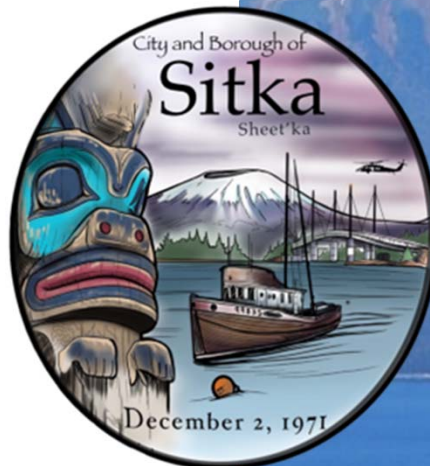


# CITY AND BOROUGH OF SITKA

## FY2026 CONSOLIDATED OPERATING BUDGET



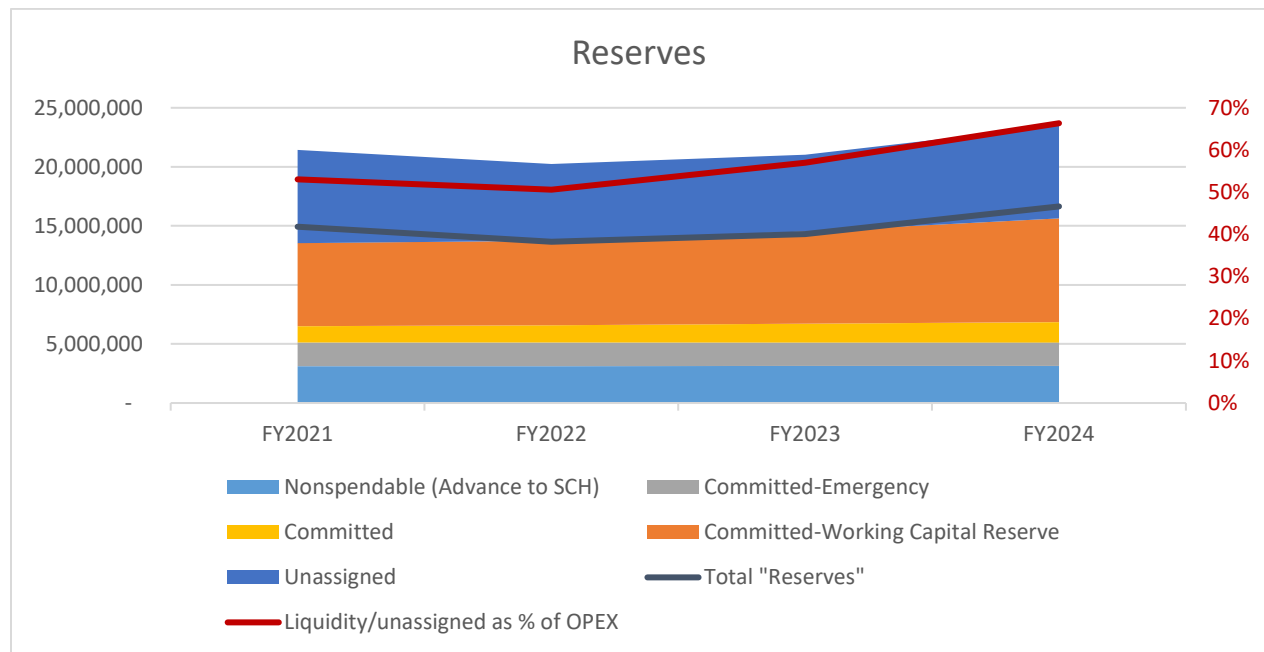
March 28, 2025

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 2026 (FY26) Consolidated Operating Budget and Capital Improvement Program of the City and Borough of Sitka.

### Current Financial Status

As we enter the latter part of FY2025, the municipality remains in a relatively strong financial position, but several key indicators suggest growing challenges ahead. Sales tax revenue growth, while positive, has slowed compared to previous years, reflecting broader economic trends and potential shifts in consumer behavior. Investment income has been a bright spot, contributing to exceeding our overall revenue goals; however, reliance on market-driven returns introduces volatility and risk that must be carefully managed. Additionally, a lower vacancy rate across municipal departments has reduced the savings traditionally seen from unfilled positions, leaving a smaller cushion within the General Fund. As a result, while our reserves remain healthy, the annual transfer to the Public Infrastructure Sinking Fund is likely to be lower than in previous years. This underscores the need for continued financial prudence as we navigate FY2026 and beyond.



## **Fiscal Year 2026 Budget Overview**

As we look ahead to FY2026, we do so in a fiscal environment marked by both opportunity and challenge. While Sitka continues to benefit from the growth in tourism, we must acknowledge increasing uncertainties related to that sector and the municipality's heavy reliance on a volatile source of revenue—sales tax. In addition to these concerns, uncertainty around both federal and state funding streams has increased at a time when we continue to see rising growth in expenditures, meaning that we must rely on the more uncertain sales tax revenue. Budgeted expenditures focus primarily on maintaining services to the community, with new expenditures strategically focused on strategic goals. This budget has been crafted with an emphasis on financial sustainability and a focus on maintaining services to the community and ensuring that Sitka remains resilient in the face of these challenges.

## **Revenue and Economic Considerations**

The revenue outlook for FY2026 presents both strengths and risks. Sales tax remains the largest single revenue source for the General Fund, accounting for a significant portion of our municipal operations. However, sales tax projections are clouded by the possibility of a ballot measure restricting cruise ship tourism, which could result in a substantial decline in visitor spending. The impact of such a measure could affect not only sales tax revenue but also the broader economy, including local businesses and employment.

Commercial fishing remains a critical part of Sitka's economy and continues to face challenges, with prices for key species remaining low. The City and Borough of Sitka continues to invest in critical assets for this sector of the economy with construction of the marine haul out underway, significant repairs to the fisherman's work float soon to be underway as well as replacement of the marine service center bulkhead wall in design.

Additionally, federal funding remains uncertain. Many of the grants and programs that have historically supported key municipal projects, including infrastructure and general operations, are now under scrutiny at the federal level. The potential reduction of these funds poses a risk to the sustainability of essential services. To mitigate this, we must continue advocating for stable funding streams and exploring alternative revenue sources.

## **Strategic Capital Improvement Projects**

Strategic capital improvement projects are essential for maintaining Sitka's infrastructure and laying the groundwork for a strong economy. Our budget proposal, which includes previously funded projects as well as our mid- to long-range capital improvement program, prioritizes key initiatives such as the airport terminal expansion, funding for downtown revitalization efforts, and a soon to be complete marine haul out facility. Additionally, this budget incorporates funding for the newly required Effluent Disinfection system at our wastewater treatment plant—a significant and previously unanticipated expense driven by regulatory requirements. Some of these projects continue to be funded through federal grants or low interest DEC loans, though uncertainty surrounding future grant availability reinforces the importance of careful financial planning. Staff remain diligent in pursuing available funding opportunities when possible. These projects, along with our asset management-based approach to prioritizing projects by assessing risk, align with Sitka's strategic goals and will contribute to the long-term sustainability of our community. Projects funded this year are included in each fund's budget, while the mid- to long-range Capital Improvement Program outlines deferred projects and long-term infrastructure priorities.

## Alignment with Sitka's Strategic Plan

Our budget proposal is intricately aligned with Sitka's strategic plan, which serves as a guiding framework for our collective efforts to shape the future of our community. By prioritizing initiatives that advance key strategic goals, we are working together to build a stronger, more resilient Sitka for generations to come. Throughout the budget process, the Assembly reviewed and approved dozens of resource proposals and project charters that will move Sitka closer to achieving the strategic plan's vision.

## Expenditure Growth and Budget Priorities

While revenues face uncertainty, expenditures continue to rise. Core municipal services, from public safety to utilities and education, require ongoing investment. Rising personnel costs, inflationary pressures on supplies and materials, and increasing maintenance needs are stretching our budget. In particular, we must carefully manage resources to ensure that infrastructure projects, essential services, and long-term financial stability are maintained.

Despite these challenges, we are committed to maintaining a balanced budget without compromising essential services. Key initiatives in this budget include:

- **Status Quo Services:** In most areas this budget is what is required in order to continue to provide services to the community at the same level.
- **Ensuring Staff Retention:** This budget assumes implementation of a compensation study that is underway. Ensuring staff are adequately compensated will help reduce costly turnover—leading to a more efficient and effective organization.
- **Education Funding:** The FY26 budget reflects Sitka's continued commitment to funding schools to the maximum extent allowed by law, recognizing the importance of a strong education system to the community's future. As state funding remains stagnant, more of this burden falls to the municipality.
- **Infrastructure Investment:** Investing prior year surpluses for strategic capital projects to maintain roads, utilities, and public facilities, leveraging available federal and state grants where possible.
- **Public Safety and Resilience:** Investment in police, fire, and emergency services to ensure community safety, particularly in light of unpredictable external economic factors.

## Potential Risks and Contingency Planning

The volatility of sales tax revenue presents one of the greatest risks to Sitka's fiscal stability. Given the increasing reliance on visitor-related spending, any downturn in cruise tourism could have significant repercussions. This budget assumes that cruise tourism remains flat. Should the ballot measure limiting cruise tourism pass, this budget will need to be amended.

Additionally, the potential for federal funding reductions means that Sitka must be prepared to adjust its capital improvement plans and operational priorities. Where possible, we are focusing on long-term sustainability measures to reduce dependency on volatile funding sources.



## **Conclusion**

As we enter FY2026, we do so with an understanding of both the opportunities and challenges that lie ahead. While uncertainties remain regarding external funding, economic conditions, and tourism trends, this budget represents a responsible and proactive approach to ensuring the continued prosperity of Sitka.

I extend my gratitude to the Assembly, municipal staff, and the residents of Sitka for their ongoing dedication to the well-being of our community. Through careful planning and collaboration, we will continue to navigate these challenges and build a stronger future for all.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'J. Leach', written over a horizontal line.

**John M. Leach**

Municipal Administrator

**CITY AND BOROUGH OF SITKA**

**ORDINANCE NO. 2025-07**

**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, 2025 THROUGH JUNE 30, 2026**

**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 2026.

**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, 2025 and ending June 30, 2026 and related capital improvement plan (included in the FY2026 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	\$47,744,489	\$38,662,792	\$8,848,390	\$47,511,182

<u>INTERNAL SERVICE FUNDS</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Information Technology Fund	\$2,780,890	\$2,684,011	\$30,000	\$2,714,011
Central Garage Fund	\$3,239,926	\$2,947,393	\$50,000	\$2,997,393
Building Maintenance Fund	\$2,197,405	\$2,503,144	\$-0-	\$2,503,144

<u>SPECIAL REVENUE FUNDS</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Pet Adoption Fund	\$1,350	\$15,000	\$-0-	\$15,000
Sitka Forfeiture Fund	\$-0-	\$75,000	\$-0-	\$75,000
Library Building Fund	\$450	\$4,999	\$-0-	\$4,999
Southeast Alaska Economic Development Fund	\$4,062	\$5,000	\$-0-	\$5,000
GPIP Contingency Fund	\$2,500	\$4,000	\$-0-	\$4,000

Sitka Community Hospital Dedicated Fund	\$1,566,805	\$1,860,300	\$-0-	\$1,860,300
Student Activities Travel Fund	\$363,900	\$360,000	\$-0-	\$360,000
Fisheries Enhancement Fund	\$45,000	\$50,000	\$-0-	\$50,000
Utility Subsidization Fund	\$308,950	\$-0-	\$231,600	\$231,600
Commercial Passenger Vessel Excise Tax Fund	\$2,935,000	\$125,000	\$1,742,500	\$1,867,500
Visitor Enhancement Fund	\$810,500	\$9,500	\$105,000	\$114,500
Revolving Fund	\$31,500	\$100	\$30,000	\$30,100
Guarantee Fund	\$5,000	\$-0-	\$7,000	\$7,000
Cemetery Fund	\$2,500	\$3,000	\$-0-	\$3,000
Rowe Trust Fund	\$5,000	\$5,000	\$-0-	\$5,000
Library Endowment Fund	\$7,000	\$5,500	\$-0-	\$5,500
Bulk Water Fund	\$5,200	\$-0-	\$7,000	\$7,000
Seasonal Sales Tax/School Bond Debt Service Fund	\$621,254	\$889,000	\$-0-	\$889,000
<b><u>PERMANENT FUND</u></b>				
Permanent Fund	\$500,000	\$5	\$1,024,460	\$1,024,465


<b><u>GENERAL GOVERNMENTAL FUND CAPITAL PROJECT FUND</u></b>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
General Capital Project Fund	\$6,874,679	\$-0-	\$6,874,679	\$6,874,679
General Fund Capital Contingent on outside funding	\$1,980,000	\$-0-	\$1,980,000	\$1,980,000
School Building Infrastructure Fund	\$2,308,500	\$-0-	\$2,369,200	\$2,369,200
Public Infrastructure Sinking Fund	\$50,000	\$-0-	\$3,966,309	\$3,966,309

**EXPLANATION**

Details of individual budgets and capital improvement plans are contained in the FY2026 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, 2025.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 22nd day of April 2025.

  
\_\_\_\_\_  
Steven Eisenbeisz, Mayor

ATTEST:

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

1<sup>st</sup> reading: 4/8/2025

2<sup>nd</sup> and final reading: 4/22/2025

Sponsor: Administrator

**CITY AND BOROUGH OF SITKA**

**ORDINANCE NO. 2025-08**

**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, 2025 THROUGH JUNE 30, 2026, 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 2026.

**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, 2025 and ending June 30, 2026 and related capital improvement plan (included in the FY2026 Administrator’s Budget) are hereby adopted:

	<u>REVENUE</u>	<u>EXPENDITURE BUDGET</u>		
<u>ELECTRIC FUND</u>	REVENUE	OPERATIONS	CAPITAL/ TRANSFER	TOTAL
Electric Fund	\$22,669,468	\$29,551,084	\$3,866,251	\$33,417,335
Electric Capital Project Fund	\$3,324,397	\$-0-	\$3,324,397	\$3,324,397
Electric Capital Project Fund Contingent Grant funding	\$2,520,630	\$-0-	\$2,520,630	\$2,520,630
<u>WATER FUND</u>				
Water Fund	\$4,093,626	\$5,660,658	\$526,000	\$6,186,658
Water Capital Project Fund	\$451,000	\$-0-	\$451,000	\$451,000
Water Capital Contingent on State/Federal Funding	\$-0-	\$-0-	\$-0-	\$-0-
<u>WASTEWATER FUND</u>				
Wastewater Fund	\$5,281,637	\$5,938,026	\$400,000	\$6,338,026
Wastewater Capital Project Fund	\$400,000	\$-0-	\$400,000	\$400,000
Authorization to apply for and execute ADEC loan funding to fund Wastewater Fund capital projects in the amount of	\$4,000,000	\$-0-	\$4,000,000	\$4,000,000

<b><u>SOLID WASTE FUND</u></b>				
Solid Waste Fund	\$6,876,594	\$6,692,344	\$1,400,000	\$8,092,344
Solid Waste Capital Fund	\$1,400,000	\$-0-	\$1,400,000	\$1,400,000
<b><u>HARBOR FUND</u></b>				
Harbor Fund	\$4,892,209	\$6,254,383	\$-0-	\$6,254,383
Harbor Capital Project Fund	\$-0-	\$-0-	\$-0-	\$-0-
<b><u>AIRPORT FUND</u></b>				
Airport Fund	\$1,412,332	\$2,582,937	\$-0-	\$2,582,937
Airport Capital Contingent on State/Federal Funding	\$-0-	\$-0-	\$-0-	\$-0-
<b><u>MARINE SERVICE CENTER FUND</u></b>				
Marine Service Center Fund	\$359,606	\$245,703	\$80,000	\$325,703
Marine Service Center Capital Fund	\$80,000	\$-0-	\$80,000	\$80,000
<b><u>GARY PAXTON INDUSTRIAL PARK FUND</u></b>				
Gary Paxton Industrial Park	\$323,232	\$994,958	\$175,000	\$1,169,958
Gary Paxton Industrial Park Capital Fund	\$175,000	\$-0-	\$175,000	\$175,000

**EXPLANATION**

Details of individual budgets and capital improvement plans are contained in the FY2026 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 electric (2%), water (6%), wastewater (6%), solid waste (2% for collection services and 4% for scrapyard and transfer station drop offs), 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, 2024 ~~2025~~, 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	<del>\$.1344</del> <u>.1371</u> per kWh
All kWh from the first billing cycle in May through the last billing cycle in October	<del>\$ .2150</del> <u>.2193</u> per kWh
Customer charge is <del>\$21.20</del> <u>21.90</u> per month	
Customer charge for remote island customers <del>\$27.60</del> <u>34.70</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	<del>\$ .1321</del> <u>.1347</u> per kWh
All kWh from the first billing cycle in May through the last billing cycle in October	<del>\$ .2106</del> <u>.2148</u> per kWh
Customer charge is <del>\$51.00</del> <u>61.00</u> per month	
Customer charge for remote island customers <del>\$71.00</del> <u>101.00</u>	

3. Demand Charges.

First 25 kW	No charge
Over 25kW	<del>\$ 6.58</del> <u>6.71</u> 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	\$ <del>.1624</del> <u>.1656</u> per kWh
Customer charge is <del>\$212.00</del> <u>361.00</u> per month.	

3. Demand Charges.

First 25 kW	No charge
Over 25 kW	\$ <del>6.59</del> <u>6.72</u> 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	\$ <del>.1645</del> <u>.1678</u> per kWh
Customer charge is <del>\$85.00</del> <u>123.00</u> per month.	

3. Demand Charges.

First 25 kW	No charge
Over 25 kW	\$ <del>6.59</del> <u>6.72</u> 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	\$ <del>.1344</del> <u>.1371</u> per kWh
All kWh from the first billing cycle in May through the last billing cycle in October	\$ <del>.2150</del> <u>.2193</u> 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. <del>2199</del> <u>.2243</u> per kWh.	
48 kWh per month x \$0. <del>2199</del> <u>.2243</u> /kWh = \$ <del>10.56</del> <u>10.77</u> per month energy rate.	
Typical lamp energy rates:	
70 watt	\$ <del>7.42</del> <u>7.57</u> per month
100 watt	\$ <del>10.60</del> <u>10.81</u> per month
150 watt	\$ <del>15.90</del> <u>16.22</u> per month
175 watt	\$ <del>18.55</del> <u>18.92</u> per month
250 watt	\$ <del>26.50</del> <u>27.03</u> per month
400 watt	\$ <del>42.40</del> <u>43.24</u> per month
1,000 watt	\$ <del>105.99</del> <u>108.11</u> per month

\* \* \*

#### H. Controlled Service Interruptible Load—Large Consumer.

\* \* \*

3. Rate per Month. Basic customer charge for each month or portion of a month: ~~\$375.00~~ \$550.00

\* \* \*

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 ~~12.37~~ 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 ~~12.37~~ 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: ~~\$83.05~~ \$88.03 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 ~~\$4.47~~ \$4.74 per 1,000 metered gallons.

\* \* \*

2. Gary Paxton Industrial Park. Treated wastewater, metered: minimum charge of ~~\$164.17~~ \$174.02 cents per month.

a. Treated wastewater, metered: ~~\$4.91~~ \$5.20 cents per 1,000 gallons water use.

C. Connection Fee. Eight hundred and ~~five~~ 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. This charge is to cover permit fees, inspection and administrative costs.

\* \* \*

**15.10.620 Water rates and fees.**

A. Unmetered Water. Base rate: ~~\$59.55~~ \$63.12 per unit.

\* \* \*

B. Metered Water Service.

1. General Metered Water Service.

Meter Size	Allowance (GAL)	Minimum Charge
Up to 1"	15,000	<del>\$ 84.91</del> <u>90.00</u>

2"	50,000	<del>\$ 186.19</del> <u>197.36</u>
3"	100,000	<del>\$ 279.28</del> <u>296.04</u>
4"	250,000	<del>\$ 558.56</del> <u>592.07</u>
6" and above	500,000	<del>\$ 1,117.16</del> <u>1,184.19</u>

All over allowance charged at minimum charge plus ~~\$1.85~~ \$1.96 per 1,000 gallons. The over allowance charged at minimum charge plus ~~\$0.86~~ \$0.91 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: ~~\$186.19~~ \$197.36 per month minimum.
  - i. Treated water: ~~\$3.71~~ \$3.93 per 1,000 gallons.
  - ii. Treated water, fish processing use: ~~\$2.82~~ \$2.99 per 1,000 gallons.
  - iii. Raw water for heating: ~~\$1.18~~ \$1.25 per 1,000 gallons.
  - iv. Raw water for industrial processing: ~~\$1.67~~ \$1.77 per 1,000 gallons.
  - v. Raw water for water bottling at Gary Paxton industrial park: in container sizes of five gallons or less: ~~\$2.43~~ \$2.58 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 ~~\$65.59~~ \$69.53 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 ~~five~~ 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 ~~5.08~~ 5.28 cents per pound.

2. Trucks larger than three-quarter ton, larger vehicles, heavy equipment, and old trailers shall be billed at a rate of ~~8.92~~ 9.28 cents per pound.

3. Mixed scrap metals including steel shall be billed at a rate of ~~12.67~~ 13.18 cents per pound. Sorted scrap iron and other metals excluding steel shall be billed at a rate of ~~6.93~~ 7.21 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 ~~\$27.87~~ \$28.98 each.

6. All other appliances or white goods besides freezers, refrigerators, and air conditioning units shall be billed at a rate of ~~8.68~~ 9.03 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 ~~\$35.47~~ \$36.89 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 ~~\$16.52~~ \$17.18 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 ~~\$74.81~~ \$77.80 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>\$46.19</del> <u>47.11</u> per month
96- gallon container	<del>\$77.59</del> <u>79.14</u> per month
300-gallon container	<del>\$314.08</del> <u>320.36</u> per month
Extra pick up 48-gallon container	<del>\$39.26</del> <u>40.05</u> per pickup
Extra pick up 96-gallon container	<del>\$65.96</del> <u>67.28</u> per pickup
Extra pick up 300-gallon container	<del>\$251.26</del> <u>256.29</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 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>\$70.20</del> <u>71.60</u> per month
For those customers living within the harbor system	<del>\$46.19</del> <u>47.11</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>\$34.70</del> <u>35.39</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 ~~16.14~~ 16.79 cents per pound.

\* \* \*

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

Permanent Moorage (effective July 1, 2025)

Vessels 20 feet in length and under ~~\$3.61~~ 3.75 per foot per month if owners pay in advance for one year.  
All other Vessels ~~\$4.83~~ 5.02 per foot per month

Transient Moorage (effective July 1, 2025)

Vessels up to eighty feet in length ~~\$1.50~~ 1.56 per foot per day.  
Vessels eighty-one feet to one hundred fifty feet in length ~~\$2.56~~ 2.66 per foot per day.  
Any vessel greater than one hundred fifty feet in length ~~\$3.83~~ 3.98 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, 2025)

Monthly up to one-hundred fifty feet in length ~~\$25.65~~ 26.68 per foot of overall length.  
Vessels over one-hundred fifty feet in length ~~\$38.46~~ 40.00 per foot of overall length.

Eliason Harbor end ties (effective July 1, 2025)

All vessels ~~\$4.42~~ 4.60 per foot per day.

Vessel Wait List

Vessels on the wait list shall be charged ~~\$4.83~~ 5.02 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, 2025)

Permanent Float Plane Rate:  
~~\$317.24~~ 329.93 per quarter.

Transient Float Plane rates:

Float Plane rate is ~~\$28.78~~ 29.93 per day or portion of a day (no charge if moored under one hour)

Garbage – Commercial dumpster - ~~\$314.08~~ 320.36

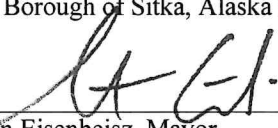
Cruise Ship Tender and Security Fees

Tender Fee:  
~~\$1,690.16~~ 1,859.18 per ship per day

Security Fee:  
~~\$677.35~~ 745.09 per day

**5. EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2025.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 22nd day of April 2025.

  
\_\_\_\_\_  
Steven Eisenbeisz, Mayor

ATTEST:

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

1<sup>st</sup> reading: 4/8/2025  
2<sup>nd</sup> and final reading: 4/22/2025

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 and organization



## Sustainability

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

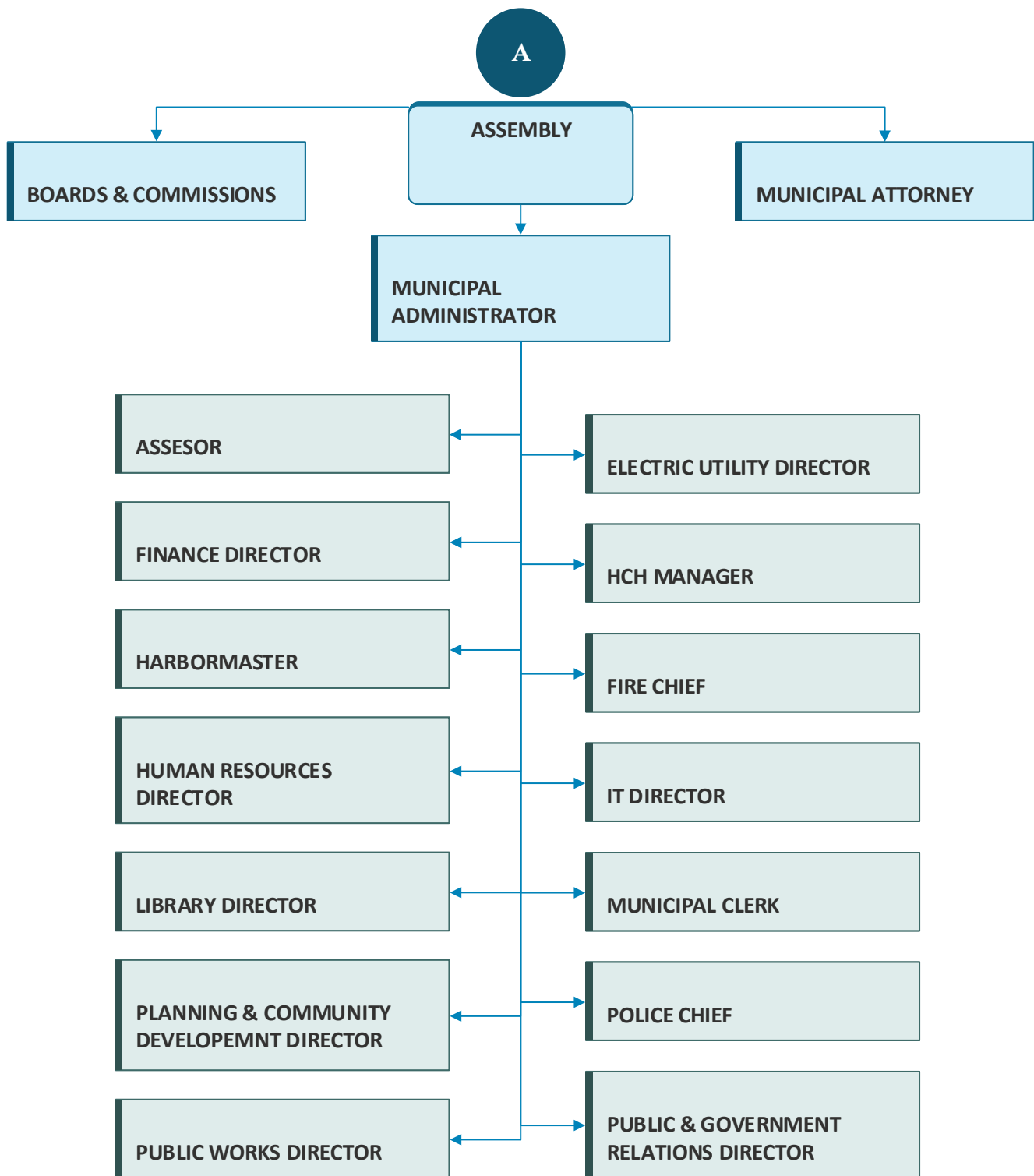
## Infrastructure

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-FY2026 STAFFING TABLE

Department	Position	Salary/Wages by Department	FTE
001 - Administrator	Asset Manager		0.5
	CAD & GIS Technician		0.5
	Municipal Administrator		1
	Public & Government Relations Director		1
		\$ 354,389.72	3
900-Human Resources (001)	Human Resources Director		1
	Human Resources Generalist I-II		1
		\$ 205,534.89	2
002 - Attorney	Legal Assistant I-III		1
	Municipal Attorney		1
		\$ 240,921.27	2
003 - Municipal Clerk	Assistant Municipal Clerk		1
	Deputy Municipal Clerk/Records Specialist		1
	Municipal Clerk		1
		\$ 257,178.96	3
004 - Finance	Accounting Supervisor - Tax		1
	Accountant		1
	Accountant - Revenue		1
	Accountant I and II - Grant and Capital Project		1
	Accounting Clerk - Accounts Payable		1
	Accounting Clerk - Billing		1
	Accounting Clerk - Collections		1
	Accounting Supervisor		1
	Budget/Treasury Officer		1
	Compliance Officer		1
	Controller		1
	Customer Service Representative		1
	Finance Director		1
	Payroll Specialist		1
	Procurement Specialist		1
	Senior Customer Service Representative		1
	Tax Specialist		1
		\$ 1,332,645.12	17
005 - Assessing	Appraisal Technician		1
	Appraiser		1
	Assessor		1
		\$ 234,738.18	3
006 - Planning & Community Development	Planner 1		1
	Planning & Community Development Director		1
	Planning Manager		1
	Sustainability Coordinator		1
	Tourism Manager		1
		\$ 435,815.19	5

Department	Position	Salary/Wages by Department	FTE
818 - Parks and Recreation (006)	Aquatics Supervisor		1
	Head Lifeguard		0.5
	Parks and Recreation Manager		1
	Recreation Activity Specialist		1
		\$ 223,702.58	3.5
021 - Police	Animal Control Officer		1
	Jail Officer I-II		1
	Jail Officer I-II		1
	Multi-Service Officer (MSO)		1
	Police Chief		1
	Police Lieutenant		1
	Police Lieutenant		1
	Police Office Administrator		1
	Police Officer Recruit / Police Officer / Senior Police Officer		1
	Police Officer Recruit / Police Officer / Senior Police Officer		1
	Police Officer Recruit / Police Officer / Senior Police Officer		1
	Police Officer Recruit / Police Officer / Senior Police Officer		1
	Police Officer Recruit / Police Officer / Senior Police Officer		1
	Police Officer Recruit / Police Officer / Senior Police Officer		1
	Police Officer Recruit / Police Officer / Senior Police Officer		1
	Police Officer Recruit / Police Officer / Senior Police Officer		1
	Police Officer Recruit / Police Officer / Senior Police Officer		1
	Police Officer Recruit / Police Officer / Senior Police Officer		1
	Police Sergeant		1
	Police Sergeant		1
	Police Sergeant		1
	Police Sergeant		1
	Public Safety Dispatch Supervisor		1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		1
	Public Safety Dispatcher Trainee and Public Safety Dispatcher		1
		\$ 2,504,127.12	28
022 - Fire Protection	Assistant Fire Chief		1
	EMS/Fire Captain		1
	Fire and EMS Records Specialist		1
	Fire Chief		1
	Fire Engineer/EMT I - III		1
	Fire Engineer/EMT I - III		1
	Fire Engineer/EMT I - III		1
	Fire Engineer/EMT I - III		1
	Fire Engineer/EMT I - III		1
	Fire Engineer/EMT I - III		1
	Fire Fighter/EMT		1
	Fire Fighter/EMT		1
	Fire Fighter/EMT		1
	Senior Fire Engineer		1
		\$ 1,022,658.27	14

Department	Position	Salary/Wages by Department	FTE
031 - Public Works - Administration	Asset Manager		0.5
	CAD & GIS Technician		0.5
	Contract Manager		1
	Maintenance Superintendent		1
	Public Works Director		1
	Public Works Office Administrator		1
		\$ 497,984.08	5
032 - Engineering	Engineering Project Manager I-IV		1
	Engineering Project Manager I-IV		1
	Engineering Project Manager I-IV		1
	Municipal Engineer		1
		\$ 506,400.03	4
033 - Streets	Streets Maintenance Supervisor		1
	Streets Maintenance Worker I - III		1
	Streets Maintenance Worker I - III		1
	Streets Maintenance Worker I - III		1
	Streets Maintenance Worker I - III		1
		\$ 371,300.67	5
034 - Recreation	Grounds Maintenance Supervisor		1
	Grounds Maintenance Worker I - III		1
	Grounds Maintenance Worker I - III		1
		\$ 206,145.63	3
035 - Building Department	Building Inspector I - III		1
	Building Official		1
	Building Permit and Plans Examiner I - III		1
		\$ 238,548.78	3
041 - Library	Acquisitions Librarian		1
	Adult Services Librarian		1
	Library Assistant I-III		1
	Library Assistant I-III		0.5
	Library Assistant I-III		0.5
	Library Assistant I-III		0.5
	Library Director		1
	Technical Services Librarian		1
	Youth Services Librarian		1
		\$ 474,260.49	7.5
043 - Centennial Building	Harrigan Centennial Hall Manager		1
	HCH Building Attendant		1
	HCH Building Attendant		1
	HCH Building Attendant		1
	HCH Building Supervisor		1
		\$ 285,069.42	5
200 - Electric	Electric General Foreman		1
	Electric Generation Systems Manager		1

Department	Position	Salary/Wages by Department	FTE
210 - Water	Electric Meter Technician		1
	Electric Meter Technician		1
	Electric Office Administrator		1
	Electric Project & Regulatory Engineer		1
	Electric Transmission & Distribution System Manager		1
	Electric Utility Director		1
	Electric Warehouseman		1
	Generation Facilities Mechanic		1
	Generation Facilities Mechanic		1
	Generation Facilities Mechanic		1
	Journeyman Lineman		1
	Journeyman Lineman		1
	Journeyman Lineman		1
	Journeyman Lineman		1
	Meter Reader		1
	Power Plant Operator/System Dispatcher		1
	Power Plant Operator/System Dispatcher		1
	Power Plant Operator/System Dispatcher		1
	Power Plant Operator/System Dispatcher		1
	Power Plant Operator/System Dispatcher		1
	Relay/Control Technician		1
	Relay/Control Technician		1
	Relay/Control Technician		1
		\$ 3,413,639.20	25
220 - WWTP	Chief Water Operator		1
	Water/Wastewater Operator Trainee, I, II, and III		1
	Water/Wastewater Operator Trainee, I, II, and III		1
	Water/Wastewater Operator Trainee, I, II, and III		1
		\$ 340,987.68	4
230 - Solid Waste	Chief Wastewater Operator		1
	Environmental Compliance Manager		1
	Environmental Laboratory Technician/Operator Trainee, I, II, and III		1
	Environmental Superintendent		1
	Water and Wastewater Mechanic I, II, III, and IV		1
	Water/Wastewater Operator Trainee, I, II, and III		1
	Water/Wastewater Operator Trainee, I, II, and III		1
	Water/Wastewater Operator Trainee, I, II, and III		1
		\$ 749,599.32	8
240 - Harbor	Chief Solid Waste Operator		1
	Solid Waste Operator I - II		1
	Solid Waste Operator I - II		1
240 - Harbor		\$ 183,723.12	3
	Assistant Harbormaster		1
	Assistant Harbormaster		1
	Assistant Harbormaster		1
	Deputy Harbormaster		1
	Harbor Maintenance and Safety Manager		1

Department	Position	Salary/Wages by Department	FTE
250-Airport	Harbor Maintenance Specialist		1
	Harbor Maintenance Specialist		1
	Harbormaster		1
	Port and Harbors Coordinator		1
	Port and Harbors Office Assistant		1
	Port Director		0.4
		\$ 798,701.83	10.4
270-GPIP	Airport Terminal Manager		1
	Port Director		0.4
		\$ 137,824.71	1.4
300 - MIS	Port Director		0.2
		\$ 26,755.62	0.2
	IT Director		1
	IT Specialist		1
	System Administrator		1
	System Support Technician		1
	Systems Analyst		1
310 - Central Garage		\$ 469,424.16	5
	Chief Heavy Equipment Mechanic		1
	Heavy Equipment Mechanic II		1
320 - Building Maintenance		\$ 178,503.12	2
	Building Maintenance Supervisor		1
	Building Maintenance Worker II		1
	Building Maintenance Worker II		1
	Building Maintenance Worker II		1
	Building Maintenance Worker II		1
	Building Maintenance Worker II		1
	Building Maintenance Worker II		1
	Building Maintenance Worker II		1
	Building Maintenance Worker II		1
		\$ 598,846.52	8
<b>TOTALS</b>		<b>\$ 16,289,425.68</b>	<b>180.0</b>

**City and Borough of Sitka**  
**Revenue and Appropriations Summary (General Fund, Enterprise Funds, and Internal Service Funds)**  
**Fiscal Year 2026**

<u>Fund</u>		<u>Revenues</u>	<u>Operating Appropriations</u>	<u>Capital Appropriations*</u>	<u>Net Change to Fund Balance</u>
General	\$	47,744,489	\$ 39,142,372	\$ 8,368,810	\$ 233,307
Electric	\$	22,669,468	\$ 29,366,084	\$ 4,001,256	\$ (10,697,872)
Water	\$	4,093,626	\$ 5,621,158	\$ 565,500	\$ (2,093,032)
Wastewater	\$	5,281,637	\$ 5,913,026	\$ 425,000	\$ (1,056,389)
Solid Waste	\$	6,876,594	\$ 6,637,344	\$ 1,455,000	\$ (1,215,750)
Harbor	\$	4,892,209	\$ 6,228,383	\$ 26,000	\$ (1,362,174)
Airport Terminal	\$	1,412,332	\$ 2,582,937	\$ -	\$ (1,170,605)
Marine Service Center	\$	359,606	\$ 245,703	\$ 80,000	\$ 33,903
Gary Paxton Industrial Park	\$	323,232	\$ 994,958	\$ 175,000	\$ (846,726)
Information Technology	\$	2,780,890	\$ 2,663,991	\$ 50,020	\$ 66,879
Central Garage	\$	3,239,926	\$ 1,788,649	\$ 1,208,744	\$ 242,533
Building Maintenance	\$	2,197,405	\$ 2,473,144	\$ 30,000	\$ (305,739)
<b>Combined Fund Totals</b>	<b>\$</b>	<b>101,871,414</b>	<b>\$ 103,657,749</b>	<b>\$ 16,385,330</b>	<b>\$ (18,171,665)</b>
<b>Total Revenue &amp; Appropriations</b>	<b>\$</b>	<b>101,871,414</b>	<b>\$ 120,043,079</b>		

\*Does not include debt or grant-funded capital projects.



### Working Capital Analysis

<u>Fund</u>	June 30, 2024	Projected* June 30, 2025**	Additions to (deletions from) budgeted FY2026**	Projected June 30, 2026
General (unassigned fund balance)	\$ 7,856,510	\$ 12,365,063	\$ 233,307	\$ 12,598,370
Electric	\$ 20,652,973	\$ 16,021,358	\$ (4,936,343)	\$ 11,085,015
Water	\$ 6,531,251	\$ 6,104,723	\$ 17,468	\$ 6,122,192
Wastewater	\$ 5,101,465	\$ 5,323,516	\$ 277,389	\$ 5,600,905
Solid Waste	\$ 332,679	\$ 1,519,335	\$ (982,560)	\$ 536,775
Harbor	\$ 3,719,771	\$ 4,063,071	\$ 245,261	\$ 4,308,333
Airport Terminal	\$ 431,466	\$ 384,325	\$ (283,831)	\$ 100,494
Marine Service Center	\$ 1,819,490	\$ 1,805,990	\$ 51,390	\$ 1,857,380
Gary Paxton Industrial Park	\$ 853,053	\$ 677,329	\$ (192,798)	\$ 484,531
Information Technology	\$ 493,306	\$ 124,695	\$ 140,735	\$ 265,430
Central Garage	\$ 7,550,650	\$ 8,334,328	\$ 821,652	\$ 9,155,980
Building Maintenance	\$ 777,443	\$ 1,020,576	\$ (304,858)	\$ 715,718
<b>Combined fund totals</b>	<b>\$ 56,120,058</b>	<b>\$ 57,744,310</b>	<b>\$ (4,913,188)</b>	<b>\$ 52,831,123</b>

\*based on projected FY2025 actuals for General Fund and enterprise funds, budgeted for internal service funds, excludes working capital for capital expenditures.

\*\*excludes depreciation and capital expenditure of previous appropriations

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2026**

**Assembly/Administrator**

AML Summer Conf, Barrow, Admin, Mayor, P&G Relations	\$10,002.00
AML Winter Conf Juneau, Admin, Mayor, P&G Relations	\$5,001.00
AML/NEO Conf, Anc, Admin, Mayor, 2 Assembly, P&G Relations	\$15,000.00
Congressional Lobby, DC, Admin, Mayor, P&G Relations	\$12,000.00
AMMA NW Manager Conference, Admin	\$4,000.00
ICMA Online Training	\$1,500.00
Unanticipated Travel	\$10,000.00
SE Conf Annual Mtg, Sitka, Admin, Mayor	\$1,000.00
SE Conf Mid-Session Summit, JNU, Admin, Mayor	\$5,000.00
SE Conference Transportation Committee, JNU, P&G Relations	\$2,000.00
Japan, Sister City Commemoration, 50th	\$20,000.00
ICMA Annual Conference	\$4,000.00
	<hr/> \$89,503.00

**HR**

Human Resource Conferences	\$3,750.00
Employee Development & Job Training	\$10,000.00
	<hr/> \$13,750.00

**Legal**

AMAA Conference- Attorney	\$2,250.00
Alaska Bar Convention	\$2,250.00
Legal Assistant Training - NALA Conference	\$3,000.00
Paralegal Certification Training & Test	\$550.00
	<hr/> \$8,050.00

**Clerk**

AAMC Annual Conference - Anchorage	\$7,575.00
IIMC Conference (Clerk or Deputy Clerk)	\$4,250.00
NW Clerks Institute Professional Development	\$4,700.00
	<hr/> \$16,525.00

**Finance**

AGFOA/AML Anchorage	\$6,300.00
Federal Grant Training	\$3,000.00
GFOA Conference	\$11,100.00
Tyler Connect (Training on ERP), Research into New ERP	\$7,000.00
Payroll Training	\$1,000.00
Accounting and Customer Service Training	\$3,000.00
	<hr/> \$31,400.00

**Assessing**

AAAO Confrences	\$4,000.00
IAAO Continuing Education	\$7,000.00
	<hr/> \$11,000.00

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2026**

**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
Tourism (NWCS, SeaTrade, AML Port Communities) (CPV/VEF)	\$5,000.00
	\$17,000.00

**Parks and Recreation**

Alaska Recreation and Parks Association Conference	\$4,500.00
First Aid & Lifeguard Instructor Certification	\$750.00
National Recreation and Parks Association Conference	\$3,000.00
Recreation Skills Training	\$2,000.00
Pool Operator Certifications	\$750.00
	\$11,000.00

**Police**

Academy Tuition	\$24,000.00
ACO Training	\$1,800.00
Admin Travel	\$2,000.00
Jailer Academy	\$2,270.00
Leadership Training	\$10,000.00
MSO Training	\$2,450.00
Dispatch Training	\$7,000.00
Officer Training	\$26,000.00
	\$75,520.00

**Fire**

Alaska State Firefighters Assn Conf	\$7,500.00
Dive Training	\$8,000.00
Hazmat Technician Class	\$5,000.00
Hazmat Training	\$2,500.00
Arson Assn Conf	\$6,000.00
Fire Marshal ICC certs	\$7,000.00
Fire Marshal Building Code Forum	\$2,000.00
Leadership Training	\$5,000.00
Fire Officer 1	\$7,500.00
AFCA Leadership Summit	\$3,000.00
	\$53,500.00

**Ambulance**

EMS Conferences	\$3,000.00
Local CME Classes	\$2,000.00
Paramedic Refresher	\$4,000.00
Recertifications	\$3,500.00
Training Materials	\$3,000.00

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2026**

Wilderness EMT	\$7,500.00
Paramedic Training	\$50,000.00
	<hr/> \$73,000.00

**SAR**

Anchorage MRA Accreditation	\$3,000.00
IRIC	\$2,500.00
K-9 Training	\$3,500.00
Technical Rescue Class	\$8,000.00
SAR Training	\$2,000.00
WFR/WFA	\$5,000.00
	<hr/> \$24,000.00

**Public Works-Administration**

Public Works Director	\$2,500.00
Asset Manager	\$2,500.00
Maintenance Superintendent	\$4,000.00
Contract Manager	\$2,500.00
CAD Technician	\$3,000.00
	<hr/> \$14,500.00

**Engineering**

Municipal Engineer CEU & PMP	\$2,400.00
Project Manager CEU & PMP	\$1,500.00
Project Manager CEU & PMP	\$1,500.00
Temp Inspector Training Concrete Certification	\$1,500.00
Senior Engineer CEU & PMP	\$2,400.00
	<hr/> \$9,300.00

**Streets**

CDL Training and Certification	\$10,000.00
Flagger and Hazmat Certification	\$2,000.00
	<hr/> \$12,000.00

**Recreation**

CDL and Operator Training Course	\$10,000.00
Training and Certifications	\$2,400.00
	<hr/> \$12,400.00

**Building Official**

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

**Library**

ALA Annual Conferences	\$8,400.00
Dirlead - Director leadership training	\$2,360.00

**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2026**

Online Continuing education for all staff	\$1,000.00
	\$11,760.00

<b><u>TOTAL GENERAL FUND TRAVEL AND TRAINING</u></b>	<b><u>\$501,208.00</u></b>
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**Electric Fund**

Relay Control Tech Training	\$10,000.00
Doble Transformer Training	\$3,500.00
ADEC Diesel Exhaust Read Training	\$2,500.00
UAS Welding Course	\$2,000.00
Mchining Course	\$1,000.00
SPCC Training	\$1,000.00
High Point Ladder Training	\$3,000.00
Confined Space Training	\$3,200.00
Fall Protection Training	\$1,000.00
Operator Peer Networking Travel	\$12,000.00
Operator Training	\$6,000.00
Highline NWPPA Course	\$5,000.00
CEATI T&D Conference	\$10,000.00
Northwest Hydro Assoc. Conference	\$4,500.00
RP Plant Operational Training with Peer Utilities	\$17,000.00
	\$81,700.00

**Water Fund**

Water Distribution Continuing Education	\$6,000.00
Water Treatment Continuing Education	\$6,000.00
	\$12,000.00

**Wastewater Fund**

Wastewater collection operator continuing education, training	\$16,000.00
Wastewater treatment operator continuing education, training	\$9,000.00
	\$25,000.00

**Solid Waste Fund**

Asbestos Training	\$10,000.00
Other Compliance, Safety, & Professional Development	\$10,000.00
CESCL	\$2,000.00
CDL	\$20,000.00
Hazwoper	\$1000.00
SWANA	\$7500.00
EPA 608	\$2500.00
OSHA 10	\$500.00
	\$53,500.00

**Harbor Fund**

AK Harbormaster Conference	\$2,500.00
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**City and Borough of Sitka  
Travel and Training Budget  
General Fund  
FY2026**

Port Security Training (CPV to cover expense)	\$4,000.00
CPR First Aide	\$900.00
	<hr/> \$7,400.00
<b><u>Management Information Systems</u></b>	
Tyler Connect Conference	5,001.00
VMWare Admin Training	2,500.00
SANS Cyber Security Training	2,500.00
	<hr/> \$10,001.00
<b><u>Central Garage Fund</u></b>	
Ford Fleet Training	\$3,501.00
Mechanic Training	\$10,000.00
	<hr/> \$13,501.00
<b><u>Building Maintenance Fund</u></b>	
HVAC Training	\$5,000.00
Miscellaneous Training & Certifications	\$4,000.00
Electrical Safety Training	\$3,500.00
Boilerman Training & Certification	\$5,000.00
	<hr/> \$17,500.00
<b><u>Visitor Enhancement Fund</u></b>	
CLIA NW Pacific Symposium	\$7,000.00
	<hr/> \$7,000.00
<b><u>TOTAL ENTERPRISE &amp; INTERNAL SERVICE FUND</u></b>	
<b><u>TRAVEL AND TRAINING</u></b>	<hr/> <hr/> <b>\$227,602.00</b>

**City and Borough of Sitka**  
**Fixed Asset Schedule**  
**FY2026**

**General Fund**

Kelley Create Library Coin Op	\$7,500.00
Furniture	\$35,000.00
Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$20,001.00
Thermal Imaging Cameras	\$23,500.00
	<hr/> \$86,001.00

**Electric Fund**

Submersable remotely operated vehicle (ROV)	\$135,000.00
Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$50,000.00
	<hr/> \$185,000.00

**Water Treatment Fund**

Benchtop Turbidimeter	\$6,000.00
Locator	\$8,500.00
Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$25,000.00
	<hr/> \$39,500.00

**Waste Water Treatment Fund**

Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$25,000.00
	<hr/> \$25,000.00

**Solid Waste Fund**

Roll off containers for scrap yard	\$55,000.00
	<hr/> \$55,000.00

**Harbor Fund**

Handheld for vessel inventory	\$6,000.00
Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$20,000.00
	<hr/> \$26,000.00

**Information Technology Fund**

Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$20,020.00
	<hr/> \$20,020.00

**City and Borough of Sitka  
Fixed Asset Schedule  
FY2026**

**Central Garage Fund**

Placeholder for equipment budgeted as an expense	\$20,000.00
Electric Hot Water Pressure Washer	\$15,000.00
RP F310 Walker Mower T 27HP with Grass Handling System	\$23,790.00
RP F310 Digger Derrick Freightliner	\$365,000.00
RP 2025 Ford Lightning pro all-electric	\$54,370.00
RP 2025 International Cab/Chassie, dump box, sander box, vplow	\$350,584.00
RP 2025 Ford F250 Crew Cab, Vplow, Tommy Lift Gate	\$85,000.00
RP Ford F150 Lightning AWD	\$73,000.00
RP Ford Transit Van AWD (replaces #418)	\$90,000.00
RP Ford F550 with 3 yard Dump (replaces #384)	\$82,000.00
	<hr/>
	\$1,158,744.00

**Building Maintenance Fund**

Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	
	<hr/>
	\$30,000.00
	<hr/>
	\$30,000.00

**TOTAL FIXED ASSETS**

**\$1,625,265.00**



# FY2026 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY27	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
Kostromentinnoff 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
Maksoff 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	2,140,000	750,000	750,000	750,000	750,000	750,000	250,000	6,140,000	-	-	6,140,000	6,140,000
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	2,607,332	750,000	750,000	750,000	750,000	-	-	5,607,332	-	-	5,607,332	5,607,332
Long Range (Streets with Curb, Gutter & Sidewalk)	2032-42	-	-	-	-	-	-	21,780,000	-	-	-	21,780,000	21,780,000
<b>Streets &amp; Roads Subtotal (Streets with Curb, Gutter &amp; Sidewalk)</b>		<b>21,907,927</b>	<b>1,500,000</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>50,687,927</b>	-	-	<b>50,687,927</b>	<b>50,687,927</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
Wachusett 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
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
Kinkad 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

**FY2026 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN**

	Year	Deferred (unfunded portion)	FY27	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
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 Edgcombe 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>32,131,756</b>	<b>1,500,000</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>81,811,756</b>			<b>81,811,756</b>	<b>81,811,756</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>PARKS AND RECREATION</b>													
Ball Field Scoreboard Replacement (7 total, 2 per year)	2021-25	140,000	-	-	-	-	-	-	140,000	-	-	140,000	140,000
Sea Walk Sign Replacement	2024	20,000	-	-	-	-	-	-	20,000	-	-	20,000	20,000
Long Range Parks & Rec	2032-42	-	-	-	-	-	-	4,400,000	4,400,000	-	-	4,400,000	4,400,000
<b>PARKS &amp; RECREATION SUBTOTAL</b>		<b>160,000</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	174,240	-	-	-	-	3,929,200	4,198,667	-	-	4,198,667	4,198,667
Library (Building Maintenance Needs)	2026	-	23,100	-	-	-	-	1,148,400	1,171,500	-	-	1,171,500	1,171,500
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>197,340</b>					<b>8,319,850</b>	<b>11,708,382</b>			<b>11,708,382</b>	<b>11,708,382</b>
<b>SITKA SCHOOL DISTRICT FACILITIES PLAN ONLY IDENTIFIES PROJECTS THROUGH 2030-LONG-RANGE PLAN UNDERWAY</b>													
Blatchely Middle School	2025-2031	800,000	2,500,000	-	10,000,000	-	-	-	13,300,000	4,000,000	8,500,000	800,000	13,300,000
Keet Gooshi Heen	2025-2031	900,000	-	-	-	-	-	-	900,000	-	-	900,000	-
Pacific High School	2025-2031	35,000	-	-	-	-	-	-	35,000	-	-	35,000	35,000
Sitka High School	2025-2031	1,650,000	-	2,500,000	-	10,000,000	-	-	14,150,000	2,500,000	10,000,000	1,650,000	-
Xoots Elementary School	2025-2031	1,925,000	-	-	-	-	-	-	1,925,000	-	-	1,925,000	-
Other buildings or district-wide	2025-2031	-	115,000	-	-	-	-	-	115,000	-	-	115,000	115,000
<b>SITKA SCHOOL DISTRICT FACILITIES SUBTOTAL</b>		<b>5,310,000</b>	<b>2,615,000</b>	<b>2,500,000</b>	<b>10,000,000</b>	<b>10,000,000</b>			<b>30,425,000</b>	<b>6,500,000</b>	<b>18,500,000</b>	<b>5,425,000</b>	<b>30,425,000</b>
<b>GENERAL FUND TOTAL</b>		<b>41,627,848</b>	<b>4,312,340</b>	<b>4,000,000</b>	<b>11,500,000</b>	<b>11,500,000</b>	<b>750,000</b>	<b>57,224,060</b>	<b>130,914,248</b>	<b>6,500,000</b>	<b>18,500,000</b>	<b>105,914,248</b>	<b>130,914,248</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>

**FY2026 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN**

	Year	Deferred (unfunded portion)	FY27	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
<b>ENTERPRISE FUNDS</b>													
<b>ELECTRIC FUND (through 2035)</b>													
Granite Creek Warm Storage Facility	2026	-	-	-	-	-	-	-	-	-	-	-	-
D-5 Turbine Exhaust Isolation Valve	2027	-	350,000	-	-	-	-	-	350,000	-	-	350,000	350,000
Japonski Island Critical Load Loop Ring	2027	-	100,000	-	-	-	-	-	100,000	-	-	100,000	100,000
69 kV North Design Development Study	2028	-	-	350,000	-	-	-	-	350,000	-	-	350,000	350,000
Blue Lake Dam Face and HB Valve	2024-2029	-	1,500,000	1,530,000	1,560,600	-	-	-	4,590,600	-	-	4,590,600	4,590,600
Thimbleberry Bypass	2025-2029	1,500,000	2,000,000	2,040,000	2,080,800	-	-	-	7,620,800	-	-	7,620,800	7,620,800
Hydro-power Generation	2025-2035	500,000	1,040,400	1,061,208	1,082,432	1,104,081	-	5,860,594	10,648,715	-	-	10,648,715	10,648,715
Dispatch & Control System Design	2026-2028	-	119,000	121,380	-	-	-	-	240,380	-	-	240,380	240,380
Substations Improvements	2026-2035	-	750,000	685,000	250,000	255,000	-	1,353,571	3,293,571	-	-	3,293,571	3,293,571
Transmission & Distribution	2026-2035	-	780,300	795,906	811,824	828,061	-	4,395,446	7,611,537	-	-	7,611,537	7,611,537
Islands	2026-2035	-	312,120	318,362	324,730	331,224	-	1,758,178	3,044,615	-	-	3,044,615	3,044,615
Road Maintenance, Green & Blue Lakes	2026-2035	-	150,000	150,000	150,000	150,000	-	750,000	1,350,000	-	-	1,350,000	1,350,000
FERC Dam Safety Compliance - Blue Lake Project	2026-2035	-	135,000	45,000	170,000	220,000	-	1,650,000	2,220,000	-	-	2,220,000	2,220,000
FERC Dam Safety Compliance - Green Lake Project	2026-2035	-	210,000	185,000	45,000	20,000	-	230,000	690,000	-	-	690,000	690,000
Emergency Generators & Fuel Storage	2026-2035	-	1,560,600	1,591,812	1,623,648	1,656,121	-	8,790,892	15,223,073	-	-	15,223,073	15,223,073
Green Lake Phase IV	2027-2030	-	1,000,000	1,020,000	1,040,400	1,061,208	-	-	4,121,608	-	-	4,121,608	4,121,608
Old Blue Lake Hydro Plant Interior Demolition	2031-2035	-	-	-	-	-	-	10,000,000	10,000,000	-	-	10,000,000	10,000,000
<b>ELECTRIC FUND TOTALS</b>			<b>2,000,000</b>	<b>10,007,420</b>	<b>9,893,668</b>	<b>9,139,434</b>	<b>5,625,695</b>	<b>-</b>	<b>34,788,681</b>	<b>71,454,899</b>	<b>-</b>	<b>-</b>	<b>71,454,899</b>
<b>WATER FUND</b>													
Katlanian Street Road and Utility (HPR to Lincoln) - Water	2026	-	250,000	250,000	250,000	250,000	250,000	2,650,000	3,900,000	-	-	3,900,000	3,900,000
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	-	-	-	-	1,800,000	-	-	1,800,000	1,800,000
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - Water	2026	-	750,000	750,000	-	-	-	-	1,500,000	-	-	1,500,000	1,500,000
Lincoln Street Paving (Harbor Way to Harbor Drive) - Water	2025	1,000,000	500,000	500,000	420,000	-	-	-	2,420,000	-	-	2,420,000	2,420,000
Kirkman Drive Water Main Replacement	2024	190,000	-	-	-	-	-	-	190,000	-	-	190,000	190,000
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
Connect Lance Drive to Hillside Booster Station	2029	-	-	-	1,800,000	-	-	-	1,800,000	-	-	1,800,000	1,800,000
Wolff Drive Road and Utility Project - Water	2028	-	700,000	700,000	-	-	-	-	1,400,000	-	-	1,400,000	1,400,000
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/Erhler 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>4,940,000</b>	<b>3,100,000</b>	<b>6,100,000</b>	<b>7,470,000</b>	<b>250,000</b>	<b>250,000</b>	<b>63,500,000</b>	<b>85,610,000</b>	<b>20,000,000</b>	<b>16,725,000</b>	<b>48,885,000</b>
<b>WASTEWATER FUND</b>													
Katlanian Street Road and Utility (HPR to Lincoln) - Wastewater	2025	-	250,000	250,000	250,000	250,000	250,000	2,650,000	3,900,000	-	2,925,000	975,000	3,900,000
WWTP Belt Filter Press Replacement	2030	-	200,000	200,000	200,000	200,000	-	-	800,000	-	-	800,000	800,000
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 Scum Collector Replacement (STCIP#26)	2027	75,000	200,000	200,000	100,000	-	-	-	575,000	-	-	575,000	575,000
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - Wastewater	2026	-	-	-	-	-	-	750,000	750,000	-	-	750,000	750,000
Lincoln Street Paving (Harbor Way to Harbor Drive) - Wastewater	2025	2,000,000	500,000	500,000	500,000	500,000	-	-	4,000,000	-	-	4,000,000	4,000,000
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
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

**FY2026 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN**

	Year	Deferred (unfunded portion)	FY27	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL	
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 Utlity 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	
WASTEWATER FUND TOTALS			10,275,000	1,150,000	1,650,000	1,550,000	1,450,000	750,000	24,475,000	41,300,000	-	5,925,000	35,375,000	41,300,000
SOLID WASTE FUND														
Transfer Station - Roof Replacement	2027	-	275,000	-	-	-	-	-	275,000	-	-	275,000	275,000	
Scrap Yard - Concrete Building Electrical	2027	-	11,000	-	11,000	-	-	-	22,000	-	-	22,000	22,000	
Scrap Yard - Concrete Building Emergency Egress	2027	-	11,000	-	11,000	-	-	-	22,000	-	-	22,000	22,000	
Scrap Yard - Concrete Building Lighting	2027	-	11,000	-	11,000	-	-	-	22,000	-	-	22,000	22,000	
Scrap Yard - Concrete Building Roof	2027	-	110,000	-	110,000	-	-	-	220,000	-	-	220,000	220,000	
Scrap Yard - Fuel Oil Separator	2026	-	-	-	-	-	-	110,000	110,000	-	-	110,000	110,000	
Scrap Yard - Scale Shed/Office Replacement	2027	-	250,000	-	-	-	-	6,600	256,600	-	-	256,600	256,600	
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	
SOLID WASTE FUND TOTALS			668,000	-	143,000	-	-	1,051,600	1,862,600	-	-	1,862,600	1,862,600	
HARBOR FUND														
Thompson Harbor Upland Access and Parking	2027	-	862,043	-	100,000	-	-	-	962,043	-	-	962,043	962,043	
Eliason Harbor Upland Access and Parking	2028	-	-	1,340,677	-	-	-	-	1,340,677	-	-	1,340,677	1,340,677	
ANB Harbor Upland Access and Parking	2028	-	-	670,590	-	-	-	-	670,590	-	-	670,590	670,590	
Thompson Harbor Restroom	2029	-	-	-	100,000	-	-	-	100,000	-	-	100,000	100,000	
Crescent Harbor Concrete Floats	2029	-	-	-	5,651,960	-	-	-	5,651,960	-	-	5,651,960	5,651,960	
Sealing Cove Harbor Boat Launch Ramp	2030	-	-	-	-	296,257	-	-	296,257	-	-	296,257	296,257	
Crescent Harbor Boat Launch Ramp	2030	-	-	-	-	101,411	-	-	101,411	-	-	101,411	101,411	
Fisherman's Work Float Upland Parking	2031	-	-	-	-	-	-	247,720	247,720	-	-	247,720	247,720	
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	
Sealing Cove Restroom Demolition	2038	-	-	-	-	-	-	30,000	30,000	-	-	30,000	30,000	
Thompson Harbor	2042	-	-	-	-	-	-	23,812,863	23,812,863	-	-	23,812,863	23,812,863	
Crescent Harbor Upland Accss 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	
HARBOR FUND TOTALS			862,043	2,011,266	5,851,960	397,668	-	111,315,031	120,437,969	10,000,000	16,000,000	94,437,969	120,437,969	
AIRPORT FUND														
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	
Flooring	2040	-	-	-	-	-	-	500,000	500,000	-	-	500,000	500,000	
Structure	2030+	-	-	-	-	-	-	15,000	15,000	-	-	15,000	15,000	
AIRPORT FUND TOTALS			-	-	-	10,000	-	2,775,000	2,785,000	-	-	2,785,000	2,785,000	
MARINE SERVICE CENTER FUND (MSC FUND)														
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	
Strip Curtains	2030	-	-	-	15,000	-	-	50,000	65,000	-	-	65,000	65,000	
Condition Assessment	2028	-	75,000	-	-	-	-	100,000	175,000	-	-	175,000	175,000	
Building Envelop Repairs	2028	-	100,000	100,000	95,000	-	-	2,500,000	2,795,000	-	-	2,795,000	2,795,000	

# FY2026 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY27	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
MSC FUND TOTALS		-	175,000	150,000	190,000	-	-	4,137,000	4,652,000	-	-	4,652,000	4,652,000
TOTAL ALL FUNDS		59,693,863	20,274,803	23,804,935	35,844,394	19,233,363	1,750,000	299,964,873	460,566,231	36,500,000	57,150,000	366,916,231	460,566,231

General Fund - Fund 700  
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source-Total (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	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 Street Road and Utility (HPR to Lincoln)	-	1,329,106	-	-	-	1,329,106
Authorized/in progress	90885	Senior Center - ADA Ramp & Rear Porch Improvements	-	95,000	-	-	-	95,000
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	-	439,000	-	-	-	439,000
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	-	150,000	-	-	-	150,000
Authorized/in progress	90961	Wachusett Storm Drains (Peterson Phase II)	200,000	883,371	-	580,000	-	1,663,371
Authorized/in progress	90966	CBS Facilities Condition Assessment + Schools	-	400,000	-	-	-	400,000
Authorized/in progress	90967	Senior Center Interior Floor Replacement Upgrade Common Areas	-	40,000	-	-	-	40,000
Authorized/in progress	90968	Senior Center Roof Replacement	-	175,000	-	-	-	175,000
Authorized/in progress	90969	Water/Wastewater Replacement at Senior Center	-	135,000	-	-	-	135,000
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	90990	Blatchley Heat Pump Replacement	-	600,000	-	-	-	600,000
Authorized/in progress	90989	ADA Second Bus Shelter	-	29,854	-	-	-	29,854
Authorized/in progress	90996	Housing Study	-	750,000	-	-	-	750,000
Authorized/in progress	90997	Streets Condition Assessment	-	20,000	-	-	-	20,000
Authorized/in progress	90998	Senior Center - Sprinkler Replacement	-	75,000	-	-	-	75,000
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	90994	Safe Streets for All	550,000	150,000	-	-	-	700,000
Authorized/in progress	91019	UTV Storage at Cruise Terminal	-	-	25,000	-	-	25,000
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	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	-	150,000	-	-	-	150,000
Authorized/in progress	91031	Centralized permitting software	-	100,000	-	-	-	100,000
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	91040	Crescent harbor Tennis Courts	125,000	125,000	-	-	-	250,000
Authorized/in progress	91039	EV chargers and Installation	10,300	-	-	-	-	10,300
Authorized/in progress	91041	Tom Young Cabin Deck Repair	-	30,000	-	-	-	30,000
Authorized/in progress Total			1,235,484	19,168,301	1,705,561	580,000	175,000	22,864,346
New FY26	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	530,894	-	-	-	530,894
New FY26	90907	Police Department HVAC	-	581,000	-	-	1,980,000	2,561,000
New FY26	90940	HCH Cedar Trim and Lam Beam Refinishing	-	25,000	-	-	-	25,000
New FY26	TBD	Cross Trail drainage and slope stability	-	60,000	-	-	-	60,000
New FY26	TBD	Kimsham replacement of 4 scoreboards	-	80,000	-	-	-	80,000
New FY26	TBD	Tom Young Cabin Envelope Façade	-	40,000	-	-	-	40,000
New FY26	TBD	Commercial Electrify Water Heaters (2) for Fire Hall	-	25,000	-	-	-	25,000
New FY26	TBD	Upper Moller Field security cameras (4)	-	30,000	-	-	-	30,000
New FY26	TBD	Moller Ballfield backstop and netting	-	30,000	-	-	-	30,000
New FY26	TBD	Animal Shelter HVAC control system	-	-	-	-	-	-
New FY26	TBD	EV electric supply infrastructure	-	-	50,000	-	-	50,000
New FY26	TBD	Senior Center Rehabilitation	-	1,000,000	-	-	-	1,000,000
New FY26	TBD	91030-City Hall - Exterior Work	-	200,000	-	-	-	200,000
New FY26	TBD	Repave Upper Moller Parking Lot	-	650,000	-	-	-	650,000
New FY26	TBD	City Hall Restroom Refurbishment	-	100,000	80,000	-	-	180,000
New FY26	TBD	City Hall Elevator Refurbishment	-	150,000	-	-	-	150,000
New FY26	TBD	Blatchley pool repairs and improvements	-	210,000	-	-	-	210,000
New FY26	TBD	Replace Interpretative signs along Crescent Harbor	-	-	18,000	-	-	18,000
New FY26	90961	Wachusett Storm Drains (Peterson Phase II)	870,370	204,415	-	(580,000)	-	494,785
New FY26 Total			870,370	3,916,309	148,000	(580,000)	1,980,000	6,334,679

General Fund - Fund 700  
FY2026 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)
New FY26 SSD	TBD	SSD SHS Exterior Window Repair	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD KGH Covered Area Revitalization	-	75,000	-	-	-	75,000
New FY26 SSD	TBD	SSD SSD DDC Upgrades (SHS, BMS, XES)	-	175,000	-	-	-	175,000
New FY26 SSD	TBD	SSD XES Asphalt Repairs	-	125,000	-	-	-	125,000
New FY26 SSD	TBD	SSD XES Back Ramp Replacement	-	15,000	-	-	-	15,000
New FY26 SSD	TBD	SSD BMS Envelope Restoration	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD SHS Envelope Restoration	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD SHS Entry Doors & Grate Replacement	-	85,000	-	-	-	85,000
New FY26 SSD	TBD	SSD SSD Boiler Overhaul	-	200,000	-	-	-	200,000
New FY26 SSD	TBD	SSD KGH Compressor Replacement	-	15,000	-	-	-	15,000
New FY26 SSD	TBD	SSD KGH School Sign Replacement	-	20,000	-	-	-	20,000
New FY26 SSD	TBD	SSD KGH Gym Floor Resurfacing	-	125,000	-	-	-	125,000
New FY26 SSD	TBD	SSD KGH HVAC Controls Upgrade	-	150,000	-	-	-	150,000
New FY26 SSD	TBD	SSD XES Walk-In Freezer Repair	-	25,000	-	-	-	25,000
New FY26 SSD	TBD	SSD XES Covered Area Repairs	-	20,000	-	-	-	20,000
New FY26 SSD	TBD	SSD SHS Gym Wood Floor Refurbishment	-	120,000	-	-	-	120,000
New FY26 SSD	TBD	SSD XES Gym Floor Resurfacing	-	150,000	-	-	-	150,000
New FY26 SSD	TBD	SSD BMS Band Wood Floor Refurbishment	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD PAC Exterior Improvements	-	100,000	-	-	-	100,000
New FY26 SSD	TBD	SSD XES Exterior Repainting	-	200,000	-	-	-	200,000
New FY26 SSD	TBD	SSD PAC Bollard Replacements	-	40,000	-	-	-	40,000
New FY26 SSD	TBD	SSD BMS Gym Wood Floor Refurbishment	-	100,000	-	-	-	100,000
New FY26 SSD Total			-	1,940,000	-	-	-	1,940,000
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
Physically complete Total			7,732,698	557,285	1,262,842	-	-	9,552,825
Grand Total			9,838,552	25,581,895	3,116,403	-	2,155,000	40,691,850

Electric Fund - Fund 710  
FY2026 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	Metering	-	1,375,019	-	-	1,375,019
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)	-	7,014,973	-	-	7,014,973
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)	-	2,585,537	-	-	2,585,537
Authorized/in progress	91020	C2C	500,000	-	-	-	500,000
Authorized/in progress	91021	Hydro-power Generation	-	425,000	-	-	425,000
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	-	110,500	-	-	110,500
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	-	25,000	-	-	25,000
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 Total			500,000	21,092,796	24,500	-	21,617,296
New FY26	90777	Metering Phase II	-	200,000	-	-	200,000
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	500,000	-	-	500,000
New FY26	91021	Hydro-power Generation	-	(425,000)	-	-	(425,000)
New FY26	TBD	Blue Lake FVU - Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
New FY26	TBD	Blue Lake Powerplant - Install Access to Air Filters	-	45,000	-	-	45,000
New FY26	TBD	Diesel Plants - Install Two New Interior Unit Monitoring Cameras on D4	-	10,000	-	-	10,000
New FY26	TBD	Green Lake Powerplant - Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
New FY26	TBD	Green Lake Powerplant - Refurbish Generating Units (Phase II & III)	-	464,397	-	2,520,630	2,985,027
New FY26	TBD	Green Lake Powerplant Switchyard - Purchase New 3-Phase Transformer	-	1,340,000	-	-	1,340,000
New FY26	TBD	Green Lake Road - Replace Culverts & Install New Culverts	-	15,000	-	-	15,000
New FY26	TBD	Islands - Replace Submarine Cable - CR0	-	325,000	-	-	325,000
New FY26	TBD	Jarvis Street Substation - Replace Security Fencing	-	80,000	-	-	80,000
New FY26	TBD	Transmission Line GL to BL - Replace 20 Poles	-	400,000	-	-	400,000
New FY26	TBD	Transmission Line Thimbleberry to Marine Street - Replace 15 Poles	-	350,000	-	-	350,000
New FY26 Total			-	3,324,397	-	2,520,630	5,845,027
Grand Total			500,000	24,417,193	24,500	2,520,630	27,462,323



Water Fund - Fund 720  
FY2026 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	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)	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst 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	90883	Water Transmission Main Emergency repair	-	-	317,277	-	-	-	-	317,277
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	90981	SCADA Communications Upgrades	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90979	Distribution System Water Meter Installation	-	-	425,000	-	-	-	-	425,000
Authorized/in progress	90980	Gibson St Water Project	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	91005	Kirkman Drive Water Main Replacement	-	-	630,000	-	-	-	-	630,000
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	-	-	260,000	-	-	-	-	260,000
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>4,715,000</b>	-	-	-	-	<b>24,730,000</b>
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	200,000	-	-	-	-	200,000
New FY26	90878	Katlina Street Road and Utility (HPR to Lincoln)	-	-	100,000	-	-	-	-	100,000
New FY26	91034	Maksoutoff Galvanized Water Line Replacement	-	-	151,000	-	-	-	-	151,000
<b>New FY26 Total</b>			-	-	<b>451,000</b>	-	-	-	-	<b>451,000</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>5,184,000</b>	-	-	-	-	<b>37,310,000</b>

Wastewater Fund - Fund 730  
FY2026 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	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	90816	Channel Lift Station Rehabilitation	-	371,734	71,887	-	-	-	-	443,621
Authorized/in progress	90819	South Lake/West DeGroff Utilities & Street Improvements	500,000	343,700	16,186	-	-	-	-	859,886
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst 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	90877	Brady-Gavan Road and Utility Project	-	-	5,000	-	-	-	-	5,000
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	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90983	SCADA Communications Upgrades	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	90982	Old Sitka Rocks Lift Station Control Panel	-	-	65,000	-	-	-	-	65,000
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	-	-	7,000,000	-	7,750,000
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
<b>Authorized/in progress Total</b>			<b>500,000</b>	<b>14,123,434</b>	<b>6,687,216</b>	<b>-</b>	<b>-</b>	<b>17,200,000</b>	<b>-</b>	<b>38,510,650</b>
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	200,000	-	-	-	-	200,000
New FY26	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	-	100,000	-	-	-	-	100,000
New FY26	TBD	Granite Creek Lift Station Control Panel	-	-	100,000	-	-	-	-	100,000
New FY26	91010	WWTP Effluent Disinfection System	-	-	-	-	-	4,000,000	-	4,000,000
<b>New FY26 Total</b>			<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>4,000,000</b>	<b>-</b>	<b>4,400,000</b>
<b>Grand Total</b>			<b>500,000</b>	<b>14,123,434</b>	<b>7,087,216</b>	<b>-</b>	<b>-</b>	<b>21,200,000</b>	<b>-</b>	<b>42,910,650</b>

Solid Waste Fund - Fund 740  
FY2026 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	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 Total			-	2,790,000	2,196,500	210,000	-	-	-	5,196,500
New FY26	TBD	Granite Creek Bridge Replacement			1,400,000					1,400,000
New FY26 Total					1,400,000					1,400,000
Grand Total			-	2,790,000	3,596,500	210,000	-	-	-	6,596,500

Harbor Fund - Fund 750  
FY2026 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	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	90991	Crescent Harbor Vandalism Repair	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90993	MSC Bulkhead Repairs	-	-	1,050,000	1,050,000	7,842,488	-	-	9,942,488
Authorized/in progress	91015	Eliason Harbor Restroom and Shower Repair	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	91018	Fishermen's Work Float Fortification	-	-	500,000	-	390,000	-	-	890,000
Authorized/in progress	91022	Sealing Cove Fish Cleaning Station Rehabilitaiton	-	-	35,000	-	-	-	-	35,000
Authorized/in progress Total			133,774	-	9,099,272	1,050,000	8,232,488	-	-	18,515,534
Grand Total			133,774	-	9,099,272	1,050,000	8,232,488	-	-	18,515,534

Airport Fund - Fund 760  
FY2026 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	90835	SIT Airport Terminal Improvements	24,458,603	4,000,000	300,000	264,468	26,918,831	-	-	55,941,902
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
Authorized/in progress Total			28,509,298	4,000,000	2,727,176	264,468	48,751,631	-	-	84,252,573
Grand Total			28,509,298	4,000,000	2,727,176	264,468	48,751,631	-	-	84,252,573

MSC Fund - Fund 770  
FY2026 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	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 Pre-shutdown Condition Assessment	-	-	185,000	-	-	-	-	185,000
Authorized/in progress	91023	MSC Lighting Replacement	-	-	32,000	-	-	-	-	32,000
Authorized/in progress Total			-	-	452,000	-	-	-	-	452,000
New FY26	TBD	MSC Alarm Panel	-	-	70,000	-	-	-	-	70,000
New FY26	TBD	MSC Egress Doors	-	-	10,000	-	-	-	-	10,000
New FY26 Total			-	-	80,000	-	-	-	-	80,000
Grand Total			-	-	532,000	-	-	-	-	532,000

GPIP Fund - Fund 780  
FY2026 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	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	1,463,525	-	-	-	11,114,565
Authorized/in progress	90935	Bulk Water Line Repair	-	-	-	64,000	-	-	-	64,000
Authorized/in progress Total			1,000,000	-	8,908,225	1,797,525	-	-	-	11,705,750
New FY26	TBD	GPIP Fire Protection	-	-	75,000	75,000	-	-	-	150,000
New FY26 Total			-	-	75,000	75,000	-	-	-	150,000
Grand Total			1,000,000	-	8,983,225	1,872,525	-	-	-	11,855,750

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 December 31, 2024  
\$4,692,054.67



# **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.

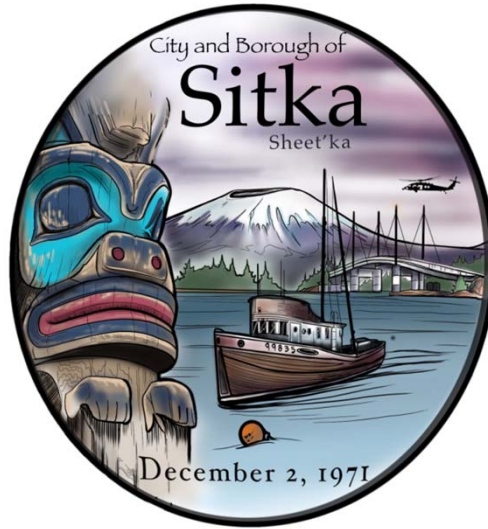
**EFFECTIVE DATE.** This ordinance shall become effective the day after the date of passage.

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

  
\_\_\_\_\_  
Cheryl Westover, Mayor

**ATTEST:**

  
Colleen Ingman, MMC  
Municipal Clerk



# **GENERAL FUND**

**FISCAL YEAR 2026**

**OPERATING BUDGET**

City and Borough of Sitka  
General Fund - Summary by Organization Report

GENERAL FUND	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
301 Property Tax	7,204,372	7,191,736	7,435,553	7,662,598	7,850,000	8,428,000
302 Sales Tax	16,365,714	19,317,031	18,688,712	20,528,000	19,860,000	19,859,000
310 State Revenue	989,809	779,906	701,515	975,811	1,040,350	683,122
315 Federal Revenue	3,490,453	3,971,788	2,946,452	1,500,000	1,401,500	1,550,000
320 Licenses & Permits	205,285	268,011	1,012,783	226,100	266,197	317,110
330 Services	1,081,437	1,870,854	1,725,866	1,849,552	1,950,000	2,116,100
340 Operating Revenue	322,150	252,261	434,504	450,000	502,000	600,000
360 Uses of Prop & Investment	(51,458)	799,396	1,389,496	1,189,000	1,741,962	1,312,800
370 Interfund Billings	2,784,694	2,861,120	2,902,413	3,129,204	3,129,204	3,633,888
380 Miscellaneous	107,991	163,969	97,653	109,500	382,000	87,000
390 Cash Basis Receipts	1,660,244	5,260,894	7,959,585	7,033,527	7,033,227	9,157,469
<b>Revenue Total</b>	<b>34,160,690</b>	<b>42,736,968</b>	<b>45,294,532</b>	<b>44,653,292</b>	<b>45,156,440</b>	<b>47,744,489</b>
<b>Expenses</b>						
001 Administrator & Assembly	1,069,193	1,070,470	2,116,471	1,836,331	1,032,994	1,611,346
002 Attorney	399,131	356,507	455,135	638,223	612,499	603,909
003 Municipal Clerk	493,449	508,676	581,738	883,970	838,970	795,307
004 Finance	2,376,008	2,610,455	2,838,651	3,555,031	3,106,055	3,496,154
005 Assessing	388,838	425,295	469,898	539,030	512,078	552,006
006 Planning & Community Development	267,549	473,790	897,615	1,664,359	1,413,022	1,861,096
007 General Office	699,479	808,979	876,736	1,016,223	1,016,223	1,172,593
008 Other Expenditures	327,907	349,220	385,107	395,000	290,000	495,000
021 Police	4,382,133	3,862,806	4,262,166	6,130,886	4,069,749	6,264,508
022 Fire Protection	1,855,967	2,116,062	2,362,507	2,843,585	2,682,672	2,869,900
023 Ambulance	327,307	387,776	363,185	499,386	474,416	475,905
024 Search and Rescue	21,260	27,796	24,061	41,623	33,298	57,316
031 Public Works Administration	882,966	1,024,268	1,012,403	993,825	844,752	1,082,135
032 Engineering	647,512	460,731	622,807	1,088,687	1,013,687	1,114,623
033 Streets	1,324,154	1,341,779	1,685,458	2,799,266	2,130,000	2,351,204
034 Grounds	795,763	1,019,125	1,012,161	1,251,921	1,022,207	1,194,216
035 Building Officials	306,694	371,200	433,447	549,082	433,588	556,871
041 Library	1,076,121	1,156,590	1,235,576	1,522,208	1,338,941	1,484,182
043 Centennial Building	787,137	823,387	856,923	1,113,189	1,040,996	1,052,279
047 Senior Citizens	84,109	57,572	56,336	80,916	67,962	89,746
650 Debt Payments	44,588	46,981	40,841	24,864	24,863	24,529
660 Support Payments	8,364,200	8,818,868	8,527,498	8,935,162	8,935,162	9,371,967
670 Fixed Assets	76,725	15,159	90,585	44,500	44,500	86,001
680 Transfer to Other Funds	8,421,990	13,826,436	11,633,939	7,669,253	7,669,253	8,848,390
690 Other Financing Sources	(70,926)	-	(23,766)	-	-	-
<b>Expenses Total</b>	<b>35,349,254</b>	<b>41,959,929</b>	<b>42,817,476</b>	<b>46,116,520</b>	<b>40,647,887</b>	<b>47,511,182</b>
<b>Fund Total</b>	<b>(1,188,565)</b>	<b>777,039</b>	<b>2,477,056</b>	<b>(1,463,228)</b>	<b>4,508,553</b>	<b>233,307</b>

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
400 - Salaries and Wages						
5110.001	Regular Salaries/Wages	5,376,014.65	5,625,307.65	5,857,891.63	9,238,835.55	9,391,420.40
5110.002	Holidays	279,211.85	289,435.70	326,818.16	0.00	0.00
5110.003	Sick Leave	201,333.38	223,919.65	217,869.16	0.00	0.00
5110.004	Overtime	404,075.31	476,535.43	503,143.58	382,296.05	400,500.14
5110.010	Temp Wages	643,516.24	871,271.35	1,074,731.50	825,320.00	1,458,390.30
Account Classification Total: 400 - Salaries and Wages		\$6,904,151.43	\$7,486,469.78	\$7,980,454.03	\$10,446,451.60	\$11,250,310.84
450 - Fringe Benefits						
5120.001	Annual Leave	612,377.38	551,280.92	632,621.57	271,268.00	363,049.66
5120.002	SBS	459,060.05	491,237.64	527,751.08	645,587.32	703,383.84
5120.003	Medicare	109,276.32	115,756.92	125,569.58	154,181.66	176,266.11
5120.004	PERS	1,473,516.07	1,540,538.28	1,551,220.34	2,043,702.42	2,074,402.46
5120.005	Health Insurance	1,920,272.88	1,950,115.12	2,027,013.14	3,447,932.52	3,356,798.27
5120.006	Life Insurance	992.85	954.06	911.66	1,265.76	1,199.40
5120.007	Workmen's Compensation	167,538.78	176,207.15	177,831.94	202,704.39	208,948.29
5120.008	Unemployment	0.00	11,372.52	11,484.42	0.00	0.00
5120.010	Other Benefits	0.00	7,125.00	8,175.00	10,800.00	10,800.00
5120.011	PERS on Behalf	543,871.00	173,906.00	193,122.00	550,483.15	190,332.00
Account Classification Total: 450 - Fringe Benefits		\$5,286,905.33	\$5,018,493.61	\$5,255,700.73	\$7,327,925.22	\$7,085,180.03
500 - Operating Expenses						
5201.000	Training and Travel	161,443.81	221,850.97	209,921.23	432,287.20	501,208.00
5202.000	Uniforms	33,386.02	21,050.94	30,091.22	45,435.00	48,130.00
5203.000	Utilities	57,000.00	60,000.00	66,000.00	182,000.00	183,000.00
5203.001	Utilities	453,491.56	513,355.40	519,194.72	534,500.00	533,000.00
5203.005	Fuel Oil	37,295.83	41,316.97	25,353.33	42,300.00	32,500.00
5203.006	Interruptable electric	34,021.39	44,518.84	40,639.83	30,000.00	40,000.00
5204.000	Telephone	85,378.76	71,076.91	73,853.46	72,198.00	71,750.99
5204.001	Cell Phone Stipend	8,962.50	8,312.89	6,784.66	12,620.00	11,100.00
5205.000	Insurance	447,134.15	515,235.13	670,420.83	719,000.00	819,800.00
5206.000	Supplies	489,094.69	654,552.85	534,302.76	1,114,722.56	710,199.00
5207.000	Repairs and Maintenance	31,815.20	25,485.33	57,307.38	124,066.30	128,050.00
5208.000	Bldg Repair & Maint	544,710.64	655,675.96	726,467.84	1,440,445.00	1,692,291.00
5211.000	IT Fees	1,060,124.28	1,151,394.12	1,456,107.72	1,795,056.00	1,963,992.00
5212.000	Contracted Services	1,173,269.62	981,763.55	1,438,494.21	2,700,415.33	2,148,753.00
5212.001	Sitka Historical Contract	97,200.00	97,200.00	100,000.00	100,000.00	100,000.00
5212.002	SEDA Contract	47,250.00	63,000.00	70,000.00	70,000.00	120,000.00
5214.000	Interdepartment Services	(66,243.72)	704.00	10,234.85	0.00	0.00
5221.000	Transportation/Vehicles	866,560.71	854,587.40	1,475,492.40	1,418,197.00	1,082,477.00
5222.000	Postage	31,713.90	42,497.24	42,943.05	46,100.00	48,400.00
5223.000	Tools & Small Equipment	124,914.42	93,172.57	148,915.81	166,729.84	153,900.00
5224.000	Dues and Publications	25,278.44	34,238.93	29,904.12	53,667.00	61,340.00
5225.000	Legal Expenditures	30,164.95	28,209.07	83,640.19	226,586.74	100,000.00
5226.000	Advertising	67,344.28	58,712.28	112,826.08	119,150.00	117,550.00
5227.001	Rent-Buildings	7,444.47	8,694.00	9,396.00	9,324.00	9,756.00
5227.002	Rent-Equipment	32,850.75	32,203.33	25,484.57	43,128.00	49,100.00
5228.000	Donations	119,334.00	145,000.00	169,357.00	125,000.00	175,000.00
5228.001	Pass through grants	48,273.19	43,920.00	45,750.00	100,000.00	100,000.00
5229.000	Investment Expenses-Pooled	24,990.55	96,776.09	117,471.71	125,000.00	145,000.00
5229.400	Investment Expenses-Perm Fund	0.00	0.00	0.00	49,500.00	50,400.00
5231.000	Credit Card Expense	73,669.39	74,108.47	77,157.67	85,000.00	92,000.00
5240.000	Books & Publications	44,169.21	48,205.91	69,613.23	75,000.00	81,999.00
5265.000	ARSSTC Fees	189,729.46	162,696.56	187,645.27	210,000.00	210,000.00
5288.000	Administrator Contingency	755.72	1,262.24	1,615.84	3,000.00	3,000.00
5289.000	Mayor Contingency	0.00	0.00	0.00	3,000.00	3,000.00
5290.000	Other Expenses	8,295,821.38	8,714,200.40	9,205,418.95	8,272,598.60	8,580,075.00
5290.100	Unanticipated Repairs	0.00	0.00	0.00	50,000.00	50,000.00
5295.000	Interest Expense	4,760.88	3,222.24	2,887.60	2,553.00	2,219.00

Expense Budget by Classification

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Account Classification Total: 500 - Operating Expenses		\$14,683,110.43	\$15,568,200.59	\$17,840,693.53	\$20,598,579.57	\$20,218,989.99
700 - Cash Basis Expenditures						
7105.041	Fixed Assets-Library	0.00	0.00	0.00	0.00	7,500.00
7106.001	Fixed Assets-Admin	0.00	0.00	9,533.56	0.00	0.00
7106.003	Fixed Assets-Clerk	0.00	0.00	10,500.00	0.00	0.00
7106.007	Fixed Assets-Gen Office	0.00	0.00	31,585.36	0.00	20,000.00
7106.021	Fixed Assets-Police Dept	0.00	0.00	0.00	6,000.00	0.00
7106.022	Fixed Assets-Fire Dept	0.00	0.00	0.00	0.00	23,500.00
7106.023	Fixed Assets-Ambulance	0.00	0.00	0.00	32,000.00	0.00
7106.031	Fixed Assets-Public Works	5,799.00	0.00	0.00	0.00	0.00
7106.041	Fixed Assets - Library	0.00	0.00	15,199.74	0.00	35,000.00
7106.043	Fixed Assets - Cent Bldg	0.00	0.00	0.00	6,500.00	1.00
7108.031	Fixed Assets-Public Works	0.00	15,158.96	0.00	0.00	0.00
7200.000	Interfund Transfers Out	8,421,989.62	13,826,436.30	11,633,939.10	7,569,253.00	595,581.00
7200.700	Transfers out F700	0.00	0.00	0.00	100,000.00	5,954,309.00
7200.706	Transfers out to School Building Infrastructure	0.00	0.00	0.00	0.00	2,298,500.00
7301.000	Note Principal Payments	22,309.77	22,309.77	22,309.77	22,311.00	22,310.00
Account Classification Total: 700 - Cash Basis Expenditures		\$8,450,098.39	\$13,863,905.03	\$11,723,067.53	\$7,736,064.00	\$8,956,701.00
EXPENSES Total		\$35,324,265.58	\$41,937,069.01	\$42,799,915.82	\$46,109,020.39	\$47,511,181.86
Fund EXPENSE Total: 100 - General Fund		\$35,324,265.58	\$41,937,069.01	\$42,799,915.82	\$46,109,020.39	\$47,511,181.86
EXPENSE GRAND Totals:		\$35,324,265.58	\$41,937,069.01	\$42,799,915.82	\$46,109,020.39	\$47,511,181.86

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
EXPENSES							
Division: 500 - Administrative							
Department: 001 - Administrator & Assembly							
Sub-Department:							
5110.001		Regular Salaries/Wages	205,118.50	209,079.17	225,508.20	342,796.30	354,389.72
5110.002		Holidays	2,164.00	7,141.24	12,005.00	0.00	0.00
5110.003		Sick Leave	1,984.80	1,529.28	1,186.72	0.00	0.00
5110.010		Temp Wages	32,350.00	36,650.00	46,750.00	70,600.00	119,030.20
5120.001		Annual Leave	23,773.12	35,981.92	16,804.08	15,214.50	21,759.33
5120.002		SBS	16,051.79	17,765.61	18,151.59	26,273.77	30,354.71
5120.003		Medicare	3,852.53	4,202.35	4,387.03	6,214.98	7,180.14
5120.004		PERS	49,465.19	52,344.07	54,934.88	75,415.42	77,965.92
5120.005		Health Insurance	65,977.04	33,463.51	35,375.76	71,625.72	46,273.32
5120.006		Life Insurance	28.32	28.32	27.81	39.48	34.08
5120.007		Workmen's Compensation	799.63	824.10	832.61	2,221.23	2,428.02
5120.011		PERS on Behalf	18,502.00	6,191.00	6,782.00	19,596.79	6,782.00
5201.000		Training and Travel	23,809.24	46,292.73	37,405.94	68,300.00	89,503.00
5204.000		Telephone	1,757.27	1,115.52	0.00	0.00	0.00
5204.001		Cell Phone Stipend	300.00	300.00	300.00	600.00	600.00
5206.000		Supplies	5,547.61	3,470.80	2,765.66	9,500.00	9,500.00
5211.000		IT Fees	40,335.00	49,091.04	67,128.96	64,412.00	67,428.00
5212.000		Contracted Services	193,348.25	225,639.88	280,033.23	278,724.00	237,320.00
5222.000		Postage	5.44	0.00	19.50	100.00	100.00
5224.000		Dues and Publications	8,863.91	16,772.44	16,818.61	18,418.00	23,443.00
5226.000		Advertising	1,742.60	2,113.35	2,987.35	5,000.00	5,000.00
5288.000		Administrator Contingency	755.72	1,262.24	1,615.84	3,000.00	3,000.00
5289.000		Mayor Contingency	0.00	0.00	0.00	3,000.00	3,000.00
5290.000		Other Expenses	12,724.35	19,645.45	825,253.59	21,000.00	30,500.00
Sub-Department Total			\$709,256.31	\$770,904.02	\$1,657,074.36	\$1,102,052.19	\$1,135,591.44
Sub-Department: 900 - Human Resources							
5110.001		Regular Salaries/Wages	101,274.84	93,825.87	48,615.89	203,812.29	205,534.89
5110.002		Holidays	3,698.04	1,478.66	2,889.20	0.00	0.00
5110.003		Sick Leave	2,311.69	10,623.92	1,988.70	0.00	0.00
5110.004		Overtime	260.51	0.00	2,817.46	0.00	0.00
5110.010		Temp Wages	0.00	13,656.50	36,813.50	0.00	30,335.72
5120.001		Annual Leave	7,220.50	18,043.73	5,973.87	0.00	0.00
5120.002		SBS	7,035.14	8,436.61	6,077.47	12,493.56	14,477.23
5120.003		Medicare	1,664.10	1,995.60	1,409.21	2,955.27	3,424.48
5120.004		PERS	25,248.54	25,985.37	13,309.52	44,838.76	45,217.73
5120.005		Health Insurance	19,768.75	15,423.20	18,926.44	93,507.36	37,493.40
5120.006		Life Insurance	15.12	15.38	7.23	22.20	22.68
5120.007		Workmen's Compensation	355.93	395.96	273.76	530.08	614.11
5120.011		PERS on Behalf	9,111.00	3,025.00	1,696.00	9,574.91	1,696.00
5201.000		Training and Travel	9,142.39	293.91	1,090.85	17,465.00	13,750.00
5204.001		Cell Phone Stipend	0.00	0.00	175.00	300.00	600.00
5206.000		Supplies	2,651.44	1,082.40	744.51	4,400.00	5,500.00
5211.000		IT Fees	16,548.96	17,124.00	21,381.00	24,065.00	25,200.00
5212.000		Contracted Services	142,635.04	84,292.54	261,584.35	292,650.67	65,100.00
5222.000		Postage	0.00	0.00	0.00	300.00	300.00
5224.000		Dues and Publications	3,403.02	229.00	318.71	2,364.00	1,488.00
5226.000		Advertising	7,341.49	3,638.43	33,303.75	25,000.00	25,000.00
5290.000		Other Expenses	250.00	0.00	0.00	0.00	0.00
Sub-Department Total: 900 - Human Resources			\$359,936.50	\$299,566.08	\$459,396.42	\$734,279.10	\$475,754.24
Department Total: 001 - Administrator & Assembly			\$1,069,192.81	\$1,070,470.10	\$2,116,470.78	\$1,836,331.29	\$1,611,345.68



Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Department: 002 - Attorney							
5110.001		Regular Salaries/Wages	174,345.24	165,866.04	148,659.94	233,548.02	240,921.27
5110.002		Holidays	9,750.92	7,805.26	10,265.20	0.00	0.00
5110.003		Sick Leave	14,962.29	8,297.29	48,717.64	0.00	0.00
5110.010		Temp Wages	0.00	0.00	0.00	0.00	38,052.13
5120.001		Annual Leave	21,952.20	24,157.09	17,926.38	11,505.00	8,112.00
5120.002		SBS	12,673.04	12,359.08	13,864.49	14,735.45	17,598.55
5120.003		Medicare	3,213.35	2,900.21	3,302.17	3,553.26	4,162.74
5120.004		PERS	48,622.20	44,247.77	49,543.98	51,380.71	53,002.83
5120.005		Health Insurance	45,278.68	35,916.54	39,452.25	49,743.96	91,203.72
5120.006		Life Insurance	21.24	12.91	13.02	13.20	22.68
5120.007		Workmen's Compensation	753.48	685.33	759.30	396.98	508.46
5120.011		PERS on Behalf	17,546.00	5,029.00	6,130.00	15,919.98	6,130.00
5201.000		Training and Travel	1,178.06	2,094.22	485.27	4,500.00	8,050.00
5204.000		Telephone	278.88	185.92	0.00	0.00	0.00
5204.001		Cell Phone Stipend	600.00	450.00	475.00	600.00	300.00
5206.000		Supplies	566.49	203.51	1,126.97	1,000.00	1,500.00
5211.000		IT Fees	16,548.96	17,124.00	21,381.00	24,065.00	33,516.00
5212.000		Contracted Services	0.00	0.00	8,718.50	0.00	0.00
5222.000		Postage	0.00	16.70	14.00	0.00	0.00
5224.000		Dues and Publications	675.00	675.00	660.00	675.00	829.00
5225.000		Legal Expenditures	30,164.95	28,209.07	83,640.19	226,586.74	100,000.00
5226.000		Advertising	0.00	272.00	0.00	0.00	0.00
Department Total: 002 - Attorney			\$399,130.98	\$356,506.94	\$455,135.30	\$638,223.30	\$603,909.38
Department: 003 - Municipal Clerk							
5110.001		Regular Salaries/Wages	201,620.32	202,930.22	220,961.44	246,883.86	257,178.96
5110.002		Holidays	1,727.72	7,158.68	11,858.80	0.00	0.00
5110.003		Sick Leave	2,123.28	3,085.74	9,894.82	0.00	0.00
5110.004		Overtime	0.00	0.00	0.00	1,500.00	0.00
5110.010		Temp Wages	11,459.00	14,133.20	0.00	10,000.00	25,814.32
5120.001		Annual Leave	8,877.72	20,741.84	17,023.10	9,178.00	9,627.00
5120.002		SBS	13,897.15	15,275.88	16,007.83	16,309.56	17,347.61
5120.003		Medicare	3,287.24	3,613.45	3,786.51	3,857.89	4,103.40
5120.004		PERS	47,156.67	51,461.60	55,382.34	54,314.54	56,579.32
5120.005		Health Insurance	47,617.12	52,281.48	65,149.68	82,380.24	95,023.80
5120.006		Life Insurance	30.24	31.63	30.24	30.24	30.96
5120.007		Workmen's Compensation	704.31	746.59	710.31	667.99	735.80
5120.011		PERS on Behalf	17,018.00	5,707.00	6,856.00	18,066.39	6,856.00
5201.000		Training and Travel	8,912.77	13,443.90	9,834.57	16,375.00	16,525.00
5204.000		Telephone	255.64	185.92	0.00	0.00	0.00
5204.001		Cell Phone Stipend	900.00	900.00	900.00	900.00	900.00
5206.000		Supplies	6,905.52	8,433.37	10,157.11	15,000.00	10,500.00
5211.000		IT Fees	44,253.00	45,737.04	42,012.00	84,616.00	86,220.00
5212.000		Contracted Services	23,896.42	19,395.44	70,603.88	263,455.50	159,700.00
5222.000		Postage	33.51	29.90	0.00	0.00	0.00
5223.000		Tools & Small Equipment	0.00	0.00	8,158.00	0.00	0.00
5224.000		Dues and Publications	5,915.75	5,596.90	3,412.95	7,135.00	7,165.00
5226.000		Advertising	39,565.15	36,367.60	27,081.25	45,800.00	41,000.00
5290.000		Other Expenses	(179.04)	6.95	0.00	0.00	0.00

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Department Total: 003 - Municipal Clerk			\$485,977.49	\$507,264.33	\$579,820.83	\$876,470.21	\$795,307.17
Department: 004 - Finance							
5110.001		Regular Salaries/Wages	881,520.38	1,014,015.69	1,026,251.00	1,319,855.82	1,332,645.12
5110.002		Holidays	43,330.69	47,298.12	55,408.90	0.00	0.00
5110.003		Sick Leave	36,107.08	48,349.79	31,978.61	0.00	0.00
5110.004		Overtime	0.00	1,777.36	3,193.98	0.00	0.00
5110.010		Temp Wages	16,426.25	23,825.19	23,387.50	103,000.00	132,644.97
5120.001		Annual Leave	110,825.04	83,194.10	117,342.74	35,268.00	45,626.00
5120.002		SBS	66,712.83	74,705.00	77,142.93	84,601.18	92,619.17
5120.003		Medicare	15,780.41	17,670.94	18,247.50	20,011.78	27,232.50
5120.004		PERS	227,377.55	259,346.72	254,845.93	290,368.29	293,181.79
5120.005		Health Insurance	318,876.61	372,079.00	388,259.54	571,157.40	525,111.72
5120.006		Life Insurance	175.87	183.90	164.71	197.88	154.80
5120.007		Workmen's Compensation	3,262.12	3,611.98	3,324.97	3,496.64	3,809.42
5120.011		PERS on Behalf	85,091.00	29,148.00	31,544.00	92,266.86	31,544.00
5201.000		Training and Travel	14,017.15	15,060.48	10,320.27	29,600.00	31,400.00
5204.001		Cell Phone Stipend	300.00	300.00	125.00	0.00	0.00
5206.000		Supplies	6,987.34	8,738.51	10,755.96	11,000.00	11,000.00
5211.000		IT Fees	151,206.96	203,418.96	236,349.00	314,613.00	321,960.00
5212.000		Contracted Services	166,564.09	141,839.75	236,555.45	281,839.01	221,620.00
5222.000		Postage	72.40	88.30	85.01	200.00	300.00
5223.000		Tools & Small Equipment	4,520.92	0.00	4,937.89	5,600.00	5,600.00
5224.000		Dues and Publications	775.00	3,296.55	1,004.90	1,055.00	1,045.00
5226.000		Advertising	3,096.95	2,919.85	0.00	5,500.00	5,500.00
5227.002		Rent-Equipment	(1,049.67)	(1,769.81)	(1,752.80)	0.00	6,860.00
5229.000		Investment Expenses-Pooled	24,990.55	96,776.09	117,471.71	125,000.00	145,000.00
5229.400		Investment Expenses-Perm Fund	0.00	0.00	0.00	49,500.00	50,400.00
5265.000		ARSSTC Fees	189,729.46	162,696.56	187,645.27	210,000.00	210,000.00
5290.000		Other Expenses	9,311.25	1,884.20	4,061.11	900.00	900.00
Department Total: 004 - Finance			\$2,376,008.23	\$2,610,455.23	\$2,838,651.08	\$3,555,030.86	\$3,496,154.49
Department: 005 - Assessing							
5110.001		Regular Salaries/Wages	166,214.16	191,229.59	208,251.02	235,120.78	234,738.18
5110.002		Holidays	9,088.84	10,241.60	10,695.03	0.00	0.00
5110.003		Sick Leave	8,565.71	7,572.85	8,426.62	0.00	0.00
5110.010		Temp Wages	0.00	0.00	0.00	0.00	12,781.62
5120.001		Annual Leave	9,959.77	14,225.71	14,866.69	8,017.00	8,509.00
5120.002		SBS	11,894.38	13,699.60	14,797.64	14,904.19	15,694.55
5120.003		Medicare	2,813.53	3,240.52	3,500.29	3,525.50	3,712.41
5120.004		PERS	42,455.95	49,166.43	51,457.70	51,726.55	51,642.49
5120.005		Health Insurance	54,501.82	63,217.10	65,294.28	81,293.88	73,748.16
5120.006		Life Insurance	27.56	30.24	30.24	30.24	30.96
5120.007		Workmen's Compensation	599.50	669.66	654.09	611.25	643.70
5120.011		PERS on Behalf	15,388.00	5,448.00	6,393.00	17,244.09	6,393.00
5201.000		Training and Travel	849.95	7,088.09	4,268.36	11,000.00	11,000.00
5204.000		Telephone	557.76	371.84	0.00	798.00	800.00
5206.000		Supplies	716.03	722.33	1,056.51	1,500.00	1,500.00
5207.000		Repairs and Maintenance	0.00	0.00	0.00	1,000.00	1,000.00
5211.000		IT Fees	38,845.92	31,386.96	52,665.00	79,252.00	94,140.00
5212.000		Contracted Services	21,424.72	21,817.59	21,176.69	15,700.00	17,500.00
5221.000		Transportation/Vehicles	3,384.57	3,167.75	4,481.53	10,407.00	9,422.00
5222.000		Postage	0.00	0.00	226.80	3,100.00	3,100.00
5223.000		Tools & Small Equipment	56.69	1,028.03	177.43	1,500.00	1,500.00
5224.000		Dues and Publications	375.00	971.15	1,479.10	2,300.00	4,150.00
5226.000		Advertising	1,117.75	0.00	0.00	0.00	0.00
Department Total: 005 - Assessing			\$388,837.61	\$425,295.04	\$469,898.02	\$539,030.48	\$552,006.07

					2025 Amended Budget	2026 Budget
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount		
Fund: 100 - General Fund						
Department: 006 - Planning & Community Development						
Sub-Department:						
5110.001	Regular Salaries/Wages	123,987.84	233,887.83	240,473.81	412,183.15	435,815.19
5110.002	Holidays	4,613.08	9,006.67	13,830.72	0.00	0.00
5110.003	Sick Leave	407.52	8,159.59	12,970.48	0.00	0.00
5110.010	Temp Wages	3,220.00	5,860.00	12,945.00	15,000.00	70,032.23
5120.001	Annual Leave	11,994.62	11,338.79	19,470.02	8,250.00	13,190.00
5120.002	SBS	8,859.23	16,471.45	18,396.22	26,692.49	31,817.23
5120.003	Medicare	2,095.58	3,896.22	4,351.47	6,313.78	7,526.05
5120.004	PERS	30,109.58	57,726.25	61,566.20	90,680.26	95,879.64
5120.005	Health Insurance	32,254.42	67,842.41	69,842.43	145,155.24	115,060.80
5120.006	Life Insurance	20.19	34.64	36.14	58.56	39.24
5120.007	Workmen's Compensation	436.08	804.86	822.35	1,110.64	1,315.09
5120.011	PERS on Behalf	11,194.00	6,402.00	7,622.00	20,265.74	7,622.00
5201.000	Training and Travel	8,904.49	6,507.30	4,593.89	12,000.00	17,000.00
5204.001	Cell Phone Stipend	300.00	450.00	409.96	1,200.00	1,200.00
5206.000	Supplies	136.25	354.13	1,174.91	2,600.00	2,250.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	3,000.00	0.00
5211.000	IT Fees	19,213.92	34,247.04	42,762.96	48,129.00	50,400.00
5212.000	Contracted Services	6,900.00	6,900.00	17,034.52	47,500.00	45,000.00
5221.000	Transportation/Vehicles	0.00	0.00	187.50	0.00	0.00
5222.000	Postage	27.16	76.79	25.19	300.00	500.00
5223.000	Tools & Small Equipment	397.95	2,840.70	0.00	3,000.00	3,000.00
5224.000	Dues and Publications	199.00	199.00	520.00	3,520.00	2,650.00
5226.000	Advertising	2,193.35	135.60	368.80	2,000.00	1,500.00
5290.000	Other Expenses	85.00	83.55	0.00	0.00	0.00
Sub-Department Total		\$267,549.26	\$473,224.82	\$529,404.57	\$848,958.86	\$901,797.47
Sub-Department: 818 - Parks & Recreation						
5110.001	Regular Salaries/Wages	0.00	0.00	94,726.61	217,859.31	223,702.58
5110.002	Holidays	0.00	0.00	3,865.49	0.00	0.00
5110.003	Sick Leave	0.00	0.00	1,513.42	0.00	0.00
5110.004	Overtime	0.00	0.00	658.49	2,000.01	2,000.10
5110.010	Temp Wages	0.00	0.00	47,311.00	90,000.00	151,400.00
5120.001	Annual Leave	0.00	0.00	5,865.09	4,436.00	6,558.00
5120.002	SBS	0.00	0.00	9,443.67	18,959.87	23,518.31
5120.003	Medicare	0.00	0.00	2,233.84	4,484.77	5,563.08
5120.004	PERS	0.00	0.00	22,726.55	48,369.00	49,654.53
5120.005	Health Insurance	0.00	0.00	37,847.61	63,861.36	93,784.32
5120.006	Life Insurance	0.00	0.00	17.32	44.40	45.36
5120.007	Workmen's Compensation	0.00	0.00	6,002.53	7,960.16	8,183.81
5120.011	PERS on Behalf	0.00	0.00	2,860.00	0.00	2,860.00
5201.000	Training and Travel	0.00	0.00	2,118.68	9,000.00	11,000.00
5202.000	Uniforms	0.00	0.00	596.82	800.00	1,000.00
5203.000	Utilities	0.00	0.00	0.00	116,000.00	116,000.00
5204.001	Cell Phone Stipend	0.00	0.00	250.00	720.00	600.00
5205.000	Insurance	0.00	0.00	0.00	0.00	10,500.00
5206.000	Supplies	0.00	0.00	16,130.61	33,500.00	33,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	4,000.00	3,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	0.00	25,076.00
5211.000	IT Fees	0.00	0.00	28,011.96	32,116.00	45,636.00
5212.000	Contracted Services	0.00	565.00	83,517.19	133,500.00	134,501.00
5221.000	Transportation/Vehicles	0.00	0.00	0.00	25,849.00	9,420.00
5223.000	Tools & Small Equipment	0.00	0.00	449.97	0.00	0.00
5224.000	Dues and Publications	0.00	0.00	0.00	940.00	795.00
5226.000	Advertising	0.00	0.00	0.00	1,000.00	1,000.00
5290.000	Other Expenses	0.00	0.00	2,063.36	0.00	0.00
Sub-Department Total: 818 - Parks & Recreation		\$0.00	\$565.00	\$368,210.21	\$815,399.88	\$959,298.09
Department Total: 006 - Planning & Community Development		\$267,549.26	\$473,789.82	\$897,614.78	\$1,664,358.74	\$1,861,095.56

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Department: 007 - General Office							
Sub-Department: 801 - 100 Lincoln St Bldg							
5203.001		Utilities	58,135.75	68,674.38	68,756.35	70,000.00	65,000.00
5205.000		Insurance	160,912.91	196,373.46	259,963.74	282,000.00	297,650.00
5206.000		Supplies	17,733.21	12,331.14	14,596.96	13,717.00	14,440.00
5207.000		Repairs and Maintenance	1,000.00	0.00	0.00	1,750.00	0.00
5208.000		Bldg Repair & Maint	88,516.92	122,415.96	130,155.96	157,606.00	190,927.00
5212.000		Contracted Services	38,367.36	36,742.40	36,705.18	40,908.00	36,804.00
5221.000		Transportation/Vehicles	3,187.99	2,938.66	4,002.72	11,697.00	18,005.00
5222.000		Postage	17,055.75	21,073.14	21,024.66	24,000.00	25,000.00
5227.002		Rent-Equipment	1,579.47	3,688.74	4,693.07	8,088.00	7,200.00
5231.000		Credit Card Expense	73,669.39	74,108.47	77,157.67	85,000.00	92,000.00
Sub-Department Total: 801 - 100 Lincoln St Bldg			\$460,158.75	\$538,346.35	\$617,056.31	\$694,766.00	\$747,026.00
Sub-Department: 802 - 304 Lake St Building							
5203.001		Utilities	83,504.94	79,322.09	78,618.44	87,000.00	85,000.00
5203.005		Fuel Oil	0.00	3,371.19	974.77	3,300.00	1,500.00
5203.006		Interruptable electric	34,021.39	44,518.84	40,639.83	30,000.00	40,000.00
5204.000		Telephone	611.27	620.14	1,825.27	675.00	750.00
5207.000		Repairs and Maintenance	0.00	(391.00)	(988.00)	0.00	0.00
5208.000		Bldg Repair & Maint	67,797.00	93,273.96	88,695.96	145,462.00	202,317.00
5212.000		Contracted Services	53,385.72	49,917.72	49,913.72	55,020.00	96,000.00
Sub-Department Total: 802 - 304 Lake St Building			\$239,320.32	\$270,632.94	\$259,679.99	\$321,457.00	\$425,567.00
Department Total: 007 - General Office			\$699,479.07	\$808,979.29	\$876,736.30	\$1,016,223.00	\$1,172,593.00
Department: 008 - Other Expenditures							
5212.000		Contracted Services	15,750.00	0.00	0.00	0.00	0.00
5212.001		Sitka Historical Contract	97,200.00	97,200.00	100,000.00	100,000.00	100,000.00
5212.002		SEDA Contract	47,250.00	63,000.00	70,000.00	70,000.00	120,000.00
5228.000		Donations	119,334.00	145,000.00	169,357.00	125,000.00	175,000.00
5228.001		Pass through grants	48,273.19	43,920.00	45,750.00	100,000.00	100,000.00
5290.000		Other Expenses	100.00	100.00	0.00	0.00	0.00
Department Total: 008 - Other Expenditures			\$327,907.19	\$349,220.00	\$385,107.00	\$395,000.00	\$495,000.00
Division Total: 500 - Administrative			\$6,014,082.64	\$6,601,980.75	\$8,619,434.09	\$10,520,667.88	\$10,587,411.35

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Division: 520 - Public Safety							
Department: 021 - Police							
Sub-Department: 800 - Administration							
5110.001		Regular Salaries/Wages	47,049.24	43,269.34	59,140.58	255,479.85	271,098.09
5110.002		Holidays	2,636.00	2,834.52	3,053.00	0.00	0.00
5110.003		Sick Leave	1,028.04	4,606.38	1,877.60	0.00	0.00
5110.004		Overtime	0.00	2,484.96	12,283.02	0.00	0.00
5110.010		Temp Wages	179,375.20	191,668.14	209,529.60	0.00	0.00
5120.001		Annual Leave	6,326.40	9,269.28	8,609.46	10,116.00	2,550.00
5120.002		SBS	12,780.48	13,485.22	16,062.60	14,298.76	14,897.59
5120.003		Medicare	3,441.07	3,684.90	4,270.16	3,851.09	3,967.78
5120.004		PERS	12,108.83	13,742.27	17,592.03	13,848.66	14,164.99
5120.005		Health Insurance	12,290.16	13,502.15	55,504.08	17,107.68	20,037.00
5120.006		Life Insurance	8.04	8.04	8.04	8.04	8.28
5120.007		Workmen's Compensation	6,877.28	7,418.99	7,640.85	5,939.58	6,244.69
5120.011		PERS on Behalf	4,528.00	1,524.00	2,314.00	0.00	37,217.00
5201.000		Training and Travel	5,578.79	7,968.85	13,690.61	18,000.00	36,000.00
5202.000		Uniforms	709.93	1,217.95	865.28	1,000.00	1,000.00
5203.001		Utilities	624.53	0.00	0.00	0.00	0.00
5204.000		Telephone	74,236.21	62,179.11	67,980.13	67,000.00	67,000.00
5205.000		Insurance	126,846.49	129,039.44	191,077.45	206,000.00	204,400.00
5206.000		Supplies	7,591.05	3,673.21	3,552.05	12,000.00	12,000.00
5207.000		Repairs and Maintenance	114.19	0.00	0.00	2,000.00	2,000.00
5208.000		Bldg Repair & Maint	7,500.00	7,500.00	8,505.00	8,505.00	8,505.00
5211.000		IT Fees	274,188.96	170,035.04	303,586.00	407,686.00	415,572.00
5212.000		Contracted Services	3,336.78	5,550.96	7,084.50	6,600.00	3,001.00
5221.000		Transportation/Vehicles	900.00	0.00	0.00	0.00	0.00
5222.000		Postage	0.00	0.00	560.28	0.00	0.00
5223.000		Tools & Small Equipment	11,155.14	11,486.66	7,791.29	18,000.00	8,000.00
5224.000		Dues and Publications	1,245.82	1,179.14	330.00	2,500.00	2,500.00
5226.000		Advertising	4,302.22	4,721.40	47,923.20	30,000.00	30,000.00
5227.001		Rent-Buildings	7,444.47	8,694.00	9,396.00	9,324.00	9,756.00
5227.002		Rent-Equipment	175.47	341.07	165.60	600.00	600.00
5290.000		Other Expenses	15,283.76	15,647.58	18,183.80	11,000.00	11,000.00
Sub-Department Total: 800 - Administration			\$829,682.55	\$736,732.60	\$1,078,576.21	\$1,120,864.66	\$1,181,519.42
Sub-Department: 803 - Patrol							
5110.001		Regular Salaries/Wages	784,320.58	639,046.34	418,563.49	1,458,803.67	1,628,408.47
5110.002		Holidays	55,941.40	50,884.64	41,626.00	0.00	0.00
5110.004		Overtime	120,736.52	225,873.64	242,738.88	224,796.00	230,000.00
5110.010		Temp Wages	133,250.70	153,325.30	219,031.40	0.00	0.00
5120.001		Annual Leave	124,147.80	66,759.01	124,002.40	34,985.00	77,945.00
5120.002		SBS	74,791.65	69,297.02	64,189.55	101,388.37	115,392.30
5120.003		Medicare	17,691.35	16,302.60	15,143.04	24,919.43	28,077.00
5120.004		PERS	237,779.02	213,334.99	153,130.06	340,132.24	374,507.04
5120.005		Health Insurance	348,677.24	309,310.08	209,554.37	651,379.80	661,016.76
5120.006		Life Insurance	154.61	79.21	38.14	187.92	189.36
5120.007		Workmen's Compensation	47,406.53	43,744.09	35,658.59	50,508.22	54,637.72
5120.008		Unemployment	0.00	0.00	2,960.00	0.00	0.00
5120.011		PERS on Behalf	86,152.00	23,952.00	18,704.00	119,368.76	0.00
5201.000		Training and Travel	18,858.97	29,054.43	18,802.69	26,000.00	26,000.00
5202.000		Uniforms	20,014.18	10,197.71	15,180.10	19,500.00	19,500.00
5204.000		Telephone	0.00	0.00	340.69	0.00	0.00
5204.001		Cell Phone Stipend	2,200.00	1,775.00	1,175.00	3,000.00	0.00
5206.000		Supplies	15,225.34	13,132.52	5,236.26	16,000.00	32,100.00
5207.000		Repairs and Maintenance	0.00	0.00	599.15	800.00	800.00
5212.000		Contracted Services	4,828.86	1,588.05	3,990.45	14,000.00	14,000.00
5221.000		Transportation/Vehicles	123,105.69	114,229.64	308,310.31	279,231.00	199,609.00
5223.000		Tools & Small Equipment	13,734.94	7,504.46	6,045.75	7,500.00	7,500.00

		Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund:		100 - General Fund						
		5290.000	Other Expenses	19,006.78	8,614.00	8,956.42	8,586.60	4,500.00
		Sub-Department Total: 803 - Patrol		\$2,248,024.16	\$1,998,004.73	\$1,913,976.74	\$3,381,087.01	\$3,474,182.65
Sub-Department:		804 - Services						
		5110.001	Regular Salaries/Wages	261,720.03	135,264.45	161,321.07	409,296.16	419,230.08
		5110.002	Holidays	16,949.80	9,095.08	7,047.72	0.00	0.00
		5110.004	Overtime	35,666.53	36,975.17	48,333.53	0.00	0.00
		5110.010	Temp Wages	5,370.88	64,852.00	39,527.50	0.00	221,151.90
		5120.001	Annual Leave	22,987.48	16,206.28	5,605.31	8,699.00	19,302.00
		5120.002	SBS	21,076.75	16,086.02	16,050.45	25,623.25	37,676.75
		5120.003	Medicare	4,985.56	3,558.22	3,878.89	6,060.86	9,565.32
		5120.004	PERS	72,844.98	36,547.23	45,520.98	90,045.55	92,230.38
		5120.005	Health Insurance	97,327.82	61,355.10	56,220.00	193,126.44	169,541.51
		5120.006	Life Insurance	53.75	31.07	27.11	80.76	87.36
		5120.007	Workmen's Compensation	1,054.06	787.55	733.24	1,063.92	7,591.73
		5120.011	PERS on Behalf	26,488.00	4,370.00	5,733.00	0.00	0.00
		5201.000	Training and Travel	3,149.53	(379.00)	2,492.70	9,450.00	9,450.00
		5202.000	Uniforms	2,089.56	0.00	826.55	3,200.00	3,200.00
		5204.001	Cell Phone Stipend	125.00	87.89	0.00	0.00	0.00
		5206.000	Supplies	4,285.74	2,957.22	4,037.44	7,000.00	7,000.00
		5212.000	Contracted Services	0.00	0.00	0.00	7,000.00	7,000.00
		5222.000	Postage	4,186.55	4,548.32	3,680.20	4,500.00	4,500.00
		5223.000	Tools & Small Equipment	5,220.62	652.85	375.19	1,000.00	1,000.00
		5290.000	Other Expenses	8,628.54	19,542.50	21,634.75	0.00	0.00
		Sub-Department Total: 804 - Services		\$594,211.18	\$412,537.95	\$423,045.63	\$766,145.94	\$1,008,527.03
Sub-Department:		805 - Animal Control						
		5110.001	Regular Salaries/Wages	38,288.64	3,235.20	45,095.00	51,302.16	52,476.66
		5110.002	Holidays	1,622.40	162.24	1,511.60	0.00	0.00
		5110.004	Overtime	547.56	60.84	759.32	0.00	0.00
		5120.001	Annual Leave	486.72	2,142.18	1,685.78	2,839.00	2,906.00
		5120.002	SBS	2,519.82	343.31	3,006.83	3,318.57	3,394.32
		5120.003	Medicare	596.05	81.20	752.21	784.99	802.90
		5120.004	PERS	9,043.68	760.82	10,791.38	11,286.43	11,544.81
		5120.005	Health Insurance	25,594.68	191.63	22,810.86	19,368.48	40,283.04
		5120.006	Life Insurance	7.37	0.67	9.06	8.04	14.40
		5120.007	Workmen's Compensation	1,276.50	96.92	1,373.69	1,195.38	1,201.65
		5120.011	PERS on Behalf	3,251.00	137.00	1,336.00	0.00	0.00
		5201.000	Training and Travel	844.00	0.00	1,719.00	1,800.00	1,800.00
		5202.000	Uniforms	951.61	495.42	502.71	1,000.00	1,000.00
		5203.001	Utilities	7,726.27	7,614.65	6,402.12	8,000.00	8,000.00
		5203.005	Fuel Oil	9,096.79	8,914.00	4,358.52	9,000.00	6,000.00
		5204.000	Telephone	658.63	545.84	747.99	725.00	0.00
		5206.000	Supplies	4,484.52	4,458.99	4,530.10	4,500.00	4,500.00
		5207.000	Repairs and Maintenance	152.79	83.99	551.60	1,000.00	1,000.00
		5208.000	Bldg Repair & Maint	8,273.00	10,422.96	27,258.04	16,166.00	25,076.00
		5212.000	Contracted Services	8,154.40	2,109.72	1,069.95	9,000.00	10,000.00
		5221.000	Transportation/Vehicles	3,811.44	26,880.00	0.00	0.00	0.00
		5290.000	Other Expenses	900.00	0.00	0.00	0.00	0.00
		Sub-Department Total: 805 - Animal Control		\$128,287.87	\$68,737.58	\$136,271.76	\$141,294.05	\$169,999.78
Sub-Department:		806 - Jail						
		5110.001	Regular Salaries/Wages	200,264.64	288,963.37	315,837.13	302,156.92	132,913.82
		5110.002	Holidays	14,167.92	4,321.68	4,783.68	0.00	0.00
		5110.004	Overtime	46,047.87	9,037.70	6,041.79	0.00	0.00
		5120.001	Annual Leave	38,232.68	13,858.68	8,587.37	4,721.00	7,814.00
		5120.002	SBS	18,269.81	19,381.87	20,550.85	18,812.25	8,628.62
		5120.003	Medicare	4,321.59	4,584.62	4,861.13	4,449.97	2,041.02
		5120.004	PERS	61,142.85	68,269.59	72,655.07	66,474.97	29,241.16
		5120.005	Health Insurance	126,900.91	120,844.09	159,275.56	178,896.48	81,941.52
		5120.006	Life Insurance	42.87	78.54	82.61	58.56	22.68

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund:	100 - General Fund						
	5120.007	Workmen's Compensation	10,834.38	12,068.31	11,980.39	9,064.38	3,907.80
	5120.011	PERS on Behalf	23,715.00	7,715.00	9,130.00	0.00	0.00
	5201.000	Training and Travel	2,276.71	0.00	0.00	6,810.00	2,270.00
	5202.000	Uniforms	1,212.56	183.95	436.95	4,450.00	1,780.00
	5203.001	Utilities	0.00	8,610.00	8,291.00	8,500.00	8,000.00
	5205.000	Insurance	0.00	19,585.00	17,901.00	19,000.00	26,250.00
	5206.000	Supplies	3,547.44	1,479.69	1,094.13	8,900.00	8,900.00
	5207.000	Repairs and Maintenance	173.81	0.00	0.00	3,000.00	3,000.00
	5208.000	Bldg Repair & Maint	0.00	391.00	988.00	0.00	0.00
	5211.000	IT Fees	0.00	26,992.00	42,776.00	0.00	43,896.00
	5212.000	Contracted Services	19,882.98	24,362.22	14,789.21	76,000.00	53,472.00
	5221.000	Transportation/Vehicles	0.00	2,232.00	2,616.00	0.00	0.00
	5223.000	Tools & Small Equipment	136.27	1,481.90	209.99	3,700.00	3,700.00
	5290.000	Other Expenses	1,668.73	4,122.53	86.01	0.00	0.00
Sub-Department Total: 806 - Jail			\$572,839.02	\$638,563.74	\$702,973.87	\$714,994.53	\$417,778.62
Sub-Department:	810 - Safety Boat						
	5110.004	Overtime	428.22	535.28	0.00	0.00	0.00
	5120.002	SBS	26.25	32.82	0.00	0.00	0.00
	5120.003	Medicare	6.21	7.76	0.00	0.00	0.00
	5120.004	PERS	94.21	117.76	0.00	0.00	0.00
	5120.007	Workmen's Compensation	16.66	20.82	0.00	0.00	0.00
	5120.011	PERS on Behalf	34.00	13.00	0.00	0.00	0.00
	5206.000	Supplies	347.15	4,476.41	2,432.25	2,000.00	5,000.00
	5207.000	Repairs and Maintenance	0.00	0.00	701.20	4,500.00	4,500.00
	5221.000	Transportation/Vehicles	8,135.59	1,544.07	1,278.31	0.00	0.00
	5223.000	Tools & Small Equipment	0.00	1,481.90	2,909.65	0.00	3,000.00
Sub-Department Total: 810 - Safety Boat			\$9,088.29	\$8,229.82	\$7,321.41	\$6,500.00	\$12,500.00
Department Total: 021 - Police			\$4,382,133.07	\$3,862,806.42	\$4,262,165.62	\$6,130,886.19	\$6,264,507.50

		Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund								
Department: 022 - Fire Protection								
Sub-Department: 800 - Administration								
	5110.001		Regular Salaries/Wages	182,734.37	203,900.64	231,916.66	268,495.08	247,158.13
	5110.002		Holidays	9,401.44	11,954.48	11,951.96	0.00	0.00
	5110.003		Sick Leave	7,453.71	11,441.35	3,832.08	0.00	0.00
	5110.004		Overtime	7,284.63	15,664.09	6,120.99	0.00	100,000.01
	5110.010		Temp Wages	16,800.00	16,080.00	0.00	0.00	0.00
	5120.001		Annual Leave	22,486.84	29,966.62	28,766.93	8,581.00	8,873.00
	5120.002		SBS	15,078.72	17,774.23	17,360.68	16,984.50	21,824.66
	5120.003		Medicare	3,566.74	4,198.89	4,095.63	4,017.58	5,162.42
	5120.004		PERS	46,881.60	56,526.87	58,948.86	59,068.98	76,374.72
	5120.005		Health Insurance	65,977.04	97,111.54	86,426.94	110,615.04	127,457.64
	5120.006		Life Insurance	36.71	38.75	35.02	36.36	37.08
	5120.007		Workmen's Compensation	10,272.58	12,760.83	13,275.61	12,350.90	15,656.71
	5120.010		Other Benefits	0.00	150.00	750.00	900.00	900.00
	5120.011		PERS on Behalf	17,881.00	6,653.00	7,696.00	72,355.03	24,271.00
	5201.000		Training and Travel	27,423.91	45,072.85	35,997.56	42,500.00	53,500.00
	5202.000		Uniforms	3,252.39	1,205.21	4,418.38	5,500.00	7,500.00
	5203.001		Utilities	38,088.66	43,859.18	45,971.77	45,000.00	52,000.00
	5203.005		Fuel Oil	28,199.04	29,031.78	20,020.04	30,000.00	25,000.00
	5204.001		Cell Phone Stipend	300.00	600.00	600.00	900.00	1,200.00
	5205.000		Insurance	75,319.26	75,991.47	63,115.61	67,000.00	109,200.00
	5206.000		Supplies	16,880.36	27,529.67	16,242.12	28,000.00	28,000.00
	5207.000		Repairs and Maintenance	4,037.95	5,310.45	13,522.54	26,000.00	36,000.00
	5211.000		IT Fees	96,442.92	135,500.04	148,773.00	187,923.00	203,448.00
	5212.000		Contracted Services	1,135.37	12,161.98	14,236.35	51,500.00	43,600.00
	5222.000		Postage	299.44	522.64	1,307.41	1,000.00	1,000.00
	5223.000		Tools & Small Equipment	72,109.52	39,591.76	98,501.99	79,829.84	74,800.00
	5224.000		Dues and Publications	799.49	669.03	942.99	4,850.00	5,100.00
	5226.000		Advertising	618.85	61.60	0.00	1,000.00	1,000.00
	5290.000		Other Expenses	4,504.59	503.26	20.00	0.00	0.00
Sub-Department Total: 800 - Administration				\$775,267.13	\$901,832.21	\$934,847.12	\$1,124,407.31	\$1,269,063.37
Sub-Department: 807 - Fire Station								
	5110.001		Regular Salaries/Wages	328,805.12	400,667.20	476,936.93	674,369.76	661,513.80
	5110.002		Holidays	20,584.64	28,597.44	34,825.28	0.00	0.00
	5110.003		Sick Leave	17,555.47	24,714.66	18,042.66	0.00	0.00
	5110.004		Overtime	93,263.23	83,792.45	102,753.23	90,000.00	0.00
	5110.010		Temp Wages	0.00	6,580.00	25,027.50	20,000.00	74,435.52
	5120.001		Annual Leave	29,705.30	33,186.88	42,680.06	21,874.00	24,341.00
	5120.002		SBS	30,060.97	35,419.63	42,937.73	49,423.27	46,606.06
	5120.003		Medicare	7,110.71	8,290.16	10,061.91	11,690.57	11,024.24
	5120.004		PERS	104,287.41	121,633.74	134,549.50	168,160.64	145,532.62
	5120.005		Health Insurance	97,040.62	121,892.12	154,399.17	256,856.64	225,062.04
	5120.006		Life Insurance	65.42	71.00	82.26	96.84	101.16
	5120.007		Workmen's Compensation	21,234.20	25,751.15	32,308.26	36,081.14	33,191.14
	5120.010		Other Benefits	0.00	6,075.00	6,525.00	9,000.00	9,000.00
	5120.011		PERS on Behalf	38,895.00	13,765.00	16,575.00	0.00	0.00
	5206.000		Supplies	0.00	219.36	186.93	0.00	0.00
	5208.000		Bldg Repair & Maint	24,240.96	38,446.32	35,235.96	48,371.00	67,689.00
	5221.000		Transportation/Vehicles	200,162.64	191,801.14	210,811.95	243,382.00	212,504.00
	5290.000		Other Expenses	0.00	50.00	0.00	0.00	0.00
Sub-Department Total: 807 - Fire Station				\$1,013,011.69	\$1,140,953.25	\$1,343,939.33	\$1,629,305.86	\$1,511,000.58



Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
<b>Fund: 100 - General Fund</b>							
<b>Sub-Department: 808 - Volunteers</b>							
5110.001		Regular Salaries/Wages	0.00	400.00	0.00	0.00	0.00
5110.004		Overtime	888.00	915.00	1,290.00	0.00	0.00
5110.010		Temp Wages	25,884.00	25,560.00	29,370.00	40,000.00	40,000.00
5120.002		SBS	2,344.10	2,642.68	3,205.76	2,452.00	2,452.00
5120.003		Medicare	554.60	625.18	757.12	580.00	580.00
5120.007		Workmen's Compensation	1,557.06	1,904.13	2,465.99	1,840.00	1,804.00
5206.000		Supplies	5,890.00	10,589.44	5,683.47	0.00	0.00
5212.000		Contracted Services	24,999.96	24,999.96	32,857.85	45,000.00	45,000.00
5290.000		Other Expenses	5,570.00	5,640.00	8,090.00	0.00	0.00
<b>Sub-Department Total: 808 - Volunteers</b>			<b>\$67,687.72</b>	<b>\$73,276.39</b>	<b>\$83,720.19</b>	<b>\$89,872.00</b>	<b>\$89,836.00</b>
<b>Department Total: 022 - Fire Protection</b>			<b>\$1,855,966.54</b>	<b>\$2,116,061.85</b>	<b>\$2,362,506.64</b>	<b>\$2,843,585.17</b>	<b>\$2,869,899.95</b>
<b>Department: 023 - Ambulance</b>							
5110.001		Regular Salaries/Wages	54,745.95	67,912.29	79,856.22	111,419.88	113,986.34
5110.002		Holidays	3,321.60	4,389.06	4,010.94	0.00	0.00
5110.003		Sick Leave	19,244.52	2,323.62	3,970.76	0.00	0.00
5110.004		Overtime	11,729.40	9,359.10	3,846.41	10,000.01	10,000.01
5120.001		Annual Leave	11,625.60	16,007.16	10,764.96	5,893.00	6,028.00
5120.002		SBS	6,170.83	6,147.86	6,298.53	7,804.18	7,969.76
5120.003		Medicare	1,459.68	1,441.17	1,476.82	1,846.04	1,885.21
5120.004		PERS	21,816.74	21,998.11	21,438.82	26,712.28	27,277.00
5120.005		Health Insurance	32,988.52	36,212.45	37,402.92	46,753.68	53,710.32
5120.006		Life Insurance	14.16	14.16	14.16	14.16	14.40
5120.007		Workmen's Compensation	4,358.48	4,589.86	4,832.28	5,856.46	5,863.58
5120.010		Other Benefits	0.00	900.00	900.00	900.00	900.00
5120.011		PERS on Behalf	7,992.00	2,440.00	2,790.00	0.00	0.00
5201.000		Training and Travel	16,213.91	15,357.60	25,048.03	70,500.00	73,000.00
5202.000		Uniforms	997.92	1,550.66	1,540.14	4,000.00	6,000.00
5204.000		Telephone	1,702.26	1,111.28	0.00	0.00	0.00
5204.001		Cell Phone Stipend	0.00	300.00	300.00	300.00	300.00
5206.000		Supplies	22,234.02	44,277.46	27,331.73	40,000.00	40,000.00
5207.000		Repairs and Maintenance	1,710.50	0.00	0.00	3,000.00	3,000.00
5212.000		Contracted Services	22,420.00	28,890.75	25,883.00	49,500.00	52,000.00
5221.000		Transportation/Vehicles	81,743.29	115,689.96	101,266.06	96,286.00	59,770.00
5222.000		Postage	25.70	141.45	0.00	500.00	500.00
5223.000		Tools & Small Equipment	4,757.15	6,722.15	4,212.99	17,900.00	13,500.00
5224.000		Dues and Publications	0.00	0.00	0.00	200.00	200.00
5290.000		Other Expenses	35.00	0.00	0.00	0.00	0.00
<b>Department Total: 023 - Ambulance</b>			<b>\$327,307.23</b>	<b>\$387,776.15</b>	<b>\$363,184.77</b>	<b>\$499,385.69</b>	<b>\$475,904.62</b>
<b>Department: 024 - Search and Rescue</b>							
5110.010		Temp Wages	6,150.00	5,200.00	4,500.00	8,400.00	8,400.00
5120.002		SBS	377.12	318.88	276.00	514.92	514.92
5120.003		Medicare	89.18	75.44	65.31	121.80	121.80
5120.007		Workmen's Compensation	265.68	216.48	215.34	386.40	378.84
5201.000		Training and Travel	6,780.67	7,369.77	11,445.13	17,000.00	24,000.00
5204.000		Telephone	1,474.10	1,308.12	0.00	0.00	0.00
5206.000		Supplies	231.90	1,644.27	2,033.76	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	5,260.00	4,780.60	2,425.66	3,500.00	5,600.00
5221.000		Transportation/Vehicles	384.00	0.00	2,347.67	0.00	0.00
5223.000		Tools & Small Equipment	147.43	5,947.43	752.20	4,000.00	10,500.00
5224.000		Dues and Publications	100.00	935.00	0.00	1,200.00	1,300.00
<b>Department Total: 024 - Search and Rescue</b>			<b>\$21,260.08</b>	<b>\$27,795.99</b>	<b>\$24,061.07</b>	<b>\$41,623.12</b>	<b>\$57,315.56</b>
<b>Division Total: 520 - Public Safety</b>			<b>\$6,586,666.92</b>	<b>\$6,394,440.41</b>	<b>\$7,011,918.10</b>	<b>\$9,515,480.17</b>	<b>\$9,667,627.63</b>

Account Number      Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
<b>Fund: 100 - General Fund</b>						
<b>Division: 530 - Public Works</b>						
<b>Department: 031 - Administration</b>						
5110.001	Regular Salaries/Wages	377,957.28	467,879.20	479,146.74	489,406.36	497,984.08
5110.002	Holidays	16,339.41	23,314.81	27,644.56	0.00	0.00
5110.003	Sick Leave	21,715.05	23,912.25	17,020.72	0.00	0.00
5110.004	Overtime	55.10	40.35	375.00	1,000.01	1,000.01
5110.010	Temp Wages	0.00	0.00	1,637.50	1,000.00	43,386.90
5120.001	Annual Leave	35,017.97	51,211.93	54,911.64	16,289.50	19,128.33
5120.002	SBS	27,768.16	34,705.38	35,617.65	31,121.73	34,419.79
5120.003	Medicare	6,568.30	8,209.28	8,425.00	7,361.47	8,141.68
5120.004	PERS	98,110.10	123,707.39	123,097.25	107,889.09	109,776.32
5120.005	Health Insurance	132,221.93	144,880.83	118,404.74	120,283.20	141,297.00
5120.006	Life Insurance	43.27	58.81	61.46	58.68	59.88
5120.007	Workmen's Compensation	4,737.38	4,592.99	1,670.28	2,451.85	2,656.65
5120.011	PERS on Behalf	35,812.00	13,819.00	15,258.00	43,742.33	15,258.00
5201.000	Training and Travel	1,468.32	795.44	2,998.50	10,000.00	14,500.00
5204.000	Telephone	158.88	105.92	0.00	0.00	0.00
5204.001	Cell Phone Stipend	850.00	550.00	300.00	1,200.00	1,200.00
5206.000	Supplies	5,260.66	3,786.54	3,513.24	8,795.25	8,000.00
5207.000	Repairs and Maintenance	636.97	0.00	0.00	0.00	0.00
5211.000	IT Fees	110,077.92	99,780.96	117,321.96	138,144.00	172,584.00
5212.000	Contracted Services	115.45	0.00	0.00	9,000.00	0.00
5221.000	Transportation/Vehicles	300.00	0.00	0.00	0.00	0.00
5222.000	Postage	0.00	0.00	0.00	100.00	100.00
5223.000	Tools & Small Equipment	0.00	899.99	0.00	0.00	0.00
5224.000	Dues and Publications	657.76	1,209.85	1,116.99	2,410.00	4,070.00
5226.000	Advertising	3,698.82	2,735.30	809.80	500.00	5,500.00
5227.002	Rent-Equipment	3,072.00	3,072.00	3,072.00	3,072.00	3,072.00
5290.000	Other Expenses	322.93	15,000.00	0.00	0.00	0.00
<b>Department Total: 031 - Administration</b>		<b>\$882,965.66</b>	<b>\$1,024,268.22</b>	<b>\$1,012,403.03</b>	<b>\$993,825.47</b>	<b>\$1,082,134.64</b>
<b>Department: 032 - Engineering</b>						
<b>Sub-Department: 800 - Administration</b>						
5110.001	Regular Salaries/Wages	202,697.21	167,452.62	259,898.56	481,712.04	506,400.03
5110.002	Holidays	9,796.60	8,288.20	12,575.66	0.00	0.00
5110.003	Sick Leave	15,144.76	21,691.57	9,288.22	0.00	0.00
5110.004	Overtime	9,594.00	0.00	7,860.00	5,000.00	6,500.00
5110.010	Temp Wages	95,476.00	49,011.00	86,240.00	125,000.00	150,000.00
5120.001	Annual Leave	20,997.48	21,998.52	23,492.76	13,964.00	18,748.00
5120.002	SBS	21,654.59	16,533.85	24,498.83	38,354.01	41,784.99
5120.003	Medicare	5,122.20	3,910.90	5,795.00	9,072.30	9,883.91
5120.004	PERS	54,534.53	47,004.23	63,849.81	107,076.69	112,837.85
5120.005	Health Insurance	62,026.96	53,833.03	56,995.56	128,047.56	110,002.08
5120.006	Life Insurance	32.82	19.17	18.09	38.28	39.24
5120.007	Workmen's Compensation	7,146.30	5,872.15	9,727.14	13,220.42	14,171.29
5120.011	PERS on Behalf	19,740.00	5,220.00	8,051.00	16,521.93	8,051.00
5201.000	Training and Travel	1,639.00	2,479.45	6,866.95	9,500.00	9,300.00
5202.000	Uniforms	0.00	0.00	0.00	800.00	1,000.00
5204.001	Cell Phone Stipend	300.00	525.00	300.00	800.00	1,200.00
5206.000	Supplies	860.78	1,575.11	949.34	3,089.25	3,000.00
5212.000	Contracted Services	149,680.00	47,973.88	38,432.76	98,596.25	100,000.00
5214.000	Interdepartment Services	(66,409.00)	0.00	0.00	0.00	0.00
5221.000	Transportation/Vehicles	7,194.53	5,036.64	6,006.03	26,394.00	14,505.00
5222.000	Postage	26.95	0.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	0.00	0.00	105.99	8,000.00	4,600.00
5224.000	Dues and Publications	100.00	81.00	114.00	1,400.00	1,600.00
5226.000	Advertising	521.70	1,238.00	0.00	2,000.00	1,000.00
5290.000	Other Expenses	29,634.48	986.66	1,741.08	100.00	0.00
<b>Sub-Department Total: 800 - Administration</b>		<b>\$647,511.89</b>	<b>\$460,730.98</b>	<b>\$622,806.78</b>	<b>\$1,088,686.73</b>	<b>\$1,114,623.39</b>

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Department Total: 032 - Engineering			\$647,511.89	\$460,730.98	\$622,806.78	\$1,088,686.73	\$1,114,623.39
Department: 033 - Streets							
Sub-Department: 800 - Administration							
5110.001		Regular Salaries/Wages	69,174.58	119,410.24	120,215.28	384,437.74	371,300.67
5110.002		Holidays	11,356.75	10,405.16	10,594.75	0.00	0.00
5110.003		Sick Leave	11,128.87	6,615.22	10,236.95	0.00	0.00
5110.004		Overtime	15,502.24	30,453.75	24,051.66	27,500.00	30,000.00
5110.010		Temp Wages	6,433.00	13,020.00	12,698.50	53,204.00	98,204.00
5120.001		Annual Leave	21,037.07	10,085.51	22,918.64	10,483.00	13,043.00
5120.002		SBS	8,225.67	11,691.60	12,514.61	31,914.48	31,418.95
5120.003		Medicare	1,945.77	2,656.67	3,069.07	7,549.06	7,431.93
5120.004		PERS	25,782.90	38,688.09	38,627.12	90,626.29	88,286.04
5120.005		Health Insurance	24,623.42	37,003.80	44,780.82	146,241.60	201,205.80
5120.006		Life Insurance	13.36	22.57	25.61	58.56	63.00
5120.007		Workmen's Compensation	6,357.87	10,107.94	12,556.84	19,436.43	18,681.38
5120.008		Unemployment	0.00	3,125.36	0.00	0.00	0.00
5120.011		PERS on Behalf	10,023.00	4,255.00	4,540.00	22,009.26	7,105.00
5201.000		Training and Travel	1,283.42	8,519.28	2,847.93	12,000.00	12,000.00
5202.000		Uniforms	992.50	2,163.10	2,339.53	3,089.25	3,000.00
5203.001		Utilities	86,342.71	88,508.80	88,499.39	90,000.00	85,000.00
5204.000		Telephone	922.99	616.31	0.00	0.00	0.00
5204.001		Cell Phone Stipend	837.50	600.00	458.10	1,200.00	1,200.00
5206.000		Supplies	8,411.49	787.42	191.68	1,500.00	1,500.00
5207.000		Repairs and Maintenance	0.00	518.78	0.00	0.00	0.00
5208.000		Bldg Repair & Maint	11,598.00	15,219.96	12,950.04	14,538.00	12,263.00
5211.000		IT Fees	22,440.96	27,804.00	33,561.00	36,007.00	37,452.00
5212.000		Contracted Services	32,383.43	0.00	425.00	20,000.00	10,000.00
5214.000		Interdepartment Services	165.28	704.00	10,234.85	0.00	0.00
5221.000		Transportation/Vehicles	1,117.80	0.00	0.00	0.00	0.00
5223.000		Tools & Small Equipment	2,260.46	0.00	1,831.94	5,000.00	5,000.00
5226.000		Advertising	218.40	1,674.35	0.00	0.00	0.00
5227.002		Rent-Equipment	16,368.00	16,368.00	16,368.00	16,368.00	16,368.00
5290.000		Other Expenses	0.00	9,348.21	0.00	0.00	0.00
Sub-Department Total: 800 - Administration			\$396,947.44	\$470,373.12	\$486,537.31	\$993,162.67	\$1,050,522.77
Sub-Department: 811 - Projects							
5110.001		Regular Salaries/Wages	0.00	9,388.36	551.67	0.00	0.00
5110.004		Overtime	0.00	531.33	0.00	0.00	0.00
5110.010		Temp Wages	0.00	504.00	0.00	0.00	0.00
5120.002		SBS	0.00	619.11	53.69	0.00	0.00
5120.003		Medicare	0.00	146.42	12.70	0.00	0.00
5120.004		PERS	0.00	2,111.03	192.65	0.00	0.00
5120.005		Health Insurance	0.00	1,695.20	137.35	0.00	0.00
5120.006		Life Insurance	0.00	1.88	0.14	0.00	0.00
5120.007		Workmen's Compensation	0.00	390.60	0.00	0.00	0.00
5206.000		Supplies	0.00	0.00	217.99	0.00	0.00
Sub-Department Total: 811 - Projects			\$0.00	\$15,387.93	\$1,166.19	\$0.00	\$0.00

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Sub-Department: 812 - Street Repair							
5110.001		Regular Salaries/Wages	87,475.70	38,511.61	41,137.81	0.00	0.00
5110.004		Overtime	10,113.47	3,080.46	2,752.67	0.00	0.00
5110.010		Temp Wages	4,908.00	10,932.00	21,550.00	0.00	0.00
5120.002		SBS	6,302.88	3,247.00	3,991.24	0.00	0.00
5120.003		Medicare	1,490.84	768.01	944.10	0.00	0.00
5120.004		PERS	21,211.52	9,106.12	9,211.98	0.00	0.00
5120.005		Health Insurance	24,808.25	6,027.12	7,842.82	0.00	0.00
5120.006		Life Insurance	13.35	3.71	4.19	0.00	0.00
5120.007		Workmen's Compensation	5,098.66	2,253.26	1,037.62	0.00	0.00
5120.011		PERS on Behalf	7,713.00	1,223.00	1,158.00	0.00	0.00
5201.000		Training and Travel	0.00	75.00	0.00	0.00	0.00
5202.000		Uniforms	2,024.51	2,269.72	2,006.54	0.00	0.00
5206.000		Supplies	76,905.09	64,512.01	90,289.52	239,516.06	100,000.00
5207.000		Repairs and Maintenance	0.00	760.88	0.00	0.00	0.00
5212.000		Contracted Services	24,795.00	14,657.80	44,451.00	450,000.00	515,000.00
5221.000		Transportation/Vehicles	346,195.09	295,782.35	686,678.44	546,587.00	430,681.00
5223.000		Tools & Small Equipment	4,102.56	2,839.75	4,106.20	5,000.00	5,000.00
5227.002		Rent-Equipment	0.00	4,159.42	359.23	5,000.00	5,000.00
5290.000		Other Expenses	86.00	0.00	0.00	0.00	0.00
Sub-Department Total: 812 - Street Repair			\$623,243.92	\$460,209.22	\$917,521.36	\$1,246,103.06	\$1,055,681.00
Sub-Department: 813 - Drain Maintenance							
5110.001		Regular Salaries/Wages	25,679.29	22,494.37	19,604.38	0.00	0.00
5110.004		Overtime	1,633.93	421.95	562.42	0.00	0.00
5120.002		SBS	1,681.54	1,375.01	1,257.30	0.00	0.00
5120.003		Medicare	397.74	325.30	297.39	0.00	0.00
5120.004		PERS	6,034.95	4,729.77	4,512.15	0.00	0.00
5120.005		Health Insurance	7,738.09	2,730.93	5,847.46	0.00	0.00
5120.006		Life Insurance	4.72	2.28	3.03	0.00	0.00
5120.007		Workmen's Compensation	1,377.36	1,060.47	0.00	0.00	0.00
5120.011		PERS on Behalf	2,168.00	559.00	549.00	0.00	0.00
5206.000		Supplies	16,906.48	440.21	12,817.89	15,000.00	20,000.00
5207.000		Repairs and Maintenance	0.00	0.00	104.99	10,000.00	10,000.00
5212.000		Contracted Services	10,591.63	72.00	2,966.88	10,000.00	10,000.00
5223.000		Tools & Small Equipment	0.00	35.99	0.00	0.00	0.00
5227.002		Rent-Equipment	0.00	0.00	44.80	0.00	0.00
5290.100		Unanticipated Repairs	0.00	0.00	0.00	50,000.00	50,000.00
Sub-Department Total: 813 - Drain Maintenance			\$74,213.73	\$34,247.28	\$48,567.69	\$85,000.00	\$90,000.00
Sub-Department: 814 - Street Cleaning							
5110.001		Regular Salaries/Wages	9,764.77	8,206.41	14,574.78	0.00	0.00
5110.004		Overtime	903.92	78.00	20.18	0.00	0.00
5110.010		Temp Wages	312.00	0.00	0.00	0.00	0.00
5120.002		SBS	673.45	505.07	896.09	0.00	0.00
5120.003		Medicare	159.31	119.48	211.99	0.00	0.00
5120.004		PERS	2,348.43	1,865.06	3,216.07	0.00	0.00
5120.005		Health Insurance	1,169.47	1,838.42	3,201.74	0.00	0.00
5120.006		Life Insurance	0.73	0.90	1.32	0.00	0.00
5120.007		Workmen's Compensation	551.70	320.53	0.00	0.00	0.00
5120.011		PERS on Behalf	847.00	202.00	397.00	0.00	0.00
5206.000		Supplies	1,695.13	0.00	64.20	0.00	0.00
Sub-Department Total: 814 - Street Cleaning			\$18,425.91	\$13,135.87	\$22,583.37	\$0.00	\$0.00

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Sub-Department: 815 - Snow Removal							
5110.001		Regular Salaries/Wages	29,421.66	5,231.89	5,177.79	0.00	0.00
5110.004		Overtime	18,898.44	23,658.55	8,555.66	0.00	0.00
5120.002		SBS	2,961.98	1,770.95	841.86	0.00	0.00
5120.003		Medicare	700.66	418.94	199.12	0.00	0.00
5120.004		PERS	10,630.43	6,311.99	3,021.39	0.00	0.00
5120.005		Health Insurance	5,416.80	3,225.28	3,120.79	0.00	0.00
5120.006		Life Insurance	2.97	2.22	2.22	0.00	0.00
5120.007		Workmen's Compensation	2,425.68	1,461.85	0.00	0.00	0.00
5120.011		PERS on Behalf	3,836.00	705.00	374.00	0.00	0.00
5206.000		Supplies	88,797.27	293,406.20	149,600.47	390,000.00	110,000.00
5212.000		Contracted Services	4,252.50	1,395.00	0.00	25,000.00	25,000.00
5214.000		Interdepartment Services	19,407.16	0.00	0.00	0.00	0.00
5226.000		Advertising	106.85	0.00	0.00	0.00	0.00
5227.002		Rent-Equipment	4,720.80	0.00	0.00	0.00	0.00
Sub-Department Total: 815 - Snow Removal			\$191,579.20	\$337,587.87	\$170,893.30	\$415,000.00	\$135,000.00
Sub-Department: 816 - Street Signs							
5110.001		Regular Salaries/Wages	782.03	372.45	2,798.98	0.00	0.00
5110.004		Overtime	180.00	0.00	380.68	0.00	0.00
5110.010		Temp Wages	636.00	0.00	0.00	0.00	0.00
5120.002		SBS	97.97	22.86	194.91	0.00	0.00
5120.003		Medicare	23.19	5.41	46.05	0.00	0.00
5120.004		PERS	172.02	89.99	699.64	0.00	0.00
5120.005		Health Insurance	352.12	106.88	1,219.29	0.00	0.00
5120.006		Life Insurance	0.24	0.03	0.81	0.00	0.00
5120.007		Workmen's Compensation	80.21	18.83	0.00	0.00	0.00
5120.011		PERS on Behalf	62.00	9.00	87.00	0.00	0.00
5206.000		Supplies	17,358.31	8,823.04	32,761.26	15,000.00	20,000.00
5207.000		Repairs and Maintenance	0.00	1,389.15	0.00	0.00	0.00
Sub-Department Total: 816 - Street Signs			\$19,744.09	\$10,837.64	\$38,188.62	\$15,000.00	\$20,000.00
Department Total: 033 - Streets			\$1,324,154.29	\$1,341,778.93	\$1,685,457.84	\$2,754,265.73	\$2,351,203.77

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Department: 034 - Grounds							
Sub-Department: 800 - Administration							
5110.001		Regular Salaries/Wages	159,096.86	195,615.80	159,788.10	185,452.94	206,145.63
5110.002		Holidays	7,899.55	10,107.81	7,378.72	0.00	0.00
5110.003		Sick Leave	10,977.64	7,923.93	7,932.38	0.00	0.00
5110.004		Overtime	26,085.10	22,213.14	17,906.65	14,500.01	15,000.00
5110.010		Temp Wages	71,907.50	130,268.16	105,910.50	149,000.00	110,000.00
5120.001		Annual Leave	10,706.03	10,583.94	13,555.99	6,025.00	7,373.00
5120.002		SBS	17,657.38	23,006.70	19,145.13	19,001.55	20,751.28
5120.003		Medicare	4,176.72	5,437.40	4,621.57	4,494.67	4,908.52
5120.004		PERS	46,582.88	50,469.46	43,761.94	43,989.71	48,651.89
5120.005		Health Insurance	69,793.43	87,165.39	63,511.92	79,389.96	91,203.72
5120.006		Life Insurance	35.02	38.69	32.47	36.36	22.68
5120.007		Workmen's Compensation	12,259.27	16,074.31	11,927.42	10,790.21	8,673.21
5120.008		Unemployment	0.00	6,082.23	7,732.42	0.00	0.00
5120.011		PERS on Behalf	16,922.00	6,013.00	5,471.00	19,033.99	5,471.00
5201.000		Training and Travel	0.00	2,325.56	617.50	12,400.00	12,400.00
5203.001		Utilities	72,127.96	94,989.50	99,723.91	100,000.00	105,000.00
5204.001		Cell Phone Stipend	1,175.00	575.00	116.60	0.00	900.00
5205.000		Insurance	7,980.31	9,521.19	12,446.81	14,000.00	27,600.00
5206.000		Supplies	2,075.00	18,020.16	159.98	0.00	0.00
5208.000		Bldg Repair & Maint	46,914.00	55,515.72	86,040.96	108,618.00	59,013.00
5211.000		IT Fees	19,494.96	27,804.00	25,440.96	28,046.00	29,280.00
5212.000		Contracted Services	0.00	18,287.40	19,906.42	0.00	0.00
5214.000		Interdepartment Services	(19,407.16)	0.00	0.00	0.00	0.00
5223.000		Tools & Small Equipment	2,260.46	1,016.10	0.00	0.00	0.00
5226.000		Advertising	52.00	422.40	0.00	0.00	0.00
5290.000		Other Expenses	0.00	1,731.01	0.00	0.00	0.00
Sub-Department Total: 800 - Administration			\$586,771.91	\$801,208.00	\$713,129.35	\$794,778.40	\$752,393.93
Sub-Department: 817 - Grounds Maintenance							
5110.001		Regular Salaries/Wages	0.00	0.00	2,000.00	0.00	0.00
5110.004		Overtime	0.00	478.13	1,950.00	0.00	0.00
5110.010		Temp Wages	0.00	29,600.00	40,925.00	0.00	0.00
5120.002		SBS	0.00	1,843.81	2,750.88	0.00	0.00
5120.003		Medicare	0.00	212.79	650.69	0.00	0.00
5120.007		Workmen's Compensation	0.00	1,275.23	1,759.14	0.00	0.00
5120.008		Unemployment	0.00	0.00	792.00	0.00	0.00
5201.000		Training and Travel	231.50	39.00	0.00	0.00	0.00
5202.000		Uniforms	1,140.86	1,767.22	1,378.22	2,095.75	3,150.00
5206.000		Supplies	84,284.50	36,283.35	44,383.55	82,900.00	124,500.00
5207.000		Repairs and Maintenance	21,753.26	13,251.77	36,352.52	46,000.00	51,000.00
5212.000		Contracted Services	22,562.59	45,284.08	34,780.90	220,750.00	152,500.00
5221.000		Transportation/Vehicles	65,384.58	70,999.27	120,214.01	132,847.00	93,372.00
5223.000		Tools & Small Equipment	3,380.11	9,568.61	7,865.69	6,000.00	6,500.00
5226.000		Advertising	1,548.80	887.60	343.20	800.00	800.00
5227.002		Rent-Equipment	7,984.68	6,343.91	2,534.67	10,000.00	10,000.00
5290.000		Other Expenses	720.17	81.79	351.00	750.00	0.00
Sub-Department Total: 817 - Grounds Maintenance			\$208,991.05	\$217,916.56	\$299,031.47	\$502,142.75	\$441,822.00
Department Total: 034 - Grounds			\$795,762.96	\$1,019,124.56	\$1,012,160.82	\$1,296,921.15	\$1,194,215.93

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Department: 035 - Building Officials							
Sub-Department: 800 - Administration							
5110.001		Regular Salaries/Wages	132,978.14	165,126.11	166,952.46	220,775.88	238,548.78
5110.002		Holidays	5,330.80	7,633.57	7,875.68	0.00	0.00
5110.003		Sick Leave	3,308.89	2,551.66	973.93	0.00	0.00
5110.004		Overtime	0.00	658.58	0.00	1,000.01	1,000.01
5110.010		Temp Wages	0.00	0.00	12,795.00	15,000.00	17,000.00
5120.001		Annual Leave	8,563.58	8,270.68	8,754.86	6,218.00	8,682.00
5120.002		SBS	9,242.90	11,336.78	12,122.54	14,895.50	16,258.65
5120.003		Medicare	2,186.33	2,681.63	2,867.50	3,523.41	3,845.84
5120.004		PERS	33,039.92	40,532.79	39,020.01	48,790.70	52,700.58
5120.005		Health Insurance	56,025.32	67,076.68	63,511.92	112,026.24	111,240.72
5120.006		Life Insurance	16.08	19.43	16.08	24.12	24.84
5120.007		Workmen's Compensation	4,708.28	4,637.88	5,017.87	4,331.41	4,715.05
5120.011		PERS on Behalf	11,923.00	4,495.00	4,836.00	14,229.70	4,836.00
5201.000		Training and Travel	7,853.85	8,483.36	11,280.11	17,000.00	17,000.00
5204.001		Cell Phone Stipend	600.00	600.00	600.00	600.00	600.00
5206.000		Supplies	1,579.60	574.04	1,937.87	2,000.00	2,000.00
5211.000		IT Fees	16,548.96	20,684.04	25,440.96	28,046.00	29,280.00
5212.000		Contracted Services	0.00	12,758.61	51,333.00	26,153.90	25,000.00
5221.000		Transportation/Vehicles	11,104.37	10,823.48	15,752.74	30,517.00	20,189.00
5223.000		Tools & Small Equipment	186.32	51.10	155.01	200.00	200.00
5224.000		Dues and Publications	1,446.39	1,472.07	2,195.07	3,500.00	3,500.00
5226.000		Advertising	51.75	732.80	8.73	250.00	250.00
Sub-Department Total: 800 - Administration			\$306,694.48	\$371,200.29	\$433,447.34	\$549,081.87	\$556,871.47
Department Total: 035 - Building Officials			\$306,694.48	\$371,200.29	\$433,447.34	\$549,081.87	\$556,871.47
Division Total: 530 - Public Works			\$3,957,089.28	\$4,217,102.98	\$4,766,275.81	\$6,682,780.95	\$6,299,049.20
Division: 540 - Public Service							
Department: 041 - Library							
5110.001		Regular Salaries/Wages	335,215.01	349,730.62	390,491.93	454,864.63	474,260.49
5110.002		Holidays	20,747.93	20,164.79	21,584.27	0.00	0.00
5110.003		Sick Leave	21,986.11	23,964.47	22,136.92	0.00	0.00
5110.004		Overtime	242.04	0.00	418.07	0.00	0.00
5110.010		Temp Wages	7,207.50	7,845.00	8,333.08	33,000.00	17,557.84
5120.001		Annual Leave	41,598.48	42,908.57	44,459.99	21,800.00	22,941.00
5120.002		SBS	26,109.64	27,258.45	30,120.99	31,242.62	31,554.83
5120.003		Medicare	6,176.04	6,447.71	7,124.84	7,390.14	7,464.01
5120.004		PERS	89,674.17	96,041.75	98,959.65	100,070.12	104,337.12
5120.005		Health Insurance	103,642.44	113,771.11	117,511.56	146,241.60	168,771.12
5120.006		Life Insurance	85.44	83.68	86.32	76.56	86.76
5120.007		Workmen's Compensation	1,289.39	1,332.71	1,283.55	1,268.39	1,279.36
5120.011		PERS on Behalf	33,328.00	10,657.00	12,276.00	33,733.52	12,276.00
5201.000		Training and Travel	1,027.18	3,614.84	5,996.69	11,087.20	11,760.00
5203.001		Utilities	21,329.12	27,728.08	23,845.45	29,000.00	25,000.00
5204.000		Telephone	267.00	0.00	0.00	0.00	0.99
5204.001		Cell Phone Stipend	175.00	300.00	300.00	300.00	300.00
5205.000		Insurance	36,356.55	40,803.04	58,265.50	61,000.00	66,750.00
5206.000		Supplies	42,890.56	27,910.12	27,543.32	79,800.00	57,501.00
5208.000		Bldg Repair & Maint	41,038.92	41,100.00	55,044.00	105,598.00	143,902.00
5211.000		IT Fees	122,958.96	166,787.04	155,907.96	187,517.00	197,400.00
5212.000		Contracted Services	59,769.07	80,614.77	63,473.57	129,518.00	44,035.00
5222.000		Postage	9,981.00	16,000.00	16,000.00	12,000.00	13,000.00
5223.000		Tools & Small Equipment	487.88	23.19	328.64	500.00	500.00
5224.000		Dues and Publications	694.00	952.80	990.80	1,200.00	1,505.00
5226.000		Advertising	336.00	0.00	0.00	0.00	0.00
5240.000		Books & Publications	44,169.21	48,205.91	69,613.23	75,000.00	81,999.00
5290.000		Other Expenses	7,338.84	2,344.71	3,479.87	0.00	0.00
Department Total: 041 - Library			\$1,076,121.48	\$1,156,590.36	\$1,235,576.20	\$1,522,207.78	\$1,484,181.52

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Department: 043 - Centennial Building							
5110.001		Regular Salaries/Wages	193,762.27	182,394.73	193,438.16	278,802.95	285,069.42
5110.002		Holidays	8,742.32	7,151.99	9,536.00	0.00	0.00
5110.003		Sick Leave	5,327.95	6,556.08	5,879.93	0.00	0.00
5110.004		Overtime	4,014.60	8,445.60	7,473.49	5,000.00	5,000.00
5110.010		Temp Wages	26,350.21	72,700.86	90,448.92	92,116.00	98,162.95
5120.001		Annual Leave	23,854.98	11,142.50	18,553.45	6,912.00	9,994.00
5120.002		SBS	16,063.83	17,678.30	19,924.54	23,467.29	24,411.01
5120.003		Medicare	3,799.74	4,047.55	4,724.32	5,551.05	8,457.73
5120.004		PERS	48,959.22	46,671.02	44,656.88	62,436.54	63,815.69
5120.005		Health Insurance	41,383.22	30,118.05	39,185.28	82,872.96	76,328.76
5120.006		Life Insurance	43.38	42.23	36.81	46.32	47.52
5120.007		Workmen's Compensation	9,442.22	9,710.79	8,987.92	9,924.33	10,055.08
5120.008		Unemployment	0.00	2,164.93	0.00	0.00	0.00
5120.011		PERS on Behalf	18,711.00	5,230.00	5,964.00	16,553.87	5,964.00
5201.000		Training and Travel	0.00	293.91	0.00	0.00	0.00
5203.001		Utilities	66,255.15	73,921.98	84,363.82	75,000.00	80,000.00
5205.000		Insurance	36,426.17	40,662.25	62,885.14	65,000.00	72,850.00
5206.000		Supplies	17,501.73	46,354.53	38,668.89	57,505.00	27,508.00
5207.000		Repairs and Maintenance	2,235.73	4,561.31	6,463.38	13,016.30	11,250.00
5208.000		Bldg Repair & Maint	62,875.92	105,702.96	109,578.96	167,165.00	141,635.00
5211.000		IT Fees	71,017.92	77,877.96	91,608.00	110,419.00	110,580.00
5212.000		Contracted Services	116,830.00	69,165.45	14,545.00	40,000.00	20,000.00
5224.000		Dues and Publications	28.30	0.00	0.00	0.00	0.00
5226.000		Advertising	831.60	792.00	0.00	300.00	0.00
5290.000		Other Expenses	12,680.00	0.00	0.00	1,100.00	1,150.00
Department Total: 043 - Centennial Building			\$787,137.46	\$823,386.98	\$856,922.89	\$1,113,188.61	\$1,052,279.16
Department: 047 - Senior Citizens							
5203.001		Utilities	19,356.47	20,126.74	14,722.47	22,000.00	20,000.00
5204.000		Telephone	2,497.87	2,730.99	2,959.38	3,000.00	3,200.00
5205.000		Insurance	3,292.46	3,259.28	4,765.58	5,000.00	4,600.00
5206.000		Supplies	2,606.68	2,305.69	334.12	4,000.00	4,000.00
5207.000		Repairs and Maintenance	0.00	0.00	0.00	3,500.00	0.00
5208.000		Bldg Repair & Maint	35,905.92	15,687.12	22,014.96	28,416.00	42,946.00
5221.000		Transportation/Vehicles	10,449.13	13,462.44	11,539.13	15,000.00	15,000.00
5290.000		Other Expenses	10,000.00	0.00	0.00	0.00	0.00
Department Total: 047 - Senior Citizens			\$84,108.53	\$57,572.26	\$56,335.64	\$80,916.00	\$89,746.00
Division Total: 540 - Public Service			\$1,947,367.47	\$2,037,549.60	\$2,148,834.73	\$2,716,312.39	\$2,626,206.68
Division: 550 - Other							
Department: 650 - Debt Payments							
Sub-Department: 951 - General							
5295.000		Interest Expense	4,760.88	3,222.24	2,887.60	2,553.00	2,219.00
7301.000		Note Principal Payments	22,309.77	22,309.77	22,309.77	22,311.00	22,310.00
Sub-Department Total: 951 - General			\$27,070.65	\$25,532.01	\$25,197.37	\$24,864.00	\$24,529.00
Department Total: 650 - Debt Payments			\$27,070.65	\$25,532.01	\$25,197.37	\$24,864.00	\$24,529.00
Department: 660 - Support Payments							
Sub-Department: 952 - School							
5203.000		Utilities	57,000.00	60,000.00	66,000.00	66,000.00	67,000.00
5208.000		Bldg Repair & Maint	150,050.00	150,000.00	150,000.00	640,000.00	772,942.00
5290.000		Other Expenses	8,157,150.00	8,608,868.00	8,311,497.96	8,229,162.00	8,532,025.00
Sub-Department Total: 952 - School			\$8,364,200.00	\$8,818,868.00	\$8,527,497.96	\$8,935,162.00	\$9,371,967.00
Department Total: 660 - Support Payments			\$8,364,200.00	\$8,818,868.00	\$8,527,497.96	\$8,935,162.00	\$9,371,967.00



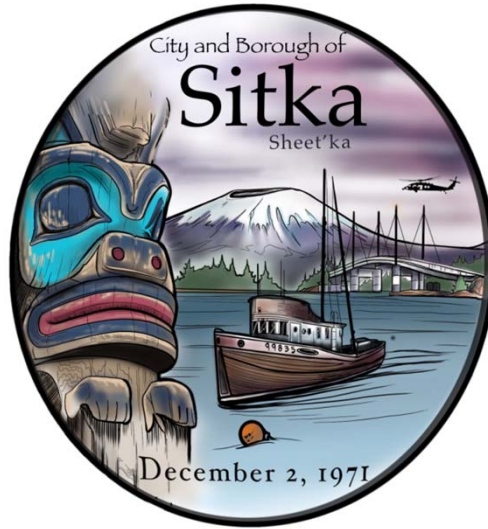
Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund							
Department: 670 - Fixed Assets							
7105.041		Fixed Assets-Library	0.00	0.00	0.00	0.00	7,500.00
7106.001		Fixed Assets-Admin	0.00	0.00	9,533.56	0.00	0.00
7106.003		Fixed Assets-Clerk	0.00	0.00	10,500.00	0.00	0.00
7106.007		Fixed Assets-Gen Office	0.00	0.00	31,585.36	0.00	20,000.00
7106.021		Fixed Assets-Police Dept	0.00	0.00	0.00	6,000.00	0.00
7106.022		Fixed Assets-Fire Dept	0.00	0.00	0.00	0.00	23,500.00
7106.023		Fixed Assets-Ambulance	0.00	0.00	0.00	32,000.00	0.00
7106.031		Fixed Assets-Public Works	5,799.00	0.00	0.00	0.00	0.00
7106.041		Fixed Assets - Library	0.00	0.00	15,199.74	0.00	35,000.00
7106.043		Fixed Assets - Cent Bldg	0.00	0.00	0.00	6,500.00	1.00
7108.031		Fixed Assets-Public Works	0.00	15,158.96	0.00	0.00	0.00
Department Total: 670 - Fixed Assets			\$5,799.00	\$15,158.96	\$66,818.66	\$44,500.00	\$86,001.00
Department: 680 - Transfer to Other Funds							
7200.000		Interfund Transfers Out	8,421,989.62	13,826,436.30	11,633,939.10	7,569,253.00	595,581.00
7200.700		Transfers out F700	0.00	0.00	0.00	100,000.00	5,954,309.00
7200.706		Transfers out to School Building Infrastructure	0.00	0.00	0.00	0.00	2,298,500.00
Department Total: 680 - Transfer to Other Funds			\$8,421,989.62	\$13,826,436.30	\$11,633,939.10	\$7,669,253.00	\$8,848,390.00
Division Total: 550 - Other			\$16,819,059.27	\$22,685,995.27	\$20,253,453.09	\$16,673,779.00	\$18,330,887.00
EXPENSES Total			\$35,324,265.58	\$41,937,069.01	\$42,799,915.82	\$46,109,020.39	\$47,511,181.86
Fund EXPENSE Total: 100 - General Fund			\$35,324,265.58	\$41,937,069.01	\$42,799,915.82	\$46,109,020.39	\$47,511,181.86
EXPENSE GRAND Totals:			\$35,324,265.58	\$41,937,069.01	\$42,799,915.82	\$46,109,020.39	\$47,511,181.86

General Fund - Fund 700  
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source-Total (approved + authorized 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	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 Street Road and Utility (HPR to Lincoln)	-	1,329,106	-	-	-	1,329,106
Authorized/in progress	90885	Senior Center - ADA Ramp & Rear Porch Improvements	-	95,000	-	-	-	95,000
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	-	439,000	-	-	-	439,000
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	-	150,000	-	-	-	150,000
Authorized/in progress	90961	Wachusett Storm Drains (Peterson Phase II)	200,000	883,371	-	580,000	-	1,663,371
Authorized/in progress	90966	CBS Facilities Condition Assessment + Schools	-	400,000	-	-	-	400,000
Authorized/in progress	90967	Senior Center Interior Floor Replacement Upgrade Common Areas	-	40,000	-	-	-	40,000
Authorized/in progress	90968	Senior Center Roof Replacement	-	175,000	-	-	-	175,000
Authorized/in progress	90969	Water/Wastewater Replacement at Senior Center	-	135,000	-	-	-	135,000
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	90990	Blatchley Heat Pump Replacement	-	600,000	-	-	-	600,000
Authorized/in progress	90989	ADA Second Bus Shelter	-	29,854	-	-	-	29,854
Authorized/in progress	90996	Housing Study	-	750,000	-	-	-	750,000
Authorized/in progress	90997	Streets Condition Assessment	-	20,000	-	-	-	20,000
Authorized/in progress	90998	Senior Center - Sprinkler Replacement	-	75,000	-	-	-	75,000
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	90994	Safe Streets for All	550,000	150,000	-	-	-	700,000
Authorized/in progress	91019	UTV Storage at Cruise Terminal	-	-	25,000	-	-	25,000
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	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	-	150,000	-	-	-	150,000
Authorized/in progress	91031	Centralized permitting software	-	100,000	-	-	-	100,000
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	91040	Crescent harbor Tennis Courts	125,000	125,000	-	-	-	250,000
Authorized/in progress	91039	EV chargers and Installation	10,300	-	-	-	-	10,300
Authorized/in progress	91041	Tom Young Cabin Deck Repair	-	30,000	-	-	-	30,000
<b>Authorized/in progress Total</b>			<b>1,235,484</b>	<b>19,168,301</b>	<b>1,705,561</b>	<b>580,000</b>	<b>175,000</b>	<b>22,864,346</b>
New FY26	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	530,894	-	-	-	530,894
New FY26	90907	Police Department HVAC	-	581,000	-	-	1,980,000	2,561,000
New FY26	90940	HCH Cedar Trim and Lam Beam Refinishing	-	25,000	-	-	-	25,000
New FY26	TBD	Cross Trail drainage and slope stability	-	60,000	-	-	-	60,000
New FY26	TBD	Kimsham replacement of 4 scoreboards	-	80,000	-	-	-	80,000
New FY26	TBD	Tom Young Cabin Envelope Façade	-	40,000	-	-	-	40,000
New FY26	TBD	Commercial Electrify Water Heaters (2) for Fire Hall	-	25,000	-	-	-	25,000
New FY26	TBD	Upper Moller Field security cameras (4)	-	30,000	-	-	-	30,000
New FY26	TBD	Moller Ballfield backstop and netting	-	30,000	-	-	-	30,000
New FY26	TBD	Animal Shelter HVAC control system	-	-	-	-	-	-
New FY26	TBD	EV electric supply infrastructure	-	-	50,000	-	-	50,000
New FY26	TBD	Senior Center Rehabilitation	-	1,000,000	-	-	-	1,000,000
New FY26	TBD	91030-City Hall - Exterior Work	-	200,000	-	-	-	200,000
New FY26	TBD	Repave Upper Moller Parking Lot	-	650,000	-	-	-	650,000
New FY26	TBD	City Hall Restroom Refurbishment	-	100,000	80,000	-	-	180,000
New FY26	TBD	City Hall Elevator Refurbishment	-	150,000	-	-	-	150,000
New FY26	TBD	Blatchley pool repairs and improvements	-	210,000	-	-	-	210,000
New FY26	TBD	Replace Interpretative signs along Crescent Harbor	-	-	18,000	-	-	18,000
New FY26	90961	Wachusett Storm Drains (Peterson Phase II)	870,370	204,415	-	(580,000)	-	494,785
<b>New FY26 Total</b>			<b>870,370</b>	<b>3,916,309</b>	<b>148,000</b>	<b>(580,000)</b>	<b>1,980,000</b>	<b>6,334,679</b>

General Fund - Fund 700  
FY2026 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)
New FY26 SSD	TBD	SSD SHS Exterior Window Repair	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD KGH Covered Area Revitalization	-	75,000	-	-	-	75,000
New FY26 SSD	TBD	SSD SSD DDC Upgrades (SHS, BMS, XES)	-	175,000	-	-	-	175,000
New FY26 SSD	TBD	SSD XES Asphalt Repairs	-	125,000	-	-	-	125,000
New FY26 SSD	TBD	SSD XES Back Ramp Replacement	-	15,000	-	-	-	15,000
New FY26 SSD	TBD	SSD BMS Envelope Restoration	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD SHS Envelope Restoration	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD SHS Entry Doors & Grate Replacement	-	85,000	-	-	-	85,000
New FY26 SSD	TBD	SSD SSD Boiler Overhaul	-	200,000	-	-	-	200,000
New FY26 SSD	TBD	SSD KGH Compressor Replacement	-	15,000	-	-	-	15,000
New FY26 SSD	TBD	SSD KGH School Sign Replacement	-	20,000	-	-	-	20,000
New FY26 SSD	TBD	SSD KGH Gym Floor Resurfacing	-	125,000	-	-	-	125,000
New FY26 SSD	TBD	SSD KGH HVAC Controls Upgrade	-	150,000	-	-	-	150,000
New FY26 SSD	TBD	SSD XES Walk-In Freezer Repair	-	25,000	-	-	-	25,000
New FY26 SSD	TBD	SSD XES Covered Area Repairs	-	20,000	-	-	-	20,000
New FY26 SSD	TBD	SSD SHS Gym Wood Floor Refurbishment	-	120,000	-	-	-	120,000
New FY26 SSD	TBD	SSD XES Gym Floor Resurfacing	-	150,000	-	-	-	150,000
New FY26 SSD	TBD	SSD BMS Band Wood Floor Refurbishment	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD PAC Exterior Improvements	-	100,000	-	-	-	100,000
New FY26 SSD	TBD	SSD XES Exterior Repainting	-	200,000	-	-	-	200,000
New FY26 SSD	TBD	SSD PAC Bollard Replacements	-	40,000	-	-	-	40,000
New FY26 SSD	TBD	SSD BMS Gym Wood Floor Refurbishment	-	100,000	-	-	-	100,000
New FY26 SSD Total			-	1,940,000	-	-	-	1,940,000
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
Physically complete Total			7,732,698	557,285	1,262,842	-	-	9,552,825
Grand Total			9,838,552	25,581,895	3,116,403	-	2,155,000	40,691,850



# **ELECTRIC FUND**

**FISCAL YEAR 2026**

**OPERATING BUDGET**

City and Borough of Sitka  
**Electric Fund - Summary by Organization Report**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
200-300-310 - Electric Fund-Revenue-State Revenue	622	(76,687)	42,549	206,988	206,988	67,993
200-300-315 - Electric Fund-Revenue-Federal Revenue	25,435	3,500	2,000,000	-	1,000,000	-
200-300-340 - Electric Fund-Revenue-Operating Revenue	19,653,916	20,669,241	21,342,843	21,390,118	20,944,719	21,585,999
200-300-350 - Electric Fund-Revenue-Non-Operating Revenue	188,415	186,823	185,181	202,000	196,403	180,876
200-300-360 - Electric Fund-Revenue-Uses of Prop & Investment	(582,020)	504,208	1,442,062	480,000	1,409,000	600,000
200-300-380 - Electric Fund-Revenue-Miscellaneous	261,160	39,998	(2,282)	3,000	4,000	3,000
200-300-390 - Electric Fund-Revenue-Cash Basis Receipts	8,846,702	1,470,017	1,386,281	230,400	227,168	231,600
<b>Revenue Total</b>	<b>28,394,229</b>	<b>22,797,098</b>	<b>26,396,634</b>	<b>22,512,506</b>	<b>23,988,278</b>	<b>22,669,468</b>
<b>Expenses</b>						
200-600-601 - Electric Fund-Operations-Administration	1,442,526	1,407,475	2,379,021	3,322,724	2,853,827	6,284,837
200-600-602 - Electric Fund-Operations-Stores	191,970	207,422	156,842	139,141	111,360	132,298
200-600-603-850 - Electric Fund-Operations-Operations & Maintenance-Green Lake	977,904	1,005,036	1,245,542	1,563,647	1,489,559	1,731,741
200-600-603-851 - Electric Fund-Operations-Operations & Maintenance-Blue Lake	2,229,774	2,297,253	2,388,998	2,727,507	2,426,737	2,755,641
200-600-603-852 - Electric Fund-Operations-Operations & Maintenance-Diesel Plant	555,184	356,704	493,316	1,008,334	392,414	974,894
200-600-603-853 - Electric Fund-Operations-Operations & Maintenance-Switchyard	34,802	41,584	63,067	241,746	78,340	175,000
200-600-604-860 - Electric Fund-Operations-Transmission-Line Maintenance	180,481	172,477	169,532	724,685	257,355	200,000
200-600-604-861 - Electric Fund-Operations-Transmission-Substation Maintenance	17,088	4,864	11,751	116,779	71,194	175,000
200-600-605 - Electric Fund-Operations-Distribution	1,787,927	1,854,078	2,525,026	2,569,120	2,501,120	2,463,722
200-600-606 - Electric Fund-Operations-Metering	502,517	541,634	540,365	621,624	514,497	742,660
200-600-635 - Electric Fund-Operations-Jobbing Expenses	156,831	93,953	286,362	150,000	345,000	1,150,000
200-640 - Electric Fund-Depreciation/Amortization	8,250,132	5,700,203	5,737,358	5,700,206	5,700,206	5,811,524
200-650 - Electric Fund-Debt Payments	3,034,416	3,110,600	3,167,899	10,042,489	10,042,489	6,768,768
200-670 - Electric Fund-Fixed Assets	-	-	-	50,000	10,000	185,000
200-680 - Electric Fund-Transfers Between Funds	1,655,000	3,571,630	3,792,500	7,526,001	7,526,001	3,866,251
<b>Expenses Total</b>	<b>21,016,553</b>	<b>20,364,915</b>	<b>22,957,580</b>	<b>36,504,003</b>	<b>34,320,099</b>	<b>33,417,335</b>
<b>Fund Total</b>	<b>7,377,676</b>	<b>2,432,183</b>	<b>3,439,054</b>	<b>(13,991,497)</b>	<b>(10,331,821)</b>	<b>(10,747,867)</b>

City and Borough of Sitka

Expense Budget by Classification

					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Budget
Fund: 200 - Electric Fund						
EXPENSES						
400 - Salaries and Wages						
5110.001	Regular Salaries/Wages	2,006,624.15	2,015,204.70	2,033,351.46	2,911,501.36	3,413,639.20
5110.002	Holidays	102,420.53	107,573.13	111,058.41	0.00	0.00
5110.003	Sick Leave	95,715.18	89,164.00	271,123.40	0.00	0.00
5110.004	Overtime	270,370.10	322,085.51	289,674.28	220,000.01	220,000.01
5110.010	Temp Wages	304,220.16	260,800.27	304,613.78	200,000.00	370,469.78
Account Classification Total: 400 - Salaries and Wages		\$2,779,350.12	\$2,794,827.61	\$3,009,821.33	\$3,331,501.37	\$4,004,108.99
450 - Fringe Benefits						
5120.001	Annual Leave	217,351.81	202,378.62	203,674.44	82,636.00	108,161.57
5120.002	SBS	174,053.09	174,209.28	182,657.60	203,180.68	234,549.22
5120.003	Medicare	42,744.54	43,923.62	44,523.00	49,504.99	59,627.93
5120.004	PERS	543,623.29	564,056.40	543,949.86	688,930.05	799,400.97
5120.005	Health Insurance	478,318.26	519,106.54	520,234.72	784,575.48	882,390.60
5120.006	Life Insurance	263.69	256.20	228.36	296.04	294.72
5120.007	Workmen's Compensation	70,800.46	62,687.87	51,615.23	48,634.59	58,021.81
5120.008	Unemployment	0.00	3,258.36	740.00	0.00	0.00
5120.009	IBEW Benefits	93,135.37	151,328.10	200,449.11	150,236.00	214,102.00
5120.011	PERS on Behalf	188,715.00	(421,625.00)	(63,579.00)	206,987.79	67,992.00
5400.000	OPEB Expense	(844,144.00)	(608,674.00)	(263,713.00)	0.00	0.00
Account Classification Total: 450 - Fringe Benefits		\$964,861.51	\$690,905.99	\$1,420,780.32	\$2,214,981.62	\$2,424,540.82
500 - Operating Expenses						
5201.000	Training and Travel	20,368.14	18,962.09	16,196.36	25,501.00	81,700.00
5202.000	Uniforms	19,818.83	15,923.46	16,041.02	9,503.04	64,846.00
5203.001	Utilities	29,581.21	34,367.16	33,934.84	37,000.00	51,400.00
5203.005	Fuel Oil	81,745.20	27,203.25	38,819.89	241,000.00	264,230.00
5204.000	Telephone	18,066.58	18,914.98	18,708.52	19,800.00	15,650.00
5204.001	Cell Phone Stipend	1,500.00	1,513.44	1,725.83	5,100.00	3,600.00
5205.000	Insurance	1,021,848.07	1,178,363.53	1,347,000.80	1,506,000.00	1,505,050.00
5206.000	Supplies	287,834.25	259,457.82	407,572.98	345,093.63	485,000.00
5207.000	Repairs and Maintenance	150,596.74	124,030.56	216,573.72	483,029.77	600,000.00
5208.000	Bldg Repair & Maint	17,859.96	18,788.04	31,001.04	25,000.00	45,566.00
5211.000	IT Fees	169,518.96	187,094.04	296,870.04	335,794.00	358,476.00
5212.000	Contracted Services	722,049.65	611,563.04	1,134,668.99	2,179,532.67	1,885,500.00
5214.000	Interdepartment Services	948,787.19	1,011,891.10	1,053,978.07	1,048,324.00	1,292,964.00
5221.000	Transportation/Vehicles	244,582.20	262,259.70	491,623.52	531,166.00	422,958.00
5222.000	Postage	7,191.92	6,686.38	8,203.87	7,210.00	7,000.00
5223.000	Tools & Small Equipment	69,743.11	99,156.84	91,415.77	128,750.00	36,000.00
5224.000	Dues and Publications	9,648.06	10,236.67	6,414.67	17,000.00	33,600.00
5226.000	Advertising	5,870.44	3,661.96	0.00	6,000.00	10,000.00
5227.002	Rent-Equipment	266.85	1,788.23	255.00	10,300.00	18,000.00
5227.003	Rent-Other	0.00	12,186.00	12,186.00	15,000.00	15,000.00
5230.000	Bad Debts	33,058.88	29,378.55	27,918.38	33,100.00	33,000.00
5231.000	Credit Card Expense	202,852.85	208,536.45	212,826.73	215,000.00	235,000.00
5290.000	Other Expenses	202,635.91	161,697.07	163,689.74	184,220.00	161,002.00
5295.000	Interest Expense	3,029,916.19	3,074,498.63	3,130,641.90	3,488,234.00	3,164,273.00
5297.000	Debt Admin Expense	4,500.00	4,750.00	6,746.59	5,000.00	5,500.00
Account Classification Total: 500 - Operating Expenses		\$7,299,841.19	\$7,382,908.99	\$8,765,014.27	\$10,901,658.11	\$10,795,315.00
600 - Amortization & Depreciation						
6101.100	Amortization - FERC lic	100,785.01	19,826.52	19,826.52	19,827.00	19,827.00
6201.000	Depreciation-Land Improve	15,149.76	15,149.76	15,149.76	15,150.00	13,735.00
6202.000	Depreciation-Plants	7,973,862.71	5,499,612.43	5,530,595.98	5,499,613.00	5,609,029.00
6205.000	Depreciation-Buildings	50,439.12	50,439.12	50,439.12	50,440.00	50,115.00
6206.000	Depreciation-Machinery	66,683.04	71,962.94	78,133.95	71,963.00	79,575.00
6208.000	Deprec-Furniture/Fixtures	7,939.92	7,939.92	7,939.92	7,940.00	3,970.00
6209.000	Deprec-Heat Conversions	35,272.68	35,272.68	35,272.68	35,273.00	35,273.00
Account Classification Total: 600 - Amortization & Depreciation		\$8,250,132.24	\$5,700,203.37	\$5,737,357.93	\$5,700,206.00	\$5,811,524.00

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 200 - Electric Fund							
700 - Cash Basis Expenditures							
5206.001		INVENTORY (budget purposes only)	0.00	0.00	0.00	0.00	2,500,000.00
5291.000		Utility Subsidization	67,368.20	193,087.73	201,595.18	230,400.00	231,600.00
7106.000		Fixed Assets-Machinery	0.00	0.00	0.00	50,000.00	185,000.00
7200.000		Interfund Transfers Out	1,655,000.00	3,571,630.00	3,792,500.00	7,526,001.00	541,854.00
7200.777		Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	3,324,397.00
7301.000		Note Principal Payments	0.00	0.00	0.00	3,179,255.00	113,995.00
7302.000		Bond Principal Payments	0.00	0.00	0.00	3,370,000.00	3,485,000.00
Account Classification Total: 700 - Cash Basis Expenditures			\$1,722,368.20	\$3,764,717.73	\$3,994,095.18	\$14,355,656.00	\$10,381,846.00
EXPENSES Total			\$21,016,553.26	\$20,333,563.69	\$22,927,069.03	\$36,504,003.10	\$33,417,334.81
Fund EXPENSE Total: 200 - Electric Fund			\$21,016,553.26	\$20,333,563.69	\$22,927,069.03	\$36,504,003.10	\$33,417,334.81
EXPENSE GRAND Totals:			\$21,016,553.26	\$20,333,563.69	\$22,927,069.03	\$36,504,003.10	\$33,417,334.81

City and Borough of Sitka

Expense Budget by Department

					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Budget
Fund: 200 - Electric Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.001	Regular Salaries/Wages	209,499.99	254,755.00	136,658.50	229,074.48	281,712.96
5110.002	Holidays	4,986.68	8,764.52	10,448.80	0.00	0.00
5110.003	Sick Leave	5,184.25	10,020.15	173,262.90	0.00	0.00
5110.004	Overtime	4,263.98	2,825.47	5,737.74	220,000.01	220,000.01
5110.010	Temp Wages	78,819.40	73,684.15	85,543.86	200,000.00	370,469.78
5120.001	Annual Leave	63,767.86	(16,213.98)	33,122.18	7,910.00	10,473.00
5120.002	SBS	18,400.14	21,191.97	17,125.07	34,167.62	37,528.07
5120.003	Medicare	4,583.65	5,283.31	4,355.53	9,526.25	12,798.47
5120.004	PERS	51,368.65	62,656.96	38,493.22	98,796.48	110,376.80
5120.005	Health Insurance	47,796.66	60,650.22	48,520.85	78,303.60	89,965.08
5120.006	Life Insurance	25.74	34.00	17.78	22.20	28.80
5120.007	Workmen's Compensation	1,051.54	1,548.33	1,303.14	7,945.60	10,888.70
5120.011	PERS on Behalf	4,225.00	(479,711.00)	(127,662.00)	68,995.93	67,992.00
5201.000	Training and Travel	14,498.61	10,992.28	9,513.34	15,000.00	81,700.00
5202.000	Uniforms	573.20	1,355.59	163.00	2,200.00	64,846.00
5203.001	Utilities	20,684.92	23,428.31	23,441.37	25,000.00	32,000.00
5203.005	Fuel Oil	19,323.35	19,166.40	13,104.22	20,000.00	15,000.00
5204.000	Telephone	17,455.75	18,294.84	18,008.25	19,000.00	15,000.00
5204.001	Cell Phone Stipend	300.00	300.00	275.83	900.00	3,600.00
5205.000	Insurance	169,193.07	177,165.74	197,987.34	242,000.00	193,750.00
5206.000	Supplies	12,520.22	10,732.41	12,388.30	13,000.00	10,000.00
5206.001	INVENTORY (budget purposes only)	0.00	0.00	0.00	0.00	1,500,000.00
5207.000	Repairs and Maintenance	568.20	84.83	285.00	2,000.00	5,000.00
5208.000	Bldg Repair & Maint	17,859.96	18,788.04	31,001.04	25,000.00	45,566.00
5211.000	IT Fees	169,518.96	187,094.04	296,870.04	335,794.00	358,476.00
5212.000	Contracted Services	37,461.79	55,144.13	87,902.97	91,913.92	835,500.00
5214.000	Interdepartment Services	948,412.27	1,011,891.10	1,053,978.07	1,048,324.00	1,292,964.00
5221.000	Transportation/Vehicles	0.00	0.00	84.34	0.00	0.00
5222.000	Postage	7,008.98	6,686.38	7,260.76	7,100.00	7,000.00
5223.000	Tools & Small Equipment	5,626.20	3,297.11	2,052.18	5,750.00	36,000.00
5224.000	Dues and Publications	9,081.06	9,611.92	6,399.68	15,500.00	33,600.00
5226.000	Advertising	5,870.44	3,661.96	0.00	6,000.00	10,000.00
5227.002	Rent-Equipment	0.00	0.00	0.00	0.00	18,000.00
5227.003	Rent-Other	0.00	12,186.00	12,186.00	15,000.00	15,000.00
5230.000	Bad Debts	33,058.88	29,378.55	27,918.38	33,100.00	33,000.00
5231.000	Credit Card Expense	202,852.85	208,536.45	212,826.73	215,000.00	235,000.00
5290.000	Other Expenses	33,459.55	9,776.43	564.66	0.00	1.00
5291.000	Utility Subsidization	67,368.20	193,087.73	201,595.18	230,400.00	231,600.00
5400.000	OPEB Expense	(844,144.00)	(608,674.00)	(263,713.00)	0.00	0.00
Department Total: 601 - Administration		\$1,442,526.00	\$1,407,475.34	\$2,379,021.25	\$3,322,724.09	\$6,284,836.67
Department: 602 - Stores						
5110.001	Regular Salaries/Wages	75,004.00	88,414.24	48,225.97	74,750.56	90,577.24
5110.002	Holidays	4,968.00	5,191.56	3,918.20	0.00	0.00
5110.003	Sick Leave	9,292.00	0.00	2,305.44	0.00	0.00
5110.004	Overtime	9,614.00	12,042.12	2,183.21	0.00	0.00
5120.001	Annual Leave	7,084.00	7,114.36	25,301.84	2,225.00	2,437.00
5120.002	SBS	6,498.48	6,912.38	5,022.58	4,718.54	5,701.58
5120.003	Medicare	1,537.17	1,635.06	1,188.04	1,116.11	1,348.65
5120.004	PERS	23,245.64	24,730.68	12,528.59	16,444.99	19,927.01
5120.005	Health Insurance	23,036.80	25,277.18	4,593.25	0.00	0.00
5120.006	Life Insurance	14.16	14.16	6.54	8.04	8.28
5120.007	Workmen's Compensation	3,099.21	2,808.31	1,170.31	1,308.17	1,557.93
5120.009	IBEW Benefits	0.00	3,371.63	3,193.78	5,220.00	5,740.00
5120.011	PERS on Behalf	8,413.00	2,751.00	2,231.00	0.00	0.00



City and Borough of Sitka

Expense Budget by Department

		Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund:	200 - Electric Fund							
	5201.000	Training and Travel		0.00	0.00	2,781.86	0.00	0.00
	5202.000	Uniforms		0.00	0.00	0.00	350.00	0.00
	5206.000	Supplies		11,430.04	20,918.60	35,789.55	22,000.00	5,000.00
	5207.000	Repairs and Maintenance		44.27	0.00	375.50	1,000.00	0.00
	5212.000	Contracted Services		67.80	0.00	0.00	0.00	0.00
	5223.000	Tools & Small Equipment		8,054.15	5,616.45	6,011.67	9,000.00	0.00
	5224.000	Dues and Publications		567.00	624.75	14.99	1,000.00	0.00
Department Total: 602 - Stores				\$191,969.72	\$207,422.48	\$156,842.32	\$139,141.41	\$132,297.69
Department:	603 - Operations & Maintenance							
Sub-Department:	850 - Green Lake							
	5110.001	Regular Salaries/Wages		168,261.27	159,053.55	241,943.65	351,023.60	395,908.76
	5110.002	Holidays		16,433.28	13,674.00	15,120.00	0.00	0.00
	5110.003	Sick Leave		17,270.16	11,939.99	25,715.34	0.00	0.00
	5110.004	Overtime		13,245.30	21,974.55	28,306.78	0.00	0.00
	5110.010	Temp Wages		0.00	0.00	5,320.93	0.00	0.00
	5120.001	Annual Leave		24,852.80	36,351.11	20,169.00	11,480.00	12,642.00
	5120.002	SBS		14,632.69	14,970.70	20,542.26	22,221.20	25,043.37
	5120.003	Medicare		3,461.26	3,541.18	4,859.00	5,256.19	5,923.79
	5120.004	PERS		52,284.37	48,592.69	69,594.35	77,223.71	87,098.96
	5120.005	Health Insurance		37,285.35	48,973.09	80,898.47	110,615.04	127,457.64
	5120.006	Life Insurance		22.53	19.82	30.59	36.36	37.08
	5120.007	Workmen's Compensation		7,066.91	5,530.93	6,552.06	6,143.13	6,809.81
	5120.009	IBEW Benefits		0.00	5,953.75	10,956.97	15,660.00	17,220.00
	5120.011	PERS on Behalf		19,059.00	5,929.00	9,022.00	0.00	0.00
	5201.000	Training and Travel		0.00	0.00	0.00	3,000.00	0.00
	5203.001	Utilities		16.50	44.76	84.04	0.00	200.00
	5204.000	Telephone		0.00	0.00	66.96	0.00	0.00
	5204.001	Cell Phone Stipend		0.00	0.00	0.00	900.00	0.00
	5205.000	Insurance		399,688.00	476,815.16	550,914.31	606,000.00	628,400.00
	5206.000	Supplies		22,084.57	8,926.14	17,802.73	23,929.27	50,000.00
	5207.000	Repairs and Maintenance		35,938.95	7,874.92	25,612.36	48,418.63	150,000.00
	5212.000	Contracted Services		111,830.49	104,379.61	73,951.02	226,739.96	200,000.00
	5223.000	Tools & Small Equipment		5,838.28	2,299.85	17,497.96	10,000.00	0.00
	5227.002	Rent-Equipment		0.00	988.17	255.00	10,000.00	0.00
	5290.000	Other Expenses		28,632.08	27,203.29	20,326.28	35,000.00	25,000.00
Sub-Department Total: 850 - Green Lake				\$977,903.79	\$1,005,036.26	\$1,245,542.06	\$1,563,647.09	\$1,731,741.41
Sub-Department:	851 - Blue Lake							
	5110.001	Regular Salaries/Wages		699,397.49	704,792.41	655,666.36	820,610.80	906,303.76
	5110.002	Holidays		36,501.75	36,458.05	33,143.73	0.00	0.00
	5110.003	Sick Leave		25,172.34	30,406.11	24,925.13	0.00	0.00
	5110.004	Overtime		30,071.58	29,999.34	44,238.04	0.00	0.00
	5110.010	Temp Wages		71,402.06	88,423.83	85,715.33	0.00	0.00
	5120.001	Annual Leave		47,480.92	92,049.32	51,764.17	16,823.00	29,883.57
	5120.002	SBS		55,933.61	60,139.21	54,935.67	51,333.57	57,387.76
	5120.003	Medicare		13,230.71	14,225.37	12,994.57	12,142.65	13,574.54
	5120.004	PERS		182,980.44	189,324.15	171,472.00	180,533.76	199,386.31
	5120.005	Health Insurance		155,001.24	185,663.46	163,783.36	240,073.80	276,192.60
	5120.006	Life Insurance		92.29	92.38	73.98	86.88	88.56
	5120.007	Workmen's Compensation		23,532.62	20,863.04	16,895.71	12,312.45	13,633.92
	5120.009	IBEW Benefits		0.00	23,304.56	29,970.56	31,320.00	34,440.00
	5120.011	PERS on Behalf		66,097.00	21,682.00	21,990.00	0.00	0.00
	5201.000	Training and Travel		0.00	0.00	2,450.49	4,500.00	0.00
	5202.000	Uniforms		0.00	2,317.49	690.22	6,760.98	0.00
	5203.001	Utilities		3,157.92	3,394.80	3,624.00	4,000.00	4,200.00
	5203.005	Fuel Oil		0.00	0.00	834.40	1,000.00	1,000.00
	5204.000	Telephone		610.83	620.14	633.31	800.00	650.00
	5204.001	Cell Phone Stipend		0.00	50.00	325.00	1,500.00	0.00

City and Borough of Sitka

Expense Budget by Department

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Account Number	Account Description					
Fund: 200 - Electric Fund						
5205.000	Insurance	452,967.00	524,382.63	598,099.15	658,000.00	682,900.00
5206.000	Supplies	31,953.97	29,232.63	35,989.66	35,113.75	50,000.00
5207.000	Repairs and Maintenance	30,933.20	17,932.21	41,832.54	52,151.12	150,000.00
5212.000	Contracted Services	155,961.57	90,791.35	186,684.40	446,994.14	200,000.00
5221.000	Transportation/Vehicles	540.00	0.00	368.79	540.00	0.00
5222.000	Postage	104.00	0.00	356.36	110.00	0.00
5223.000	Tools & Small Equipment	12,637.37	13,338.52	16,577.86	14,000.00	0.00
5224.000	Dues and Publications	0.00	0.00	0.00	500.00	0.00
5227.002	Rent-Equipment	266.85	0.00	0.00	300.00	0.00
5290.000	Other Expenses	133,747.67	117,769.78	132,963.34	136,000.00	136,000.00
Sub-Department Total: 851 - Blue Lake		\$2,229,774.43	\$2,297,252.78	\$2,388,998.13	\$2,727,506.90	\$2,755,641.02
Sub-Department: 852 - Diesel Plant						
5110.001	Regular Salaries/Wages	185,337.08	145,032.78	169,469.18	236,140.20	264,454.68
5110.002	Holidays	10,346.40	10,812.96	11,028.96	0.00	0.00
5110.003	Sick Leave	11,591.80	12,765.30	11,131.08	0.00	0.00
5110.004	Overtime	5,379.33	5,198.55	9,191.48	0.00	0.00
5110.010	Temp Wages	420.00	0.00	0.00	0.00	0.00
5120.001	Annual Leave	14,585.55	16,269.50	14,245.74	16,279.00	8,543.00
5120.002	SBS	13,919.44	11,671.62	13,253.19	15,472.53	16,734.15
5120.003	Medicare	3,292.41	2,760.79	3,134.94	3,659.96	3,958.33
5120.004	PERS	49,502.67	41,734.48	45,392.33	51,950.92	58,180.06
5120.005	Health Insurance	44,122.72	38,116.48	46,275.44	63,861.36	73,747.32
5120.006	Life Insurance	21.59	13.93	16.85	16.08	16.56
5120.007	Workmen's Compensation	6,623.25	4,738.63	4,197.97	4,132.58	4,548.76
5120.009	IBEW Benefits	0.00	5,218.09	7,379.49	9,396.00	11,480.00
5120.011	PERS on Behalf	18,041.00	4,638.00	5,857.00	0.00	0.00
5201.000	Training and Travel	1,950.97	1,976.22	907.70	3,000.00	0.00
5203.001	Utilities	5,721.87	7,499.29	6,785.43	8,000.00	15,000.00
5203.005	Fuel Oil	62,421.85	8,036.85	24,881.27	220,000.00	248,230.00
5204.001	Cell Phone Stipend	0.00	0.00	175.00	900.00	0.00
5206.000	Supplies	19,830.86	13,029.87	20,725.57	33,400.00	50,000.00
5207.000	Repairs and Maintenance	23,946.23	10,930.84	63,513.10	129,000.00	70,000.00
5212.000	Contracted Services	60,212.50	8,333.63	4,276.55	184,905.29	150,000.00
5221.000	Transportation/Vehicles	0.00	41.64	102.97	0.00	0.00
5222.000	Postage	35.65	0.00	41.85	0.00	0.00
5223.000	Tools & Small Equipment	11,661.16	2,078.81	21,499.15	15,000.00	0.00
5290.000	Other Expenses	6,219.80	5,805.93	9,834.08	13,220.00	1.00
Sub-Department Total: 852 - Diesel Plant		\$555,184.13	\$356,704.19	\$493,316.32	\$1,008,333.92	\$974,893.86
Sub-Department: 853 - Switchyard						
5110.001	Regular Salaries/Wages	16,489.60	12,749.48	24,705.00	0.00	0.00
5110.004	Overtime	1,394.80	238.50	5,043.06	0.00	0.00
5120.002	SBS	1,099.72	786.33	1,830.10	0.00	0.00
5120.003	Medicare	260.12	186.00	432.90	0.00	0.00
5120.004	PERS	3,946.95	2,822.04	6,567.90	0.00	0.00
5120.005	Health Insurance	2,612.68	1,452.46	2,803.08	0.00	0.00
5120.006	Life Insurance	1.68	0.81	1.43	0.00	0.00
5120.007	Workmen's Compensation	521.89	318.91	604.92	0.00	0.00
5120.009	IBEW Benefits	0.00	347.86	1,044.98	0.00	0.00
5120.011	PERS on Behalf	1,420.00	317.00	810.00	0.00	0.00
5206.000	Supplies	386.60	18,898.13	7,375.13	17,340.61	25,000.00
5207.000	Repairs and Maintenance	6,667.53	3,466.58	10,575.12	30,000.00	50,000.00
5212.000	Contracted Services	0.00	0.00	0.00	189,405.29	100,000.00
5223.000	Tools & Small Equipment	0.00	0.00	1,273.04	5,000.00	0.00
Sub-Department Total: 853 - Switchyard		\$34,801.57	\$41,584.10	\$63,066.66	\$241,745.90	\$175,000.00
Department Total: 603 - Operations & Maintenance		\$3,797,663.92	\$3,700,577.33	\$4,190,923.17	\$5,541,233.81	\$5,637,276.29
Department: 604 - Transmission						
Sub-Department: 860 - Line Maintenance						

City and Borough of Sitka

Expense Budget by Department

		Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund:	200 - Electric Fund							
	5206.000	Supplies		3,831.98	1,392.20	5,280.57	9,000.00	50,000.00
	5207.000	Repairs and Maintenance		33,641.70	25,249.22	9,686.62	35,000.00	50,000.00
	5212.000	Contracted Services		137,538.16	145,551.39	150,989.61	670,685.00	100,000.00
	5223.000	Tools & Small Equipment		5,469.48	283.84	3,575.07	10,000.00	0.00
Sub-Department Total: 860 - Line Maintenance				\$180,481.32	\$172,476.65	\$169,531.87	\$724,685.00	\$200,000.00
Sub-Department:	861 - Substation Maintenance							
	5110.001	Regular Salaries/Wages		2,536.00	0.00	864.00	0.00	0.00
	5110.004	Overtime		0.00	2,332.00	783.00	0.00	0.00
	5120.002	SBS		155.46	142.96	100.95	0.00	0.00
	5120.003	Medicare		36.78	33.80	23.87	0.00	0.00
	5120.004	PERS		557.92	513.04	362.34	0.00	0.00
	5120.005	Health Insurance		1,152.72	800.42	305.23	0.00	0.00
	5120.006	Life Insurance		0.71	0.28	0.17	0.00	0.00
	5120.007	Workmen's Compensation		73.81	58.30	33.43	0.00	0.00
	5120.009	IBEW Benefits		0.00	67.14	56.18	0.00	0.00
	5120.011	PERS on Behalf		201.00	57.00	45.00	0.00	0.00
	5206.000	Supplies		1,211.14	336.88	2,240.52	20,000.00	25,000.00
	5207.000	Repairs and Maintenance		4,851.83	521.96	176.16	45,460.02	50,000.00
	5212.000	Contracted Services		5,428.82	0.00	5,616.16	51,319.12	100,000.00
	5223.000	Tools & Small Equipment		881.67	0.00	1,144.00	0.00	0.00
Sub-Department Total: 861 - Substation Maintenance				\$17,087.86	\$4,863.78	\$11,751.01	\$116,779.14	\$175,000.00
Department Total: 604 - Transmission				\$197,569.18	\$177,340.43	\$181,282.88	\$841,464.14	\$375,000.00
Department:	605 - Distribution							
	5110.001	Regular Salaries/Wages		403,194.82	404,085.39	435,865.28	893,507.80	1,129,571.56
	5110.002	Holidays		14,881.08	19,199.44	22,350.04	0.00	0.00
	5110.003	Sick Leave		16,335.04	12,515.42	26,456.97	0.00	0.00
	5110.004	Overtime		204,371.01	244,522.20	190,192.92	0.00	0.00
	5110.010	Temp Wages		153,578.70	97,983.54	128,033.66	0.00	0.00
	5120.001	Annual Leave		42,485.88	27,236.36	35,593.15	16,469.00	32,780.00
	5120.002	SBS		45,507.80	39,044.76	47,139.14	55,781.67	70,297.59
	5120.003	Medicare		12,106.95	11,681.16	12,162.58	13,194.69	16,854.13
	5120.004	PERS		116,796.08	126,689.53	121,794.01	196,573.53	248,507.51
	5120.005	Health Insurance		87,611.44	81,935.94	76,778.20	196,310.40	205,025.88
	5120.006	Life Insurance		42.29	37.67	35.82	84.00	78.36
	5120.007	Workmen's Compensation		20,555.25	19,388.65	14,745.91	11,430.72	14,646.49
	5120.008	Unemployment		0.00	3,258.36	740.00	0.00	0.00
	5120.009	IBEW Benefits		93,135.37	103,679.17	135,993.90	73,080.00	128,002.00
	5120.011	PERS on Behalf		48,570.00	15,300.00	15,796.00	137,991.86	0.00
	5201.000	Training and Travel		3,302.56	4,009.49	542.97	1.00	0.00
	5202.000	Uniforms		19,245.63	12,250.38	14,982.10	192.06	0.00
	5204.001	Cell Phone Stipend		300.00	263.44	100.00	0.00	0.00
	5206.000	Supplies		28,944.36	62,583.27	74,877.83	21,307.00	45,000.00
	5207.000	Repairs and Maintenance		14,004.83	57,970.00	60,318.96	70,000.00	50,000.00
	5212.000	Contracted Services		198,890.25	191,607.21	597,127.81	292,569.95	100,000.00
	5221.000	Transportation/Vehicles		244,042.20	262,218.06	491,067.42	530,626.00	422,958.00
	5222.000	Postage		0.00	0.00	544.90	0.00	0.00
	5223.000	Tools & Small Equipment		19,469.82	54,677.26	21,784.84	60,000.00	0.00
	5227.002	Rent-Equipment		0.00	800.06	0.00	0.00	0.00
	5290.000	Other Expenses		555.99	1,141.64	1.38	0.00	0.00
Department Total: 605 - Distribution				\$1,787,927.35	\$1,854,078.40	\$2,525,025.79	\$2,569,119.68	\$2,463,721.52
Department:	606 - Metering							
	5110.001	Regular Salaries/Wages		241,490.40	236,266.65	256,088.12	306,393.92	345,110.24
	5110.002	Holidays		14,303.34	13,472.60	15,048.68	0.00	0.00
	5110.003	Sick Leave		10,869.59	11,517.03	7,326.54	0.00	0.00
	5110.004	Overtime		2,030.10	2,952.78	3,998.05	0.00	0.00
	5120.001	Annual Leave		17,094.80	39,571.95	23,478.36	11,450.00	11,403.00
	5120.002	SBS		17,573.90	18,676.85	18,806.34	19,485.55	21,856.70

City and Borough of Sitka

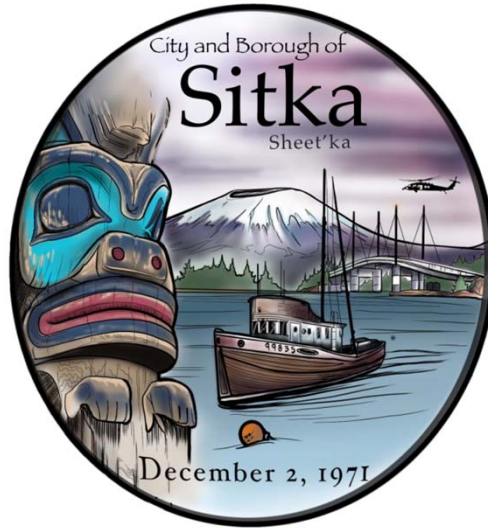
Expense Budget by Department

		Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund:	200 - Electric Fund							
	5120.003	Medicare		4,156.99	4,417.86	4,448.47	4,609.14	5,170.02
	5120.004	PERS		61,749.61	64,735.23	63,740.16	67,406.66	75,924.32
	5120.005	Health Insurance		79,160.95	73,257.38	75,377.68	95,411.28	110,002.08
	5120.006	Life Insurance		42.48	42.48	40.70	42.48	37.08
	5120.007	Workmen's Compensation		8,259.20	7,378.78	5,933.56	5,361.94	5,936.20
	5120.009	IBEW Benefits		0.00	9,375.99	11,853.25	15,560.00	17,220.00
	5120.011	PERS on Behalf		22,689.00	7,412.00	8,332.00	0.00	0.00
	5201.000	Training and Travel		616.00	1,984.10	0.00	0.00	0.00
	5202.000	Uniforms		0.00	0.00	205.70	0.00	0.00
	5204.001	Cell Phone Stipend		900.00	900.00	850.00	900.00	0.00
	5206.000	Supplies		6,753.56	16,352.08	19,540.75	3.00	25,000.00
	5207.000	Repairs and Maintenance		0.00	0.00	4,198.36	70,000.00	25,000.00
	5212.000	Contracted Services		14,658.27	15,755.72	21,098.04	25,000.00	100,000.00
	5222.000	Postage		43.29	0.00	0.00	0.00	0.00
	5223.000	Tools & Small Equipment		104.98	17,565.00	0.00	0.00	0.00
	5290.000	Other Expenses		20.82	0.00	0.00	0.00	0.00
Department Total: 606 - Metering				\$502,517.28	\$541,634.48	\$540,364.76	\$621,623.97	\$742,659.64
Department:	635 - Jobbing Expenses							
	5110.001	Regular Salaries/Wages		5,413.50	10,055.20	63,865.40	0.00	0.00
	5110.010	Temp Wages		0.00	708.75	0.00	0.00	0.00
	5120.002	SBS		331.85	672.50	3,902.30	0.00	0.00
	5120.003	Medicare		78.50	159.09	923.10	0.00	0.00
	5120.004	PERS		1,190.96	2,257.60	14,004.96	0.00	0.00
	5120.005	Health Insurance		537.70	2,979.91	20,899.16	0.00	0.00
	5120.006	Life Insurance		0.22	0.67	4.50	0.00	0.00
	5120.007	Workmen's Compensation		16.78	53.99	178.22	0.00	0.00
	5120.009	IBEW Benefits		0.00	9.91	0.00	0.00	0.00
	5206.000	Supplies		148,886.95	77,055.61	175,562.37	150,000.00	150,000.00
	5206.001	INVENTORY (budget purposes only)		0.00	0.00	0.00	0.00	1,000,000.00
	5212.000	Contracted Services		0.00	0.00	7,022.43	0.00	0.00
	5214.000	Interdepartment Services		374.92	0.00	0.00	0.00	0.00
Department Total: 635 - Jobbing Expenses				\$156,831.38	\$93,953.23	\$286,362.44	\$150,000.00	\$1,150,000.00
Division Total: 600 - Operations				\$8,077,004.83	\$7,982,481.69	\$10,259,822.61	\$13,185,307.10	\$16,785,791.81
Division:	640 - Depreciation/Amortization							
	6101.100	Amortization - FERC lic		100,785.01	19,826.52	19,826.52	19,827.00	19,827.00
	6201.000	Depreciation-Land Improve		15,149.76	15,149.76	15,149.76	15,150.00	13,735.00
	6202.000	Depreciation-Plants		7,973,862.71	5,499,612.43	5,530,595.98	5,499,613.00	5,609,029.00
	6205.000	Depreciation-Buildings		50,439.12	50,439.12	50,439.12	50,440.00	50,115.00
	6206.000	Depreciation-Machinery		66,683.04	71,962.94	78,133.95	71,963.00	79,575.00
	6208.000	Deprec-Furniture/Fixtures		7,939.92	7,939.92	7,939.92	7,940.00	3,970.00
	6209.000	Deprec-Heat Conversions		35,272.68	35,272.68	35,272.68	35,273.00	35,273.00
Division Total: 640 - Depreciation/Amortization				\$8,250,132.24	\$5,700,203.37	\$5,737,357.93	\$5,700,206.00	\$5,811,524.00
Division:	650 - Debt Payments							
	5295.000	Interest Expense		3,029,916.19	3,074,498.63	3,130,641.90	3,488,234.00	3,164,273.00
	5297.000	Debt Admin Expense		4,500.00	4,750.00	6,746.59	5,000.00	5,500.00
	7301.000	Note Principal Payments		0.00	0.00	0.00	3,179,255.00	113,995.00
	7302.000	Bond Principal Payments		0.00	0.00	0.00	3,370,000.00	3,485,000.00
Division Total: 650 - Debt Payments				\$3,034,416.19	\$3,079,248.63	\$3,137,388.49	\$10,042,489.00	\$6,768,768.00
Division:	670 - Fixed Assets							
	7106.000	Fixed Assets-Machinery		0.00	0.00	0.00	50,000.00	185,000.00
Division Total: 670 - Fixed Assets				\$0.00	\$0.00	\$0.00	\$50,000.00	\$185,000.00
Division:	680 - Transfers Between Funds							
	7200.000	Interfund Transfers Out		1,655,000.00	3,571,630.00	3,792,500.00	7,526,001.00	541,854.00
	7200.777	Transfer from Parent to Capital Fund		0.00	0.00	0.00	0.00	3,324,397.00
Division Total: 680 - Transfers Between Funds				\$1,655,000.00	\$3,571,630.00	\$3,792,500.00	\$7,526,001.00	\$3,866,251.00
EXPENSES Total				\$21,016,553.26	\$20,333,563.69	\$22,927,069.03	\$36,504,003.10	\$33,417,334.81
Fund EXPENSE		Total: 200 - Electric Fund		\$21,016,553.26	\$20,333,563.69	\$22,927,069.03	\$36,504,003.10	\$33,417,334.81

						2025 Amended	
		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount		Budget	2026 Budget
Account Number	Account Description						
Fund: 200 - Electric Fund							
EXPENSE GRAND Totals:		\$21,016,553.26	\$20,333,563.69	\$22,927,069.03		\$36,504,003.10	\$33,417,334.81

Electric Fund - Fund 710  
FY2026 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	Metering	-	1,375,019	-	-	1,375,019
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)	-	7,014,973	-	-	7,014,973
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)	-	2,585,537	-	-	2,585,537
Authorized/in progress	91020	C2C	500,000	-	-	-	500,000
Authorized/in progress	91021	Hydro-power Generation	-	425,000	-	-	425,000
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	-	110,500	-	-	110,500
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	-	25,000	-	-	25,000
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 Total			500,000	21,092,796	24,500	-	21,617,296
New FY26	90777	Metering Phase II	-	200,000	-	-	200,000
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	500,000	-	-	500,000
New FY26	91021	Hydro-power Generation	-	(425,000)	-	-	(425,000)
New FY26	TBD	Blue Lake FVU - Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
New FY26	TBD	Blue Lake Powerplant - Install Access to Air Filters	-	45,000	-	-	45,000
New FY26	TBD	Diesel Plants - Install Two New Interior Unit Monitoring Cameras on D4	-	10,000	-	-	10,000
New FY26	TBD	Green Lake Powerplant - Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
New FY26	TBD	Green Lake Powerplant - Refurbish Generating Units (Phase II & III)	-	464,397	-	2,520,630	2,985,027
New FY26	TBD	Green Lake Powerplant Switchyard - Purchase New 3-Phase Transformer	-	1,340,000	-	-	1,340,000
New FY26	TBD	Green Lake Road - Replace Culverts & Install New Culverts	-	15,000	-	-	15,000
New FY26	TBD	Islands - Replace Submarine Cable - CR0	-	325,000	-	-	325,000
New FY26	TBD	Jarvis Street Substation - Replace Security Fencing	-	80,000	-	-	80,000
New FY26	TBD	Transmission Line GL to BL - Replace 20 Poles	-	400,000	-	-	400,000
New FY26	TBD	Transmission Line Thimbleberry to Marine Street - Replace 15 Poles	-	350,000	-	-	350,000
New FY26 Total			-	3,324,397	-	2,520,630	5,845,027
Grand Total			500,000	24,417,193	24,500	2,520,630	27,462,323



# **WATER FUND**

**FISCAL YEAR 2026**

**OPERATING BUDGET**

City and Borough of Sitka  
**Water Fund - Summary by Organization Report**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
210-300-310 - Water Fund-Revenue-State Revenue	58	(7,779)	4,836	20,997	20,997	7,726
210-300-340 - Water Fund-Revenue-Operating Revenue	3,117,652	3,327,094	3,621,466	3,718,300	3,732,655	3,965,900
210-300-350 - Water Fund-Revenue-Non-Operating Revenue	26,600	21,640	26,820	15,000	20,393	18,000
210-300-360 - Water Fund-Revenue-Uses of Prop & Investment	(19,753)	(165,662)	375,952	100,000	265,000	100,000
210-300-380 - Water Fund-Revenue-Miscellaneous	4,513	8,095	819	1,000	500	2,000
210-300-390 - Water Fund-Revenue-Cash Basis Receipts	530,000	50,000	18,022,609	-	-	-
<b>Revenue Total</b>	<b>3,659,071</b>	<b>3,233,388</b>	<b>22,052,502</b>	<b>3,855,297</b>	<b>4,039,545</b>	<b>4,093,626</b>
<b>Expenses</b>						
210-600-601 - Water Fund-Operations-Administration	543,559	570,874	680,709	815,789	648,684	771,820
210-600-605 - Water Fund-Operations-Distribution	413,848	560,805	517,365	1,010,823	585,380	920,945
210-600-610 - Water Fund-Operations-Treatment	280,684	343,329	422,303	513,701	41,550	471,380
210-640 - Water Fund-Depreciation/Amortization	1,396,777	1,396,226	2,090,339	2,122,227	2,122,227	2,110,500
210-650 - Water Fund-Debt Payments	149,521	279,593	322,358	1,692,615	1,692,615	1,346,512
210-670 - Water Fund-Fixed Assets	-	-	-	60,000	10,000	39,500
210-680 - Water Fund-Transfers Between Funds	9,091,361	1,792,928	1,977,580	1,487,844	1,487,844	526,000
<b>Expenses Total</b>	<b>11,875,750</b>	<b>4,943,754</b>	<b>6,010,654</b>	<b>7,702,999</b>	<b>6,588,300</b>	<b>6,186,658</b>
<b>Fund Total</b>	<b>(8,216,679)</b>	<b>(1,710,366)</b>	<b>16,041,848</b>	<b>(3,847,702)</b>	<b>(2,548,755)</b>	<b>(2,093,032)</b>



City and Borough of Sitka

Expense Budget by Classification

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 210 - Water Fund							
EXPENSES							
400 - Salaries and Wages							
5110.001		Regular Salaries/Wages	172,474.35	204,002.48	228,400.46	372,529.52	340,987.68
5110.002		Holidays	10,298.85	10,413.72	11,412.92	0.00	0.00
5110.003		Sick Leave	10,627.21	8,055.27	67,146.78	0.00	0.00
5110.004		Overtime	17,336.51	23,207.23	13,188.87	25,000.01	25,000.01
5110.010		Temp Wages	0.00	0.00	0.00	20,000.00	37,621.35
Account Classification Total: 400 - Salaries and Wages			\$210,736.92	\$245,678.70	\$320,149.03	\$417,529.53	\$403,609.04
450 - Fringe Benefits							
5120.001		Annual Leave	25,789.60	31,590.81	35,707.72	16,540.00	16,787.00
5120.002		SBS	14,621.99	16,720.24	18,518.09	26,608.60	25,770.28
5120.003		Medicare	3,458.72	3,955.05	4,380.28	6,294.01	6,095.75
5120.004		PERS	52,254.28	59,809.47	62,432.81	87,456.53	80,517.14
5120.005		Health Insurance	77,437.43	85,927.05	88,751.16	157,368.72	113,821.32
5120.006		Life Insurance	42.48	42.48	38.91	36.36	39.24
5120.007		Workmen's Compensation	7,104.50	8,204.87	8,228.68	10,020.82	9,484.88
5120.011		PERS on Behalf	(8,995.00)	(12,386.00)	32,285.00	20,997.00	7,727.00
5400.000		OPEB Expense	(76,263.00)	(71,323.00)	(49,923.00)	0.00	0.00
Account Classification Total: 450 - Fringe Benefits			\$95,451.00	\$122,540.97	\$200,419.65	\$325,322.04	\$260,242.61
500 - Operating Expenses							
5201.000		Training and Travel	10,505.09	5,702.50	7,293.64	8,500.00	12,000.00
5202.000		Uniforms	583.01	1,107.44	578.91	1,259.50	1,500.00
5203.001		Utilities	101,565.05	96,794.38	139,187.08	240,000.00	190,000.00
5203.005		Fuel Oil	3,945.17	3,299.65	2,164.81	3,500.00	3,000.00
5204.001		Cell Phone Stipend	900.00	900.00	900.00	900.00	1,200.00
5205.000		Insurance	55,185.02	80,868.58	116,676.08	152,000.00	123,750.00
5206.000		Supplies	111,599.44	126,417.44	137,170.80	173,500.00	187,700.00
5207.000		Repairs and Maintenance	30,317.92	40,559.38	15,180.60	108,210.92	84,000.00
5208.000		Bldg Repair & Maint	4,837.92	8,337.96	12,521.04	31,458.00	37,344.00
5211.000		IT Fees	38,731.92	30,465.96	50,364.00	68,223.00	71,472.00
5212.000		Contracted Services	36,751.57	35,132.22	35,452.47	106,431.00	137,425.00
5214.000		Interdepartment Services	449,717.14	439,819.59	423,953.27	398,248.00	348,780.00
5221.000		Transportation/Vehicles	22,492.92	22,492.97	40,383.67	61,342.00	68,473.00
5222.000		Postage	7,565.15	6,187.50	6,787.35	7,800.00	7,800.00
5223.000		Tools & Small Equipment	6,087.00	5,870.25	2,465.58	12,000.00	7,800.00
5224.000		Dues and Publications	1,079.00	1,186.50	665.00	2,000.00	2,000.00
5226.000		Advertising	77.60	0.00	0.00	1,100.00	1,100.00
5227.002		Rent-Equipment	244.60	1,149.50	0.00	3,000.00	10,000.00
5230.000		Bad Debts	9,886.58	9,453.07	8,370.59	9,900.00	9,900.00
5231.000		Credit Card Expense	34,975.07	36,765.31	37,826.47	42,000.00	42,000.00
5290.000		Other Expenses	2,305.25	3,669.06	1,247.00	3,050.00	3,050.00
5290.100		Unanticipated Repairs	2,550.00	150,608.62	60,619.45	163,039.00	150,000.00
5295.000		Interest Expense	149,521.26	279,593.07	322,358.25	358,574.00	391,812.00
Account Classification Total: 500 - Operating Expenses			\$1,081,423.68	\$1,386,380.95	\$1,422,166.06	\$1,956,035.42	\$1,892,106.00
600 - Amortization & Depreciation							
6202.000		Depreciation-Plants	1,084,595.12	1,084,043.79	1,778,156.99	1,810,044.00	1,802,551.00
6205.000		Depreciation-Buildings	296,720.40	296,720.40	296,720.40	296,721.00	296,721.00
6206.000		Depreciation-Machinery	15,461.79	15,461.76	15,461.76	15,462.00	11,228.00
Account Classification Total: 600 - Amortization & Depreciation			\$1,396,777.31	\$1,396,225.95	\$2,090,339.15	\$2,122,227.00	\$2,110,500.00
700 - Cash Basis Expenditures							
7103.000		Fixed Assets-Plant	0.00	0.00	0.00	50,000.00	25,000.00
7106.000		Fixed Assets-Machinery	0.00	0.00	0.00	10,000.00	14,500.00
7200.000		Interfund Transfers Out	9,091,361.20	1,792,927.72	1,977,579.83	1,487,844.00	75,000.00
7200.777		Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	451,000.00
7301.000		Note Principal Payments	0.00	0.00	0.00	1,334,041.00	954,700.00
Account Classification Total: 700 - Cash Basis Expenditures			\$9,091,361.20	\$1,792,927.72	\$1,977,579.83	\$2,881,885.00	\$1,520,200.00
EXPENSES Total			\$11,875,750.11	\$4,943,754.29	\$6,010,653.72	\$7,702,998.99	\$6,186,657.65
Fund EXPENSE Total: 210 - Water Fund			\$11,875,750.11	\$4,943,754.29	\$6,010,653.72	\$7,702,998.99	\$6,186,657.65
EXPENSE GRAND Totals:			\$11,875,750.11	\$4,943,754.29	\$6,010,653.72	\$7,702,998.99	\$6,186,657.65

City and Borough of Sitka

Expense Budget by Department

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 210 - Water Fund							
EXPENSES							
Division: 600 - Operations							
Department: 601 - Administration							
5110.003		Sick Leave	0.00	0.00	57,402.15	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	20,000.00	37,621.35
5120.001		Annual Leave	(2,350.75)	5,408.56	(245.24)	16,540.00	16,787.00
5120.002		SBS	0.00	0.00	0.00	3,772.40	4,867.73
5120.003		Medicare	0.00	0.00	0.00	892.33	1,151.42
5120.004		PERS	0.00	0.00	0.00	5,500.00	5,500.00
5120.007		Workmen's Compensation	0.00	0.00	0.00	1,080.00	1,471.60
5201.000		Training and Travel	467.70	392.40	0.00	0.00	0.00
5203.005		Fuel Oil	3,945.17	3,299.65	2,164.81	3,500.00	3,000.00
5205.000		Insurance	55,185.02	80,868.58	116,676.08	152,000.00	123,750.00
5206.000		Supplies	78.27	296.85	52.16	500.00	1,000.00
5208.000		Bldg Repair & Maint	4,837.92	8,337.96	12,521.04	31,458.00	37,344.00
5211.000		IT Fees	38,731.92	30,465.96	50,364.00	68,223.00	71,472.00
5212.000		Contracted Services	15,592.76	18,437.18	14,111.19	25,225.00	30,225.00
5214.000		Interdepartment Services	449,717.14	439,529.85	423,953.27	398,248.00	348,780.00
5222.000		Postage	7,547.36	6,187.50	6,776.40	7,800.00	7,800.00
5224.000		Dues and Publications	1,079.00	888.00	665.00	2,000.00	2,000.00
5226.000		Advertising	77.60	0.00	0.00	1,100.00	1,100.00
5230.000		Bad Debts	9,886.58	9,453.07	8,370.59	9,900.00	9,900.00
5231.000		Credit Card Expense	34,975.07	36,765.31	37,826.47	42,000.00	42,000.00
5290.000		Other Expenses	51.25	1,866.06	(6.00)	1,050.00	1,050.00
5400.000		OPEB Expense	(76,263.00)	(71,323.00)	(49,923.00)	0.00	0.00
Department Total: 601 - Administration			\$543,559.01	\$570,873.93	\$680,708.92	\$815,788.74	\$771,820.11
Department: 605 - Distribution							
5110.001		Regular Salaries/Wages	115,358.95	127,936.82	148,884.96	367,693.52	336,151.68
5110.002		Holidays	10,298.85	10,413.72	11,412.92	0.00	0.00
5110.003		Sick Leave	10,627.21	8,055.27	9,744.63	0.00	0.00
5110.004		Overtime	14,640.56	23,110.33	13,188.87	0.00	0.00
5120.001		Annual Leave	28,140.35	26,182.25	35,952.96	0.00	0.00
5120.002		SBS	10,952.32	12,058.46	13,634.25	22,539.69	20,606.04
5120.003		Medicare	2,590.73	2,852.36	3,224.99	5,331.54	4,874.19
5120.004		PERS	39,084.20	43,078.38	44,905.22	80,892.40	73,953.01
5120.005		Health Insurance	59,507.78	63,767.64	62,060.21	157,368.72	113,821.32
5120.006		Life Insurance	31.67	31.23	26.94	36.36	39.24
5120.007		Workmen's Compensation	5,322.33	5,916.51	5,922.11	8,824.73	7,899.61
5120.011		PERS on Behalf	14,216.00	(14,244.00)	5,561.00	20,997.00	7,727.00
5201.000		Training and Travel	4,938.74	1,665.20	1,523.90	3,500.00	6,000.00
5202.000		Uniforms	553.02	812.45	283.01	759.50	700.00
5203.001		Utilities	36,558.48	37,244.92	35,021.67	40,000.00	40,000.00
5204.001		Cell Phone Stipend	900.00	900.00	900.00	900.00	1,200.00
5206.000		Supplies	9,306.76	6,291.72	4,238.13	3,000.00	5,000.00
5207.000		Repairs and Maintenance	22,202.20	14,539.06	9,811.23	36,899.00	34,000.00
5212.000		Contracted Services	2,780.00	9,521.19	8,218.17	30,000.00	40,000.00
5221.000		Transportation/Vehicles	22,492.92	22,492.97	40,383.67	61,342.00	68,473.00
5223.000		Tools & Small Equipment	0.00	5,870.25	1,846.59	4,200.00	0.00
5227.002		Rent-Equipment	244.60	1,149.50	0.00	3,000.00	10,000.00
5290.000		Other Expenses	550.00	550.00	0.00	500.00	500.00
5290.100		Unanticipated Repairs	2,550.00	150,608.62	60,619.45	163,039.00	150,000.00
Department Total: 605 - Distribution			\$413,847.67	\$560,804.85	\$517,364.88	\$1,010,823.46	\$920,945.09

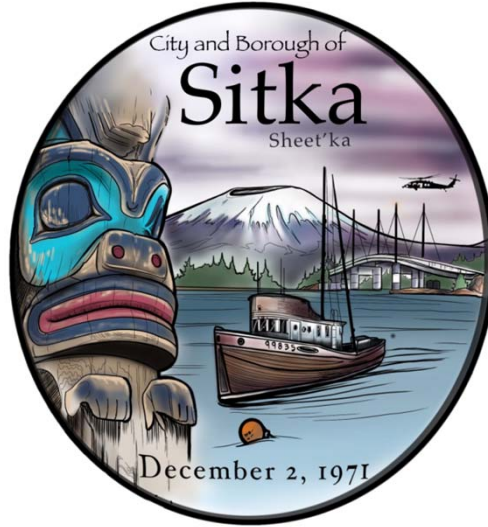
City and Borough of Sitka

Expense Budget by Department

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 210 - Water Fund							
Department: 610 - Treatment							
5110.001		Regular Salaries/Wages	57,115.40	76,065.66	79,515.50	4,836.00	4,836.00
5110.004		Overtime	2,695.95	96.90	0.00	0.00	0.00
5120.002		SBS	3,669.67	4,661.78	4,883.84	296.51	296.51
5120.003		Medicare	867.99	1,102.69	1,155.29	70.14	70.14
5120.004		PERS	13,170.08	16,731.09	17,527.59	1,064.13	1,064.13
5120.005		Health Insurance	17,929.65	22,159.41	26,690.95	0.00	0.00
5120.006		Life Insurance	10.81	11.25	11.97	0.00	0.00
5120.007		Workmen's Compensation	1,782.17	2,288.36	2,306.57	116.09	113.67
5120.011		PERS on Behalf	(23,211.00)	1,858.00	26,724.00	0.00	0.00
5201.000		Training and Travel	5,098.65	3,644.90	5,769.74	5,000.00	6,000.00
5202.000		Uniforms	29.99	294.99	295.90	500.00	800.00
5203.001		Utilities	65,006.57	59,549.46	104,165.41	200,000.00	150,000.00
5206.000		Supplies	102,214.41	119,828.87	132,880.51	170,000.00	181,700.00
5207.000		Repairs and Maintenance	8,115.72	26,020.32	5,369.37	71,311.92	50,000.00
5212.000		Contracted Services	18,378.81	7,173.85	13,123.11	51,206.00	67,200.00
5214.000		Interdepartment Services	0.00	289.74	0.00	0.00	0.00
5222.000		Postage	17.79	0.00	10.95	0.00	0.00
5223.000		Tools & Small Equipment	6,087.00	0.00	618.99	7,800.00	7,800.00
5224.000		Dues and Publications	0.00	298.50	0.00	0.00	0.00
5290.000		Other Expenses	1,704.00	1,253.00	1,253.00	1,500.00	1,500.00
Department Total: 610 - Treatment			\$280,683.66	\$343,328.77	\$422,302.69	\$513,700.79	\$471,380.45
Division Total: 600 - Operations			\$1,238,090.34	\$1,475,007.55	\$1,620,376.49	\$2,340,312.99	\$2,164,145.65
Division: 640 - Depreciation/Amortization							
6202.000		Depreciation-Plants	1,084,595.12	1,084,043.79	1,778,156.99	1,810,044.00	1,802,551.00
6205.000		Depreciation-Buildings	296,720.40	296,720.40	296,720.40	296,721.00	296,721.00
6206.000		Depreciation-Machinery	15,461.79	15,461.76	15,461.76	15,462.00	11,228.00
Division Total: 640 - Depreciation/Amortization			\$1,396,777.31	\$1,396,225.95	\$2,090,339.15	\$2,122,227.00	\$2,110,500.00
Division: 650 - Debt Payments							
5295.000		Interest Expense	149,521.26	279,593.07	322,358.25	358,574.00	391,812.00
7301.000		Note Principal Payments	0.00	0.00	0.00	1,334,041.00	954,700.00
Division Total: 650 - Debt Payments			\$149,521.26	\$279,593.07	\$322,358.25	\$1,692,615.00	\$1,346,512.00
Division: 670 - Fixed Assets							
7103.000		Fixed Assets-Plant	0.00	0.00	0.00	50,000.00	25,000.00
7106.000		Fixed Assets-Machinery	0.00	0.00	0.00	10,000.00	14,500.00
Division Total: 670 - Fixed Assets			\$0.00	\$0.00	\$0.00	\$60,000.00	\$39,500.00
Division: 680 - Transfers Between Funds							
7200.000		Interfund Transfers Out	9,091,361.20	1,792,927.72	1,977,579.83	1,487,844.00	75,000.00
7200.777		Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	451,000.00
Division Total: 680 - Transfers Between Funds			\$9,091,361.20	\$1,792,927.72	\$1,977,579.83	\$1,487,844.00	\$526,000.00
EXPENSES Total			\$11,875,750.11	\$4,943,754.29	\$6,010,653.72	\$7,702,998.99	\$6,186,657.65
Fund EXPENSE Total: 210 - Water Fund			\$11,875,750.11	\$4,943,754.29	\$6,010,653.72	\$7,702,998.99	\$6,186,657.65
EXPENSE GRAND Totals:			\$11,875,750.11	\$4,943,754.29	\$6,010,653.72	\$7,702,998.99	\$6,186,657.65

Water Fund - Fund 720  
FY2026 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	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)	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst 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	90883	Water Transmission Main Emergency repair	-	-	317,277	-	-	-	-	317,277
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	90981	SCADA Communications Upgrades	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90979	Distribution System Water Meter Installation	-	-	425,000	-	-	-	-	425,000
Authorized/in progress	90980	Gibson St Water Project	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	91005	Kirkman Drive Water Main Replacement	-	-	630,000	-	-	-	-	630,000
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	-	-	260,000	-	-	-	-	260,000
Authorized/in progress	91066	Old McDonald's Water Line Repair	-	-	232,723	-	-	-	-	232,723
Authorized/in progress Total			-	20,015,000	4,715,000	-	-	-	-	24,730,000
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	200,000	-	-	-	-	200,000
New FY26	90878	Katlina Street Road and Utility (HPR to Lincoln)	-	-	100,000	-	-	-	-	100,000
New FY26	91034	Maksoutoff Galvanized Water Line Replacement	-	-	151,000	-	-	-	-	151,000
New FY26 Total			-	-	451,000	-	-	-	-	451,000
Physically complete	90652	UV Disinfection Feasibility	5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
Physically complete Total			5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
Grand Total			5,561,000	26,565,000	5,184,000	-	-	-	-	37,310,000



# **WASTEWATER FUND**

**FISCAL YEAR 2026**

**OPERATING BUDGET**

City and Borough of Sitka  
**Wastewater Fund - Summary by Organization Report**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
220-300-310 - Waste Water Treatment-Revenue-State Revenue	167	(18,884)	9,785	55,971	55,971	15,637
220-300-340 - Waste Water Treatment-Revenue-Operating Revenue	3,758,797	4,140,631	4,493,864	4,801,215	4,743,356	5,144,000
220-300-350 - Waste Water Treatment-Revenue-Non-Operating Revenue	27,125	20,730	23,300	15,000	15,000	20,500
220-300-360 - Waste Water Treatment-Revenue-Uses of Prop & Investment	(312,090)	143,865	487,119	100,000	327,429	100,000
220-300-380 - Waste Water Treatment-Revenue-Miscellaneous	3,693	8,260	1,248	1,500	2,245	1,500
220-300-390 - Waste Water Treatment-Revenue-Cash Basis Receipts	10,846,800	1,167,520	233,144	-	-	-
<b>Revenue Total</b>	<b>14,324,493</b>	<b>5,462,122</b>	<b>5,248,460</b>	<b>4,973,686</b>	<b>5,144,001</b>	<b>5,281,637</b>
<b>Expenses</b>						
220-600-601 - Waste Water Treatment-Operations-Administration	472,442	426,339	655,737	1,127,939	855,372	1,354,177
220-600-605 - Waste Water Treatment-Operations-Distribution	-	-	19,695	-	-	-
220-600-607 - Waste Water Treatment-Operations-Collections	1,026,360	994,405	1,024,473	1,688,807	995,660	1,542,488
220-600-610 - Waste Water Treatment-Operations-Treatment	667,156	615,889	597,460	373,642	349,180	382,458
220-640 - Waste Water Treatment-Depreciation/Amortization	1,159,828	1,288,890	1,324,520	1,288,891	1,288,891	1,333,778
220-650 - Waste Water Treatment-Debt Payments	213,311	278,906	192,917	921,738	921,738	1,300,126
220-670 - Waste Water Treatment-Fixed Assets	-	-	-	90,000	50,000	25,000
220-680 - Waste Water Treatment-Transfers Between Funds	901,611	134,474	2,775,000	1,750,000	1,750,000	400,000
<b>Expenses Total</b>	<b>4,440,708</b>	<b>3,738,903</b>	<b>6,589,802</b>	<b>7,241,017</b>	<b>6,210,841</b>	<b>6,338,026</b>
<b>Fund Total</b>	<b>9,883,785</b>	<b>1,723,219</b>	<b>(1,341,342)</b>	<b>(2,267,331)</b>	<b>(1,066,840)</b>	<b>(1,056,389)</b>

City and Borough of Sitka

Expense Budget by Classification

					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Level 2
Fund: 220 - Waste Water Treatment						
EXPENSES						
400 - Salaries and Wages						
5110.001	Regular Salaries/Wages	516,059.74	492,909.87	434,272.75	790,889.92	749,599.32
5110.002	Holidays	28,880.81	29,922.45	24,750.69	0.00	0.00
5110.003	Sick Leave	37,952.35	53,420.40	40,845.22	0.00	0.00
5110.004	Overtime	43,933.60	23,583.29	22,310.94	30,000.00	35,000.00
5110.010	Temp Wages	2,700.00	4,441.50	0.00	20,000.00	42,953.24
Account Classification Total: 400 - Salaries and Wages		\$629,526.50	\$604,277.51	\$522,179.60	\$840,889.92	\$827,552.56
450 - Fringe Benefits						
5120.001	Annual Leave	63,656.69	66,968.65	53,320.19	25,706.00	30,797.00
5120.002	SBS	42,565.74	40,818.39	38,401.29	53,122.45	52,617.01
5120.003	Medicare	10,068.60	9,655.25	9,083.51	12,565.65	12,446.07
5120.004	PERS	150,673.01	143,758.51	126,276.12	180,595.92	172,611.76
5120.005	Health Insurance	186,083.25	161,267.64	155,490.45	240,566.52	308,627.28
5120.006	Life Insurance	97.50	77.92	68.64	80.76	102.96
5120.007	Workmen's Compensation	25,090.24	21,875.41	17,943.04	22,703.77	21,930.45
5120.011	PERS on Behalf	(44,003.00)	(188,857.00)	(67,274.00)	55,970.23	15,637.00
5400.000	OPEB Expense	(218,192.00)	(123,075.00)	(34,053.00)	0.00	0.00
Account Classification Total: 450 - Fringe Benefits		\$216,040.03	\$132,489.77	\$299,256.24	\$591,311.30	\$614,769.53
500 - Operating Expenses						
5201.000	Training and Travel	2,250.00	3,546.31	2,879.32	11,000.00	25,000.00
5202.000	Uniforms	1,391.95	2,150.93	1,352.10	3,654.75	3,500.00
5203.001	Utilities	250,414.32	293,997.07	300,680.41	304,000.00	300,000.00
5203.005	Fuel Oil	0.00	2,246.30	1,605.39	10,000.00	2,500.00
5204.000	Telephone	1,221.66	1,230.30	1,107.71	1,260.00	750.00
5204.001	Cell Phone Stipend	2,050.00	1,525.00	1,275.00	2,100.00	2,100.00
5205.000	Insurance	46,769.30	51,229.80	84,655.08	97,300.00	80,200.00
5206.000	Supplies	68,391.86	91,478.25	63,461.92	99,200.00	99,200.00
5207.000	Repairs and Maintenance	50,100.66	32,019.64	39,953.43	90,118.00	80,400.00
5208.000	Bldg Repair & Maint	40,281.00	21,279.60	31,735.56	48,078.00	51,778.00
5211.000	IT Fees	80,104.92	73,275.00	99,758.04	112,371.00	117,792.00
5212.000	Contracted Services	96,369.17	81,650.53	74,113.62	139,725.00	171,284.00
5214.000	Interdepartment Services	413,650.74	375,057.38	370,148.20	390,268.00	450,364.00
5221.000	Transportation/Vehicles	181,613.70	182,743.20	264,203.96	211,864.00	209,284.00
5222.000	Postage	7,341.83	6,196.43	6,759.97	8,000.00	8,000.00
5223.000	Tools & Small Equipment	1,599.00	4,429.60	7,323.00	3,400.00	3,400.00
5224.000	Dues and Publications	1,676.75	1,319.45	1,029.00	2,000.00	2,000.00
5226.000	Advertising	404.05	730.00	368.80	1,000.00	1,000.00
5227.002	Rent-Equipment	4,248.00	4,248.00	4,248.00	4,748.00	5,248.00
5230.000	Bad Debts	11,675.35	16,053.38	10,128.81	16,100.00	16,000.00
5231.000	Credit Card Expense	41,659.35	45,970.47	48,129.62	50,000.00	55,000.00
5290.000	Other Expenses	433.78	1,046.50	0.00	2,000.00	2,000.00
5290.100	Unanticipated Repairs	16,744.16	6,442.50	61,011.98	150,000.00	150,000.00
5295.000	Interest Expense	213,310.92	278,906.09	192,917.30	158,035.00	247,607.00
Account Classification Total: 500 - Operating Expenses		\$1,533,702.47	\$1,578,771.73	\$1,668,846.22	\$1,916,221.75	\$2,084,407.00
600 - Amortization & Depreciation						
6202.000	Depreciation-Plants	1,067,843.15	1,190,607.02	1,237,324.08	1,190,608.00	1,265,115.00
6205.000	Depreciation-Buildings	33,599.16	33,315.90	33,032.44	33,316.00	33,033.00
6206.000	Depreciation-Machinery	58,386.11	64,966.70	54,163.80	64,967.00	35,630.00
Account Classification Total: 600 - Amortization & Depreciation		\$1,159,828.42	\$1,288,889.62	\$1,324,520.32	\$1,288,891.00	\$1,333,778.00
700 - Cash Basis Expenditures						
7103.000	Fixed Assets-Plant	0.00	0.00	0.00	50,000.00	25,000.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	40,000.00	0.00
7200.000	Interfund Transfers Out	901,611.00	134,474.27	2,775,000.00	1,750,000.00	0.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	400,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	763,703.00	1,052,519.00
Account Classification Total: 700 - Cash Basis Expenditures		\$901,611.00	\$134,474.27	\$2,775,000.00	\$2,603,703.00	\$1,477,519.00

						2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount		Budget	2026 Level 2
Fund:	220 - Waste Water Treatment						
EXPENSES Total		\$4,440,708.42	\$3,738,902.90	\$6,589,802.38	\$7,241,016.97	\$6,338,026.09	
Fund EXPENSE	Total: 220 - Waste Water Treatment	\$4,440,708.42	\$3,738,902.90	\$6,589,802.38	\$7,241,016.97	\$6,338,026.09	
EXPENSE GRAND Totals:		\$4,440,708.42	\$3,738,902.90	\$6,589,802.38	\$7,241,016.97	\$6,338,026.09	



City and Borough of Sitka

Expense Budget by Department

					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Budget
Fund: 220 - Waste Water Treatment						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.001	Regular Salaries/Wages	59,907.27	72,371.93	60,917.68	145,643.64	226,652.40
5110.002	Holidays	3,992.28	5,349.90	5,970.60	0.00	0.00
5110.003	Sick Leave	939.36	1,416.15	13,127.11	0.00	0.00
5110.004	Overtime	48.20	0.00	0.00	30,000.00	35,000.00
5110.010	Temp Wages	0.00	0.00	0.00	20,000.00	42,953.24
5120.001	Annual Leave	11,376.47	17,277.28	(15,623.67)	25,706.00	30,797.00
5120.002	SBS	4,617.15	5,496.27	6,983.00	13,568.69	20,560.20
5120.003	Medicare	1,092.20	1,300.09	1,651.81	3,209.55	4,863.34
5120.004	PERS	16,372.65	19,711.66	19,135.62	38,641.24	57,563.53
5120.005	Health Insurance	7,328.03	8,886.83	8,746.06	17,107.68	89,965.08
5120.006	Life Insurance	4.79	5.30	5.04	8.04	28.80
5120.007	Workmen's Compensation	2,722.21	2,972.77	2,679.04	5,282.21	8,072.15
5120.011	PERS on Behalf	(92,767.00)	(202,774.00)	(79,800.00)	55,970.23	15,637.00
5201.000	Training and Travel	0.00	0.00	95.00	0.00	0.00
5202.000	Uniforms	0.00	243.75	69.99	0.00	0.00
5203.005	Fuel Oil	0.00	2,246.30	912.19	10,000.00	1,500.00
5204.000	Telephone	1,221.66	1,230.30	1,107.71	1,260.00	750.00
5205.000	Insurance	46,769.30	51,229.80	84,655.08	97,300.00	80,200.00
5206.000	Supplies	330.50	999.14	699.52	1,200.00	1,200.00
5207.000	Repairs and Maintenance	0.00	435.72	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	40,281.00	21,279.60	31,735.56	48,078.00	51,778.00
5211.000	IT Fees	80,104.92	73,275.00	99,758.04	112,371.00	117,792.00
5212.000	Contracted Services	29,817.73	21,582.43	10,399.94	35,225.00	36,500.00
5214.000	Interdepartment Services	413,650.74	375,057.38	370,148.20	390,268.00	450,364.00
5221.000	Transportation/Vehicles	900.00	0.00	0.00	0.00	0.00
5222.000	Postage	7,329.14	6,187.50	6,759.97	8,000.00	8,000.00
5224.000	Dues and Publications	856.25	879.00	1,029.00	2,000.00	2,000.00
5226.000	Advertising	404.05	730.00	368.80	1,000.00	1,000.00
5230.000	Bad Debts	11,675.35	16,053.38	10,128.81	16,100.00	16,000.00
5231.000	Credit Card Expense	41,659.35	45,970.47	48,129.62	50,000.00	55,000.00
5400.000	OPEB Expense	(218,192.00)	(123,075.00)	(34,053.00)	0.00	0.00
Department Total: 601 - Administration		\$472,441.60	\$426,338.95	\$655,736.72	\$1,127,939.28	\$1,354,176.74
Department: 605 - Distribution						
5290.100	Unanticipated Repairs	0.00	0.00	19,695.00	0.00	0.00
Department Total: 605 - Distribution		\$0.00	\$0.00	\$19,695.00	\$0.00	\$0.00
Department: 607 - Collections						
5110.001	Regular Salaries/Wages	232,211.24	221,742.91	200,819.87	635,964.28	513,664.92
5110.002	Holidays	24,485.01	23,837.25	16,410.33	0.00	0.00
5110.003	Sick Leave	36,980.86	51,049.65	25,793.31	0.00	0.00
5110.004	Overtime	32,293.52	20,761.71	18,839.01	0.00	0.00
5110.010	Temp Wages	1,260.00	1,152.00	0.00	0.00	0.00
5120.001	Annual Leave	52,280.22	48,452.97	67,137.14	0.00	0.00
5120.002	SBS	23,440.36	22,603.05	20,228.52	38,984.66	31,487.82
5120.003	Medicare	5,544.65	5,346.59	4,784.87	9,221.49	7,448.14
5120.004	PERS	82,547.39	79,116.74	66,981.75	139,912.23	113,006.19
5120.005	Health Insurance	117,806.79	110,833.88	95,936.35	223,458.84	218,662.20
5120.006	Life Insurance	59.58	49.81	40.91	72.72	74.16
5120.007	Workmen's Compensation	13,811.65	12,022.21	9,651.93	17,170.90	13,612.33
5120.011	PERS on Behalf	30,030.00	8,926.00	7,566.00	0.00	0.00
5201.000	Training and Travel	950.00	2,171.99	920.00	8,000.00	16,000.00
5202.000	Uniforms	1,151.96	1,554.46	405.09	2,654.75	2,500.00
5203.001	Utilities	126,410.59	132,187.66	141,297.40	139,000.00	160,000.00
5203.005	Fuel Oil	0.00	0.00	693.20	0.00	1,000.00
5204.001	Cell Phone Stipend	2,050.00	1,525.00	1,275.00	2,100.00	2,100.00
5206.000	Supplies	9,759.18	34,434.56	15,435.21	28,000.00	28,000.00

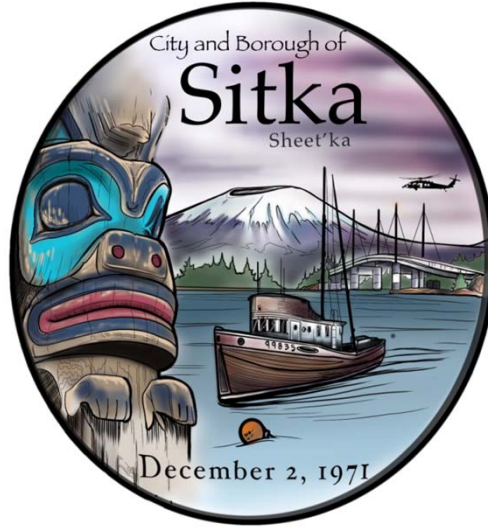
City and Borough of Sitka

Expense Budget by Department

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund:	220 - Waste Water Treatment						
	5207.000	Repairs and Maintenance	28,280.18	10,965.10	27,053.38	64,755.00	58,000.00
	5212.000	Contracted Services	1,800.00	6,818.44	412.68	10,000.00	10,000.00
	5221.000	Transportation/Vehicles	180,713.70	182,743.20	264,203.96	211,864.00	209,284.00
	5223.000	Tools & Small Equipment	417.17	4,132.60	2,257.50	2,400.00	2,400.00
	5224.000	Dues and Publications	650.50	240.45	0.00	0.00	0.00
	5227.002	Rent-Equipment	4,248.00	4,248.00	4,248.00	4,248.00	4,248.00
	5290.000	Other Expenses	433.78	1,046.50	0.00	1,000.00	1,000.00
	5290.100	Unanticipated Repairs	16,744.16	6,442.50	32,081.98	150,000.00	150,000.00
Department Total: 607 - Collections			\$1,026,360.49	\$994,405.23	\$1,024,473.39	\$1,688,806.87	\$1,542,487.76
Department:	610 - Treatment						
	5110.001	Regular Salaries/Wages	223,941.23	198,795.03	172,535.20	9,282.00	9,282.00
	5110.002	Holidays	403.52	735.30	2,369.76	0.00	0.00
	5110.003	Sick Leave	32.13	954.60	1,924.80	0.00	0.00
	5110.004	Overtime	11,591.88	2,821.58	3,471.93	0.00	0.00
	5110.010	Temp Wages	1,440.00	3,289.50	0.00	0.00	0.00
	5120.001	Annual Leave	0.00	1,238.40	1,806.72	0.00	0.00
	5120.002	SBS	14,508.23	12,719.07	11,189.77	569.10	568.99
	5120.003	Medicare	3,431.75	3,008.57	2,646.83	134.61	134.59
	5120.004	PERS	51,752.97	44,930.11	40,158.75	2,042.45	2,042.04
	5120.005	Health Insurance	60,948.43	41,546.93	50,808.04	0.00	0.00
	5120.006	Life Insurance	33.13	22.81	22.69	0.00	0.00
	5120.007	Workmen's Compensation	8,556.38	6,880.43	5,612.07	250.66	245.97
	5120.011	PERS on Behalf	18,734.00	4,991.00	4,960.00	0.00	0.00
	5201.000	Training and Travel	1,300.00	1,374.32	1,864.32	3,000.00	9,000.00
	5202.000	Uniforms	239.99	352.72	877.02	1,000.00	1,000.00
	5203.001	Utilities	124,003.73	161,809.41	159,383.01	165,000.00	140,000.00
	5206.000	Supplies	58,302.18	56,044.55	47,327.19	70,000.00	70,000.00
	5207.000	Repairs and Maintenance	21,820.48	20,618.82	12,900.05	25,363.00	22,400.00
	5212.000	Contracted Services	64,751.44	53,249.66	63,301.00	94,500.00	124,784.00
	5222.000	Postage	12.69	8.93	0.00	0.00	0.00
	5223.000	Tools & Small Equipment	1,181.83	297.00	5,065.50	1,000.00	1,000.00
	5224.000	Dues and Publications	170.00	200.00	0.00	0.00	0.00
	5227.002	Rent-Equipment	0.00	0.00	0.00	500.00	1,000.00
	5290.000	Other Expenses	0.00	0.00	0.00	1,000.00	1,000.00
	5290.100	Unanticipated Repairs	0.00	0.00	9,235.00	0.00	0.00
Department Total: 610 - Treatment			\$667,155.99	\$615,888.74	\$597,459.65	\$373,641.82	\$382,457.59
Division Total: 600 - Operations			\$2,165,958.08	\$2,036,632.92	\$2,297,364.76	\$3,190,387.97	\$3,279,122.09
Division:	640 - Depreciation/Amortization						
	6202.000	Depreciation-Plants	1,067,843.15	1,190,607.02	1,237,324.08	1,190,608.00	1,265,115.00
	6205.000	Depreciation-Buildings	33,599.16	33,315.90	33,032.44	33,316.00	33,033.00
	6206.000	Depreciation-Machinery	58,386.11	64,966.70	54,163.80	64,967.00	35,630.00
Division Total: 640 - Depreciation/Amortization			\$1,159,828.42	\$1,288,889.62	\$1,324,520.32	\$1,288,891.00	\$1,333,778.00
Division:	650 - Debt Payments						
	5295.000	Interest Expense	213,310.92	278,906.09	192,917.30	158,035.00	247,607.00
	7301.000	Note Principal Payments	0.00	0.00	0.00	763,703.00	1,052,519.00
Division Total: 650 - Debt Payments			\$213,310.92	\$278,906.09	\$192,917.30	\$921,738.00	\$1,300,126.00
Division:	670 - Fixed Assets						
	7103.000	Fixed Assets-Plant	0.00	0.00	0.00	50,000.00	25,000.00
	7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	40,000.00	0.00
Division Total: 670 - Fixed Assets			\$0.00	\$0.00	\$0.00	\$90,000.00	\$25,000.00
Division:	680 - Transfers Between Funds						
	7200.000	Interfund Transfers Out	901,611.00	134,474.27	2,775,000.00	1,750,000.00	0.00
	7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	400,000.00
Division Total: 680 - Transfers Between Funds			\$901,611.00	\$134,474.27	\$2,775,000.00	\$1,750,000.00	\$400,000.00
EXPENSES Total			\$4,440,708.42	\$3,738,902.90	\$6,589,802.38	\$7,241,016.97	\$6,338,026.09
Fund EXPENSE	Total: 220 - Waste Water Treatment		\$4,440,708.42	\$3,738,902.90	\$6,589,802.38	\$7,241,016.97	\$6,338,026.09
EXPENSE GRAND Totals:			\$4,440,708.42	\$3,738,902.90	\$6,589,802.38	\$7,241,016.97	\$6,338,026.09

Wastewater Fund - Fund 730  
FY2026 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	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	90816	Channel Lift Station Rehabilitation	-	371,734	71,887	-	-	-	-	443,621
Authorized/in progress	90819	South Lake/West DeGross Utilities & Street Improvements	500,000	343,700	16,186	-	-	-	-	859,886
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90843	Lake St (DeGross to Arrowhead) and Hirst Utility & Street Improvements	-	2,060,000	750,000	-	-	-	-	2,810,000
Authorized/in progress	90862	Japanski Sewer Force Main Condition Assessment	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90877	Brady-Gavan Road and Utility Project	-	-	5,000	-	-	-	-	5,000
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	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90983	SCADA Communications Upgrades	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	90982	Old Sitka Rocks Lift Station Control Panel	-	-	65,000	-	-	-	-	65,000
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	-	-	7,000,000	-	7,750,000
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 Total			500,000	14,123,434	6,687,216	-	-	17,200,000	-	38,510,650
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	200,000	-	-	-	-	200,000
New FY26	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	-	100,000	-	-	-	-	100,000
New FY26	TBD	Granite Creek Lift Station Control Panel	-	-	100,000	-	-	-	-	100,000
New FY26	91010	WWTP Effluent Disinfection System	-	-	-	-	-	4,000,000	-	4,000,000
New FY26 Total			-	-	400,000	-	-	4,000,000	-	4,400,000
Grand Total			500,000	14,123,434	7,087,216	-	-	21,200,000	-	42,910,650



# **SOLID WASTE FUND**

**FISCAL YEAR 2026**

**OPERATING BUDGET**

City and Borough of Sitka  
**Solid Waste Fund - Summary by Organization Report**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
230-300-310 - Solid Waste Fund-Revenue-State Revenue	36	(4,043)	2,562	10,914	10,914	4,094
230-300-315 - Solid Waste Fund-Revenue-Federal Revenue	-	-	-	65,000	-	-
230-300-340 - Solid Waste Fund-Revenue-Operating Revenue	5,771,593	5,683,579	6,173,366	6,197,500	6,592,691	6,820,000
230-300-360 - Solid Waste Fund-Revenue-Uses of Prop & Investment	(99,808)	78,928	143,166	60,000	103,796	50,000
230-300-380 - Solid Waste Fund-Revenue-Miscellaneous	1,025	13,910	2,003	2,500	586	2,500
230-300-390 - Solid Waste Fund-Revenue-Cash Basis Receipts	210,000	-	3,680,736	-	-	-
<b>Revenue Total</b>	<b>5,882,846</b>	<b>5,772,373</b>	<b>10,001,832</b>	<b>6,335,914</b>	<b>6,707,987</b>	<b>6,876,594</b>
<b>Expenses</b>						
230-600-601 - Solid Waste Fund-Operations-Administration	1,703,001	1,819,118	526,748	741,023	607,223	695,591
230-600-620 - Solid Waste Fund-Operations-Transfer Station	2,144,611	1,966,226	723,165	938,866	797,910	1,005,076
230-600-621 - Solid Waste Fund-Operations-Landfill	330,834	112,194	271,902	204,328	122,206	442,155
230-600-622 - Solid Waste Fund-Operations-Scrap Yard	580,956	538,647	822,276	975,076	865,101	1,018,432
230-600-623 - Solid Waste Fund-Operations-Dropoff Recycle Center	90,458	41,248	60,777	153,939	102,596	169,474
230-600-624 - Solid Waste Fund-Operations-Solid Waste Collection	-	-	2,488,795	2,721,600	2,521,448	2,857,680
230-640 - Solid Waste Fund-Depreciation/Amortization	147,596	119,974	208,274	119,976	119,976	233,190
230-650 - Solid Waste Fund-Debt Payments	13,912	12,178	10,441	217,483	217,483	215,746
230-670 - Solid Waste Fund-Fixed Assets	-	-	-	369,674	267,364	55,000
230-680 - Solid Waste Fund-Transfers Between Funds	3,070,000	-	1,470,840	20,000	20,000	1,400,000
<b>Expenses Total</b>	<b>8,081,367</b>	<b>4,609,585</b>	<b>6,583,218</b>	<b>6,461,965</b>	<b>5,641,307</b>	<b>8,092,344</b>
<b>Fund Total</b>	<b>(2,198,521)</b>	<b>1,162,788</b>	<b>3,418,614</b>	<b>(126,051)</b>	<b>1,066,680</b>	<b>(1,215,750)</b>

City and Borough of Sitka

Expense Budget by Classification

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund:	230 - Solid Waste Fund						
EXPENSES							
400 - Salaries and Wages							
5110.001	Regular Salaries/Wages		119,679.27	115,175.70	120,418.38	180,238.32	183,723.12
5110.002	Holidays		6,571.06	6,314.92	6,644.43	0.00	0.00
5110.003	Sick Leave		2,078.10	7,383.40	3,763.04	0.00	0.00
5110.004	Overtime		10,868.97	4,546.01	12,951.22	3,000.00	3,000.00
5110.010	Temp Wages		0.00	119.60	288.00	10,000.00	22,331.27
Account Classification Total: 400 - Salaries and Wages			\$139,197.40	\$133,539.63	\$144,065.07	\$193,238.32	\$209,054.39
450 - Fringe Benefits							
5120.001	Annual Leave		6,212.88	11,788.46	4,162.88	4,323.00	5,654.00
5120.002	SBS		8,998.82	8,669.47	9,518.14	12,110.44	13,161.80
5120.003	Medicare		2,128.64	2,050.65	2,251.45	2,864.63	3,113.27
5120.004	PERS		31,355.84	30,560.95	31,526.70	40,312.35	41,078.98
5120.005	Health Insurance		45,438.04	32,715.51	30,562.14	66,851.64	57,530.40
5120.006	Life Insurance		28.23	26.89	23.55	36.36	30.96
5120.007	Workmen's Compensation		5,389.06	5,199.41	5,529.31	6,304.93	6,588.04
5120.011	PERS on Behalf		(16,431.00)	(39,209.00)	20,423.00	10,913.65	4,094.00
5400.000	OPEB Expense		(45,791.00)	(26,741.00)	(28,128.00)	0.00	0.00
Account Classification Total: 450 - Fringe Benefits			\$37,329.51	\$25,061.34	\$75,869.17	\$143,717.00	\$131,251.45
500 - Operating Expenses							
5201.000	Training and Travel		3,619.92	5,026.35	1,598.45	102,000.00	53,500.00
5202.000	Uniforms		2,096.59	1,026.61	2,323.57	5,119.75	5,000.00
5203.001	Utilities		44,285.36	40,654.22	43,202.51	49,500.00	58,000.00
5204.000	Telephone		1,983.08	1,985.97	2,137.42	2,100.00	1,500.00
5204.001	Cell Phone Stipend		0.00	0.00	0.00	900.00	600.00
5205.000	Insurance		5,276.66	6,265.29	8,647.07	9,800.00	14,550.00
5206.000	Supplies		32,523.51	12,179.13	18,451.03	42,000.00	41,500.00
5207.000	Repairs and Maintenance		1,605.03	1,379.08	610.51	0.00	30,000.00
5208.000	Bldg Repair & Maint		11,489.92	8,337.96	12,521.04	16,166.00	25,076.00
5211.000	IT Fees		19,494.96	25,685.04	25,440.96	30,046.00	31,284.00
5212.000	Contracted Services		3,638,839.44	3,564,655.52	3,668,009.18	4,336,365.00	4,564,305.00
5214.000	Interdepartment Services		462,878.74	437,380.72	441,337.90	524,852.00	478,532.00
5221.000	Transportation/Vehicles		329,430.73	92,428.56	346,534.37	114,828.00	367,155.00
5222.000	Postage		6,750.00	6,187.50	6,750.00	6,500.00	6,500.00
5223.000	Tools & Small Equipment		3,008.11	914.12	2,450.93	14,000.00	20,000.00
5226.000	Advertising		1,533.80	196.00	2,681.29	0.00	0.00
5227.002	Rent-Equipment		62,000.00	31,000.00	31,000.00	35,600.00	35,600.00
5230.000	Bad Debts		22,675.28	30,101.42	12,003.75	30,100.00	30,000.00
5231.000	Credit Card Expense		54,147.55	59,153.00	58,138.24	62,000.00	69,000.00
5290.000	Other Expenses		(30,306.09)	(5,724.03)	(10,109.03)	16,000.00	16,000.00
5295.000	Interest Expense		13,911.82	12,178.08	10,441.17	8,685.00	6,948.00
Account Classification Total: 500 - Operating Expenses			\$4,687,244.41	\$4,331,010.54	\$4,684,170.36	\$5,406,561.75	\$5,855,050.00
600 - Amortization & Depreciation							
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	12,069.60	94,383.01	12,070.00	121,821.00
6205.000	Depreciation-Buildings		38,561.15	8,675.59	12,398.59	8,676.00	12,399.00
6206.000	Depreciation-Machinery		6,975.51	9,239.15	11,502.79	9,240.00	8,980.00
Account Classification Total: 600 - Amortization & Depreciation			\$147,595.70	\$119,973.78	\$208,273.83	\$119,976.00	\$233,190.00
700 - Cash Basis Expenditures							
7106.000	Fixed Assets-Machinery		0.00	0.00	0.00	369,674.34	55,000.00
7200.000	Interfund Transfers Out		3,070,000.00	0.00	1,470,840.00	20,000.00	0.00
7200.777	Transfer from Parent to Capital Fund		0.00	0.00	0.00	0.00	1,400,000.00
7301.000	Note Principal Payments		0.00	0.00	0.00	208,798.00	208,798.00
Account Classification Total: 700 - Cash Basis Expenditures			\$3,070,000.00	\$0.00	\$1,470,840.00	\$598,472.34	\$1,663,798.00
EXPENSES Total			\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84
Fund EXPENSE	Total: 230 - Solid Waste Fund		\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84
EXPENSE GRAND Totals:			\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84

City and Borough of Sitka

Expense Budget by Department

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 230 - Solid Waste Fund							
EXPENSES							
Division: 600 - Operations							
Department: 601 - Administration							
5110.003		Sick Leave	0.00	0.00	282.97	0.00	0.00
5120.001		Annual Leave	(1,223.59)	3,902.78	(7,868.20)	0.00	0.00
5201.000		Training and Travel	0.00	0.00	(1,025.00)	50,000.00	40,500.00
5205.000		Insurance	5,276.66	6,265.29	8,647.07	9,800.00	14,550.00
5206.000		Supplies	3,963.40	84.00	967.17	1,500.00	1,500.00
5211.000		IT Fees	19,494.96	25,685.04	25,440.96	30,046.00	31,284.00
5212.000		Contracted Services	1,179,850.07	1,278,460.01	6,302.67	20,225.00	17,725.00
5214.000		Interdepartment Services	456,060.24	433,260.09	441,137.90	524,852.00	478,532.00
5222.000		Postage	6,750.00	6,187.50	6,750.00	6,500.00	6,500.00
5226.000		Advertising	810.90	0.00	1,828.30	0.00	0.00
5230.000		Bad Debts	22,675.28	30,101.42	12,003.75	30,100.00	30,000.00
5231.000		Credit Card Expense	54,147.55	59,153.00	58,138.24	62,000.00	69,000.00
5290.000		Other Expenses	986.40	2,760.00	2,270.00	6,000.00	6,000.00
5400.000		OPEB Expense	(45,791.00)	(26,741.00)	(28,128.00)	0.00	0.00
Department Total: 601 - Administration			\$1,703,000.87	\$1,819,118.13	\$526,747.83	\$741,023.00	\$695,591.00
Department: 620 - Transfer Station							
5110.010		Temp Wages	0.00	0.00	288.00	0.00	0.00
5120.002		SBS	0.00	0.00	17.65	0.00	0.00
5120.003		Medicare	0.00	0.00	4.18	0.00	0.00
5120.007		Workmen's Compensation	0.00	0.00	12.82	0.00	0.00
5203.001		Utilities	9,566.62	10,646.44	18,224.33	16,000.00	25,000.00
5206.000		Supplies	0.00	0.00	735.27	0.00	0.00
5207.000		Repairs and Maintenance	0.00	0.00	248.32	0.00	0.00
5208.000		Bldg Repair & Maint	11,279.92	8,337.96	12,521.04	16,166.00	25,076.00
5212.000		Contracted Services	2,122,868.72	1,947,241.53	690,163.41	906,700.00	955,000.00
5214.000		Interdepartment Services	895.49	0.00	0.00	0.00	0.00
5221.000		Transportation/Vehicles	0.00	0.00	97.31	0.00	0.00
5226.000		Advertising	0.00	0.00	852.99	0.00	0.00
Department Total: 620 - Transfer Station			\$2,144,610.75	\$1,966,225.93	\$723,165.32	\$938,866.00	\$1,005,076.00
Department: 621 - Landfill							
5201.000		Training and Travel	200.00	1,998.20	0.00	12,000.00	10,000.00
5206.000		Supplies	9,735.55	2,968.90	1,817.81	15,500.00	15,000.00
5207.000		Repairs and Maintenance	1,605.03	0.00	0.00	0.00	0.00
5212.000		Contracted Services	27,859.83	27,713.21	33,933.17	52,000.00	52,000.00
5214.000		Interdepartment Services	0.00	2,849.97	0.00	0.00	0.00
5221.000		Transportation/Vehicles	322,002.90	85,357.43	250,374.94	114,828.00	355,155.00
5226.000		Advertising	722.90	0.00	0.00	0.00	0.00
5290.000		Other Expenses	(31,292.49)	(8,694.03)	(14,224.03)	10,000.00	10,000.00
Department Total: 621 - Landfill			\$330,833.72	\$112,193.68	\$271,901.89	\$204,328.00	\$442,155.00
Department: 622 - Scrap Yard							
5110.001		Regular Salaries/Wages	119,679.27	115,175.70	120,418.38	180,238.32	183,723.12
5110.002		Holidays	6,571.06	6,314.92	6,644.43	0.00	0.00
5110.003		Sick Leave	2,078.10	7,383.40	3,480.07	0.00	0.00
5110.004		Overtime	10,868.97	4,546.01	12,951.22	0.00	0.00
5110.010		Temp Wages	0.00	119.60	0.00	0.00	0.00
5120.001		Annual Leave	7,436.47	7,885.68	12,031.08	0.00	0.00
5120.002		SBS	8,998.82	8,669.47	9,500.49	11,048.54	11,262.40
5120.003		Medicare	2,128.64	2,050.65	2,247.27	2,613.45	2,663.99
5120.004		PERS	31,355.84	30,560.95	31,526.70	39,652.35	40,418.98
5120.005		Health Insurance	45,438.04	32,715.51	30,562.14	66,851.64	57,530.40
5120.006		Life Insurance	28.23	26.89	23.55	36.36	30.96
5120.007		Workmen's Compensation	5,389.06	5,199.41	5,516.49	6,002.03	6,007.95
5120.011		PERS on Behalf	(16,431.00)	(39,209.00)	20,423.00	10,913.65	4,094.00
5201.000		Training and Travel	3,419.92	3,028.15	2,623.45	40,000.00	3,000.00



City and Borough of Sitka

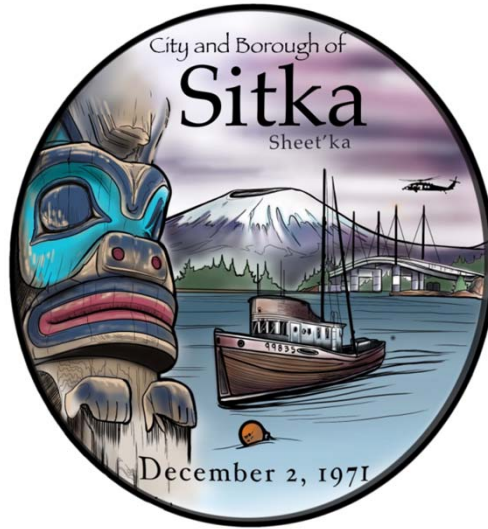
Expense Budget by Department

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Account Number	Account Description					
Fund: 230 - Solid Waste Fund						
5202.000	Uniforms	2,096.59	1,026.61	2,323.57	5,119.75	5,000.00
5203.001	Utilities	25,537.66	21,630.18	18,584.80	25,000.00	25,000.00
5204.000	Telephone	1,983.08	1,985.97	2,137.42	2,100.00	1,500.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	900.00	600.00
5206.000	Supplies	18,824.56	9,126.23	14,930.78	25,000.00	25,000.00
5207.000	Repairs and Maintenance	0.00	1,379.08	362.19	0.00	30,000.00
5208.000	Bldg Repair & Maint	210.00	0.00	0.00	0.00	0.00
5212.000	Contracted Services	227,593.08	278,704.52	394,630.68	510,000.00	555,000.00
5214.000	Interdepartment Services	5,313.94	936.06	0.00	0.00	0.00
5221.000	Transportation/Vehicles	7,427.83	7,071.13	96,062.12	0.00	12,000.00
5223.000	Tools & Small Equipment	3,008.11	914.12	2,450.93	14,000.00	20,000.00
5226.000	Advertising	0.00	196.00	0.00	0.00	0.00
5227.002	Rent-Equipment	62,000.00	31,000.00	31,000.00	35,600.00	35,600.00
5290.000	Other Expenses	0.00	210.00	1,845.00	0.00	0.00
Department Total: 622 - Scrap Yard		\$580,956.27	\$538,647.24	\$822,275.76	\$975,076.09	\$1,018,431.80
Department: 623 - Dropoff Recycle Center						
5110.004	Overtime	0.00	0.00	0.00	3,000.00	3,000.00
5110.010	Temp Wages	0.00	0.00	0.00	10,000.00	22,331.27
5120.001	Annual Leave	0.00	0.00	0.00	4,323.00	5,654.00
5120.002	SBS	0.00	0.00	0.00	1,061.90	1,899.40
5120.003	Medicare	0.00	0.00	0.00	251.18	449.28
5120.004	PERS	0.00	0.00	0.00	660.00	660.00
5120.007	Workmen's Compensation	0.00	0.00	0.00	302.90	580.09
5203.001	Utilities	9,181.08	8,377.60	6,393.38	8,500.00	8,000.00
5212.000	Contracted Services	80,667.74	32,536.25	54,183.77	125,840.00	126,900.00
5214.000	Interdepartment Services	609.07	334.60	200.00	0.00	0.00
Department Total: 623 - Dropoff Recycle Center		\$90,457.89	\$41,248.45	\$60,777.15	\$153,938.98	\$169,474.04
Department: 624 - Solid Waste Collection						
5212.000	Contracted Services	0.00	0.00	2,488,795.48	2,721,600.00	2,857,680.00
Department Total: 624 - Solid Waste Collection		\$0.00	\$0.00	\$2,488,795.48	\$2,721,600.00	\$2,857,680.00
Division Total: 600 - Operations		\$4,849,859.50	\$4,477,433.43	\$4,893,663.43	\$5,734,832.07	\$6,188,407.84
Division: 640 - Depreciation/Amortization						
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	12,069.60	94,383.01	12,070.00	121,821.00
6205.000	Depreciation-Buildings	38,561.15	8,675.59	12,398.59	8,676.00	12,399.00
6206.000	Depreciation-Machinery	6,975.51	9,239.15	11,502.79	9,240.00	8,980.00
Division Total: 640 - Depreciation/Amortization		\$147,595.70	\$119,973.78	\$208,273.83	\$119,976.00	\$233,190.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	13,911.82	12,178.08	10,441.17	8,685.00	6,948.00
7301.000	Note Principal Payments	0.00	0.00	0.00	208,798.00	208,798.00
Division Total: 650 - Debt Payments		\$13,911.82	\$12,178.08	\$10,441.17	\$217,483.00	\$215,746.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	369,674.34	55,000.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$369,674.34	\$55,000.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	3,070,000.00	0.00	1,470,840.00	20,000.00	0.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	1,400,000.00
Division Total: 680 - Transfers Between Funds		\$3,070,000.00	\$0.00	\$1,470,840.00	\$20,000.00	\$1,400,000.00
EXPENSES Total		\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84
Fund EXPENSE	Total: 230 - Solid Waste Fund	\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84
EXPENSE GRAND Totals:		\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84



Solid Waste Fund - Fund 740  
FY2026 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	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 Total			-	2,790,000	2,196,500	210,000	-	-	-	5,196,500
New FY26	TBD	Granite Creek Bridge Replacement			1,400,000					1,400,000
New FY26 Total					1,400,000					1,400,000
Grand Total			-	2,790,000	3,596,500	210,000	-	-	-	6,596,500



# **HARBOR FUND**

**FISCAL YEAR 2026**

**OPERATING BUDGET**

City and Borough of Sitka  
**Harbor Fund - Summary by Organization Report**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
240-300-310 - Harbor Fund-Revenue-State Revenue	1,752,302	1,434,660	898,734	946,349	946,349	867,409
240-300-340 - Harbor Fund-Revenue-Operating Revenue	2,626,062	2,986,854	3,108,779	3,316,000	3,174,343	3,276,300
240-300-350 - Harbor Fund-Revenue-Non-Operating Revenue	407,467	415,416	387,212	436,000	327,813	336,500
240-300-360 - Harbor Fund-Revenue-Uses of Prop & Investment	(271,753)	108,165	768,202	250,000	562,285	250,000
240-300-380 - Harbor Fund-Revenue-Miscellaneous	19,847	23,801	22,032	15,000	16,192	15,000
240-300-390 - Harbor Fund-Revenue-Cash Basis Receipts	554,205	285,439	633,769	147,000	147,000	147,000
<b>Revenue Total</b>	<b>5,088,130</b>	<b>5,254,335</b>	<b>5,818,727</b>	<b>5,110,349</b>	<b>5,173,982</b>	<b>4,892,209</b>
<b>Expenses</b>						
240-600-601 - Harbor Fund-Operations-Administration	606,545	729,895	907,500	1,326,152	1,231,876	1,406,305
240-600-630 - Harbor Fund-Operations-Operations	1,716,083	1,884,197	1,955,379	2,222,713	1,804,819	2,293,243
240-640 - Harbor Fund-Depreciation/Amortization	1,489,218	1,767,392	1,730,742	1,767,394	1,767,394	1,607,435
240-650 - Harbor Fund-Debt Payments	314,143	325,902	330,841	884,749	884,749	921,400
240-670 - Harbor Fund-Fixed Assets	-	-	-	40,125	40,125	26,000
240-680 - Harbor Fund-Transfers Between Funds	3,657,000	2,247,000	1,113,104	92,500	92,500	-
<b>Expenses Total</b>	<b>7,782,989</b>	<b>6,954,386</b>	<b>6,037,566</b>	<b>6,333,633</b>	<b>5,821,463</b>	<b>6,254,383</b>
<b>Fund Total</b>	<b>(2,694,859)</b>	<b>(1,700,051)</b>	<b>(218,838)</b>	<b>(1,223,284)</b>	<b>(647,481)</b>	<b>(1,362,174)</b>

City and Borough of Sitka

Expense Budget by Classification

					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Budget
Fund: 240 - Harbor Fund						
EXPENSES						
400 - Salaries and Wages						
5110.001	Regular Salaries/Wages	389,472.53	478,660.59	555,662.31	707,243.60	798,701.83
5110.002	Holidays	21,444.75	23,838.37	29,439.09	0.00	0.00
5110.003	Sick Leave	26,963.34	19,313.74	85,807.24	0.00	0.00
5110.004	Overtime	15,777.39	12,266.83	15,228.23	15,000.00	15,000.00
5110.010	Temp Wages	61,794.33	75,307.86	77,268.25	164,000.00	105,171.22
Account Classification Total: 400 - Salaries and Wages		\$515,452.34	\$609,387.39	\$763,405.12	\$886,243.60	\$918,873.05
450 - Fringe Benefits						
5120.001	Annual Leave	48,584.98	61,304.13	61,306.56	26,712.00	30,783.00
5120.002	SBS	34,742.59	41,475.53	46,322.39	55,731.42	58,214.26
5120.003	Medicare	8,218.03	9,624.34	10,947.42	13,237.86	13,770.05
5120.004	PERS	106,742.74	124,692.48	140,657.24	158,893.60	179,013.78
5120.005	Health Insurance	188,744.56	192,806.44	153,305.51	252,018.48	288,216.36
5120.006	Life Insurance	107.16	114.85	112.65	129.36	131.40
5120.007	Workmen's Compensation	20,338.53	25,771.74	25,645.07	26,660.40	25,030.94
5120.011	PERS on Behalf	(47,751.00)	5,903.00	87,784.00	46,348.25	17,407.00
5400.000	OPEB Expense	(198,362.00)	(167,914.00)	(120,085.00)	0.00	0.00
Account Classification Total: 450 - Fringe Benefits		\$161,365.59	\$293,778.51	\$405,995.84	\$579,731.37	\$612,566.79
500 - Operating Expenses						
5201.000	Training and Travel	195.25	5,882.89	11,211.10	11,170.00	7,400.00
5202.000	Uniforms	3,459.89	3,009.62	2,763.84	2,900.00	4,150.00
5203.001	Utilities	577,586.83	678,665.21	687,023.91	680,000.00	745,000.00
5204.000	Telephone	741.17	499.19	0.00	0.00	0.00
5204.001	Cell Phone Stipend	600.00	662.60	675.00	900.00	600.00
5205.000	Insurance	86,061.84	93,535.41	135,854.53	152,800.00	124,850.00
5206.000	Supplies	17,336.83	19,934.97	14,419.87	20,500.00	20,500.00
5207.000	Repairs and Maintenance	47,165.49	51,215.55	79,273.44	50,000.00	60,000.00
5207.001	Boat Repair and Maintenance	3,534.35	4,568.68	734.94	6,000.00	6,000.00
5207.002	Disposal of derelict vessels	1,656.20	6,419.85	31,200.00	10,000.00	95,000.00
5208.000	Bldg Repair & Maint	9,676.92	8,337.96	12,521.04	16,166.00	25,076.00
5211.000	IT Fees	62,218.92	68,403.00	93,186.00	107,621.00	112,368.00
5212.000	Contracted Services	180,747.32	132,772.08	108,341.72	319,800.00	208,565.00
5214.000	Interdepartment Services	344,101.94	350,182.50	326,360.39	343,512.00	390,144.00
5221.000	Transportation/Vehicles	45,595.09	48,522.67	70,644.51	97,300.00	100,864.00
5222.000	Postage	6,014.75	5,500.00	6,000.00	6,000.00	6,000.00
5223.000	Tools & Small Equipment	13,033.09	20,213.88	6,938.22	9,526.00	17,066.00
5224.000	Dues and Publications	991.80	849.00	626.79	800.00	650.00
5226.000	Advertising	2,196.60	1,915.30	2,410.30	5,500.00	5,840.00
5227.002	Rent-Equipment	399.95	0.00	160.00	1,000.00	1,000.00
5227.003	Rent-Other	0.00	0.00	0.00	1,800.00	1,440.00
5230.000	Bad Debts	174,154.07	134,094.14	25,628.84	150,000.00	150,000.00
5231.000	Credit Card Expense	63,258.88	72,846.61	74,708.16	88,000.00	82,000.00
5290.000	Other Expenses	5,082.13	2,894.81	2,795.37	1,595.00	3,595.00
5295.000	Interest Expense	312,643.08	324,151.70	330,340.76	338,401.00	360,051.00
5297.000	Debt Admin Expense	1,500.00	1,750.00	500.00	1,000.00	1,000.00
Account Classification Total: 500 - Operating Expenses		\$1,959,952.39	\$2,036,827.62	\$2,024,318.73	\$2,422,291.00	\$2,529,159.00
600 - Amortization & Depreciation						
6201.000	Depreciation-Land Improve	0.00	0.00	0.00	4,920.00	0.00
6203.000	Depreciation-Harbors	1,455,629.81	1,733,305.42	1,693,166.17	1,728,386.00	1,595,627.00
6205.000	Depreciation-Buildings	1,194.71	1,194.72	1,194.72	1,195.00	1,195.00
6206.000	Depreciation-Machinery	32,393.77	32,892.24	36,381.12	32,893.00	10,613.00
Account Classification Total: 600 - Amortization & Depreciation		\$1,489,218.29	\$1,767,392.38	\$1,730,742.01	\$1,767,394.00	\$1,607,435.00

						2025 Amended	
Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Budget
Fund:	240 - Harbor Fund						
700 - Cash Basis Expenditures							
7106.000	Fixed Assets-Machinery		0.00	0.00	0.00	40,125.00	26,000.00
7200.000	Interfund Transfers Out		3,657,000.00	2,247,000.00	1,113,104.00	92,500.00	0.00
7301.000	Note Principal Payments		0.00	0.00	0.00	45,348.00	45,349.00
7302.000	Bond Principal Payments		0.00	0.00	0.00	500,000.00	515,000.00
Account Classification Total: 700 - Cash Basis Expenditures			\$3,657,000.00	\$2,247,000.00	\$1,113,104.00	\$677,973.00	\$586,349.00
EXPENSES Total			\$7,782,988.61	\$6,954,385.90	\$6,037,565.70	\$6,333,632.97	\$6,254,382.84
Fund EXPENSE      Total: 240 - Harbor Fund			\$7,782,988.61	\$6,954,385.90	\$6,037,565.70	\$6,333,632.97	\$6,254,382.84
EXPENSE GRAND Totals:			\$7,782,988.61	\$6,954,385.90	\$6,037,565.70	\$6,333,632.97	\$6,254,382.84

City and Borough of Sitka

Expense Budget by Department

					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Budget
Fund: 240 - Harbor Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.001	Regular Salaries/Wages	39,993.32	78,507.40	86,977.16	118,095.60	186,959.59
5110.002	Holidays	2,535.36	3,930.00	5,270.12	0.00	0.00
5110.003	Sick Leave	2,621.92	3,442.03	62,131.68	0.00	0.00
5110.004	Overtime	1,134.30	1,612.45	4,367.84	15,000.00	15,000.00
5110.010	Temp Wages	34,423.95	2,121.76	0.00	164,000.00	105,171.22
5120.001	Annual Leave	784.47	(139.95)	17,074.55	26,712.00	30,783.00
5120.002	SBS	5,139.15	5,817.56	6,442.29	19,616.40	20,714.30
5120.003	Medicare	1,215.62	1,376.11	1,523.87	4,695.21	4,899.78
5120.004	PERS	10,749.19	20,393.81	22,130.92	29,281.06	44,430.94
5120.005	Health Insurance	32,988.52	28,972.20	37,402.92	46,753.68	68,212.20
5120.006	Life Insurance	14.16	21.53	22.20	22.20	28.44
5120.007	Workmen's Compensation	260.61	284.25	281.13	6,805.98	4,782.06
5120.011	PERS on Behalf	(83,881.00)	(6,479.00)	73,248.00	0.00	0.00
5201.000	Training and Travel	0.00	3,251.87	3,851.46	10,000.00	6,500.00
5202.000	Uniforms	0.00	0.00	0.00	100.00	100.00
5204.000	Telephone	741.17	499.19	0.00	0.00	0.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	900.00	300.00
5205.000	Insurance	86,061.84	93,535.41	135,854.53	152,800.00	124,850.00
5206.000	Supplies	2,378.68	4,216.64	14,005.17	4,500.00	4,500.00
5207.000	Repairs and Maintenance	84.13	154.99	281.15	0.00	0.00
5208.000	Bldg Repair & Maint	9,676.92	8,337.96	12,521.04	16,166.00	25,076.00
5211.000	IT Fees	62,218.92	68,403.00	93,186.00	107,621.00	112,368.00
5212.000	Contracted Services	11,930.08	11,869.72	12,707.43	7,675.00	13,400.00
5214.000	Interdepartment Services	332,065.92	350,182.50	326,360.39	343,512.00	390,144.00
5221.000	Transportation/Vehicles	200.00	0.00	0.00	0.00	0.00
5222.000	Postage	6,014.75	5,500.00	6,000.00	6,000.00	6,000.00
5223.000	Tools & Small Equipment	0.00	0.00	180.00	1.00	0.00
5224.000	Dues and Publications	991.80	849.00	626.79	800.00	650.00
5226.000	Advertising	2,067.80	1,915.30	2,259.30	5,500.00	5,840.00
5230.000	Bad Debts	174,154.07	134,094.14	25,628.84	150,000.00	150,000.00
5231.000	Credit Card Expense	63,258.88	72,846.61	74,708.16	88,000.00	82,000.00
5290.000	Other Expenses	5,082.13	2,292.74	2,541.92	1,595.00	3,595.00
5400.000	OPEB Expense	(198,362.00)	(167,914.00)	(120,085.00)	0.00	0.00
Department Total: 601 - Administration		\$606,544.66	\$729,895.22	\$907,499.86	\$1,326,152.13	\$1,406,304.53

City and Borough of Sitka

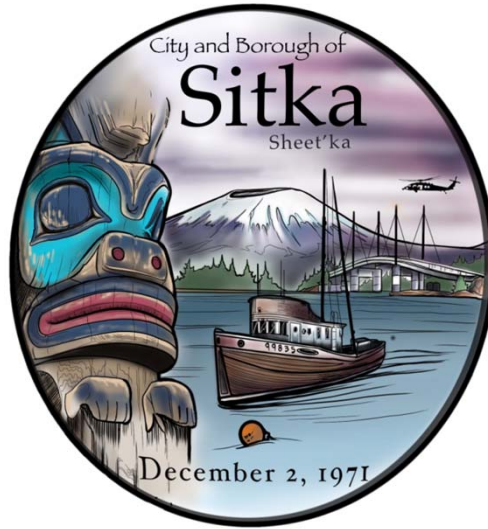
Expense Budget by Department

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 240 - Harbor Fund							
Department: 630 - Operations							
5110.001		Regular Salaries/Wages	349,479.21	400,153.19	468,685.15	589,148.00	611,742.24
5110.002		Holidays	18,909.39	19,908.37	24,168.97	0.00	0.00
5110.003		Sick Leave	24,341.42	15,871.71	23,675.56	0.00	0.00
5110.004		Overtime	14,643.09	10,654.38	10,860.39	0.00	0.00
5110.010		Temp Wages	27,370.38	73,186.10	77,268.25	0.00	0.00
5120.001		Annual Leave	47,800.51	61,444.08	44,232.01	0.00	0.00
5120.002		SBS	29,603.44	35,657.97	39,880.10	36,115.02	37,499.96
5120.003		Medicare	7,002.41	8,248.23	9,423.55	8,542.65	8,870.27
5120.004		PERS	95,993.55	104,298.67	118,526.32	129,612.54	134,582.84
5120.005		Health Insurance	155,756.04	163,834.24	115,902.59	205,264.80	220,004.16
5120.006		Life Insurance	93.00	93.32	90.45	107.16	102.96
5120.007		Workmen's Compensation	20,077.92	25,487.49	25,363.94	19,854.42	20,248.88
5120.011		PERS on Behalf	36,130.00	12,382.00	14,536.00	46,348.25	17,407.00
5201.000		Training and Travel	195.25	2,631.02	7,359.64	1,170.00	900.00
5202.000		Uniforms	3,459.89	3,009.62	2,763.84	2,800.00	4,050.00
5203.001		Utilities	577,586.83	678,665.21	687,023.91	680,000.00	745,000.00
5204.001		Cell Phone Stipend	600.00	662.60	675.00	0.00	300.00
5206.000		Supplies	14,958.15	15,718.33	414.70	16,000.00	16,000.00
5207.000		Repairs and Maintenance	47,081.36	51,060.56	78,992.29	50,000.00	60,000.00
5207.001		Boat Repair and Maintenance	3,534.35	4,568.68	734.94	6,000.00	6,000.00
5207.002		Disposal of derelict vessels	1,656.20	6,419.85	31,200.00	10,000.00	95,000.00
5212.000		Contracted Services	168,817.24	120,902.36	95,634.29	312,125.00	195,165.00
5214.000		Interdepartment Services	12,036.02	0.00	0.00	0.00	0.00
5221.000		Transportation/Vehicles	45,395.09	48,522.67	70,644.51	97,300.00	100,864.00
5223.000		Tools & Small Equipment	13,033.09	20,213.88	6,758.22	9,525.00	17,066.00
5226.000		Advertising	128.80	0.00	151.00	0.00	0.00
5227.002		Rent-Equipment	399.95	0.00	160.00	1,000.00	1,000.00
5227.003		Rent-Other	0.00	0.00	0.00	1,800.00	1,440.00
5290.000		Other Expenses	0.00	602.07	253.45	0.00	0.00
Department Total: 630 - Operations			\$1,716,082.58	\$1,884,196.60	\$1,955,379.07	\$2,222,712.84	\$2,293,243.31
Division Total: 600 - Operations			\$2,322,627.24	\$2,614,091.82	\$2,862,878.93	\$3,548,864.97	\$3,699,547.84
Division: 640 - Depreciation/Amortization							
6201.000		Depreciation-Land Improve	0.00	0.00	0.00	4,920.00	0.00
6203.000		Depreciation-Harbors	1,455,629.81	1,733,305.42	1,693,166.17	1,728,386.00	1,595,627.00
6205.000		Depreciation-Buildings	1,194.71	1,194.72	1,194.72	1,195.00	1,195.00
6206.000		Depreciation-Machinery	32,393.77	32,892.24	36,381.12	32,893.00	10,613.00
Division Total: 640 - Depreciation/Amortization			\$1,489,218.29	\$1,767,392.38	\$1,730,742.01	\$1,767,394.00	\$1,607,435.00
Division: 650 - Debt Payments							
5295.000		Interest Expense	312,643.08	324,151.70	330,340.76	338,401.00	360,051.00
5297.000		Debt Admin Expense	1,500.00	1,750.00	500.00	1,000.00	1,000.00
7301.000		Note Principal Payments	0.00	0.00	0.00	45,348.00	45,349.00
7302.000		Bond Principal Payments	0.00	0.00	0.00	500,000.00	515,000.00
Division Total: 650 - Debt Payments			\$314,143.08	\$325,901.70	\$330,840.76	\$884,749.00	\$921,400.00
Division: 670 - Fixed Assets							
7106.000		Fixed Assets-Machinery	0.00	0.00	0.00	40,125.00	26,000.00
Division Total: 670 - Fixed Assets			\$0.00	\$0.00	\$0.00	\$40,125.00	\$26,000.00
Division: 680 - Transfers Between Funds							
7200.000		Interfund Transfers Out	3,657,000.00	2,247,000.00	1,113,104.00	92,500.00	0.00
Division Total: 680 - Transfers Between Funds			\$3,657,000.00	\$2,247,000.00	\$1,113,104.00	\$92,500.00	\$0.00
EXPENSES Total			\$7,782,988.61	\$6,954,385.90	\$6,037,565.70	\$6,333,632.97	\$6,254,382.84
Fund EXPENSE Total: 240 - Harbor Fund			\$7,782,988.61	\$6,954,385.90	\$6,037,565.70	\$6,333,632.97	\$6,254,382.84
EXPENSE GRAND Totals:			\$7,782,988.61	\$6,954,385.90	\$6,037,565.70	\$6,333,632.97	\$6,254,382.84

Harbor Fund - Fund 750  
FY2026 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	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	90991	Crescent Harbor Vandalism Repair	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90993	MSC Bulkhead Repairs	-	-	1,050,000	1,050,000	7,842,488	-	-	9,942,488
Authorized/in progress	91015	Eliason Harbor Restroom and Shower Repair	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	91018	Fishermen's Work Float Fortification	-	-	500,000	-	390,000	-	-	890,000
Authorized/in progress	91022	Sealing Cove Fish Cleaning Station Rehabilitaiton	-	-	35,000	-	-	-	-	35,000
Authorized/in progress Total			133,774	-	9,099,272	1,050,000	8,232,488	-	-	18,515,534
Grand Total			133,774	-	9,099,272	1,050,000	8,232,488	-	-	18,515,534





# **AIRPORT FUND**

**FISCAL YEAR 2026**

**OPERATING BUDGET**

City and Borough of Sitka  
**Airport Fund - Summary by Organization Report**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
250-300-310 - Airport Fund-Revenue-State Revenue	-	-	802	-	500	1,281
250-300-340 - Airport Fund-Revenue-Operating Revenue	417,142	428,698	442,628	491,460	454,800	1,052,551
250-300-350 - Airport Fund-Revenue-Non-Operating Revenue	376,471	347,229	376,978	435,000	435,000	355,500
250-300-360 - Airport Fund-Revenue-Uses of Prop & Investment	(35,245)	49,869	29,888	1,000	9,932	3,000
250-300-390 - Airport Fund-Revenue-Cash Basis Receipts	-	78,699	-	-	-	-
<b>Revenue Total</b>	<b>758,368</b>	<b>904,494</b>	<b>850,296</b>	<b>927,460</b>	<b>900,232</b>	<b>1,412,332</b>
<b>Expenses</b>						
250-600-630 - Airport Fund-Operations-Operations	396,483	431,180	574,446	830,400	674,580	1,357,663
250-640 - Airport Fund-Depreciation/Amortization	168,227	167,966	166,837	167,968	167,968	886,774
250-650 - Airport Fund-Debt Payments	172,733	166,324	158,570	336,500	336,500	338,500
250-680 - Airport Fund-Transfers Between Funds	-	-	-	300,000	300,000	-
<b>Expenses Total</b>	<b>737,443</b>	<b>765,470</b>	<b>899,853</b>	<b>1,634,868</b>	<b>1,479,048</b>	<b>2,582,937</b>
<b>Fund Total</b>	<b>20,926</b>	<b>139,023</b>	<b>(49,556)</b>	<b>(707,408)</b>	<b>(578,816)</b>	<b>(1,170,605)</b>

City and Borough of Sitka

Expense Budget Worksheet Report

					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Budget
Fund: 250 - Airport Fund						
EXPENSES						
400 - Salaries and Wages						
5110.001	Regular Salaries/Wages	0.00	0.00	44,465.22	82,413.36	137,824.71
5110.002	Holidays	0.00	0.00	1,550.80	0.00	0.00
5110.010	Temp Wages	0.00	0.00	0.00	5,000.00	12,064.84
Account Classification Total: 400 - Salaries and Wages		\$0.00	\$0.00	\$46,016.02	\$87,413.36	\$149,889.55
450 - Fringe Benefits						
5120.001	Annual Leave	0.00	0.00	3,558.02	2,536.00	2,595.00
5120.002	SBS	0.00	0.00	2,882.60	5,513.88	9,347.22
5120.003	Medicare	0.00	0.00	681.84	1,304.26	2,211.06
5120.004	PERS	0.00	0.00	10,235.27	18,130.89	30,321.42
5120.005	Health Insurance	0.00	0.00	8,134.77	17,107.68	34,538.88
5120.006	Life Insurance	0.00	0.00	4.69	8.04	14.04
5120.007	Workmen's Compensation	0.00	0.00	129.90	227.28	250.61
5120.011	PERS on Behalf	0.00	0.00	59,820.00	5,000.00	1,281.00
5400.000	OPEB Expense	0.00	0.00	(35,788.00)	0.00	0.00
Account Classification Total: 450 - Fringe Benefits		\$0.00	\$0.00	\$49,659.09	\$49,828.03	\$80,559.23
500 - Operating Expenses						
5203.001	Utilities	96,994.70	110,310.08	108,503.50	110,000.00	310,000.00
5203.005	Fuel Oil	36,518.76	37,571.16	25,562.05	40,000.00	40,000.00
5204.000	Telephone	4,234.02	4,226.45	3,860.81	4,500.00	9,500.00
5205.000	Insurance	16,615.40	18,761.23	28,133.02	36,000.00	66,000.00
5206.000	Supplies	850.48	0.00	111.23	3,029.75	4,000.00
5208.000	Bldg Repair & Maint	74,562.96	74,430.24	86,919.60	113,893.00	141,378.00
5211.000	IT Fees	0.00	0.00	17,322.00	20,084.00	21,120.00
5212.000	Contracted Services	81,782.04	87,502.86	92,435.97	165,355.78	292,000.00
5214.000	Interdepartment Services	87,756.32	95,435.93	110,338.88	174,296.00	209,216.00
5226.000	Advertising	0.00	494.00	845.35	1,000.00	1,000.00
5227.002	Rent-Equipment	(4,874.19)	881.94	2,493.51	20,000.00	30,000.00
5231.000	Credit Card Expense	2,042.06	1,566.00	2,244.82	5,000.00	3,000.00
5295.000	Interest Expense	159,449.18	152,991.84	146,207.70	165,500.00	157,000.00
5297.000	Debt Admin Expense	500.00	1,000.00	500.00	1,000.00	1,500.00
Account Classification Total: 500 - Operating Expenses		\$556,431.73	\$585,171.73	\$625,478.44	\$859,658.53	\$1,285,714.00
600 - Amortization & Depreciation						
6205.000	Depreciation-Buildings	129,895.33	129,635.14	133,570.06	129,636.00	858,571.00
6206.000	Depreciation-Machinery	38,331.24	38,331.24	33,266.74	38,332.00	28,203.00
Account Classification Total: 600 - Amortization & Depreciation		\$168,226.57	\$167,966.38	\$166,836.80	\$167,968.00	\$886,774.00
700 - Cash Basis Expenditures						
7200.000	Interfund Transfers Out	0.00	0.00	0.00	300,000.00	0.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	170,000.00	180,000.00
Account Classification Total: 700 - Cash Basis Expenditures		\$0.00	\$0.00	\$0.00	\$470,000.00	\$180,000.00
EXPENSES Total		\$724,658.30	\$753,138.11	\$887,990.35	\$1,634,867.92	\$2,582,936.78
Fund EXPENSE	Total: 250 - Airport Fund	\$724,658.30	\$753,138.11	\$887,990.35	\$1,634,867.92	\$2,582,936.78
EXPENSE GRAND Totals:		\$724,658.30	\$753,138.11	\$887,990.35	\$1,634,867.92	\$2,582,936.78

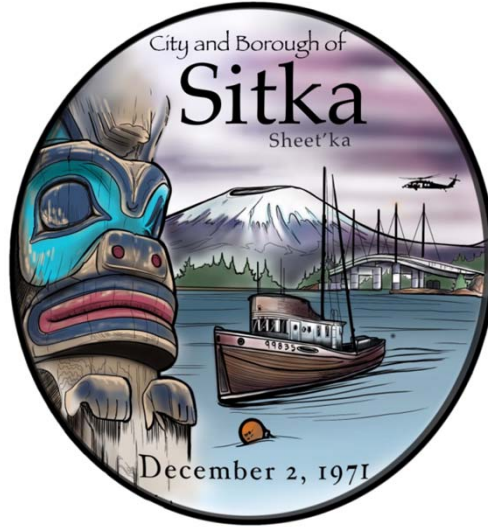
City and Borough of Sitka

Expense Budget by Department

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 250 - Airport Fund							
EXPENSES							
Division: 600 - Operations							
Department: 630 - Operations							
5110.001		Regular Salaries/Wages	0.00	0.00	44,465.22	82,413.36	137,824.71
5110.002		Holidays	0.00	0.00	1,550.80	0.00	0.00
5110.010		Temp Wages	0.00	0.00	0.00	5,000.00	12,064.84
5120.001		Annual Leave	0.00	0.00	3,558.02	2,536.00	2,595.00
5120.002		SBS	0.00	0.00	2,882.60	5,513.88	9,347.22
5120.003		Medicare	0.00	0.00	681.84	1,304.26	2,211.06
5120.004		PERS	0.00	0.00	10,235.27	18,130.89	30,321.42
5120.005		Health Insurance	0.00	0.00	8,134.77	17,107.68	34,538.88
5120.006		Life Insurance	0.00	0.00	4.69	8.04	14.04
5120.007		Workmen's Compensation	0.00	0.00	129.90	227.28	250.61
5120.011		PERS on Behalf	0.00	0.00	59,820.00	5,000.00	1,281.00
5203.001		Utilities	96,994.70	110,310.08	108,503.50	110,000.00	310,000.00
5203.005		Fuel Oil	36,518.76	37,571.16	25,562.05	40,000.00	40,000.00
5204.000		Telephone	4,234.02	4,226.45	3,860.81	4,500.00	9,500.00
5205.000		Insurance	16,615.40	18,761.23	28,133.02	36,000.00	66,000.00
5206.000		Supplies	850.48	0.00	111.23	3,029.75	4,000.00
5208.000		Bldg Repair & Maint	74,562.96	74,430.24	86,919.60	113,893.00	141,378.00
5211.000		IT Fees	0.00	0.00	17,322.00	20,084.00	21,120.00
5212.000		Contracted Services	81,782.04	87,502.86	92,435.97	165,355.78	292,000.00
5214.000		Interdepartment Services	87,756.32	95,435.93	110,338.88	174,296.00	209,216.00
5226.000		Advertising	0.00	494.00	845.35	1,000.00	1,000.00
5227.002		Rent-Equipment	(4,874.19)	881.94	2,493.51	20,000.00	30,000.00
5231.000		Credit Card Expense	2,042.06	1,566.00	2,244.82	5,000.00	3,000.00
5400.000		OPEB Expense	0.00	0.00	(35,788.00)	0.00	0.00
Department Total: 630 - Operations			\$396,482.55	\$431,179.89	\$574,445.85	\$830,399.92	\$1,357,662.78
Division Total: 600 - Operations			\$396,482.55	\$431,179.89	\$574,445.85	\$830,399.92	\$1,357,662.78
Division: 640 - Depreciation/Amortization							
6205.000		Depreciation-Buildings	129,895.33	129,635.14	133,570.06	129,636.00	858,571.00
6206.000		Depreciation-Machinery	38,331.24	38,331.24	33,266.74	38,332.00	28,203.00
Division Total: 640 - Depreciation/Amortization			\$168,226.57	\$167,966.38	\$166,836.80	\$167,968.00	\$886,774.00
Division: 650 - Debt Payments							
5295.000		Interest Expense	159,449.18	152,991.84	146,207.70	165,500.00	157,000.00
5297.000		Debt Admin Expense	500.00	1,000.00	500.00	1,000.00	1,500.00
7302.000		Bond Principal Payments	0.00	0.00	0.00	170,000.00	180,000.00
Division Total: 650 - Debt Payments			\$159,949.18	\$153,991.84	\$146,707.70	\$336,500.00	\$338,500.00
Division: 680 - Transfers Between Funds							
7200.000		Interfund Transfers Out	0.00	0.00	0.00	300,000.00	0.00
Division Total: 680 - Transfers Between Funds			\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00
EXPENSES Total			\$724,658.30	\$753,138.11	\$887,990.35	\$1,634,867.92	\$2,582,936.78
Fund EXPENSE Total: 250 - Airport Fund			\$724,658.30	\$753,138.11	\$887,990.35	\$1,634,867.92	\$2,582,936.78
EXPENSE GRAND Totals:			\$724,658.30	\$753,138.11	\$887,990.35	\$1,634,867.92	\$2,582,936.78

Airport Fund - Fund 760  
FY2026 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	90835	SIT Airport Terminal Improvements	24,458,603	4,000,000	300,000	264,468	26,918,831	-	-	55,941,902
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
Authorized/in progress Total			28,509,298	4,000,000	2,727,176	264,468	48,751,631	-	-	84,252,573
Grand Total			28,509,298	4,000,000	2,727,176	264,468	48,751,631	-	-	84,252,573



# **MARINE SERVICE CENTER FUND**

**FISCAL YEAR 2026**

**OPERATING BUDGET**

City and Borough of Sitka  
**Marine Service Center - Summary by Organization Report**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
260-300-340 - Marine Service Center-Revenue-Operating Revenue	267,048	273,188	282,567	318,240	318,240	324,606
260-300-360 - Marine Service Center-Revenue-Uses of Prop & Investment	(78,502)	67,484	133,166	25,000	60,687	35,000
260-300-390 - Marine Service Center-Revenue-Cash Basis Receipts	81,923	35,000	-	-	-	-
<b>Revenue Total</b>	<b>270,469</b>	<b>375,672</b>	<b>415,734</b>	<b>343,240</b>	<b>378,927</b>	<b>359,606</b>
<b>Expenses</b>						
260-600-630 - Marine Service Center-Operations-Operations	122,341	137,508	122,401	196,943	169,062	228,216
260-640 - Marine Service Center-Depreciation/Amortization	30,992	30,770	28,129	30,993	30,993	17,487
260-670 - Marine Service Center-Fixed Assets	-	-	-	18,000	18,000	-
260-680 - Marine Service Center-Transfers Between Funds	15,000	1,085,000	165,000	162,000	162,000	80,000
<b>Expenses Total</b>	<b>168,333</b>	<b>1,253,278</b>	<b>315,530</b>	<b>407,936</b>	<b>380,055</b>	<b>325,703</b>
<b>Fund Total</b>	<b>102,135</b>	<b>(877,606)</b>	<b>100,204</b>	<b>(64,696)</b>	<b>(1,128)</b>	<b>33,903</b>

City and Borough of Sitka

Expense Budget by Classification

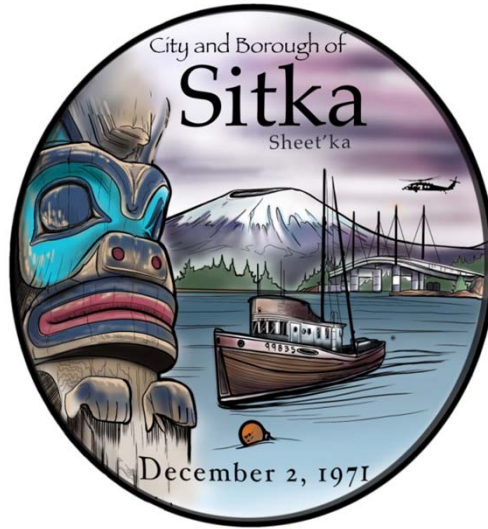
Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 260 - Marine Service Center							
EXPENSES							
500 - Operating Expenses							
5203.001		Utilities	11,914.22	(7,425.81)	16,098.16	17,000.00	18,000.00
5204.000		Telephone	2,944.29	2,938.92	3,156.68	3,150.00	3,300.00
5205.000		Insurance	7,919.04	8,790.76	14,255.51	16,300.00	15,500.00
5208.000		Bldg Repair & Maint	76,482.96	106,926.96	49,373.10	111,373.00	96,420.00
5212.000		Contracted Services	1,598.66	1,822.45	12,468.08	22,240.00	70,000.00
5214.000		Interdepartment Services	21,481.96	24,455.06	27,049.08	26,880.00	24,996.00
Account Classification Total: 500 - Operating Expenses			\$122,341.13	\$137,508.34	\$122,400.61	\$196,943.00	\$228,216.00
600 - Amortization & Depreciation							
6201.000		Depreciation-Land Improve	1,563.00	1,563.00	1,563.00	1,563.00	1,563.00
6205.000		Depreciation-Buildings	18,302.90	18,080.86	18,080.88	18,303.00	9,879.00
6206.000		Depreciation-Machinery	11,126.16	11,126.16	8,485.51	11,127.00	6,045.00
Account Classification Total: 600 - Amortization & Depreciation			\$30,992.06	\$30,770.02	\$28,129.39	\$30,993.00	\$17,487.00
700 - Cash Basis Expenditures							
7106.000		Fixed Assets-Machinery	0.00	0.00	0.00	18,000.00	0.00
7200.000		Interfund Transfers Out	15,000.00	1,085,000.00	165,000.00	162,000.00	0.00
7200.777		Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	80,000.00
Account Classification Total: 700 - Cash Basis Expenditures			\$15,000.00	\$1,085,000.00	\$165,000.00	\$180,000.00	\$80,000.00
EXPENSES Total			\$168,333.19	\$1,253,278.36	\$315,530.00	\$407,936.00	\$325,703.00
Fund EXPENSE	Total: 260 - Marine Service Center		\$168,333.19	\$1,253,278.36	\$315,530.00	\$407,936.00	\$325,703.00
EXPENSE GRAND Totals:			\$168,333.19	\$1,253,278.36	\$315,530.00	\$407,936.00	\$325,703.00



Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 260 - Marine Service Center							
EXPENSES							
Division: 600 - Operations							
Department: 630 - Operations							
5203.001	Utilities		11,914.22	(7,425.81)	16,098.16	17,000.00	18,000.00
5204.000	Telephone		2,944.29	2,938.92	3,156.68	3,150.00	3,300.00
5205.000	Insurance		7,919.04	8,790.76	14,255.51	16,300.00	15,500.00
5208.000	Bldg Repair & Maint		76,482.96	106,926.96	49,373.10	111,373.00	96,420.00
5212.000	Contracted Services		1,598.66	1,822.45	12,468.08	22,240.00	70,000.00
5214.000	Interdepartment Services		21,481.96	24,455.06	27,049.08	26,880.00	24,996.00
Department Total: 630 - Operations			\$122,341.13	\$137,508.34	\$122,400.61	\$196,943.00	\$228,216.00
Division Total: 600 - Operations			\$122,341.13	\$137,508.34	\$122,400.61	\$196,943.00	\$228,216.00
Division: 640 - Depreciation/Amortization							
6201.000	Depreciation-Land Improve		1,563.00	1,563.00	1,563.00	1,563.00	1,563.00
6205.000	Depreciation-Buildings		18,302.90	18,080.86	18,080.88	18,303.00	9,879.00
6206.000	Depreciation-Machinery		11,126.16	11,126.16	8,485.51	11,127.00	6,045.00
Division Total: 640 - Depreciation/Amortization			\$30,992.06	\$30,770.02	\$28,129.39	\$30,993.00	\$17,487.00
Division: 670 - Fixed Assets							
7106.000	Fixed Assets-Machinery		0.00	0.00	0.00	18,000.00	0.00
Division Total: 670 - Fixed Assets			\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00
Division: 680 - Transfers Between Funds							
7200.000	Interfund Transfers Out		15,000.00	1,085,000.00	165,000.00	162,000.00	0.00
7200.777	Transfer from Parent to Capital Fund		0.00	0.00	0.00	0.00	80,000.00
Division Total: 680 - Transfers Between Funds			\$15,000.00	\$1,085,000.00	\$165,000.00	\$162,000.00	\$80,000.00
EXPENSES Total			\$168,333.19	\$1,253,278.36	\$315,530.00	\$407,936.00	\$325,703.00
Fund EXPENSE	Total: 260 - Marine Service Center		\$168,333.19	\$1,253,278.36	\$315,530.00	\$407,936.00	\$325,703.00
EXPENSE GRAND Totals:			\$168,333.19	\$1,253,278.36	\$315,530.00	\$407,936.00	\$325,703.00

MSC Fund - Fund 770  
FY2026 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	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 Pre-shutdown Condition Assessment	-	-	185,000	-	-	-	-	185,000
Authorized/in progress	91023	MSC Lighting Replacement	-	-	32,000	-	-	-	-	32,000
Authorized/in progress Total			-	-	452,000	-	-	-	-	452,000
New FY26	TBD	MSC Alarm Panel	-	-	70,000	-	-	-	-	70,000
New FY26	TBD	MSC Egress Doors	-	-	10,000	-	-	-	-	10,000
New FY26 Total			-	-	80,000	-	-	-	-	80,000
Grand Total			-	-	532,000	-	-	-	-	532,000



# **GPIP FUND**

## **FISCAL YEAR 2026**

### **OPERATING BUDGET**

City and Borough of Sitka  
**GPIP Fund - Summary by Organization Report**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
270-300-340 - Gary Paxton Industrial Park-Revenue-Operating Revenue	88,411	71,335	118,597	76,000	149,034	121,000
270-300-350 - Gary Paxton Industrial Park-Revenue-Non-Operating Revenue	1,578	-	-	-	-	-
270-300-360 - Gary Paxton Industrial Park-Revenue-Uses of Prop & Investment	134,299	152,924	606,470	211,116	289,821	103,232
270-300-380 - Gary Paxton Industrial Park-Revenue-Miscellaneous	2,627	5,612	-	-	-	-
270-300-390 - Gary Paxton Industrial Park-Revenue-Cash Basis Receipts	34,234	6,783	587,299	502,402	502,402	99,000
<b>Revenue Total</b>	<b>261,150</b>	<b>236,654</b>	<b>1,312,367</b>	<b>789,518</b>	<b>941,257</b>	<b>323,232</b>
<b>Expenses</b>						
270-600-630 - Gary Paxton Industrial Park-Operations-Operations	254,132	229,667	245,016	318,822	244,981	341,030
270-640 - Gary Paxton Industrial Park-Depreciation/Amortization	410,097	401,156	407,259	406,158	653,928	653,928
270-680 - Gary Paxton Industrial Park-Transfers Between Funds	22,290	575,843	33,185	872,000	872,000	175,000
<b>Expenses Total</b>	<b>686,519</b>	<b>1,206,666</b>	<b>685,459</b>	<b>1,596,980</b>	<b>1,770,909</b>	<b>1,169,958</b>
<b>Fund Total</b>	<b>(425,369)</b>	<b>(970,012)</b>	<b>626,908</b>	<b>(807,462)</b>	<b>(829,652)</b>	<b>(846,726)</b>

City and Borough of Sitka

Expense Budget by Classification

		2025 Amended				
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Level 2
Fund: 270 - Gary Paxton Industrial Park						
EXPENSES						
400 - Salaries and Wages						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	0.00	26,755.62
Account Classification Total: 400 - Salaries and Wages		\$0.00	\$0.00	\$0.00	\$0.00	\$26,755.62
450 - Fringe Benefits						
5120.002	SBS	0.00	0.00	0.00	0.00	1,640.12
5120.003	Medicare	0.00	0.00	0.00	0.00	387.88
5120.004	PERS	0.00	0.00	0.00	0.00	5,886.32
5120.005	Health Insurance	0.00	0.00	0.00	0.00	7,251.00
5120.006	Life Insurance	0.00	0.00	0.00	0.00	2.88
Account Classification Total: 450 - Fringe Benefits		\$0.00	\$0.00	\$0.00	\$0.00	\$15,168.20
500 - Operating Expenses						
5203.001	Utilities	22,287.08	13,321.41	20,322.70	25,000.00	25,000.00
5203.004	Solid Waste	4,023.64	0.00	0.00	7,500.00	5,000.00
5203.005	Fuel Oil	0.00	0.00	5,444.86	10,000.00	8,000.00
5204.000	Telephone	2,462.07	1,420.65	1,410.15	1,550.00	0.00
5205.000	Insurance	19,303.93	22,138.72	30,916.64	37,000.00	16,900.00
5206.000	Supplies	1,486.07	0.00	0.00	2,500.00	2,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	15,000.00	15,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	4,041.00	6,269.00
5212.000	Contracted Services	97,521.35	91,848.20	100,119.33	124,123.00	112,225.00
5214.000	Interdepartment Services	83,336.06	98,742.00	86,360.87	83,808.00	84,912.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	1,000.00	0.00
5225.000	Legal Expenditures	23,340.86	1,704.25	0.00	5,000.00	5,000.00
5226.000	Advertising	0.00	0.00	0.00	1,500.00	2,500.00
5230.000	Bad Debts	0.00	4.00	0.00	0.00	15,000.00
5231.000	Credit Card Expense	370.52	487.53	441.42	800.00	800.00
Account Classification Total: 500 - Operating Expenses		\$254,131.58	\$229,666.76	\$245,015.97	\$318,822.00	\$299,106.00
600 - Amortization & Depreciation						
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	190,842.00	196,944.75	190,842.00	396,945.00
6205.000	Depreciation-Buildings	11,472.65	2,531.56	2,531.52	7,532.00	2,532.00
6206.000	Depreciation-Machinery	0.00	0.00	0.00	0.00	46,667.00
Account Classification Total: 600 - Amortization & Depreciation		\$410,097.17	\$401,156.08	\$407,258.79	\$406,158.00	\$653,928.00
700 - Cash Basis Expenditures						
7200.000	Interfund Transfers Out	22,290.04	575,842.86	33,184.54	872,000.00	25,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	150,000.00
Account Classification Total: 700 - Cash Basis Expenditures		\$22,290.04	\$575,842.86	\$33,184.54	\$872,000.00	\$175,000.00
EXPENSES Total		\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82
Fund EXPENSE	Total: 270 - Gary Paxton Industrial Park	\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82
EXPENSE GRAND Totals:		\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82

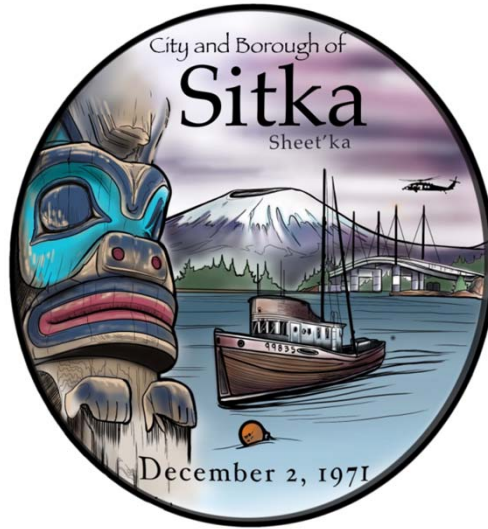
City and Borough of Sitka

Expense Budget by Department

					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Level 2
Fund: 270 - Gary Paxton Industrial Park						
EXPENSES						
Division: 600 - Operations						
Department: 630 - Operations						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	0.00	26,755.62
5120.002	SBS	0.00	0.00	0.00	0.00	1,640.12
5120.003	Medicare	0.00	0.00	0.00	0.00	387.88
5120.004	PERS	0.00	0.00	0.00	0.00	5,886.32
5120.005	Health Insurance	0.00	0.00	0.00	0.00	7,251.00
5120.006	Life Insurance	0.00	0.00	0.00	0.00	2.88
5203.001	Utilities	22,287.08	13,321.41	20,322.70	25,000.00	25,000.00
5203.004	Solid Waste	4,023.64	0.00	0.00	7,500.00	5,000.00
5203.005	Fuel Oil	0.00	0.00	5,444.86	10,000.00	8,000.00
5204.000	Telephone	2,462.07	1,420.65	1,410.15	1,550.00	0.00
5205.000	Insurance	19,303.93	22,138.72	30,916.64	37,000.00	16,900.00
5206.000	Supplies	1,486.07	0.00	0.00	2,500.00	2,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	15,000.00	15,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	4,041.00	6,269.00
5212.000	Contracted Services	97,521.35	91,848.20	100,119.33	124,123.00	112,225.00
5214.000	Interdepartment Services	83,336.06	98,742.00	86,360.87	83,808.00	84,912.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	1,000.00	0.00
5225.000	Legal Expenditures	23,340.86	1,704.25	0.00	5,000.00	5,000.00
5226.000	Advertising	0.00	0.00	0.00	1,500.00	2,500.00
5230.000	Bad Debts	0.00	4.00	0.00	0.00	15,000.00
5231.000	Credit Card Expense	370.52	487.53	441.42	800.00	800.00
Department Total: 630 - Operations		\$254,131.58	\$229,666.76	\$245,015.97	\$318,822.00	\$341,029.82
Division Total: 600 - Operations		\$254,131.58	\$229,666.76	\$245,015.97	\$318,822.00	\$341,029.82
Division: 640 - Depreciation/Amortization						
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	190,842.00	196,944.75	190,842.00	396,945.00
6205.000	Depreciation-Buildings	11,472.65	2,531.56	2,531.52	7,532.00	2,532.00
6206.000	Depreciation-Machinery	0.00	0.00	0.00	0.00	46,667.00
Division Total: 640 - Depreciation/Amortization		\$410,097.17	\$401,156.08	\$407,258.79	\$406,158.00	\$653,928.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	22,290.04	575,842.86	33,184.54	872,000.00	25,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	150,000.00
Division Total: 680 - Transfers Between Funds		\$22,290.04	\$575,842.86	\$33,184.54	\$872,000.00	\$175,000.00
EXPENSES Total		\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82
Fund EXPENSE	Total: 270 - Gary Paxton Industrial Park	\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82
EXPENSE GRAND Totals:		\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82

GPIP Fund - Fund 780  
FY2026 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	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	1,463,525	-	-	-	11,114,565
Authorized/in progress	90935	Bulk Water Line Repair	-	-	-	64,000	-	-	-	64,000
Authorized/in progress Total			1,000,000	-	8,908,225	1,797,525	-	-	-	11,705,750
New FY26	TBD	GPIP Fire Protection	-	-	75,000	75,000	-	-	-	150,000
New FY26 Total			-	-	75,000	75,000	-	-	-	150,000
Grand Total			1,000,000	-	8,983,225	1,872,525	-	-	-	11,855,750



# **INFORMATION TECHNOLOGY FUND**

**FISCAL YEAR 2026  
OPERATING BUDGET**



City and Borough of Sitka  
IT Fund - Summary by Organization Report

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
300-300-310 - Information Technology Fund-Revenue-State Revenue	78	(11,377)	7,568	30,708	30,708	12,094
300-300-340 - Information Technology Fund-Revenue-Operating Revenue	1,483,402	1,587,847	2,083,876	2,545,243	2,545,243	2,761,296
300-300-360 - Information Technology Fund-Revenue-Uses of Prop & Investment	(26,978)	18,791	29,003	5,000	15,620	7,500
300-300-390 - Information Technology Fund-Revenue-Cash Basis Receipts	381,706	-	-	-	-	-
<b>Revenue Total</b>	<b>1,838,208</b>	<b>1,595,261</b>	<b>2,120,447</b>	<b>2,580,951</b>	<b>2,591,571</b>	<b>2,780,890</b>
<b>Expenses</b>						
300-600-630 - Information Technology Fund-Operations-Operations	1,367,437	1,576,671	1,911,535	2,453,182	2,293,182	2,590,135
300-640 - Information Technology Fund-Depreciation/Amortization	180,815	142,840	117,914	142,840	142,840	73,856
300-650 - Information Technology Fund-Debt Payments	21,046	53,625	57,474	-	-	-
300-670 - Information Technology Fund-Fixed Assets	-	-	-	207,000	207,000	20,020
300-680 - Information Technology Fund-Transfers Between Funds	-	104,918	88,000	460,000	460,000	30,000
<b>Expenses Total</b>	<b>1,569,299</b>	<b>1,878,054</b>	<b>2,174,923</b>	<b>3,263,022</b>	<b>3,103,022</b>	<b>2,714,011</b>
<b>Fund Total</b>	<b>268,909</b>	<b>(282,793)</b>	<b>(54,476)</b>	<b>(682,071)</b>	<b>(511,451)</b>	<b>66,879</b>

City and Borough of Sitka

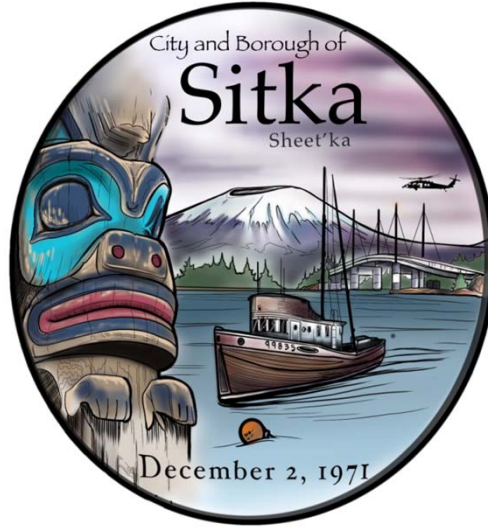
Expense Budget by Classification

Account Number			Account Description			2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund:	300 - Information Technology Fund									
EXPENSES										
400 - Salaries and Wages										
5110.001	Regular Salaries/Wages					269,961.36	336,994.29	374,798.57	455,621.44	469,424.16
5110.002	Holidays					13,048.44	17,563.47	19,632.16	0.00	0.00
5110.003	Sick Leave					3,652.80	16,627.24	48,111.15	0.00	0.00
5110.004	Overtime					678.09	1,629.53	2,479.27	0.00	0.00
5110.010	Temp Wages					0.00	0.00	0.00	0.00	35,293.63
Account Classification Total: 400 - Salaries and Wages						\$287,340.69	\$372,814.53	\$445,021.15	\$455,621.44	\$504,717.79
450 - Fringe Benefits										
5120.001	Annual Leave					31,201.38	39,185.19	38,109.67	16,161.00	18,581.71
5120.002	SBS					19,804.92	24,462.26	28,031.58	28,920.39	32,078.08
5120.003	Medicare					4,684.68	5,786.34	6,630.66	6,840.84	7,587.85
5120.004	PERS					70,080.47	87,528.66	97,577.83	100,237.05	103,273.28
5120.005	Health Insurance					84,564.73	98,302.06	77,457.24	138,056.40	170,918.88
5120.006	Life Insurance					42.63	49.76	52.44	52.44	53.64
5120.007	Workmen's Compensation					992.45	1,195.54	1,243.48	1,184.63	1,312.20
5120.011	PERS on Behalf					(9,476.00)	22,752.00	84,309.00	30,707.77	12,094.00
5400.000	OPEB Expense					(102,835.00)	(117,190.00)	(95,204.00)	0.00	0.00
Account Classification Total: 450 - Fringe Benefits						\$99,060.26	\$162,071.81	\$238,207.90	\$322,160.52	\$345,899.64
500 - Operating Expenses										
5201.000	Training and Travel					8,068.30	7,083.91	4,769.63	15,000.00	10,001.00
5204.000	Telephone					266,321.64	304,539.98	357,909.63	449,700.00	504,000.00
5204.001	Cell Phone Stipend					1,125.00	1,200.00	1,250.00	1,500.00	1,500.00
5205.000	Insurance					18,977.29	20,980.00	31,004.10	39,000.00	46,050.00
5206.000	Supplies					262.84	836.11	5,453.17	15,000.00	15,000.00
5207.000	Repairs and Maintenance					180,356.61	168,306.59	233,536.25	346,651.00	356,672.00
5208.000	Bldg Repair & Maint					6,987.96	10,380.00	11,673.00	14,077.00	21,246.00
5212.000	Contracted Services					305,501.87	239,131.25	392,869.62	478,389.20	364,326.00
5214.000	Interdepartment Services					92,406.96	156,860.04	147,449.04	162,192.00	212,844.00
5222.000	Postage					40.55	232.84	88.45	0.00	0.00
5223.000	Tools & Small Equipment					99,556.92	148,891.58	58,822.27	153,890.75	207,879.00
5226.000	Advertising					1,274.76	27.20	167.00	0.00	0.00
5227.002	Rent-Equipment					0.00	(16,686.24)	(16,686.24)	0.00	0.00
5290.000	Other Expenses					155.65	1.63	0.00	0.00	0.00
5295.000	Interest Expense					3,532.74	0.00	0.00	0.00	0.00
5295.060	Subscription Interest Expense					0.00	1,678.79	1,034.36	0.00	0.00
Account Classification Total: 500 - Operating Expenses						\$984,569.09	\$1,043,463.68	\$1,229,340.28	\$1,675,399.95	\$1,739,518.00
600 - Amortization & Depreciation										
6205.000	Depreciation-Buildings					1,416.96	1,416.96	708.38	1,417.00	0.00
6206.000	Depreciation-Machinery					179,398.43	141,422.99	117,205.92	141,423.00	73,856.00
6210.060	Amortization Expense-SAAS					0.00	35,034.48	40,154.33	0.00	0.00
Account Classification Total: 600 - Amortization & Depreciation						\$180,815.39	\$177,874.43	\$158,068.63	\$142,840.00	\$73,856.00
700 - Cash Basis Expenditures										
7106.000	Fixed Assets-Machinery					0.00	0.00	0.00	207,000.00	20,020.00
7200.000	Interfund Transfers Out					0.00	104,918.00	88,000.00	460,000.00	30,000.00
Account Classification Total: 700 - Cash Basis Expenditures						\$0.00	\$104,918.00	\$88,000.00	\$667,000.00	\$50,020.00
EXPENSES Total						\$1,551,785.43	\$1,861,142.45	\$2,158,637.96	\$3,263,021.91	\$2,714,011.43
Fund EXPENSE	Total: 300 - Information Technology Fund					\$1,551,785.43	\$1,861,142.45	\$2,158,637.96	\$3,263,021.91	\$2,714,011.43
EXPENSE GRAND Totals:						\$1,551,785.43	\$1,861,142.45	\$2,158,637.96	\$3,263,021.91	\$2,714,011.43

City and Borough of Sitka

Expense Budget by Department

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund:	300 - Information Technology Fund						
EXPENSES							
Division:	600 - Operations						
Department:	630 - Operations						
5110.001	Regular Salaries/Wages		269,961.36	336,994.29	374,798.57	455,621.44	469,424.16
5110.002	Holidays		13,048.44	17,563.47	19,632.16	0.00	0.00
5110.003	Sick Leave		3,652.80	16,627.24	48,111.15	0.00	0.00
5110.004	Overtime		678.09	1,629.53	2,479.27	0.00	0.00
5110.010	Temp Wages		0.00	0.00	0.00	0.00	35,293.63
5120.001	Annual Leave		31,201.38	39,185.19	38,109.67	16,161.00	18,581.71
5120.002	SBS		19,804.92	24,462.26	28,031.58	28,920.39	32,078.08
5120.003	Medicare		4,684.68	5,786.34	6,630.66	6,840.84	7,587.85
5120.004	PERS		70,080.47	87,528.66	97,577.83	100,237.05	103,273.28
5120.005	Health Insurance		84,564.73	98,302.06	77,457.24	138,056.40	170,918.88
5120.006	Life Insurance		42.63	49.76	52.44	52.44	53.64
5120.007	Workmen's Compensation		992.45	1,195.54	1,243.48	1,184.63	1,312.20
5120.011	PERS on Behalf		(9,476.00)	22,752.00	84,309.00	30,707.77	12,094.00
5201.000	Training and Travel		8,068.30	7,083.91	4,769.63	15,000.00	10,001.00
5204.000	Telephone		266,321.64	304,539.98	357,909.63	449,700.00	504,000.00
5204.001	Cell Phone Stipend		1,125.00	1,200.00	1,250.00	1,500.00	1,500.00
5205.000	Insurance		18,977.29	20,980.00	31,004.10	39,000.00	46,050.00
5206.000	Supplies		262.84	836.11	5,453.17	15,000.00	15,000.00
5207.000	Repairs and Maintenance		180,356.61	168,306.59	233,536.25	346,651.00	356,672.00
5208.000	Bldg Repair & Maint		6,987.96	10,380.00	11,673.00	14,077.00	21,246.00
5212.000	Contracted Services		305,501.87	239,131.25	392,869.62	478,389.20	364,326.00
5214.000	Interdepartment Services		92,406.96	156,860.04	147,449.04	162,192.00	212,844.00
5222.000	Postage		40.55	232.84	88.45	0.00	0.00
5223.000	Tools & Small Equipment		99,556.92	148,891.58	58,822.27	153,890.75	207,879.00
5226.000	Advertising		1,274.76	27.20	167.00	0.00	0.00
5227.002	Rent-Equipment		0.00	(16,686.24)	(16,686.24)	0.00	0.00
5290.000	Other Expenses		155.65	1.63	0.00	0.00	0.00
5400.000	OPEB Expense		(102,835.00)	(117,190.00)	(95,204.00)	0.00	0.00
Department Total: 630 - Operations			\$1,367,437.30	\$1,576,671.23	\$1,911,534.97	\$2,453,181.91	\$2,590,135.43
Division Total: 600 - Operations			\$1,367,437.30	\$1,576,671.23	\$1,911,534.97	\$2,453,181.91	\$2,590,135.43
Division:	640 - Depreciation/Amortization						
6205.000	Depreciation-Buildings		1,416.96	1,416.96	708.38	1,417.00	0.00
6206.000	Depreciation-Machinery		179,398.43	141,422.99	117,205.92	141,423.00	73,856.00
Division Total: 640 - Depreciation/Amortization			\$180,815.39	\$142,839.95	\$117,914.30	\$142,840.00	\$73,856.00
Division:	650 - Debt Payments						
5295.000	Interest Expense		3,532.74	0.00	0.00	0.00	0.00
5295.060	Subscription Interest Expense		0.00	1,678.79	1,034.36	0.00	0.00
6210.060	Amortization Expense-SAAS		0.00	35,034.48	40,154.33	0.00	0.00
Division Total: 650 - Debt Payments			\$3,532.74	\$36,713.27	\$41,188.69	\$0.00	\$0.00
Division:	670 - Fixed Assets						
7106.000	Fixed Assets-Machinery		0.00	0.00	0.00	207,000.00	20,020.00
Division Total: 670 - Fixed Assets			\$0.00	\$0.00	\$0.00	\$207,000.00	\$20,020.00
Division:	680 - Transfers Between Funds						
7200.000	Interfund Transfers Out		0.00	104,918.00	88,000.00	460,000.00	30,000.00
Division Total: 680 - Transfers Between Funds			\$0.00	\$104,918.00	\$88,000.00	\$460,000.00	\$30,000.00
EXPENSES Total			\$1,551,785.43	\$1,861,142.45	\$2,158,637.96	\$3,263,021.91	\$2,714,011.43
Fund EXPENSE	Total: 300 - Information Technology Fund		\$1,551,785.43	\$1,861,142.45	\$2,158,637.96	\$3,263,021.91	\$2,714,011.43
EXPENSE GRAND Totals:			\$1,551,785.43	\$1,861,142.45	\$2,158,637.96	\$3,263,021.91	\$2,714,011.43



# **CENTRAL GARAGE FUND**

**FISCAL YEAR 2026**

**OPERATING BUDGET**

City and Borough of Sitka  
**Central Garage - Summary by Organization Report**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
310-300-310 - Central Garage Fund-Revenue-State Revenue	32	(4,033)	2,835	10,884	10,884	4,530
310-300-340 - Central Garage Fund-Revenue-Operating Revenue	1,702,070	1,480,015	2,698,635	2,506,459	2,332,368	2,360,480
310-300-360 - Central Garage Fund-Revenue-Uses of Prop & Investment	(197,860)	132,192	348,909	98,688	262,703	148,688
310-300-380 - Central Garage Fund-Revenue-Miscellaneous	525	402	-	-	16,730	-
310-300-390 - Central Garage Fund-Revenue-Cash Basis Receipts	296,787	253,191	530,463	701,556	701,556	726,228
<b>Revenue Total</b>	<b>1,801,553</b>	<b>1,861,767</b>	<b>3,580,842</b>	<b>3,317,587</b>	<b>3,324,241</b>	<b>3,239,926</b>
<b>Expenses</b>						
310-600-601 - Central Garage Fund-Operations-Administration	236,199	215,746	274,100	397,645	349,415	380,562
310-600-630 - Central Garage Fund-Operations-Operations	515,509	516,723	706,299	790,382	682,519	828,968
310-600-635 - Central Garage Fund-Operations-Jobbing Expenses	-	-	16	-	-	-
310-640 - Central Garage Fund-Depreciation/Amortization	673,980	660,799	636,387	660,801	660,801	579,119
310-670 - Central Garage Fund-Fixed Assets	-	-	-	1,508,629	1,508,629	1,158,744
310-680 - Central Garage Fund-Transfers Between Funds	-	-	862,500	-	-	50,000
<b>Expenses Total</b>	<b>1,425,687</b>	<b>1,393,268</b>	<b>2,479,303</b>	<b>3,357,457</b>	<b>3,201,364</b>	<b>2,997,393</b>
<b>Fund Total</b>	<b>375,866</b>	<b>468,498</b>	<b>1,101,539</b>	<b>(39,870)</b>	<b>122,877</b>	<b>242,533</b>

City and Borough of Sitka

Expense Budget by Classification

Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 310 - Central Garage Fund							
EXPENSES							
400 - Salaries and Wages							
5110.001	Regular Salaries/Wages		111,248.22	99,068.30	139,641.75	174,413.92	178,503.12
5110.002	Holidays		6,051.28	6,936.12	7,524.32	0.00	0.00
5110.003	Sick Leave		3,587.08	1,293.74	7,477.48	0.00	0.00
5110.004	Overtime		1,998.27	3,946.34	6,612.53	1,000.01	7,000.01
5110.010	Temp Wages		0.00	0.00	0.00	30,000.00	34,606.56
Account Classification Total: 400 - Salaries and Wages			\$122,884.85	\$111,244.50	\$161,256.08	\$205,413.93	\$220,109.69
450 - Fringe Benefits							
5120.001	Annual Leave		11,359.72	11,556.59	14,647.23	5,239.00	5,775.00
5120.002	SBS		8,061.07	8,638.11	10,337.39	12,913.09	13,846.66
5120.003	Medicare		1,906.78	2,043.27	2,445.22	3,054.48	3,275.34
5120.004	PERS		28,930.11	25,732.57	36,594.03	38,591.01	40,810.84
5120.005	Health Insurance		34,537.56	32,565.25	13,945.32	17,107.68	20,037.00
5120.006	Life Insurance		22.20	19.01	15.41	16.08	16.56
5120.007	Workmen's Compensation		4,580.67	4,180.66	5,255.54	5,833.74	6,141.22
5120.011	PERS on Behalf		20,362.00	(17,625.00)	41,267.00	10,883.44	4,530.00
5400.000	OPEB Expense		(44,358.00)	(33,438.00)	(40,554.00)	0.00	0.00
Account Classification Total: 450 - Fringe Benefits			\$65,402.11	\$33,672.46	\$83,953.14	\$93,638.52	\$94,432.62
500 - Operating Expenses							
5201.000	Training and Travel		2,484.36	210.00	0.00	22,000.00	13,501.00
5202.000	Uniforms		543.17	554.05	131.20	5,815.75	1,500.00
5203.001	Utilities		35,194.23	21,192.13	39,913.90	35,000.00	40,000.00
5203.005	Fuel Oil		12,125.46	14,063.55	17,075.85	14,000.00	20,000.00
5204.000	Telephone		1,891.81	1,900.32	1,898.95	2,050.00	1,500.00
5204.001	Cell Phone Stipend		0.00	0.00	300.00	600.00	600.00
5205.000	Insurance		103,719.95	108,424.40	127,884.36	152,000.00	134,250.00
5206.000	Supplies		202,674.26	246,897.25	204,649.28	300,000.00	327,500.00
5207.000	Repairs and Maintenance		81,450.58	71,722.40	194,590.30	150,000.00	150,000.00
5208.000	Bldg Repair & Maint		13,674.96	15,510.00	13,539.96	15,041.00	13,206.00
5211.000	IT Fees		11,220.96	17,124.00	14,751.00	16,013.00	16,680.00
5212.000	Contracted Services		13,964.42	9,817.61	22,544.17	49,447.04	29,003.00
5214.000	Interdepartment Services		79,270.03	74,935.88	77,034.57	80,508.00	97,248.00
5221.000	Transportation/Vehicles		3,130.72	3,000.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment		1,171.55	1,273.00	20,236.98	46,500.00	45,000.00
5226.000	Advertising		212.85	0.00	0.00	0.00	1,500.00
5227.002	Rent-Equipment		0.00	0.00	0.00	0.00	2,000.00
5231.000	Credit Card Expense		65.15	0.00	0.00	0.00	0.00
5290.000	Other Expenses		626.00	927.36	656.07	0.00	1,500.00
Account Classification Total: 500 - Operating Expenses			\$563,420.46	\$587,551.95	\$735,206.59	\$888,974.79	\$894,988.00
600 - Amortization & Depreciation							
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		31,257.99	60,171.96	96,467.06	60,172.00	140,101.00
6207.000	Depreciation-Vehicles		614,242.82	572,148.30	511,441.06	572,149.00	410,538.00
Account Classification Total: 600 - Amortization & Depreciation			\$673,979.81	\$660,799.26	\$636,387.12	\$660,801.00	\$579,119.00
700 - Cash Basis Expenditures							
7106.000	Fixed Assets-Machinery		0.00	0.00	0.00	1,047,768.90	423,790.00
7107.000	Fixed Assets-Vehicles		0.00	0.00	0.00	460,860.00	734,954.00
7200.000	Interfund Transfers Out		0.00	0.00	862,500.00	0.00	50,000.00
Account Classification Total: 700 - Cash Basis Expenditures			\$0.00	\$0.00	\$862,500.00	\$1,508,628.90	\$1,208,744.00
EXPENSES Total			\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31
Fund EXPENSE	Total: 310 - Central Garage Fund		\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31
EXPENSE GRAND Totals:			\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31

City and Borough of Sitka

Expense Budget by Department

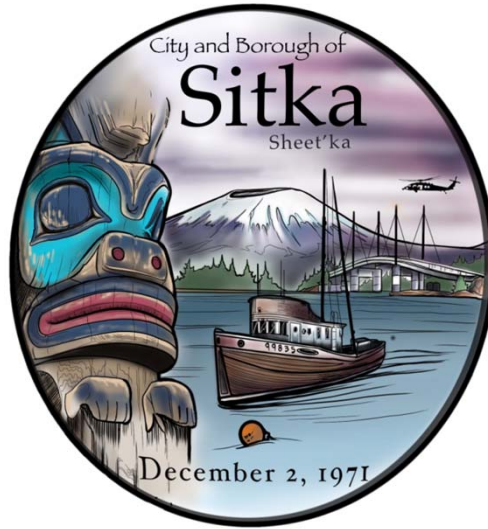
Account Number		Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 310 - Central Garage Fund							
EXPENSES							
Division: 600 - Operations							
Department: 601 - Administration							
5110.003	Sick Leave		0.00	0.00	1,382.04	0.00	0.00
5110.004	Overtime		0.00	0.00	0.00	1,000.01	7,000.01
5110.010	Temp Wages		0.00	0.00	0.00	30,000.00	34,606.56
5120.001	Annual Leave		2,743.86	(18,113.39)	6,185.00	5,239.00	5,775.00
5120.002	SBS		0.00	0.00	0.00	2,221.45	2,904.49
5120.003	Medicare		0.00	0.00	0.00	525.47	687.04
5120.004	PERS		0.00	0.00	0.00	220.00	1,540.00
5120.007	Workmen's Compensation		0.00	0.00	0.00	880.40	1,160.82
5201.000	Training and Travel		2,484.36	210.00	0.00	8,500.00	1.00
5202.000	Uniforms		308.98	434.35	0.00	0.00	0.00
5203.001	Utilities		35,194.23	21,192.13	39,913.90	35,000.00	40,000.00
5203.005	Fuel Oil		12,125.46	14,063.55	17,075.85	14,000.00	20,000.00
5204.000	Telephone		1,891.81	1,900.32	1,898.95	2,050.00	1,500.00
5205.000	Insurance		103,719.95	108,424.40	127,884.36	152,000.00	134,250.00
5206.000	Supplies		505.84	147.82	0.00	0.00	0.00
5208.000	Bldg Repair & Maint		13,674.96	15,510.00	13,539.96	15,041.00	13,206.00
5211.000	IT Fees		11,220.96	17,124.00	14,751.00	16,013.00	16,680.00
5212.000	Contracted Services		13,391.34	8,669.34	14,413.33	34,447.04	4,003.00
5214.000	Interdepartment Services		79,270.03	74,935.88	77,034.57	80,508.00	97,248.00
5221.000	Transportation/Vehicles		3,130.72	3,000.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment		0.00	1,273.00	0.00	0.00	0.00
5226.000	Advertising		212.85	0.00	0.00	0.00	0.00
5231.000	Credit Card Expense		65.15	0.00	0.00	0.00	0.00
5290.000	Other Expenses		616.00	413.00	575.00	0.00	0.00
5400.000	OPEB Expense		(44,358.00)	(33,438.00)	(40,554.00)	0.00	0.00
Department Total: 601 - Administration			\$236,198.50	\$215,746.40	\$274,099.96	\$397,645.37	\$380,561.92
Department: 630 - Operations							
5110.001	Regular Salaries/Wages		111,248.22	99,068.30	139,641.75	174,413.92	178,503.12
5110.002	Holidays		6,051.28	6,936.12	7,524.32	0.00	0.00
5110.003	Sick Leave		3,587.08	1,293.74	6,095.44	0.00	0.00
5110.004	Overtime		1,998.27	3,946.34	6,612.53	0.00	0.00
5120.001	Annual Leave		8,615.86	29,669.98	8,462.23	0.00	0.00
5120.002	SBS		8,061.07	8,638.11	10,337.39	10,691.64	10,942.17
5120.003	Medicare		1,906.78	2,043.27	2,445.22	2,529.01	2,588.30
5120.004	PERS		28,930.11	25,732.57	36,594.03	38,371.01	39,270.84
5120.005	Health Insurance		34,537.56	32,565.25	13,945.32	17,107.68	20,037.00
5120.006	Life Insurance		22.20	19.01	15.41	16.08	16.56
5120.007	Workmen's Compensation		4,580.67	4,180.66	5,255.54	4,953.34	4,980.40
5120.011	PERS on Behalf		20,362.00	(17,625.00)	41,267.00	10,883.44	4,530.00
5201.000	Training and Travel		0.00	0.00	0.00	13,500.00	13,500.00
5202.000	Uniforms		234.19	119.70	131.20	5,815.75	1,500.00
5204.001	Cell Phone Stipend		0.00	0.00	300.00	600.00	600.00
5206.000	Supplies		202,168.42	246,749.43	204,649.28	300,000.00	327,500.00
5207.000	Repairs and Maintenance		81,450.58	71,722.40	194,573.81	150,000.00	150,000.00
5212.000	Contracted Services		573.08	1,148.27	8,130.84	15,000.00	25,000.00
5223.000	Tools & Small Equipment		1,171.55	0.00	20,236.98	46,500.00	45,000.00
5226.000	Advertising		0.00	0.00	0.00	0.00	1,500.00
5227.002	Rent-Equipment		0.00	0.00	0.00	0.00	2,000.00
5290.000	Other Expenses		10.00	514.36	81.07	0.00	1,500.00
Department Total: 630 - Operations			\$515,508.92	\$516,722.51	\$706,299.36	\$790,381.87	\$828,968.39
Department: 635 - Jobbing Expenses							
5207.000	Repairs and Maintenance		0.00	0.00	16.49	0.00	0.00
Department Total: 635 - Jobbing Expenses			\$0.00	\$0.00	\$16.49	\$0.00	\$0.00
Division Total: 600 - Operations			\$751,707.42	\$732,468.91	\$980,415.81	\$1,188,027.24	\$1,209,530.31

City and Borough of Sitka

Expense Budget by Department

					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Budget
Fund: 310 - Central Garage Fund						
Division: 640 - Depreciation/Amortization						
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	31,257.99	60,171.96	96,467.06	60,172.00	140,101.00
6207.000	Depreciation-Vehicles	614,242.82	572,148.30	511,441.06	572,149.00	410,538.00
Division Total: 640 - Depreciation/Amortization		\$673,979.81	\$660,799.26	\$636,387.12	\$660,801.00	\$579,119.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	1,047,768.90	423,790.00
7107.000	Fixed Assets-Vehicles	0.00	0.00	0.00	460,860.00	734,954.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$1,508,628.90	\$1,158,744.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	0.00	0.00	862,500.00	0.00	50,000.00
Division Total: 680 - Transfers Between Funds		\$0.00	\$0.00	\$862,500.00	\$0.00	\$50,000.00
EXPENSES Total		\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31
Fund EXPENSE	Total: 310 - Central Garage Fund	\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31
EXPENSE GRAND Totals:		\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31





# **BUILDING MAINTENANCE FUND**

**FISCAL YEAR 2026**

**OPERATING BUDGET**

City and Borough of Sitka  
**Building Maintenance - Summary by Organization Report**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
<b>Revenue</b>						
320-300-310 - Building Maintenance Fund-Revenue-State Revenue	62	(8,044)	4,227	21,712	21,712	6,755
320-300-340 - Building Maintenance Fund-Revenue-Operating Revenue	651,072	777,614	824,368	1,845,440	1,845,440	2,155,650
320-300-350 - Building Maintenance Fund-Revenue-Non-Operating Revenue	14,500	-	-	-	-	-
320-300-360 - Building Maintenance Fund-Revenue-Uses of Prop & Investment	(33,461)	18,159	41,406	12,000	32,229	20,000
320-300-380 - Building Maintenance Fund-Revenue-Miscellaneous	13,908	675	-	-	-	-
320-300-390 - Building Maintenance Fund-Revenue-Cash Basis Receipts	17,637	21,972	12,522	24,000	24,000	15,000
<b>Revenue Total</b>	<b>663,718</b>	<b>810,375</b>	<b>882,522</b>	<b>1,903,152</b>	<b>1,923,381</b>	<b>2,197,405</b>
<b>Expenses</b>						
320-600-601 - Building Maintenance Fund-Operations-Administration	181,478	184,892	253,524	435,638	288,086	388,719
320-600-630 - Building Maintenance Fund-Operations-Operations	525,685	539,984	555,378	1,884,508	1,392,162	2,083,544
320-640 - Building Maintenance Fund-Depreciation/Amortization	880	880	880	881	881	881
320-670 - Building Maintenance Fund-Fixed Assets	-	-	-	-	-	30,000
<b>Expenses Total</b>	<b>708,044</b>	<b>725,756</b>	<b>809,782</b>	<b>2,321,027</b>	<b>1,681,129</b>	<b>2,503,144</b>
<b>Fund Total</b>	<b>(44,326)</b>	<b>84,619</b>	<b>72,740</b>	<b>(417,875)</b>	<b>242,252</b>	<b>(305,739)</b>

City and Borough of Sitka

Expense Budget by Classification

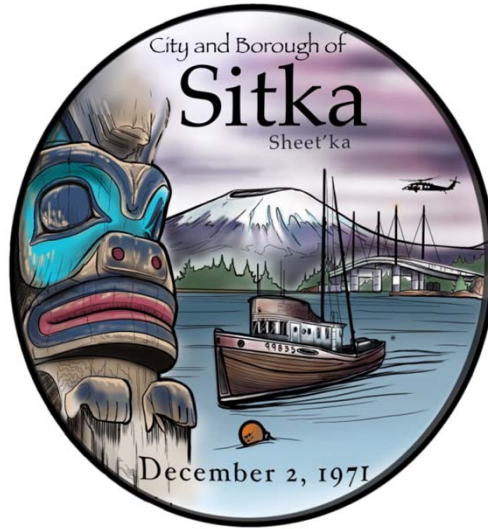
					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Budget
Fund: 320 - Building Maintenance Fund						
EXPENSES						
400 - Salaries and Wages						
5110.001	Regular Salaries/Wages	203,891.82	209,251.81	208,000.26	519,865.12	595,846.52
5110.002	Holidays	8,985.49	8,625.28	11,663.47	0.00	0.00
5110.003	Sick Leave	8,753.61	6,687.00	30,527.23	0.00	0.00
5110.004	Overtime	13,461.83	13,276.19	10,241.21	12,000.00	15,000.00
5110.010	Temp Wages	0.00	1,050.00	4,672.50	20,000.00	30,000.00
Account Classification Total: 400 - Salaries and Wages		\$235,092.75	\$238,890.28	\$265,104.67	\$551,865.12	\$640,846.52
450 - Fringe Benefits						
5120.001	Annual Leave	20,423.01	27,538.77	23,628.61	11,055.00	16,924.00
5120.002	SBS	15,152.07	17,328.42	17,683.38	34,507.04	40,321.45
5120.003	Medicare	3,584.08	4,098.87	4,182.85	8,162.36	9,537.68
5120.004	PERS	54,180.94	56,783.40	55,535.99	117,010.29	134,386.15
5120.005	Health Insurance	88,224.44	95,052.73	86,648.55	297,954.60	364,814.88
5120.006	Life Insurance	36.36	37.38	40.12	99.12	96.84
5120.007	Workmen's Compensation	7,934.22	8,068.76	9,540.12	17,756.19	17,460.57
5120.011	PERS on Behalf	7,988.00	(13,987.00)	(24,262.00)	21,711.04	6,755.00
5400.000	OPEB Expense	(80,741.00)	(73,376.00)	(17,135.00)	0.00	0.00
Account Classification Total: 450 - Fringe Benefits		\$116,782.12	\$121,545.33	\$155,862.62	\$508,255.64	\$590,296.57
500 - Operating Expenses						
5201.000	Training and Travel	0.00	313.50	0.00	17,000.00	17,500.00
5202.000	Uniforms	277.80	819.56	722.89	900.00	2,000.00
5203.001	Utilities	0.00	0.00	0.00	0.00	5,000.00
5203.005	Fuel Oil	17.21	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	900.00	886.62	850.00	900.00	2,100.00
5205.000	Insurance	0.00	0.00	0.00	0.00	650.00
5206.000	Supplies	49,182.63	67,479.70	44,140.63	79,050.00	85,800.00
5207.000	Repairs and Maintenance	17,048.48	19,748.06	32,893.78	32,565.00	100,001.00
5208.000	Bldg Repair & Maint	0.00	0.00	675.00	0.00	0.00
5211.000	IT Fees	14,166.00	20,684.04	18,810.00	54,020.00	61,812.00
5212.000	Contracted Services	173,841.66	136,191.89	167,203.95	880,774.00	629,600.00
5214.000	Interdepartment Services	75,837.31	85,032.02	85,519.73	106,514.00	178,488.00
5221.000	Transportation/Vehicles	20,170.84	24,300.98	28,126.68	72,302.00	121,269.00
5223.000	Tools & Small Equipment	1,488.11	6,702.12	3,129.34	10,000.00	23,500.00
5226.000	Advertising	242.40	0.00	661.36	0.00	1,400.00
5227.002	Rent-Equipment	583.60	2,051.98	4,301.35	6,000.00	12,000.00
5290.000	Other Expenses	1,532.54	229.96	899.95	0.00	0.00
Account Classification Total: 500 - Operating Expenses		\$355,288.58	\$364,440.43	\$387,934.66	\$1,260,025.00	\$1,241,120.00
600 - Amortization & Depreciation						
6206.000	Depreciation-Machinery	880.20	880.20	880.20	881.00	881.00
Account Classification Total: 600 - Amortization & Depreciation		\$880.20	\$880.20	\$880.20	\$881.00	\$881.00
700 - Cash Basis Expenditures						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	0.00	30,000.00
7200.000	Interfund Transfers Out	300,000.00	35,000.00	0.00	0.00	0.00
Account Classification Total: 700 - Cash Basis Expenditures		\$300,000.00	\$35,000.00	\$0.00	\$0.00	\$30,000.00
EXPENSES Total		\$1,008,043.65	\$760,756.24	\$809,782.15	\$2,321,026.76	\$2,503,144.09
Fund EXPENSE	Total: 320 - Building Maintenance Fund	\$1,008,043.65	\$760,756.24	\$809,782.15	\$2,321,026.76	\$2,503,144.09
EXPENSE GRAND Totals:		\$1,008,043.65	\$760,756.24	\$809,782.15	\$2,321,026.76	\$2,503,144.09

City and Borough of Sitka

Expense Budget by Department

					2025 Amended	
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	Budget	2026 Budget
Fund: 320 - Building Maintenance Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.001	Regular Salaries/Wages	75,444.60	69,882.38	84,720.62	95,925.04	0.00
5110.002	Holidays	2,446.80	2,676.98	4,494.00	0.00	0.00
5110.003	Sick Leave	2,732.26	738.04	17,067.07	0.00	0.00
5120.001	Annual Leave	12,478.33	7,493.13	(2,114.26)	0.00	0.00
5120.002	SBS	5,253.20	5,934.11	6,065.82	5,880.26	0.00
5120.003	Medicare	1,242.58	1,403.64	1,434.81	1,390.91	0.00
5120.004	PERS	18,786.93	19,000.81	20,823.35	21,103.52	0.00
5120.005	Health Insurance	32,988.52	34,402.51	26,109.00	32,636.28	0.00
5120.006	Life Insurance	8.04	9.06	14.16	14.16	0.00
5120.007	Workmen's Compensation	266.16	823.01	3,715.09	3,405.33	0.00
5120.011	PERS on Behalf	(4,908.00)	(18,491.00)	(28,330.00)	21,711.04	0.00
5201.000	Training and Travel	0.00	0.00	0.00	17,000.00	17,500.00
5203.001	Utilities	0.00	0.00	0.00	0.00	5,000.00
5203.005	Fuel Oil	17.21	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	300.00	286.62	300.00	0.00	0.00
5205.000	Insurance	0.00	0.00	0.00	0.00	650.00
5206.000	Supplies	0.00	535.00	74.98	0.00	0.00
5211.000	IT Fees	14,166.00	20,684.04	18,810.00	54,020.00	61,812.00
5212.000	Contracted Services	4,745.98	3,556.71	3,827.64	3,735.00	4,000.00
5214.000	Interdepartment Services	75,837.31	85,032.02	85,519.73	106,514.00	178,488.00
5221.000	Transportation/Vehicles	20,170.84	24,300.98	28,126.68	72,302.00	121,269.00
5226.000	Advertising	242.40	0.00	0.00	0.00	0.00
5400.000	OPEB Expense	(80,741.00)	(73,376.00)	(17,135.00)	0.00	0.00
Department Total: 601 - Administration		\$181,478.16	\$184,892.04	\$253,523.69	\$435,637.54	\$388,719.00
Department: 630 - Operations						
5110.001	Regular Salaries/Wages	128,447.22	139,369.43	123,279.64	423,940.08	595,846.52
5110.002	Holidays	6,538.69	5,948.30	7,169.47	0.00	0.00
5110.003	Sick Leave	6,021.35	5,948.96	13,460.16	0.00	0.00
5110.004	Overtime	13,461.83	13,276.19	10,241.21	12,000.00	15,000.00
5110.010	Temp Wages	0.00	1,050.00	4,672.50	20,000.00	30,000.00
5120.001	Annual Leave	7,944.68	20,045.64	25,742.87	11,055.00	16,924.00
5120.002	SBS	9,898.87	11,394.31	11,617.56	28,626.78	40,321.45
5120.003	Medicare	2,341.50	2,695.23	2,748.04	6,771.45	9,537.68
5120.004	PERS	35,394.01	37,782.59	34,712.64	95,906.77	134,386.15
5120.005	Health Insurance	55,235.92	60,650.22	60,539.55	265,318.32	364,814.88
5120.006	Life Insurance	28.32	28.32	25.96	84.96	96.84
5120.007	Workmen's Compensation	7,668.06	7,245.75	5,825.03	14,350.86	17,460.57
5120.011	PERS on Behalf	12,896.00	4,504.00	4,068.00	0.00	6,755.00
5201.000	Training and Travel	0.00	313.50	0.00	0.00	0.00
5202.000	Uniforms	277.80	819.56	722.89	900.00	2,000.00
5204.001	Cell Phone Stipend	600.00	600.00	550.00	900.00	2,100.00
5206.000	Supplies	49,182.63	66,944.70	44,065.65	79,050.00	85,800.00
5207.000	Repairs and Maintenance	17,048.48	19,748.06	32,893.78	32,565.00	100,001.00
5208.000	Bldg Repair & Maint	0.00	0.00	675.00	0.00	0.00
5212.000	Contracted Services	169,095.68	132,635.18	163,376.31	877,039.00	625,600.00
5223.000	Tools & Small Equipment	1,488.11	6,702.12	3,129.34	10,000.00	23,500.00
5226.000	Advertising	0.00	0.00	661.36	0.00	1,400.00
5227.002	Rent-Equipment	583.60	2,051.98	4,301.35	6,000.00	12,000.00
5290.000	Other Expenses	1,532.54	229.96	899.95	0.00	0.00
Department Total: 630 - Operations		\$525,685.29	\$539,984.00	\$555,378.26	\$1,884,508.22	\$2,083,544.09
Division Total: 600 - Operations		\$707,163.45	\$724,876.04	\$808,901.95	\$2,320,145.76	\$2,472,263.09
Division: 640 - Depreciation/Amortization						
6206.000	Depreciation-Machinery	880.20	880.20	880.20	881.00	881.00
Division Total: 640 - Depreciation/Amortization		\$880.20	\$880.20	\$880.20	\$881.00	\$881.00

Account Number			Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund:	320 - Building Maintenance Fund							
Division:	670 - Fixed Assets							
	7106.000	Fixed Assets-Machinery		0.00	0.00	0.00	0.00	30,000.00
Division Total: 670 - Fixed Assets				\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
Division:	680 - Transfers Between Funds							
	7200.000	Interfund Transfers Out		300,000.00	35,000.00	0.00	0.00	0.00
Division Total: 680 - Transfers Between Funds				\$300,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00
EXPENSES Total				\$1,008,043.65	\$760,756.24	\$809,782.15	\$2,321,026.76	\$2,503,144.09
Fund EXPENSE	Total: 320 - Building Maintenance Fund			\$1,008,043.65	\$760,756.24	\$809,782.15	\$2,321,026.76	\$2,503,144.09
EXPENSE GRAND Totals:				\$1,008,043.65	\$760,756.24	\$809,782.15	\$2,321,026.76	\$2,503,144.09



# **SPECIAL REVENUE AND OTHER GOVERNMENTAL FUNDS**

**FISCAL YEAR 2026  
OPERATING BUDGET**

City and Borough of Sitka  
Other Governmental by Organization Report

Special Revenue and Other Governmental Funds	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025	
				Amended Budget	FY2026 Budget
113 Pet Adoption Fund					
Revenue					
113-300-360 - Pet Adoption Fund-Revenue-Uses of Prop & Investment	591	1,031	1,104	600	600
113-300-380 - Pet Adoption Fund-Revenue-Miscellaneous	12,699	2,835	1,913	2,500	750
Revenue Total	13,290	3,866	3,017	3,100	1,350
Expenses					
113-500-601 - Pet Adoption Fund-Administrative-Administration	23,514	20,036	18,249	15,000	15,000
Expenses Total	23,514	20,036	18,249	15,000	15,000
151 Sitka's Forfeiture Fund					
Revenue					
151-300-380 - Sitka's Forfeiture Fund-Revenue-Miscellaneous	-	-	37,759	1,000	-
Revenue Total	-	-	37,759	1,000	-
Expenses					
151-500-601 - Sitka's Forfeiture Fund-Administrative-Administration	-	-	-	75,000	75,000
Expenses Total	-	-	-	75,000	75,000
165 Library Building Fund					
Revenue					
165-300-360 - Library Building Fund-Revenue-Uses of Prop & Investment	(657)	337	945	300	450
Revenue Total	(657)	337	945	300	450
Expenses					
165-500-601 - Library Building Fund-Administrative-Administration	-	-	-	5,000	4,999
Expenses Total	-	-	-	5,000	4,999
171 SE Alaska Economic Dev.					
Revenue					
171-300-360 - SE Alaska Economic Dev.-Revenue-Uses of Prop & Investment	(17,201)	4,672	15,789	2,640	4,062
Revenue Total	(17,201)	4,672	15,789	2,640	4,062
Expenses					
171-500-601 - SE Alaska Economic Dev.-Administrative-Administration	7,925	5,495	354,172	3,000	5,000
Expenses Total	7,925	5,495	354,172	3,000	5,000
173 GPIP Contingency					
Revenue					
173-300-360 - GPIP Contingency-Revenue-Uses of Prop & Investment	(13,923)	6,740	16,093	4,500	2,500
Revenue Total	(13,923)	6,740	16,093	4,500	2,500
Expenses					
173-500-601 - GPIP Contingency-Administrative-Administration	274,234	6,783	245,273	4,000	4,000
Expenses Total	274,234	6,783	245,273	4,000	4,000

City and Borough of Sitka  
Other Governmental by Organization Report

Special Revenue and Other Governmental Funds	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025	
				Amended	
				Budget	FY2026 Budget
190 SCH Dedicated Fund					
Revenue					
190-300-305 - SCH Dedicated Fund-Revenue-Tobacco Excise Tax	886,147	846,826	778,059	860,000	826,000
190-300-320 - SCH Dedicated Fund-Revenue-Licenses & Permits	800	700	800	800	800
190-300-360 - SCH Dedicated Fund-Revenue-Uses of Prop & Investment	744,779	754,533	797,794	750,000	700,005
190-300-380 - SCH Dedicated Fund-Revenue-Miscellaneous	110,109	105,632	64,086	60,000	40,000
Revenue Total	1,741,834	1,707,691	1,640,739	1,670,800	1,566,805
Expenses					
190-600-601 - SCH Dedicated Fund-Operations-Administration	1,674,237	1,190,100	1,282,721	1,727,016	1,860,300
Expenses Total	1,674,237	1,190,100	1,282,721	1,727,016	1,860,300
191 Student Activities Fund					
Revenue					
191-300-304 - Student Activities Fund-Revenue-Other Local Taxes	-	125,754	327,504	310,000	360,000
191-300-320 - Student Activities Fund-Revenue-Licenses & Permits	2,700	300	2,400	2,500	2,900
191-300-360 - Student Activities Fund-Revenue-Uses of Prop & Investment	121	597	2,934	1,000	1,000
Revenue Total	2,821	126,650	332,838	313,500	363,900
Expenses					
191-600-601 - Student Activities Fund-Operations-Administration	-	-	300,000	355,000	360,000
Expenses Total	-	-	300,000	355,000	360,000
192 Fisheries Enhancement					
Revenue					
192-300-360 - Fisheries Enhancement-Revenue-Uses of Prop & Investment	(309)	641	458	-	-
192-300-390 - Fisheries Enhancement-Revenue-Cash Basis Receipts	41,097	42,301	47,996	45,000	45,000
Revenue Total	40,788	42,942	48,454	45,000	45,000
Expenses					
192-600-630 - Fisheries Enhancement-Operations-Operations	30,600	50,000	48,555	50,000	50,000
192-600-680 - Fisheries Enhancement-Operations-Transfer to Other Funds	-	-	-	-	-
Expenses Total	30,600	50,000	48,555	50,000	50,000
193 Utility Subsidization Fund					
Revenue					
193-300-360 - Utility Subsidization Fund-Revenue-Uses of Prop & Investment	(1,519)	(3,072)	11,925	-	-
193-300-390 - Utility Subsidization Fund-Revenue-Cash Basis Receipts	39,000	356,400	198,000	165,000	308,950
Revenue Total	37,481	353,328	209,925	165,000	308,950
Expenses					
193-600-680 - Utility Subsidization Fund-Operations-Transfer to Other Funds	67,368	193,088	201,595	230,400	231,600
Expenses Total	67,368	193,088	201,595	230,400	231,600



City and Borough of Sitka  
Other Governmental by Organization Report

Special Revenue and Other Governmental Funds	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025	FY2026 Budget
				Amended Budget	
194 Comm Vessel Passenger Tax					
Revenue					
194-300-310 - Comm Vessel Passenger Tax-Revenue-State Revenue	615,545	1,725,380	2,698,670	2,500,000	2,875,000
194-300-360 - Comm Vessel Passenger Tax-Revenue-Uses of Prop & Investment	(45,709)	14,858	106,884	40,000	60,000
Revenue Total	569,836	1,740,238	2,805,554	2,540,000	2,935,000
Expenses					
194-600-630 - Comm Vessel Passenger Tax-Operations-Operations	19,128	-	-	100,000	125,000
194-600-680 - Comm Vessel Passenger Tax-Operations-Transfer to Other Funds	829,175	1,005,064	1,597,729	1,516,673	1,742,500
Expenses Total	848,303	1,005,064	1,597,729	1,616,673	1,867,500
195 Visitor Enhancement Fund					
Revenue					
195-300-303 - Visitor Enhancement Fund-Revenue-Bed Tax	669,959	792,950	780,796	711,500	790,500
195-300-360 - Visitor Enhancement Fund-Revenue-Uses of Prop & Investment	(4,079)	2,294	16,518	5,000	20,000
195-300-380 - Visitor Enhancement Fund-Revenue-Miscellaneous	-	-	-	-	-
Revenue Total	665,881	795,244	797,314	716,500	810,500
Expenses					
195-600-630 - Visitor Enhancement Fund-Operations-Operations	463,770	530,557	531,508	751,750	9,500
195-600-680 - Visitor Enhancement Fund-Operations-Transfer to Other Funds	-	-	-	75,373	105,000
Expenses Total	463,770	530,557	531,508	827,123	114,500
400 Permanent Fund					
Revenue					
400-300-360 - Permanent Fund-Revenue-Uses of Prop & Investment	4,982,707	2,051,044	2,646,706	450,000	500,000
400-300-390 - Permanent Fund-Revenue-Cash Basis Receipts	-	554,000	-	110,000	-
Revenue Total	4,982,707	2,605,044	2,646,706	560,000	500,000
Expenses					
400-600-601 - Permanent Fund-Operations-Administration	11,104	33,090	30,524	-	5
400-600-680 - Permanent Fund-Operations-Transfer to Other Funds	1,145,554	9,374,779	1,110,886	1,041,233	1,024,460
Expenses Total	1,156,658	9,407,869	1,141,410	1,041,233	1,024,465

City and Borough of Sitka  
Other Governmental by Organization Report

Special Revenue and Other Governmental Funds	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025	FY2026 Budget
				Amended Budget	
410 LID Revolving Fund					
Revenue					
410-300-360 - LID Revolving Fund-Revenue-Uses of Prop & Investment	(40,175)	21,876	58,399	20,000	30,000
410-300-380 - LID Revolving Fund-Revenue-Miscellaneous	115	6	89	-	-
410-300-390 - LID Revolving Fund-Revenue-Cash Basis Receipts	2,497	3,508	1,873	2,000	1,500
Revenue Total	(37,563)	25,390	60,361	22,000	31,500
Expenses					
410-600-601 - LID Revolving Fund-Operations-Administration	12	71	19	100	100
410-600-680 - LID Revolving Fund-Operations-Transfer to Other Funds	9,544	22,137	34,845	30,000	30,000
Expenses Total	9,556	22,208	34,864	30,100	30,100
420 LID Guaranty Fund					
Revenue					
420-300-360 - LID Guaranty Fund-Revenue-Uses of Prop & Investment	(9,922)	5,241	14,007	4,000	5,000
Revenue Total	(9,922)	5,241	14,007	4,000	5,000
Expenses					
420-600-680 - LID Guaranty Fund-Operations-Transfer to Other Funds	2,314	5,346	8,400	8,400	7,000
Expenses Total	2,314	5,346	8,400	8,400	7,000
430 Cemetery Fund					
Revenue					
430-300-360 - Cemetery Fund-Revenue-Uses of Prop & Investment	(3,621)	1,871	5,153	2,500	2,500
Revenue Total	(3,621)	1,871	5,153	2,500	2,500
Expenses					
430-600-601 - Cemetery Fund-Operations-Administration	1,250	841	-	2,500	3,000
Expenses Total	1,250	841	-	2,500	3,000
440 Rowe Trust Fund					
Revenue					
440-300-360 - Rowe Trust Fund-Revenue-Uses of Prop & Investment	(8,018)	4,113	11,531	3,000	5,000
Revenue Total	(8,018)	4,113	11,531	3,000	5,000
Expenses					
440-600-601 - Rowe Trust Fund-Operations-Administration	1,759	-	-	3,000	5,000
Expenses Total	1,759	-	-	3,000	5,000

City and Borough of Sitka  
Other Governmental by Organization Report

Special Revenue and Other Governmental Funds	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025	FY2026 Budget
				Amended Budget	
500 Library Endowment Fund					
Revenue					
500-300-360 - Library Endowment Fund-Revenue-Uses of Prop & Investment	(9,413)	4,754	13,390	3,000	6,000
500-300-380 - Library Endowment Fund-Revenue-Miscellaneous	24,826	610	5,242	2,500	1,000
Revenue Total	15,414	5,364	18,632	5,500	7,000
Expenses					
500-600-601 - Library Endowment Fund-Operations-Administration	35,000	-	-	5,500	5,500
Expenses Total	35,000	-	-	5,500	5,500
540 Bulk Water Fund					
Revenue					
540-300-340 - Bulk Water Fund-Revenue-Operating Revenue	1,150	1,250	1,250	1,200	1,200
540-300-360 - Bulk Water Fund-Revenue-Uses of Prop & Investment	(29,355)	14,914	37,173	3,000	4,000
540-300-390 - Bulk Water Fund-Revenue-Cash Basis Receipts	570	-	-	-	-
Revenue Total	(27,635)	16,164	38,423	4,200	5,200
Expenses					
540-600-680 - Bulk Water Fund-Operations-Transfer to Other Funds	30,000	-	700,000	4,850	7,000
Expenses Total	30,000	-	700,000	4,850	7,000
651 Debt Service School Bonds					
Revenue					
651-300-310 - Debt Service School Bonds-Revenue-State Revenue	4,609,571	1,532,250	1,526,331	1,047,016	621,250
651-300-360 - Debt Service School Bonds-Revenue-Uses of Prop & Investment	(39,509)	(53,180)	241,932	40,000	4
651-300-390 - Debt Service School Bonds-Revenue-Cash Basis Receipts	1,820,296	2,327,841	-	-	-
Revenue Total	6,390,358	3,806,911	1,768,263	1,087,016	621,254
Expenses					
651-600-650 - Debt Service School Bonds-Operations-Debt Payments	2,302,884	2,303,201	2,296,011	1,496,736	889,000
Expenses Total	2,302,884	2,303,201	2,296,011	1,496,736	889,000
706 School Building Infrastructure					
Revenue					
706-300-360 - School Building Infrastructure-Revenue-Uses of Prop & Investment	-	-	(15,476)	-	10,000
706-300-390 - School Building Infrastructure-Revenue-Cash Basis Receipts	-	-	1,001,488	2,473,333	2,298,500
Revenue Total	-	-	986,012	2,473,333	2,308,500
Expenses					
706-600-680 - School Building Infrastructure-Operations-Transfer to Other Funds	-	-	-	400,000	2,369,200
Expenses Total	-	-	-	400,000	2,369,200

City and Borough of Sitka  
Other Governmental by Organization Report

Special Revenue and Other Governmental Funds	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025	
				Amended	
				Budget	FY2026 Budget
708 Public Infrastructure Sinking Fd					
Revenue					
708-300-360 - Public Infrastructure Sinking Fd-Revenue-Uses of Prop & Investment	(116,792)	19,362	268,010	75,000	50,000
708-300-390 - Public Infrastructure Sinking Fd-Revenue-Cash Basis Receipts	5,000,000	4,500,000	4,000,000	-	-
Revenue Total	4,883,208	4,519,362	4,268,010	75,000	50,000
Expenses					
708-600-680 - Public Infrastructure Sinking Fd-Operations-Transfer to Other Funds	-	3,125,000	5,050,000	4,078,748	3,966,309
Expenses Total	-	3,125,000	5,050,000	4,078,748	3,966,309

# City and Borough of Sitka

## FY2026 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.