>\$3,247,571.31</b>	<b>\$2,698,615.19</b>

Airport Fund - Fund 760  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90835	SIT Airport Terminal Improvements	52,177,435	4,000,000	950,000	264,468	-	-	-	57,391,902
Authorized/in progress	90873	Heat Pumps for Hold Room	-	-	46,000	-	-	-	-	46,000
Authorized/in progress	90879	Seaplane Base	4,050,695	-	2,281,176	-	21,832,800	-	-	28,164,671
Authorized/in progress	90924	Exterior Painting-Front and South sides	-	-	100,000	-	-	-	-	100,000
<b>Authorized/in progress Total</b>			<b>56,228,130</b>	<b>4,000,000</b>	<b>3,377,176</b>	<b>264,468</b>	<b>21,832,800</b>	-	-	<b>85,702,573</b>
New FY27	90835	SIT Airport Terminal Improvements					3,000,000			3,000,000
<b>New FY27 Total</b>							<b>3,000,000</b>			<b>3,000,000</b>
<b>Grand Total</b>			<b>56,228,130</b>	<b>4,000,000</b>	<b>3,377,176</b>	<b>264,468</b>	<b>24,832,800</b>	-	-	<b>88,702,573</b>



# **MARINE SERVICE CENTER FUND**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

## Marine Service Center- Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
260-300-340 - Operating Revenue	273,188	282,567	288,287	324,606	324,201	330,768
260-300-360 - Uses of Prop & Investment	67,484	133,166	154,013	35,000	124,155	35,000
260-680 - Cash Basis Receipts	35,000	-	118,077	-	-	-
<b>Revenue Totals</b>	<b>\$ 375,672</b>	<b>\$ 415,734</b>	<b>\$ 560,378</b>	<b>\$ 359,606</b>	<b>\$ 448,356</b>	<b>\$ 365,768</b>
<b>Expenditures</b>						
260-600-630 - Operations	137,508	122,401	158,145	228,216	141,671	214,300
260-640 - Depreciation/Amortization	30,770	28,129	24,907	17,487	17,487	17,718
260-670 - Fixed Assets	-	-	-	15,781	15,781	-
260-680 - Transfers Between Funds	1,085,000	165,000	162,000	80,000	80,000	-
<b>Expenditure Totals</b>	<b>\$ 1,253,278</b>	<b>\$ 315,530</b>	<b>\$ 345,053</b>	<b>\$ 341,484</b>	<b>\$ 254,938</b>	<b>\$ 232,018</b>
<b>Fund Total: Marine Service Center</b>	<b>\$ (877,606)</b>	<b>\$ 100,204</b>	<b>\$ 215,325</b>	<b>\$ 18,122</b>	<b>\$ 193,418</b>	<b>\$ 133,750</b>

## Marine Service Center- Expense Budget by Classification

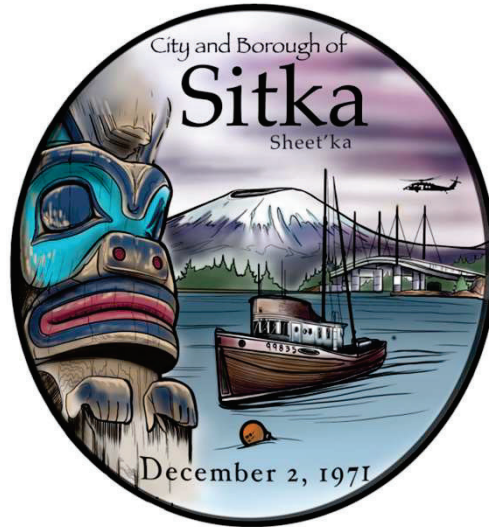
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 260 - Marine Service Center</b>						
EXPENSES						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	(7,425.81)	16,098.16	(1,972.25)	18,000.00	18,000.00
5204.000	Telephone	2,938.92	3,156.68	3,280.91	3,300.00	3,500.00
5205.000	Insurance	8,790.76	14,255.51	14,629.01	15,500.00	15,000.00
5208.000	Bldg Repair & Maint	106,926.96	49,373.10	111,676.55	96,420.00	156,048.00
5212.000	Contracted Services	1,822.45	12,468.08	2,217.00	70,000.00	5,000.00
5214.000	Interdepartment Services	24,455.06	27,049.08	28,314.05	24,996.00	16,752.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$137,508.34	\$122,400.61	\$158,145.27	\$228,216.00	\$214,300.00
<i>600 - Amortization &amp; Depreciation</i>						
6201.000	Depreciation-Land Improve	1,563.00	1,563.00	1,563.00	1,563.00	1,563.00
6205.000	Depreciation-Buildings	18,080.86	18,080.88	9,628.13	9,879.00	2,438.00
6206.000	Depreciation-Machinery	11,126.16	8,485.51	13,716.17	6,045.00	13,717.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		\$30,770.02	\$28,129.39	\$24,907.30	\$17,487.00	\$17,718.00
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	15,780.70	0.00
7200.000	Interfund Transfers Out	1,085,000.00	165,000.00	162,000.00	0.00	0.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	80,000.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$1,085,000.00	\$165,000.00	\$162,000.00	\$95,780.70	\$0.00
EXPENSES Total		\$1,253,278.36	\$315,530.00	\$345,052.57	\$341,483.70	\$232,018.00
<b>Fund EXPENSE Total: 260 - Marine Service Center</b>		<b>\$1,253,278.36</b>	<b>\$315,530.00</b>	<b>\$345,052.57</b>	<b>\$341,483.70</b>	<b>\$232,018.00</b>

# Marine Service Center- Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 260 - Marine Service Center</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 630 - Operations</b>						
5203.001	Utilities	(7,425.81)	16,098.16	(1,972.25)	18,000.00	18,000.00
5204.000	Telephone	2,938.92	3,156.68	3,280.91	3,300.00	3,500.00
5205.000	Insurance	8,790.76	14,255.51	14,629.01	15,500.00	15,000.00
5208.000	Bldg Repair & Maint	106,926.96	49,373.10	111,676.55	96,420.00	156,048.00
5212.000	Contracted Services	1,822.45	12,468.08	2,217.00	70,000.00	5,000.00
5214.000	Interdepartment Services	24,455.06	27,049.08	28,314.05	24,996.00	16,752.00
<b>Department Total: 630 - Operations</b>		<b>\$137,508.34</b>	<b>\$122,400.61</b>	<b>\$158,145.27</b>	<b>\$228,216.00</b>	<b>\$214,300.00</b>
<b>Division Total: 600 - Operations</b>		<b>\$137,508.34</b>	<b>\$122,400.61</b>	<b>\$158,145.27</b>	<b>\$228,216.00</b>	<b>\$214,300.00</b>
<b>Division: 640 - Depreciation/Amortization</b>						
6201.000	Depreciation-Land Improve	1,563.00	1,563.00	1,563.00	1,563.00	1,563.00
6205.000	Depreciation-Buildings	18,080.86	18,080.88	9,628.13	9,879.00	2,438.00
6206.000	Depreciation-Machinery	11,126.16	8,485.51	13,716.17	6,045.00	13,717.00
<b>Division Total: 640 - Depreciation/Amortization</b>		<b>\$30,770.02</b>	<b>\$28,129.39</b>	<b>\$24,907.30</b>	<b>\$17,487.00</b>	<b>\$17,718.00</b>
<b>Division: 670 - Fixed Assets</b>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	15,780.70	0.00
<b>Division Total: 670 - Fixed Assets</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,780.70</b>	<b>\$0.00</b>
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	1,085,000.00	165,000.00	162,000.00	0.00	0.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	80,000.00	0.00
<b>Division Total: 680 - Transfers Between Funds</b>		<b>\$1,085,000.00</b>	<b>\$165,000.00</b>	<b>\$162,000.00</b>	<b>\$80,000.00</b>	<b>\$0.00</b>
EXPENSES Total		<b>\$1,253,278.36</b>	<b>\$315,530.00</b>	<b>\$345,052.57</b>	<b>\$341,483.70</b>	<b>\$232,018.00</b>
<b>Fund EXPENSE</b>	<b>Total: 260 - Marine Service Center</b>	<b>\$1,253,278.36</b>	<b>\$315,530.00</b>	<b>\$345,052.57</b>	<b>\$341,483.70</b>	<b>\$232,018.00</b>

MSC Fund - Fund 770  
FY2027 Capital Projects

Status	Project number	Project Description	Source -						Source- Total authorized (approved + contingent)	
			Source - Grants (approved)	Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding		Source - Contingent Other
Authorized/in progress	90905	MSC Bulkhead Condition Assessment	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90926	Arctic Door Replacement Egress	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90928	Freezer Vestibule Entry Curtains	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90930	Replace Loading Dock Bumper	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90959	MSC Overhead Door Replacement	-	-	120,000	-	-	-	-	120,000
Authorized/in progress	90995	MSC Building Condition Assessment, Fire and Life Safety Repairs	-	-	225,000	-	-	-	-	225,000
Authorized/in progress	91023	MSC Lighting Replacement	-	-	32,000	-	-	-	-	32,000
Authorized/in progress	91118	MSC Alarm Panel	-	-	70,000	-	-	-	-	70,000
Authorized/in progress	91119	MSC Egress Doors	-	-	10,000	-	-	-	-	10,000
<b>Authorized/in progress Total</b>			-	-	<b>572,000</b>	-	-	-	-	<b>572,000</b>
<b>Grand Total</b>			-	-	<b>572,000</b>	-	-	-	-	<b>572,000</b>



# **GARY PAXTON INDUSTRIAL PARK FUND**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

## Gary Paxton Industrial Park- Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
270-300-340 - Operating Revenue	71,335	118,597	130,622	121,000	134,883	140,000
270-300-350 - Non-Operating Revenue	-	-	-	-	600	1,000
270-300-360 - Uses of Prop & Investment	152,924	606,470	407,276	103,232	235,422	214,681
270-300-380 - Miscellaneous	5,612	-	969	-	-	-
270-680 - Cash Basis Receipts	6,783	587,299	503,926	744,250	724,301	14,200
<b>Revenue Totals</b>	<b>\$ 236,654</b>	<b>\$ 1,312,367</b>	<b>\$ 1,042,793</b>	<b>\$ 968,482</b>	<b>\$ 1,095,206</b>	<b>\$ 369,881</b>
<b>Expenditures</b>						
270-600-630 - Operations	229,667	245,016	248,048	415,230	232,969	343,741
270-640 - Depreciation/Amortization	401,156	407,259	407,259	653,928	653,928	653,928
270-680 - Transfers Between Funds	575,843	33,185	878,414	820,250	827,327	25,000
<b>Expenditure Totals</b>	<b>\$ 1,206,666</b>	<b>\$ 685,459</b>	<b>\$ 1,533,720</b>	<b>\$ 1,889,408</b>	<b>\$ 1,714,224</b>	<b>\$ 1,022,669</b>
<b>Fund Total: Gary Paxton Industrial Park</b>	<b>\$ (970,012)</b>	<b>\$ 626,908</b>	<b>\$ (490,927)</b>	<b>\$ (920,926)</b>	<b>\$ (619,018)</b>	<b>\$ (652,788)</b>

# Gary Paxton Industrial Park - Expense Budget by Classification

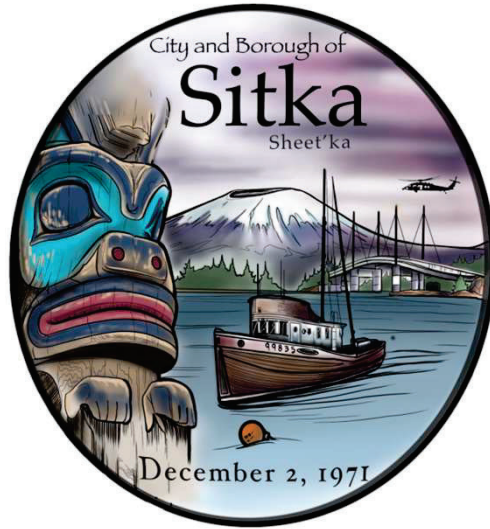
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 270 - Gary Paxton Industrial Park</b>						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	26,755.62	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$0.00	\$0.00	\$0.00	\$26,755.62	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	0.00	0.00	0.00	1,640.12	0.00
5120.003	Medicare	0.00	0.00	0.00	387.88	0.00
5120.004	PERS	0.00	0.00	0.00	5,886.32	0.00
5120.005	Health Insurance	0.00	0.00	0.00	7,251.00	0.00
5120.006	Life Insurance	0.00	0.00	0.00	2.88	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$0.00	\$0.00	\$0.00	\$15,168.20	\$0.00
<i>500 - Operating Expenses</i>						
5203.001	Utilities	13,321.41	20,322.70	21,407.85	25,000.00	15,000.00
5203.004	Solid Waste	0.00	0.00	164.62	5,000.00	500.00
5203.005	Fuel Oil	0.00	5,444.86	7,550.10	8,000.00	0.00
5204.000	Telephone	1,420.65	1,410.15	0.00	0.00	0.00
5205.000	Insurance	22,138.72	30,916.64	17,161.01	41,900.00	21,000.00
5206.000	Supplies	0.00	0.00	922.72	12,500.00	15,000.00
5207.000	Repairs and Maintenance	0.00	0.00	1,559.41	35,000.00	25,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	4,041.00	6,269.00	35,688.00
5212.000	Contracted Services	91,848.20	100,119.33	98,729.01	131,425.00	118,625.00
5214.000	Interdepartment Services	98,742.00	86,360.87	87,174.46	84,912.00	94,368.00
5221.000	Transportation/Vehicles	0.00	0.00	0.00	0.00	13,260.00
5225.000	Legal Expenditures	1,704.25	0.00	0.00	5,000.00	2,500.00
5226.000	Advertising	0.00	0.00	1,160.45	2,500.00	2,000.00
5230.000	Bad Debts	4.00	0.00	8,142.80	15,000.00	0.00
5231.000	Credit Card Expense	487.53	441.42	34.34	800.00	800.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$229,666.76	\$245,015.97	\$248,047.77	\$373,306.00	\$343,741.00
<i>600 - Amortization &amp; Depreciation</i>						
6201.000	Depreciation-Land Improve	145,262.40	145,262.40	145,262.40	145,263.00	145,263.00
6202.000	Depreciation-Plants	62,520.12	62,520.12	62,520.12	62,521.00	62,521.00
6203.000	Depreciation-Harbors	190,842.00	196,944.75	196,944.75	396,945.00	396,945.00
6205.000	Depreciation-Buildings	2,531.56	2,531.52	2,531.56	2,532.00	2,532.00
6206.000	Depreciation-Machinery	0.00	0.00	0.00	46,667.00	46,667.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		\$401,156.08	\$407,258.79	\$407,258.83	\$653,928.00	\$653,928.00
<i>700 - Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	575,842.86	33,184.54	878,413.89	25,000.00	25,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	795,250.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$575,842.86	\$33,184.54	\$878,413.89	\$820,250.00	\$25,000.00
EXPENSES Total		\$1,206,665.70	\$685,459.30	\$1,533,720.49	\$1,889,407.82	\$1,022,669.00
<b>Fund EXPENSE</b>	<b>Total: 270 - Gary Paxton Industrial Park</b>	<b>\$1,206,665.70</b>	<b>\$685,459.30</b>	<b>\$1,533,720.49</b>	<b>\$1,889,407.82</b>	<b>\$1,022,669.00</b>

# Gary Paxton Industrial Park - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 270 - Gary Paxton Industrial Park</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 630 - Operations</b>						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	26,755.62	0.00
5120.002	SBS	0.00	0.00	0.00	1,640.12	0.00
5120.003	Medicare	0.00	0.00	0.00	387.88	0.00
5120.004	PERS	0.00	0.00	0.00	5,886.32	0.00
5120.005	Health Insurance	0.00	0.00	0.00	7,251.00	0.00
5120.006	Life Insurance	0.00	0.00	0.00	2.88	0.00
5203.001	Utilities	13,321.41	20,322.70	21,407.85	25,000.00	15,000.00
5203.004	Solid Waste	0.00	0.00	164.62	5,000.00	500.00
5203.005	Fuel Oil	0.00	5,444.86	7,550.10	8,000.00	0.00
5204.000	Telephone	1,420.65	1,410.15	0.00	0.00	0.00
5205.000	Insurance	22,138.72	30,916.64	17,161.01	41,900.00	21,000.00
5206.000	Supplies	0.00	0.00	922.72	12,500.00	15,000.00
5207.000	Repairs and Maintenance	0.00	0.00	1,559.41	35,000.00	25,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	4,041.00	6,269.00	35,688.00
5212.000	Contracted Services	91,848.20	100,119.33	98,729.01	131,425.00	118,625.00
5214.000	Interdepartment Services	98,742.00	86,360.87	87,174.46	84,912.00	94,368.00
5221.000	Transportation/Vehicles	0.00	0.00	0.00	0.00	13,260.00
5225.000	Legal Expenditures	1,704.25	0.00	0.00	5,000.00	2,500.00
5226.000	Advertising	0.00	0.00	1,160.45	2,500.00	2,000.00
5230.000	Bad Debts	4.00	0.00	8,142.80	15,000.00	0.00
5231.000	Credit Card Expense	487.53	441.42	34.34	800.00	800.00
<b>Department Total: 630 - Operations</b>		\$229,666.76	\$245,015.97	\$248,047.77	\$415,229.82	\$343,741.00
<b>Division Total: 600 - Operations</b>		\$229,666.76	\$245,015.97	\$248,047.77	\$415,229.82	\$343,741.00
<b>Division: 640 - Depreciation/Amortization</b>						
6201.000	Depreciation-Land Improve	145,262.40	145,262.40	145,262.40	145,263.00	145,263.00
6202.000	Depreciation-Plants	62,520.12	62,520.12	62,520.12	62,521.00	62,521.00
6203.000	Depreciation-Harbors	190,842.00	196,944.75	196,944.75	396,945.00	396,945.00
6205.000	Depreciation-Buildings	2,531.56	2,531.52	2,531.56	2,532.00	2,532.00
6206.000	Depreciation-Machinery	0.00	0.00	0.00	46,667.00	46,667.00
<b>Division Total: 640 - Depreciation/Amortization</b>		\$401,156.08	\$407,258.79	\$407,258.83	\$653,928.00	\$653,928.00
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	575,842.86	33,184.54	878,413.89	25,000.00	25,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	795,250.00	0.00
<b>Division Total: 680 - Transfers Between Funds</b>		\$575,842.86	\$33,184.54	\$878,413.89	\$820,250.00	\$25,000.00
EXPENSES Total		\$1,206,665.70	\$685,459.30	\$1,533,720.49	\$1,889,407.82	\$1,022,669.00
<b>Fund EXPENSE</b>	<b>Total: 270 - Gary Paxton Industrial Park</b>	<b>\$1,206,665.70</b>	<b>\$685,459.30</b>	<b>\$1,533,720.49</b>	<b>\$1,889,407.82</b>	<b>\$1,022,669.00</b>

GPIP Fund - Fund 780  
FY2027 Capital Projects

Status	Project number	Project Description	Source -						Source- Total authorized (approved + contingent)	
			Source - Grants (approved)	Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding		Source - Contingent Other
Authorized/in progress	80273	Site Improvements	-	-	232,185	-	-	-	-	232,185
Authorized/in progress	90960	Geotech Assessment of APC Landfill Sites	-	-	-	270,000	-	-	-	270,000
Authorized/in progress	90938	GPIP Potable Water	-	-	25,000	-	-	-	-	25,000
Authorized/in progress	90931	Marine Vessel Haul Out and Shipyard	1,000,000	-	8,651,040	2,445,250	-	-	-	12,096,290
Authorized/in progress	90935	Bulk Water Line Repair	-	-	-	64,000	-	-	-	64,000
Authorized/in progress	91120	GPIP Fire Protection	-	-	75,000	75,000	-	-	-	150,000
<b>Authorized/in progress Total</b>			<b>1,000,000</b>	<b>-</b>	<b>8,983,225</b>	<b>2,854,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,837,475</b>
<b>Grand Total</b>			<b>1,000,000</b>	<b>-</b>	<b>8,983,225</b>	<b>2,854,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,837,475</b>



# **INFORMATION TECHNOLOGY FUND**

**FISCAL YEAR 2027  
OPERATING BUDGET**

## Information Technology - Budget Summary by Organization

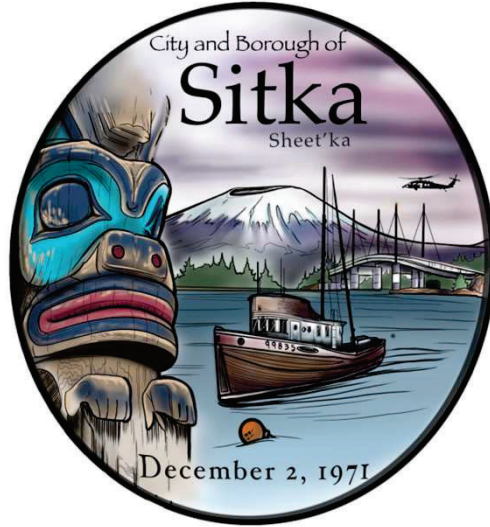
	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
300-300-310 - State Revenue	(11,377)	7,568	42,080	12,094	12,094	19,634
300-300-340 - Operating Revenue	1,587,847	2,083,876	2,545,243	2,761,296	2,761,296	2,832,156
300-300-360 - Uses of Prop & Investment	18,791	29,003	22,897	7,500	11,792	2,500
300-300-380 - Miscellaneous	-	-	169	-	915	-
300-680 - Cash Basis Receipts	-	-	-	103,010	103,010	-
<b>Revenue Totals</b>	<b>\$ 1,595,261</b>	<b>\$ 2,120,447</b>	<b>\$ 2,610,389</b>	<b>\$ 2,883,900</b>	<b>\$ 2,889,107</b>	<b>\$ 2,854,290</b>
<b>Expenditures</b>						
300-600-630 - Operations	1,576,671	1,911,535	2,111,074	2,831,484	2,624,782	2,841,545
300-640 - Depreciation/Amortization	142,840	117,914	76,572	73,856	73,764	44,208
300-650 - Debt Payments	53,625	57,474	59,014	-	-	-
300-670 - Fixed Assets	-	-	-	87,323	87,323	20,000
300-680 - Transfers Between Funds	104,918	88,000	460,000	30,000	30,000	-
<b>Expenditure Totals</b>	<b>\$ 1,878,054</b>	<b>\$ 2,174,923</b>	<b>\$ 2,706,661</b>	<b>\$ 3,022,664</b>	<b>\$ 2,815,869</b>	<b>\$ 2,905,753</b>
<b>Fund Total: Information Technology Fund</b>	<b>\$ (282,793)</b>	<b>\$ (54,476)</b>	<b>\$ (96,271)</b>	<b>\$ (138,763)</b>	<b>\$ 73,238</b>	<b>\$ (51,463)</b>

# Information Technology - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 300 - Information Technology Fund</b>						
<b>EXPENSES</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	336,994.29	374,798.57	385,100.98	469,424.16	504,459.96
5110.002	Holidays	17,563.47	19,632.16	19,584.36	0.00	0.00
5110.003	Sick Leave	16,627.24	48,111.15	22,127.52	0.00	0.00
5110.004	Overtime	1,629.53	2,479.27	3,651.49	0.00	3,000.00
5110.010	Temp Wages	0.00	0.00	0.00	35,293.63	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$372,814.53</b>	<b>\$445,021.15</b>	<b>\$430,464.35</b>	<b>\$504,717.79</b>	<b>\$507,459.96</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	39,185.19	38,109.67	41,193.66	18,581.71	18,470.00
5120.002	SBS	24,462.26	28,031.58	28,193.46	32,078.08	32,239.61
5120.003	Medicare	5,786.34	6,630.66	6,711.95	7,587.85	7,625.99
5120.004	PERS	87,528.66	97,577.83	101,433.49	103,273.28	111,641.63
5120.005	Health Insurance	98,302.06	77,457.24	117,715.89	170,918.88	130,035.36
5120.006	Life Insurance	49.76	52.44	53.64	53.64	53.64
5120.007	Workmen's Compensation	1,195.54	1,243.48	1,222.48	1,312.20	1,471.56
5120.011	PERS on Behalf	22,752.00	84,309.00	14,750.00	12,094.00	19,634.00
5400.000	OPEB Expense	(117,190.00)	(95,204.00)	38,856.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$162,071.81</b>	<b>\$238,207.90</b>	<b>\$350,130.57</b>	<b>\$345,899.64</b>	<b>\$321,171.79</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	7,083.91	4,769.63	7,203.46	10,001.00	15,000.00
5204.000	Telephone	304,539.98	357,909.63	377,570.34	504,000.00	480,000.00
5204.001	Cell Phone Stipend	1,200.00	1,250.00	1,500.00	1,500.00	1,500.00
5205.000	Insurance	20,980.00	31,004.10	42,937.25	46,050.00	53,000.00
5206.000	Supplies	836.11	5,453.17	2,585.66	15,000.00	15,000.00
5207.000	Repairs and Maintenance	168,306.59	233,536.25	336,441.79	364,574.85	349,710.00
5208.000	Bldg Repair & Maint	10,380.00	11,673.00	14,076.96	21,246.00	16,260.00
5212.000	Contracted Services	239,131.25	392,869.62	302,936.70	535,523.09	653,935.00
5214.000	Interdepartment Services	156,860.04	147,449.04	162,192.00	212,844.00	208,008.00
5222.000	Postage	232.84	88.45	0.00	0.00	0.00
5223.000	Tools & Small Equipment	148,891.58	58,822.27	89,197.73	270,128.00	220,500.00
5226.000	Advertising	27.20	167.00	0.00	0.00	0.00
5227.002	Rent-Equipment	(16,686.24)	(16,686.24)	(8,552.40)	0.00	0.00
5290.000	Other Expenses	1.63	0.00	2,390.00	0.00	0.00
5295.050	Interest expense (on leased assets)	1,313.15	686.81	101.29	0.00	0.00
5295.060	Subscription Interest Expense	1,678.79	1,034.36	788.63	0.00	0.00
6210.050	Amortization Expense-Leases	15,598.56	15,598.56	7,799.25	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$1,060,375.39</b>	<b>\$1,245,625.65</b>	<b>\$1,339,168.66</b>	<b>\$1,980,866.94</b>	<b>\$2,012,913.00</b>
<i>600 - Amortization &amp; Depreciation</i>						
6205.000	Depreciation-Buildings	1,416.96	708.38	0.00	0.00	0.00
6206.000	Depreciation-Machinery	141,422.99	117,205.92	76,571.86	73,856.00	44,208.00
6210.060	Amortization Expense-SAAS	35,034.48	40,154.33	50,325.14	0.00	0.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		<b>\$177,874.43</b>	<b>\$158,068.63</b>	<b>\$126,897.00</b>	<b>\$73,856.00</b>	<b>\$44,208.00</b>
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	87,323.40	20,000.00
7200.000	Interfund Transfers Out	104,918.00	88,000.00	460,000.00	30,000.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		<b>\$104,918.00</b>	<b>\$88,000.00</b>	<b>\$460,000.00</b>	<b>\$117,323.40</b>	<b>\$20,000.00</b>
<b>EXPENSES Total</b>		<b>\$1,878,054.16</b>	<b>\$2,174,923.33</b>	<b>\$2,706,660.58</b>	<b>\$3,022,663.77</b>	<b>\$2,905,752.75</b>
<b>Fund EXPENSE</b>	<b>Total: 300 - Information Technology Fund</b>	<b>\$1,878,054.16</b>	<b>\$2,174,923.33</b>	<b>\$2,706,660.58</b>	<b>\$3,022,663.77</b>	<b>\$2,905,752.75</b>

# Information Technology - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 300 - Information Technology Fund</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 630 - Operations</b>						
5110.001	Regular Salaries/Wages	336,994.29	374,798.57	385,100.98	469,424.16	504,459.96
5110.002	Holidays	17,563.47	19,632.16	19,584.36	0.00	0.00
5110.003	Sick Leave	16,627.24	48,111.15	22,127.52	0.00	0.00
5110.004	Overtime	1,629.53	2,479.27	3,651.49	0.00	3,000.00
5110.010	Temp Wages	0.00	0.00	0.00	35,293.63	0.00
5120.001	Annual Leave	39,185.19	38,109.67	41,193.66	18,581.71	18,470.00
5120.002	SBS	24,462.26	28,031.58	28,193.46	32,078.08	32,239.61
5120.003	Medicare	5,786.34	6,630.66	6,711.95	7,587.85	7,625.99
5120.004	PERS	87,528.66	97,577.83	101,433.49	103,273.28	111,641.63
5120.005	Health Insurance	98,302.06	77,457.24	117,715.89	170,918.88	130,035.36
5120.006	Life Insurance	49.76	52.44	53.64	53.64	53.64
5120.007	Workmen's Compensation	1,195.54	1,243.48	1,222.48	1,312.20	1,471.56
5120.011	PERS on Behalf	22,752.00	84,309.00	14,750.00	12,094.00	19,634.00
5201.000	Training and Travel	7,083.91	4,769.63	7,203.46	10,001.00	15,000.00
5204.000	Telephone	304,539.98	357,909.63	377,570.34	504,000.00	480,000.00
5204.001	Cell Phone Stipend	1,200.00	1,250.00	1,500.00	1,500.00	1,500.00
5205.000	Insurance	20,980.00	31,004.10	42,937.25	46,050.00	53,000.00
5206.000	Supplies	836.11	5,453.17	2,585.66	15,000.00	15,000.00
5207.000	Repairs and Maintenance	168,306.59	233,536.25	336,441.79	364,574.85	349,710.00
5208.000	Bldg Repair & Maint	10,380.00	11,673.00	14,076.96	21,246.00	16,260.00
5212.000	Contracted Services	239,131.25	392,869.62	302,936.70	535,523.09	653,935.00
5214.000	Interdepartment Services	156,860.04	147,449.04	162,192.00	212,844.00	208,008.00
5222.000	Postage	232.84	88.45	0.00	0.00	0.00
5223.000	Tools & Small Equipment	148,891.58	58,822.27	89,197.73	270,128.00	220,500.00
5226.000	Advertising	27.20	167.00	0.00	0.00	0.00
5227.002	Rent-Equipment	(16,686.24)	(16,686.24)	(8,552.40)	0.00	0.00
5290.000	Other Expenses	1.63	0.00	2,390.00	0.00	0.00
5400.000	OPEB Expense	(117,190.00)	(95,204.00)	38,856.00	0.00	0.00
<b>Department Total: 630 - Operations</b>		<b>\$1,576,671.23</b>	<b>\$1,911,534.97</b>	<b>\$2,111,074.41</b>	<b>\$2,831,484.37</b>	<b>\$2,841,544.75</b>
<b>Division Total: 600 - Operations</b>		<b>\$1,576,671.23</b>	<b>\$1,911,534.97</b>	<b>\$2,111,074.41</b>	<b>\$2,831,484.37</b>	<b>\$2,841,544.75</b>
<b>Division: 640 - Depreciation/Amortization</b>						
6205.000	Depreciation-Buildings	1,416.96	708.38	0.00	0.00	0.00
6206.000	Depreciation-Machinery	141,422.99	117,205.92	76,571.86	73,856.00	44,208.00
<b>Division Total: 640 - Depreciation/Amortization</b>		<b>\$142,839.95</b>	<b>\$117,914.30</b>	<b>\$76,571.86</b>	<b>\$73,856.00</b>	<b>\$44,208.00</b>
<b>Division: 650 - Debt Payments</b>						
5295.050	Interest expense (on leased assets)	1,313.15	686.81	101.29	0.00	0.00
5295.060	Subscription Interest Expense	1,678.79	1,034.36	788.63	0.00	0.00
6210.050	Amortization Expense-Leases	15,598.56	15,598.56	7,799.25	0.00	0.00
6210.060	Amortization Expense-SAAS	35,034.48	40,154.33	50,325.14	0.00	0.00
<b>Division Total: 650 - Debt Payments</b>		<b>\$53,624.98</b>	<b>\$57,474.06</b>	<b>\$59,014.31</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Division: 670 - Fixed Assets</b>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	87,323.40	20,000.00
<b>Division Total: 670 - Fixed Assets</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$87,323.40</b>	<b>\$20,000.00</b>
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	104,918.00	88,000.00	460,000.00	30,000.00	0.00
<b>Division Total: 680 - Transfers Between Funds</b>		<b>\$104,918.00</b>	<b>\$88,000.00</b>	<b>\$460,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>
<b>EXPENSES Total</b>		<b>\$1,878,054.16</b>	<b>\$2,174,923.33</b>	<b>\$2,706,660.58</b>	<b>\$3,022,663.77</b>	<b>\$2,905,752.75</b>
<b>Fund EXPENSE</b>	<b>Total: 300 - Information Technology Fund</b>	<b>\$1,878,054.16</b>	<b>\$2,174,923.33</b>	<b>\$2,706,660.58</b>	<b>\$3,022,663.77</b>	<b>\$2,905,752.75</b>



# **CENTRAL GARAGE FUND**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

## Central Garage - Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
310-310-310 - State Revenue	(4,033)	2,835	16,683	4,530	4,530	7,784
310-310-340 - Operating Revenue	1,480,015	2,698,635	2,339,275	2,360,480	2,164,904	2,818,456
310-310-360 - Uses of Prop & Investment	132,192	348,909	478,715	148,688	351,545	203,778
310-310-380 - Miscellaneous	402	-	62,594	-	-	-
310-680 - Cash Basis Receipts	253,191	530,463	732,456	791,478	791,478	625,500
<b>Revenue Totals</b>	<b>\$ 1,861,767</b>	<b>\$ 3,580,842</b>	<b>\$ 3,629,723</b>	<b>\$ 3,305,176</b>	<b>\$ 3,312,457</b>	<b>\$ 3,655,518</b>
<b>Expenditures</b>						
310-600-601 - Administration	215,746	274,100	340,973	408,095	346,017	593,727
310-600-630 - Operations	516,723	706,299	651,673	808,968	735,819	953,025
310-600-635 - Jobbing	-	16	10	-	-	-
310-640 - Depreciation/Amortization	660,799	636,387	544,585	579,119	579,119	707,476
310-670 - Fixed Assets	-	-	-	1,590,511	1,570,511	645,500
310-680 - Transfers Between Funds	-	862,500	-	50,000	50,000	-
<b>Expenditure Totals</b>	<b>\$ 1,393,268</b>	<b>\$ 2,479,303</b>	<b>\$ 1,537,241</b>	<b>\$ 3,436,694</b>	<b>\$ 3,281,466</b>	<b>\$ 2,899,729</b>
<b>Fund Total: Central Garage Fund</b>	<b>\$ 468,498</b>	<b>\$ 1,101,539</b>	<b>\$ 2,092,482</b>	<b>\$ (131,518)</b>	<b>\$ 30,991</b>	<b>\$ 755,789</b>

## Central Garage - Expense Budget by Classification

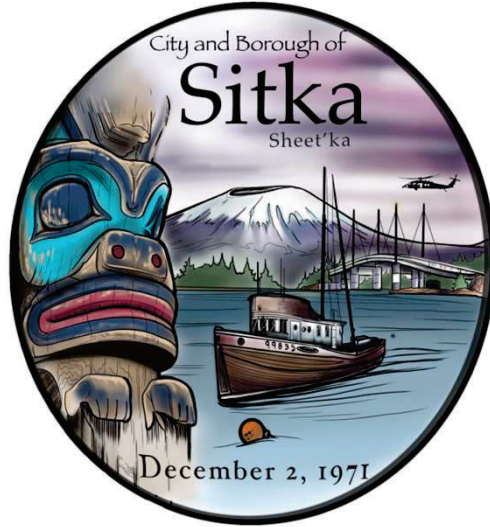
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 310 - Central Garage Fund</b>						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	99,068.30	139,641.75	153,195.36	178,503.12	188,752.16
5110.002	Holidays	6,936.12	7,524.32	6,642.08	0.00	0.00
5110.003	Sick Leave	1,293.74	7,477.48	9,060.58	0.00	0.00
5110.004	Overtime	3,946.34	6,612.53	7,027.38	7,000.01	9,000.00
5110.010	Temp Wages	0.00	0.00	0.00	34,606.56	35,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$111,244.50	\$161,256.08	\$175,925.40	\$220,109.69	\$232,752.16
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	11,556.59	14,647.23	9,732.87	5,775.00	6,521.00
5120.002	SBS	8,638.11	10,337.39	11,160.51	13,846.66	14,667.49
5120.003	Medicare	2,043.27	2,445.22	2,656.67	3,275.34	3,469.45
5120.004	PERS	25,732.57	36,594.03	40,087.05	40,810.84	43,505.38
5120.005	Health Insurance	32,565.25	13,945.32	16,980.48	20,037.00	19,849.68
5120.006	Life Insurance	19.01	15.41	16.56	16.56	16.56
5120.007	Workmen's Compensation	4,180.66	5,255.54	4,381.92	6,141.22	6,749.80
5120.011	PERS on Behalf	(17,625.00)	41,267.00	17,665.00	4,530.00	7,784.00
5400.000	OPEB Expense	(33,438.00)	(40,554.00)	8,385.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$33,672.46	\$83,953.14	\$111,066.06	\$94,432.62	\$102,563.36
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	210.00	0.00	0.00	13,501.00	8,000.00
5202.000	Uniforms	554.05	131.20	1,757.45	1,500.00	2,000.00
5203.001	Utilities	21,192.13	39,913.90	40,829.52	40,000.00	79,900.00
5203.005	Fuel Oil	14,063.55	17,075.85	16,950.00	20,000.00	24,000.00
5204.000	Telephone	1,900.32	1,898.95	1,446.41	1,500.00	1,600.00
5204.001	Cell Phone Stipend	0.00	300.00	300.00	600.00	600.00
5205.000	Insurance	108,424.40	127,884.36	128,521.21	134,250.00	133,000.00
5206.000	Supplies	246,897.25	204,649.28	197,408.85	307,500.00	405,000.00
5207.000	Repairs and Maintenance	71,722.40	194,590.30	126,013.36	150,000.00	192,000.00
5208.000	Bldg Repair & Maint	15,510.00	13,539.96	15,041.04	13,206.00	75,204.00
5211.000	IT Fees	17,124.00	14,751.00	16,013.04	16,680.00	30,912.00
5212.000	Contracted Services	9,817.61	22,544.17	38,228.94	56,536.36	62,869.00
5214.000	Interdepartment Services	74,935.88	77,034.57	80,638.76	97,248.00	140,352.00
5221.000	Transportation/Vehicles	3,000.00	0.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	1,273.00	20,236.98	37,265.07	45,000.00	45,000.00
5226.000	Advertising	0.00	0.00	162.25	1,500.00	0.00
5227.002	Rent-Equipment	0.00	0.00	0.00	2,000.00	2,000.00
5231.000	Credit Card Expense	0.00	0.00	511.56	0.00	0.00
5290.000	Other Expenses	927.36	656.07	3,234.03	1,500.00	9,000.00
5290.001	Loss on Disposal of Fixed Assets	0.00	0.00	1,343.25	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$587,551.95	\$735,206.59	\$705,664.74	\$902,521.36	\$1,211,437.00
<i>600 - Amortization &amp; Depreciation</i>						
6201.000	Depreciation-Land Improve	971.04	971.04	971.04	972.00	972.00
6205.000	Depreciation-Buildings	27,507.96	27,507.96	27,507.96	27,508.00	27,508.00
6206.000	Depreciation-Machinery	60,171.96	96,467.06	143,211.61	140,101.00	191,501.00
6207.000	Depreciation-Vehicles	572,148.30	511,441.06	372,894.31	410,538.00	487,495.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		\$660,799.26	\$636,387.12	\$544,584.92	\$579,119.00	\$707,476.00
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	423,790.00	645,500.00
7107.000	Fixed Assets-Vehicles	0.00	0.00	0.00	1,166,720.83	0.00
7200.000	Interfund Transfers Out	0.00	862,500.00	0.00	50,000.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$0.00	\$862,500.00	\$0.00	\$1,640,510.83	\$645,500.00
EXPENSES Total		\$1,393,268.17	\$2,479,302.93	\$1,537,241.12	\$3,436,693.50	\$2,899,728.52
<b>Fund EXPENSE</b>	<b>Total: 310 - Central Garage Fund</b>	<b>\$1,393,268.17</b>	<b>\$2,479,302.93</b>	<b>\$1,537,241.12</b>	<b>\$3,436,693.50</b>	<b>\$2,899,728.52</b>

# Central Garage - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 310 - Central Garage Fund</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 601 - Administration</b>						
5110.003	Sick Leave	0.00	1,382.04	1,746.84	0.00	0.00
5110.004	Overtime	0.00	0.00	0.00	7,000.01	0.00
5110.010	Temp Wages	0.00	0.00	0.00	34,606.56	0.00
5120.001	Annual Leave	(18,113.39)	6,185.00	993.00	5,775.00	0.00
5120.002	SBS	0.00	0.00	0.00	2,904.49	0.00
5120.003	Medicare	0.00	0.00	0.00	687.04	0.00
5120.004	PERS	0.00	0.00	0.00	1,540.00	0.00
5120.007	Workmen's Compensation	0.00	0.00	0.00	1,160.82	0.00
5120.011	PERS on Behalf	0.00	0.00	0.00	0.00	7,784.00
5201.000	Training and Travel	210.00	0.00	0.00	1.00	0.00
5202.000	Uniforms	434.35	0.00	0.00	0.00	0.00
5203.001	Utilities	21,192.13	39,913.90	40,829.52	40,000.00	79,900.00
5203.005	Fuel Oil	14,063.55	17,075.85	16,950.00	20,000.00	24,000.00
5204.000	Telephone	1,900.32	1,898.95	1,446.41	1,500.00	1,600.00
5205.000	Insurance	108,424.40	127,884.36	128,521.21	134,250.00	133,000.00
5206.000	Supplies	147.82	0.00	650.40	0.00	0.00
5208.000	Bldg Repair & Maint	15,510.00	13,539.96	15,041.04	13,206.00	75,204.00
5211.000	IT Fees	17,124.00	14,751.00	16,013.04	16,680.00	30,912.00
5212.000	Contracted Services	8,669.34	14,413.33	26,316.46	31,536.36	38,369.00
5214.000	Interdepartment Services	74,935.88	77,034.57	80,638.76	97,248.00	140,352.00
5221.000	Transportation/Vehicles	3,000.00	0.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	1,273.00	0.00	0.00	0.00	0.00
5231.000	Credit Card Expense	0.00	0.00	511.56	0.00	0.00
5290.000	Other Expenses	413.00	575.00	1,587.00	0.00	5,000.00
5290.001	Loss on Disposal of Fixed Assets	0.00	0.00	1,343.25	0.00	0.00
5400.000	OPEB Expense	(33,438.00)	(40,554.00)	8,385.00	0.00	0.00
<b>Department Total: 601 - Administration</b>		<b>\$215,746.40</b>	<b>\$274,099.96</b>	<b>\$340,973.49</b>	<b>\$408,095.28</b>	<b>\$536,121.00</b>
<b>Department: 630 - Operations</b>						
5110.001	Regular Salaries/Wages	99,068.30	139,641.75	153,195.36	183,503.12	188,752.16
5110.002	Holidays	6,936.12	7,524.32	6,642.08	0.00	0.00
5110.003	Sick Leave	1,293.74	6,095.44	7,313.74	0.00	0.00
5110.004	Overtime	3,946.34	6,612.53	7,027.38	0.00	9,000.00
5110.010	Temp Wages	0.00	0.00	0.00	0.00	35,000.00
5120.001	Annual Leave	29,669.98	8,462.23	8,739.87	0.00	6,521.00
5120.002	SBS	8,638.11	10,337.39	11,160.51	10,942.17	14,667.49
5120.003	Medicare	2,043.27	2,445.22	2,656.67	2,588.30	3,469.45
5120.004	PERS	25,732.57	36,594.03	40,087.05	39,270.84	43,505.38
5120.005	Health Insurance	32,565.25	13,945.32	16,980.48	20,037.00	19,849.68
5120.006	Life Insurance	19.01	15.41	16.56	16.56	16.56
5120.007	Workmen's Compensation	4,180.66	5,255.54	4,381.92	4,980.40	6,749.80
5120.011	PERS on Behalf	(17,625.00)	41,267.00	17,665.00	4,530.00	0.00
5201.000	Training and Travel	0.00	0.00	0.00	13,500.00	8,000.00
5202.000	Uniforms	119.70	131.20	1,757.45	1,500.00	2,000.00
5204.001	Cell Phone Stipend	0.00	300.00	300.00	600.00	600.00
5206.000	Supplies	246,749.43	204,649.28	196,758.45	307,500.00	405,000.00
5207.000	Repairs and Maintenance	71,722.40	194,573.81	126,013.36	150,000.00	192,000.00
5212.000	Contracted Services	1,148.27	8,130.84	11,912.48	25,000.00	24,500.00
5223.000	Tools & Small Equipment	0.00	20,236.98	37,265.07	45,000.00	45,000.00

## Central Garage - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
5226.000	Advertising	0.00	0.00	162.25	1,500.00	0.00
5227.002	Rent-Equipment	0.00	0.00	0.00	2,000.00	2,000.00
5290.000	Other Expenses	514.36	81.07	1,637.03	1,500.00	4,000.00
<b>Department Total: 630 - Operations</b>		<b>\$516,722.51</b>	<b>\$706,299.36</b>	<b>\$651,672.71</b>	<b>\$813,968.39</b>	<b>\$1,010,631.52</b>
<b>Department: 635 - Jobbing Expenses</b>						
5207.000	Repairs and Maintenance	0.00	16.49	0.00	0.00	0.00
5290.000	Other Expenses	0.00	0.00	10.00	0.00	0.00
<b>Department Total: 635 - Jobbing Expenses</b>		<b>\$0.00</b>	<b>\$16.49</b>	<b>\$10.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Division Total: 600 - Operations</b>		<b>\$732,468.91</b>	<b>\$980,415.81</b>	<b>\$992,656.20</b>	<b>\$1,222,063.67</b>	<b>\$1,546,752.52</b>
<b>Division: 640 - Depreciation/Amortization</b>						
6201.000	Depreciation-Land Improve	971.04	971.04	971.04	972.00	972.00
6205.000	Depreciation-Buildings	27,507.96	27,507.96	27,507.96	27,508.00	27,508.00
6206.000	Depreciation-Machinery	60,171.96	96,467.06	143,211.61	140,101.00	191,501.00
6207.000	Depreciation-Vehicles	572,148.30	511,441.06	372,894.31	410,538.00	487,495.00
<b>Division Total: 640 - Depreciation/Amortization</b>		<b>\$660,799.26</b>	<b>\$636,387.12</b>	<b>\$544,584.92</b>	<b>\$579,119.00</b>	<b>\$707,476.00</b>
<b>Division: 670 - Fixed Assets</b>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	423,790.00	645,500.00
7107.000	Fixed Assets-Vehicles	0.00	0.00	0.00	1,166,720.83	0.00
<b>Division Total: 670 - Fixed Assets</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,590,510.83</b>	<b>\$645,500.00</b>
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	0.00	862,500.00	0.00	50,000.00	0.00
<b>Division Total: 680 - Transfers Between Funds</b>		<b>\$0.00</b>	<b>\$862,500.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>
<b>EXPENSES Total</b>		<b>\$1,393,268.17</b>	<b>\$2,479,302.93</b>	<b>\$1,537,241.12</b>	<b>\$3,441,693.50</b>	<b>\$2,899,728.52</b>
<b>Fund EXPENSE</b>	<b>Total: 310 - Central Garage Fund</b>	<b>\$1,393,268.17</b>	<b>\$2,479,302.93</b>	<b>\$1,537,241.12</b>	<b>\$3,441,693.50</b>	<b>\$2,899,728.52</b>



# **BUILDING MAINTENANCE FUND**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

## Building Maintenance - Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Projected Amount	2027 Budget
<b>Revenue</b>						
320-320-310 - State Revenue	(8,044)	4,227	43,684	6,755	6,755	20,382
320-320-340 - Operating Revenue	777,614	824,368	1,845,440	2,155,650	2,155,650	2,307,060
320-320-360 - Uses of Prop & Investment	18,159	41,406	54,693	20,000	35,139	10,000
320-320-380 - Miscellaneous	675	-	-	-	-	-
320-680 - Cash Basis Receipts	21,972	12,522	6,848	15,000	6,206	14,500
<b>Revenue Totals</b>	<b>\$ 810,375</b>	<b>\$ 882,522</b>	<b>\$ 1,950,664</b>	<b>\$ 2,197,405</b>	<b>\$ 2,203,750</b>	<b>\$ 2,351,942</b>
<b>Expenditures</b>						
320-600-601 - Administration	184,892	253,524	436,728	388,719	371,274	456,414
320-600-630 - Operations	539,984	555,378	1,435,180	2,202,874	1,734,655	2,139,872
320-640 - Depreciation/Amortization	880	880	880	881	881	440
320-670 - Fixed Assets	-	-	-	30,000	-	75,000
320-680 - Transfers Between Funds	35,000	-	-	-	-	-
<b>Expenditure Totals</b>	<b>\$ 760,756</b>	<b>\$ 809,782</b>	<b>\$ 1,872,788</b>	<b>\$ 2,622,474</b>	<b>\$ 2,106,810</b>	<b>\$ 2,671,726</b>
<b>Fund Total: Building Maintenance Fund</b>	<b>\$ 49,619</b>	<b>\$ 72,740</b>	<b>\$ 77,876</b>	<b>\$ (425,069)</b>	<b>\$ 96,940</b>	<b>\$ (319,784)</b>

## Building Maintenance - Expense Budget by Classification

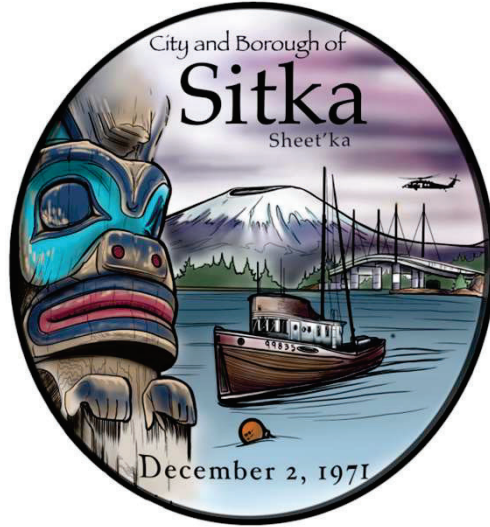
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 320 - Building Maintenance Fund</b>						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	209,251.81	208,000.26	409,783.36	595,846.52	607,699.43
5110.002	Holidays	8,625.28	11,663.47	18,655.14	0.00	0.00
5110.003	Sick Leave	6,687.00	30,527.23	16,987.16	0.00	0.00
5110.004	Overtime	13,276.19	10,241.21	16,082.97	15,000.00	18,000.00
5110.010	Temp Wages	1,050.00	4,672.50	14,343.75	30,000.00	35,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$238,890.28	\$265,104.67	\$475,852.38	\$640,846.52	\$660,699.43
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	27,538.77	23,628.61	36,397.34	16,924.00	18,773.00
5120.002	SBS	17,328.42	17,683.38	30,073.56	40,321.45	41,651.97
5120.003	Medicare	4,098.87	4,182.85	7,158.97	9,537.68	9,852.36
5120.004	PERS	56,783.40	55,535.99	105,258.88	134,386.15	137,653.99
5120.005	Health Insurance	95,052.73	86,648.55	239,684.66	364,814.88	339,037.08
5120.006	Life Insurance	37.38	40.12	68.20	96.84	96.84
5120.007	Workmen's Compensation	8,068.76	9,540.12	14,751.27	17,460.57	18,167.03
5120.011	PERS on Behalf	(13,987.00)	(24,262.00)	274,423.00	6,755.00	20,382.00
5400.000	OPEB Expense	(73,376.00)	(17,135.00)	(113,572.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$121,545.33	\$155,862.62	\$594,243.88	\$590,296.57	\$585,614.27
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	313.50	0.00	1,679.61	17,500.00	12,000.00
5202.000	Uniforms	819.56	722.89	839.77	2,000.00	4,400.00
5203.001	Utilities	0.00	0.00	5,873.50	5,000.00	0.00
5204.001	Cell Phone Stipend	886.62	850.00	400.00	2,100.00	2,100.00
5205.000	Insurance	0.00	0.00	590.10	650.00	0.00
5206.000	Supplies	67,479.70	44,140.63	73,442.79	88,837.82	96,340.00
5207.000	Repairs and Maintenance	19,748.06	32,893.78	112,241.16	100,001.00	130,000.00
5208.000	Bldg Repair & Maint	0.00	675.00	0.00	0.00	0.00
5211.000	IT Fees	20,684.04	18,810.00	54,020.04	61,812.00	67,848.00
5212.000	Contracted Services	136,191.89	167,203.95	375,486.14	745,891.97	648,000.00
5214.000	Interdepartment Services	85,032.02	85,519.73	106,512.00	178,488.00	236,760.00
5221.000	Transportation/Vehicles	24,300.98	28,126.68	57,253.77	121,269.00	98,244.00
5223.000	Tools & Small Equipment	6,702.12	3,129.34	9,994.73	23,500.00	20,000.00
5226.000	Advertising	0.00	661.36	1,158.95	1,400.00	1,400.00
5227.002	Rent-Equipment	2,051.98	4,301.35	2,318.89	12,000.00	32,880.00
5290.000	Other Expenses	229.96	899.95	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$364,440.43	\$387,934.66	\$801,811.45	\$1,360,449.79	\$1,349,972.00
<i>600 - Amortization &amp; Depreciation</i>						
6206.000	Depreciation-Machinery	880.20	880.20	880.20	881.00	440.00
<i>Account Classification Total: 600 - Amortization &amp; Depreciation</i>		\$880.20	\$880.20	\$880.20	\$881.00	\$440.00
<i>700 - Cash Basis Expenditures</i>						
7105.000	Fixed Assets-Buildings	0.00	0.00	0.00	0.00	45,000.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	30,000.00	30,000.00
7200.000	Interfund Transfers Out	35,000.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$35,000.00	\$0.00	\$0.00	\$30,000.00	\$75,000.00
EXPENSES Total		\$760,756.24	\$809,782.15	\$1,872,787.91	\$2,622,473.88	\$2,671,725.70
<b>Fund EXPENSE</b>	<b>Total: 320 - Building Maintenance Fund</b>	<b>\$760,756.24</b>	<b>\$809,782.15</b>	<b>\$1,872,787.91</b>	<b>\$2,622,473.88</b>	<b>\$2,671,725.70</b>

## Building Maintenance - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Fund: 320 - Building Maintenance Fund</b>						
EXPENSES						
<b>Division: 600 - Operations</b>						
<b>Department: 601 - Administration</b>						
5110.001	Regular Salaries/Wages	69,882.38	84,720.62	23,424.00	0.00	0.00
5110.002	Holidays	2,676.98	4,494.00	732.00	0.00	0.00
5110.003	Sick Leave	738.04	17,067.07	5,361.72	0.00	0.00
5120.001	Annual Leave	7,493.13	(2,114.26)	16,858.00	0.00	0.00
5120.002	SBS	5,934.11	6,065.82	1,666.01	0.00	0.00
5120.003	Medicare	1,403.64	1,434.81	399.47	0.00	0.00
5120.004	PERS	19,000.81	20,823.35	6,020.56	0.00	0.00
5120.005	Health Insurance	34,402.51	26,109.00	10,591.36	0.00	0.00
5120.006	Life Insurance	9.06	14.16	4.80	0.00	0.00
5120.007	Workmen's Compensation	823.01	3,715.09	978.03	0.00	0.00
5120.011	PERS on Behalf	(18,491.00)	(28,330.00)	255,209.00	0.00	20,382.00
5201.000	Training and Travel	0.00	0.00	360.00	17,500.00	2,400.00
5202.000	Uniforms	0.00	0.00	0.00	0.00	400.00
5203.001	Utilities	0.00	0.00	5,873.50	5,000.00	0.00
5204.001	Cell Phone Stipend	286.62	300.00	100.00	0.00	0.00
5205.000	Insurance	0.00	0.00	590.10	650.00	0.00
5206.000	Supplies	535.00	74.98	650.40	0.00	1,500.00
5211.000	IT Fees	20,684.04	18,810.00	54,020.04	61,812.00	67,848.00
5212.000	Contracted Services	3,556.71	3,827.64	3,695.01	4,000.00	6,000.00
5214.000	Interdepartment Services	85,032.02	85,519.73	106,512.00	178,488.00	236,760.00
5221.000	Transportation/Vehicles	24,300.98	28,126.68	57,253.77	121,269.00	98,244.00
5227.002	Rent-Equipment	0.00	0.00	0.00	0.00	22,880.00
5400.000	OPEB Expense	(73,376.00)	(17,135.00)	(113,572.00)	0.00	0.00
<b>Department Total: 601 - Administration</b>		<b>\$184,892.04</b>	<b>\$253,523.69</b>	<b>\$436,727.77</b>	<b>\$388,719.00</b>	<b>\$456,414.00</b>
<b>Department: 630 - Operations</b>						
5110.001	Regular Salaries/Wages	139,369.43	123,279.64	386,359.36	595,846.52	607,699.43
5110.002	Holidays	5,948.30	7,169.47	17,923.14	0.00	0.00
5110.003	Sick Leave	5,948.96	13,460.16	11,625.44	0.00	0.00
5110.004	Overtime	13,276.19	10,241.21	16,082.97	15,000.00	18,000.00
5110.010	Temp Wages	1,050.00	4,672.50	14,343.75	30,000.00	35,000.00
5120.001	Annual Leave	20,045.64	25,742.87	19,539.34	16,924.00	18,773.00
5120.002	SBS	11,394.31	11,617.56	28,407.55	40,321.45	41,651.97
5120.003	Medicare	2,695.23	2,748.04	6,759.50	9,537.68	9,852.36
5120.004	PERS	37,782.59	34,712.64	99,238.32	134,386.15	137,653.99
5120.005	Health Insurance	60,650.22	60,539.55	229,093.30	364,814.88	339,037.08
5120.006	Life Insurance	28.32	25.96	63.40	96.84	96.84
5120.007	Workmen's Compensation	7,245.75	5,825.03	13,773.24	17,460.57	18,167.03
5120.011	PERS on Behalf	4,504.00	4,068.00	19,214.00	6,755.00	0.00
5201.000	Training and Travel	313.50	0.00	1,319.61	0.00	9,600.00
5202.000	Uniforms	819.56	722.89	839.77	2,000.00	4,000.00
5204.001	Cell Phone Stipend	600.00	550.00	300.00	2,100.00	2,100.00
5206.000	Supplies	66,944.70	44,065.65	72,792.39	88,837.82	94,840.00
5207.000	Repairs and Maintenance	19,748.06	32,893.78	112,241.16	100,001.00	130,000.00
5208.000	Bldg Repair & Maint	0.00	675.00	0.00	0.00	0.00
5212.000	Contracted Services	132,635.18	163,376.31	371,791.13	741,891.97	642,000.00
5223.000	Tools & Small Equipment	6,702.12	3,129.34	9,994.73	23,500.00	20,000.00
5226.000	Advertising	0.00	661.36	1,158.95	1,400.00	1,400.00
5227.002	Rent-Equipment	2,051.98	4,301.35	2,318.89	12,000.00	10,000.00
5290.000	Other Expenses	229.96	899.95	0.00	0.00	0.00
<b>Department Total: 630 - Operations</b>		<b>\$539,984.00</b>	<b>\$555,378.26</b>	<b>\$1,435,179.94</b>	<b>\$2,202,873.88</b>	<b>\$2,139,871.70</b>
<b>Division Total: 600 - Operations</b>		<b>\$724,876.04</b>	<b>\$808,901.95</b>	<b>\$1,871,907.71</b>	<b>\$2,591,592.88</b>	<b>\$2,596,285.70</b>

## Building Maintenance - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Budget
<b>Division: 640 - Depreciation/Amortization</b>						
6206.000	Depreciation-Machinery	880.20	880.20	880.20	881.00	440.00
<b>Division Total: 640 - Depreciation/Amortization</b>		<b>\$880.20</b>	<b>\$880.20</b>	<b>\$880.20</b>	<b>\$881.00</b>	<b>\$440.00</b>
<b>Division: 670 - Fixed Assets</b>						
7105.000	Fixed Assets-Buildings	0.00	0.00	0.00	0.00	45,000.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	30,000.00	30,000.00
<b>Division Total: 670 - Fixed Assets</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$75,000.00</b>
<b>Division: 680 - Transfers Between Funds</b>						
7200.000	Interfund Transfers Out	35,000.00	0.00	0.00	0.00	0.00
<b>Division Total: 680 - Transfers Between Funds</b>		<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>EXPENSES Total</b>		<b>\$760,756.24</b>	<b>\$809,782.15</b>	<b>\$1,872,787.91</b>	<b>\$2,622,473.88</b>	<b>\$2,671,725.70</b>
<b>Fund EXPENSE</b>	<b>Total: 320 - Building Maintenance Fund</b>	<b>\$760,756.24</b>	<b>\$809,782.15</b>	<b>\$1,872,787.91</b>	<b>\$2,622,473.88</b>	<b>\$2,671,725.70</b>



# **SPECIAL REVENUE AND OTHER GOVERNMENTAL FUNDS**

**FISCAL YEAR 2027**

**OPERATING BUDGET**

**Special Revenue and Other Governmental Funds- Budget Summary by Organization**

Special Revenue and Other Governmental Funds	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	FY2027 Budget
<b>113 Pet Adoption Fund</b>					
<b>Revenue</b>					
113-300-360 - Uses of Prop & Investment	1,031	1,104	1,148	600	600
113-300-380 - Miscellaneous	2,835	1,913	770	750	2,000
<b>Revenue Total</b>	<b>\$ 3,866</b>	<b>\$ 3,017</b>	<b>\$ 1,918</b>	<b>\$ 1,350</b>	<b>\$ 2,600</b>
<b>Expenses</b>					
113-500-601 - Administration	20,036	18,249	372	15,000	15,000
<b>Expenses Total</b>	<b>\$ 20,036</b>	<b>\$ 18,249</b>	<b>\$ 372</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Fund Total: Pet Adoption Fund</b>	<b>\$ (16,170)</b>	<b>\$ (15,232)</b>	<b>\$ 1,545</b>	<b>\$ (13,650)</b>	<b>\$ (12,400)</b>
<b>151 Sitka's Forfeiture Fund</b>					
<b>Revenue</b>					
151-300-380 - Miscellaneous	-	37,759	-	-	-
<b>Revenue Total</b>	<b>-</b>	<b>37,759</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>					
151-500-601 - Administration	-	-	-	75,000	75,000
<b>Expenses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>
<b>Fund Total: Sitka's Forfeiture Fund</b>	<b>\$ -</b>	<b>\$ 37,759</b>	<b>\$ -</b>	<b>\$ (75,000)</b>	<b>\$ (75,000)</b>
<b>165 Library Building Fund</b>					
<b>Revenue</b>					
165-300-360 - Uses of Prop & Investment	337	945	1,068	450	500
<b>Revenue Total</b>	<b>337</b>	<b>945</b>	<b>1,068</b>	<b>450</b>	<b>500</b>
<b>Expenses</b>					
165-500-601 - Administration	-	-	-	4,999	4,999
<b>Expenses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,999</b>	<b>4,999</b>
<b>Fund Total: Library Building Fund</b>	<b>\$ 337</b>	<b>\$ 945</b>	<b>\$ 1,068</b>	<b>\$ (4,549)</b>	<b>\$ (4,499)</b>
<b>171 SE Alaska Economic Dev.</b>					
<b>Revenue</b>					
171-300-360 - Uses of Prop & Investment	4,672	15,789	8,357	4,062	4,206
<b>Revenue Total</b>	<b>4,672</b>	<b>15,789</b>	<b>8,357</b>	<b>4,062</b>	<b>4,206</b>
<b>Expenses</b>					
171-500-601 - Administration	5,495	354,172	5,630	155,000	4,500
<b>Expenses Total</b>	<b>5,495</b>	<b>354,172</b>	<b>5,630</b>	<b>155,000</b>	<b>4,500</b>
<b>Fund Total: SE Alaska Economic Dev. Fund</b>	<b>\$ (824)</b>	<b>\$ (338,382)</b>	<b>\$ 2,727</b>	<b>\$ (150,938)</b>	<b>\$ (294)</b>
<b>173 GPIIP Contingency</b>					
<b>Revenue</b>					
173-300-360 - Uses of Prop & Investment	6,740	16,093	5,948	2,500	2,500
<b>Revenue Total</b>	<b>6,740</b>	<b>16,093</b>	<b>5,948</b>	<b>2,500</b>	<b>2,500</b>
<b>Expenses</b>					
173-500-601 - Administration	6,783	245,273	3,926	4,000	4,200
<b>Expenses Total</b>	<b>6,783</b>	<b>245,273</b>	<b>3,926</b>	<b>4,000</b>	<b>4,200</b>
<b>Fund Total: GPIIP Contingency Fund</b>	<b>\$ (43)</b>	<b>\$ (229,180)</b>	<b>\$ 2,022</b>	<b>\$ (1,500)</b>	<b>\$ (1,700)</b>
<b>190 SCH Dedicated Fund</b>					
<b>Revenue</b>					
190-300-305 - Tobacco Excise Tax	846,826	778,059	841,620	826,000	755,000
190-300-320 - Licenses & Permits	700	800	905	800	800
190-300-360 - Uses of Prop & Investment	754,533	797,794	701,537	700,005	700,100

## Special Revenue and Other Governmental Funds- Budget Summary by Organization

Special Revenue and Other Governmental Funds	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	FY2027 Budget
190-300-380 - Miscellaneous	105,632	64,086	50,280	40,000	20,000
<b>Revenue Total</b>	<b>1,707,691</b>	<b>1,640,739</b>	<b>1,594,342</b>	<b>1,566,805</b>	<b>1,475,900</b>
<b>Expenses</b>					
190-600-601 - Administration	1,190,100	1,282,721	1,340,146	1,860,300	1,857,660
<b>Expenses Total</b>	<b>1,190,100</b>	<b>1,282,721</b>	<b>1,340,146</b>	<b>1,860,300</b>	<b>1,857,660</b>
<b>Fund Total: SCH Dedicated Fund</b>	<b>517,592</b>	<b>358,018</b>	<b>254,196</b>	<b>(293,495)</b>	<b>(381,760)</b>

### 191 Student Activities Fund

<b>Revenue</b>					
191-300-304 - Other Local Taxes	125,754	327,504	334,172	360,000	375,000
191-300-320 - Licenses & Permits	300	2,400	3,200	2,900	4,000
191-300-360 - Uses of Prop & Investment	597	2,934	4,670	1,000	1,000
<b>Revenue Total</b>	<b>126,650</b>	<b>332,838</b>	<b>342,042</b>	<b>363,900</b>	<b>380,000</b>
<b>Expenses</b>					
191-600-601 - Administration	-	300,000	350,000	360,000	375,000
<b>Expenses Total</b>	<b>-</b>	<b>300,000</b>	<b>350,000</b>	<b>360,000</b>	<b>375,000</b>
<b>Fund Total: Student Activities Fund</b>	<b>126,650</b>	<b>32,838</b>	<b>(7,958)</b>	<b>3,900</b>	<b>5,000</b>

### 192 Fisheries Enhancement

<b>Revenue</b>					
192-300-360 - Uses of Prop & Investment	641	458	765	-	-
192-300-390 - Cash Basis Receipts	42,301	47,996	47,883	45,000	50,000
<b>Revenue Total</b>	<b>42,942</b>	<b>48,454</b>	<b>48,648</b>	<b>45,000</b>	<b>50,000</b>
<b>Expenses</b>					
192-600-630 - Operations	50,000	48,555	47,883	50,000	50,000
<b>Expenses Total</b>	<b>50,000</b>	<b>48,555</b>	<b>47,883</b>	<b>50,000</b>	<b>50,000</b>
<b>Fund Total: Fisheries Enhancement Fund</b>	<b>(7,058)</b>	<b>(101)</b>	<b>765</b>	<b>(5,000)</b>	<b>-</b>

### 193 Utility Subsidization Fund

<b>Revenue</b>					
193-300-360 - Uses of Prop & Investment	(3,072)	11,925	10,642	-	-
193-300-390 - Cash Basis Receipts	356,400	198,000	165,000	308,950	260,000
<b>Revenue Total</b>	<b>353,328</b>	<b>209,925</b>	<b>175,642</b>	<b>308,950</b>	<b>260,000</b>
<b>Expenses</b>					
193-600-680 - Transfer to Other Funds	193,088	201,595	214,324	231,600	247,200
<b>Expenses Total</b>	<b>193,088</b>	<b>201,595</b>	<b>214,324</b>	<b>231,600</b>	<b>247,200</b>
<b>Fund Total: Utility Subsidization Fund</b>	<b>160,240</b>	<b>8,330</b>	<b>(38,682)</b>	<b>77,350</b>	<b>12,800</b>

### 194 Comm Vessel Passenger Tax

<b>Revenue</b>					
194-300-310 - State Revenue	1,725,380	2,698,670	2,959,515	2,875,000	2,900,000
194-300-360 - Uses of Prop & Investment	14,858	106,884	208,768	60,000	60,000
<b>Revenue Total</b>	<b>1,740,238</b>	<b>2,805,554</b>	<b>3,168,283</b>	<b>2,935,000</b>	<b>2,960,000</b>
<b>Expenses</b>					
194-600-630 - Operations	-	-	-	157,000	71,500
194-600-680 - Transfer to Other Funds	1,005,064	1,597,729	1,321,354	1,742,500	2,019,750
<b>Expenses Total</b>	<b>1,005,064</b>	<b>1,597,729</b>	<b>1,321,354</b>	<b>1,899,500</b>	<b>2,091,250</b>
<b>Fund Total: Comm Vessel Passenger Tax Fund</b>	<b>735,173</b>	<b>1,207,824</b>	<b>1,846,929</b>	<b>1,035,500</b>	<b>868,750</b>

### 195 Visitor Enhancement Fund

<b>Revenue</b>					
195-300-303 - Bed Tax	792,950	780,796	809,038	790,500	776,000
195-300-360 - Uses of Prop & Investment	2,294	16,518	33,429	20,000	20,000
<b>Revenue Total</b>	<b>795,244</b>	<b>797,314</b>	<b>842,467</b>	<b>810,500</b>	<b>796,000</b>
<b>Expenses</b>					
195-600-630 - Operations	530,557	531,508	591,470	565,500	568,700

**Special Revenue and Other Governmental Funds- Budget Summary by Organization**

Special Revenue and Other Governmental Funds	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	FY2027 Budget
195-600-680 - Transfer to Other Funds	-	-	-	105,000	91,000
<b>Expenses Total</b>	<b>530,557</b>	<b>531,508</b>	<b>591,470</b>	<b>670,500</b>	<b>659,700</b>
<b>Fund Total: Visitor Enhancement Fund</b>	<b>264,686</b>	<b>265,806</b>	<b>250,997</b>	<b>140,000</b>	<b>136,300</b>

<b>400 Permanent Fund</b>					
<b>Revenue</b>					
400-300-360 - Uses of Prop & Investment	2,051,044	2,646,706	2,939,207	500,000	500,000
400-300-390 - Cash Basis Receipts	554,000	-	110,000	-	-
<b>Revenue Total</b>	<b>2,605,044</b>	<b>2,646,706</b>	<b>3,049,207</b>	<b>500,000</b>	<b>500,000</b>
<b>Expenses</b>					
400-600-601 - Administration	33,090	30,524	15,355	5	-
400-600-680 - Transfer to Other Funds	9,374,779	1,110,886	1,041,233	1,024,460	1,109,990
<b>Expenses Total</b>	<b>9,407,869</b>	<b>1,141,410</b>	<b>1,056,588</b>	<b>1,024,465</b>	<b>1,109,990</b>
<b>Fund Total: Permanent Fund</b>	<b>(6,802,826)</b>	<b>1,505,296</b>	<b>1,992,619</b>	<b>(524,465)</b>	<b>(609,990)</b>

<b>410 LID Revolving Fund</b>					
<b>Revenue</b>					
410-300-360 - Uses of Prop & Investment	21,876	58,399	62,888	30,000	42,000
410-300-380 - Miscellaneous	6	89	-	-	-
410-300-390 - Cash Basis Receipts	3,508	1,873	1,163	1,500	1,500
<b>Revenue Total</b>	<b>25,390</b>	<b>60,361</b>	<b>64,051</b>	<b>31,500</b>	<b>43,500</b>
<b>Expenses</b>					
410-600-601 - Administration	71	19	-	100	100
410-600-680 - Transfer to Other Funds	22,137	34,845	40,604	30,000	40,000
<b>Expenses Total</b>	<b>22,208</b>	<b>34,864</b>	<b>40,604</b>	<b>30,100</b>	<b>40,100</b>
<b>Fund Total: LID Revolving Fund</b>	<b>3,182</b>	<b>25,496</b>	<b>23,447</b>	<b>1,400</b>	<b>3,400</b>

<b>420 LID Guaranty Fund</b>					
<b>Revenue</b>					
420-300-360 - Uses of Prop & Investment	5,241	14,007	15,131	5,000	10,000
<b>Revenue Total</b>	<b>5,241</b>	<b>14,007</b>	<b>15,131</b>	<b>5,000</b>	<b>10,000</b>
<b>Expenses</b>					
420-600-680 - Transfer to Other Funds	5,346	8,400	9,774	7,000	10,000
<b>Expenses Total</b>	<b>5,346</b>	<b>8,400</b>	<b>9,774</b>	<b>7,000</b>	<b>10,000</b>
<b>Fund Total: LID Guaranty Fund</b>	<b>(105)</b>	<b>5,607</b>	<b>5,357</b>	<b>(2,000)</b>	<b>-</b>

<b>430 Cemetery Fund</b>					
<b>Revenue</b>					
430-300-360 - Uses of Prop & Investment	1,871	5,153	5,795	2,500	3,500
<b>Revenue Total</b>	<b>1,871</b>	<b>5,153</b>	<b>5,795</b>	<b>2,500</b>	<b>3,500</b>
<b>Expenses</b>					
430-600-601 - Administration	841	-	2,500	3,000	5,000
<b>Expenses Total</b>	<b>841</b>	<b>-</b>	<b>2,500</b>	<b>3,000</b>	<b>5,000</b>
<b>Fund Total: Cemetery Fund</b>	<b>1,030</b>	<b>5,153</b>	<b>3,295</b>	<b>(500)</b>	<b>(1,500)</b>

<b>440 Rowe Trust Fund</b>					
<b>Revenue</b>					
440-300-360 - Uses of Prop & Investment	4,113	11,531	13,022	5,000	8,000
<b>Revenue Total</b>	<b>4,113</b>	<b>11,531</b>	<b>13,022</b>	<b>5,000</b>	<b>8,000</b>
<b>Expenses</b>					
440-600-601 - Administration	-	-	-	5,000	7,000
<b>Expenses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>7,000</b>
<b>Fund Total: Rowe Trust Fund</b>	<b>4,113</b>	<b>11,531</b>	<b>13,022</b>	<b>-</b>	<b>1,000</b>

<b>500 Library Endowment Fund</b>					
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**Special Revenue and Other Governmental Funds- Budget Summary by Organization**

Special Revenue and Other Governmental Funds	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	FY2027 Budget
<b>Revenue</b>					
500-300-360 - Uses of Prop & Investment	4,754	13,390	15,465	6,000	8,000
500-300-380 - Miscellaneous	610	5,242	3,678	1,000	1,000
<b>Revenue Total</b>	<b>5,364</b>	<b>18,632</b>	<b>19,143</b>	<b>7,000</b>	<b>9,000</b>
<b>Expenses</b>					
500-600-601 - Administration	-	-	-	5,500	10,000
<b>Expenses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>10,000</b>
<b>Fund Total: Library Endowment Fund</b>	<b>5,364</b>	<b>18,632</b>	<b>19,143</b>	<b>1,500</b>	<b>(1,000)</b>

<b>540 Bulk Water Fund</b>					
<b>Revenue</b>					
540-300-340 - Operating Revenue	1,250	1,250	1,250	1,200	1,250
540-300-360 - Uses of Prop & Investment	14,914	37,173	7,440	4,000	4,000
<b>Revenue Total</b>	<b>16,164</b>	<b>38,423</b>	<b>8,690</b>	<b>5,200</b>	<b>5,250</b>
<b>Expenses</b>					
540-600-680 - Transfer to Other Funds	-	700,000	-	7,000	-
<b>Expenses Total</b>	<b>-</b>	<b>700,000</b>	<b>-</b>	<b>7,000</b>	<b>-</b>
<b>Fund Total: Bulk Water Fund</b>	<b>16,164</b>	<b>(661,577)</b>	<b>8,690</b>	<b>(1,800)</b>	<b>5,250</b>

<b>651 Debt Service School Bonds</b>					
<b>Revenue</b>					
651-300-310 - State Revenue	1,532,250	1,526,331	1,047,017	621,250	622,650
651-300-360 - Uses of Prop & Investment	(53,180)	241,932	314,954	4	80,000
651-300-390 - Cash Basis Receipts	2,327,841	-	-	-	-
<b>Revenue Total</b>	<b>3,806,911</b>	<b>1,768,263</b>	<b>1,361,971</b>	<b>621,254</b>	<b>702,650</b>
<b>Expenses</b>					
651-600-650 - Debt Payments	2,303,201	2,296,011	1,495,736	889,000	891,000
<b>Expenses Total</b>	<b>2,303,201</b>	<b>2,296,011</b>	<b>1,495,736</b>	<b>889,000</b>	<b>891,000</b>
<b>Fund Total: Debt Service School Bonds Fund</b>	<b>1,503,710</b>	<b>(527,748)</b>	<b>(133,766)</b>	<b>(267,746)</b>	<b>(188,350)</b>

<b>706 School Building Infrastructure</b>					
<b>Revenue</b>					
706-300-360 - Uses of Prop & Investment	-	(15,476)	52,130	10,000	10,000
706-300-390 - Cash Basis Receipts	-	1,001,488	2,300,641	2,298,500	2,361,667
<b>Revenue Total</b>	<b>-</b>	<b>986,012</b>	<b>2,352,772</b>	<b>2,308,500</b>	<b>2,371,667</b>
<b>Expenses</b>					
706-600-680 - Operations-Transfer to Other Funds	-	-	400,000	2,369,200	850,000
<b>Expenses Total</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>2,369,200</b>	<b>850,000</b>
<b>Fund Total: School Building Infrastructure Fund</b>	<b>-</b>	<b>986,012</b>	<b>1,952,772</b>	<b>(60,700)</b>	<b>1,521,667</b>

<b>708 Public Infrastructure Sinking Fd</b>					
<b>Revenue</b>					
708-300-360 - Revenue-Uses of Prop & Investment	19,362	268,010	309,166	50,000	50,000
708-300-390 - Revenue-Cash Basis Receipts	4,500,000	4,000,000	3,200,000	-	-
<b>Revenue Total</b>	<b>4,519,362</b>	<b>4,268,010</b>	<b>3,509,166</b>	<b>50,000</b>	<b>50,000</b>
<b>Expenses</b>					
708-600-680 - Transfer to Other Funds	3,125,000	5,050,000	4,078,748	3,966,309	3,948,000
<b>Expenses Total</b>	<b>3,125,000</b>	<b>5,050,000</b>	<b>4,078,748</b>	<b>3,966,309</b>	<b>3,948,000</b>
<b>Fund Total: Public Infrastructure Sinking Fund</b>	<b>1,394,362</b>	<b>(781,990)</b>	<b>(569,582)</b>	<b>(3,916,309)</b>	<b>(3,898,000)</b>

**City and Borough of Sitka**  
**FY2027 Consolidated Operating Budget**  
**Summary of Significant Accounting and Budgeting Policies**

**Significant Budgeting Policies**

Budgeting Basis - Budgeting is on a cash inflow / cash outlay basis. As the financial operations of proprietary funds are required to be accounted for under the accrual accounting basis, budgeting in these funds is for outlays (expenditures), not for expenses. So that the user may relate expenditure authority to its effect on the financial condition of such funds, pro forma financial statements showing the estimated financial effect of the authorized spending are also provided. Accrual accounting information is, where necessary, adjusted to a cash basis in order to provide management with consistent budget execution information. Note that, while not an outlay, depreciation is budgeted in proprietary funds, both to ensure that the financial health of the funds are a focus of the budget process and to facility budget to actual reporting.

Operating and Capital Budgets - Authorized expenditures for all funds are divided into separate and distinct capital and operating budgets. Capital budgets include authorized expenditures for acquisitions of fixed assets, minor construction projects, acquisitions of and improvements to land, and direct transfers of equity to capital project funds and other funds (in particular, internal service funds). All other authorized expenditures are contained within operating budgets.

Lapsing of Appropriation - All unencumbered operating budget appropriations lapse at the end of the fiscal year (June 30<sup>th</sup>). Capital expenditures do not lapse.

Revenues - For budgeting purposes, revenues for proprietary funds are assumed to be received in cash although, under accrual accounting rules, some revenues are recorded prior to the actual receipt of cash. These revenues include interest receivable, amortization of discounts on investment securities, and utility fees billed but not yet received. The effect of these non-cash revenues is not considered to be significant enough to be material.

Internal Budget Redistributions - The Municipal Administrator has the authority to redistribute appropriations between accounts within specific Divisions of the General Fund, within Enterprise Funds and within Internal Service Funds. Authorized expenditures may not be redistributed between operating and capital budgets. Redistributions between certain Divisions of the General Fund, between different Funds or between operating and capital budgets of the same Fund, must be approved by the City and Borough of Sitka Assembly.

Internally Funded Capital Projects - Capital projects in are normally accounted for in separate Capital Project Funds. If such projects are funded through grants, donations, or revenue generated by the project, such revenues are accounted for directly under the Capital Project Fund. If a project is funded through the transfer of equity from the General Fund or a Proprietary Fund, the transfer is budgeted as *Interfund Transfers or Advances to Other Funds* under the General Fund or Proprietary Fund, and an *Advances From Other Funds* under the Capital Project Fund. For proprietary funds, capital construction is accounted for in separate capital project funds for internal management purposes only; and the end of the fiscal year, all proprietary fund capital projects are closed back to the parent fund through adjusting journal entries. Thus, if projected expenditures for Capital Project Funds lag behind expected levels, actual amounts of year-end working capital may exceed projected levels.

Fixed Assets - For budgeting purposes the minimum level for fixed assets is set at \$5,000 and for capital projects is set at \$10,000. Note that for enterprise funds, all fixed asset and capital expenditures show as an increase to fixed assets on the statement of net position, rather than as an expenditure as is budgeted.

Challenges of budgeting for GASB 87 and 96 - The implementation of GASB 87 and GASB 96 significantly impacts the financial reporting on the balance sheets of entities affected by these standards. GASB 87, which deals with lease accounting, requires that leases previously classified as operating leases under older standards be recognized as lease liabilities with corresponding right-of-use assets. This change increases the reported assets and liabilities on the balance sheet, providing a more comprehensive view of an entity's financial obligations and resources. GASB 96, addressing subscription-based information technology arrangements (SBITAs), mandates a similar treatment. Entities must now recognize a right-to-use asset and a corresponding liability for these IT services, mirroring the handling of tangible assets. This adjustment aims to enhance the transparency of long-term financial commitments and the actual value of resources controlled by the entity, leading to a more accurate representation of an organization's financial position. The City and Borough of Sitka budget for the actual revenue received or funds paid out, however the required accounting treatment required does not match the way these leases or subscriptions are budgeted.