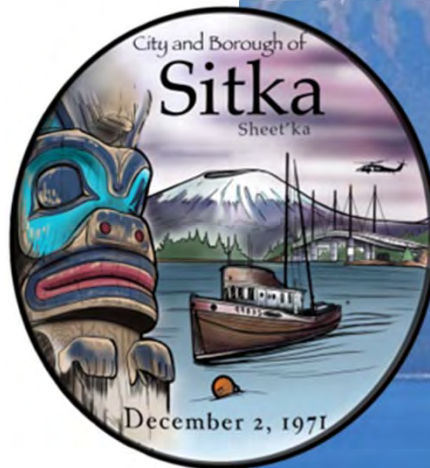
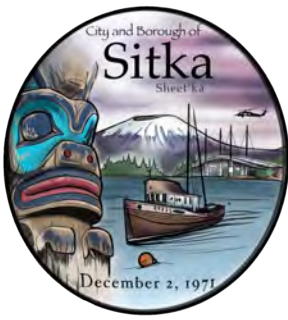


# CITY AND BOROUGH OF SITKA

## FY2026 *DRAFT* CONSOLIDATED OPERATING BUDGET





# CITY AND BOROUGH OF SITKA

A COAST GUARD CITY

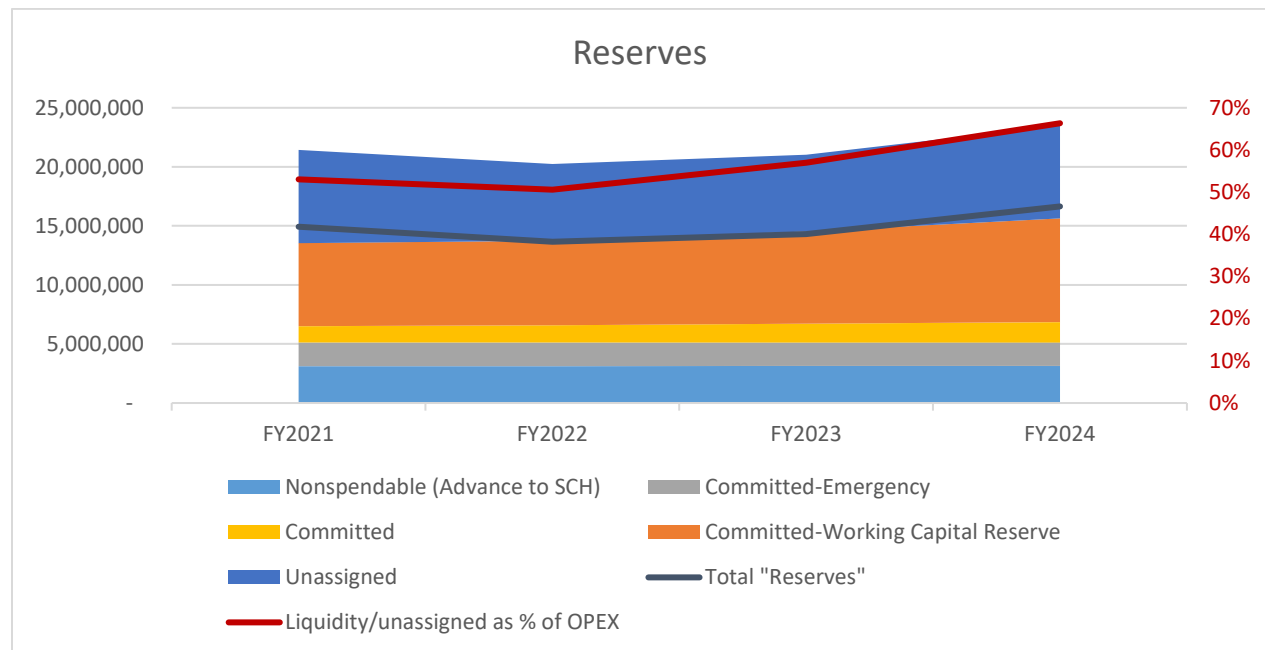
March 28, 2025

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

# Mission, Vision Values + Goals



## 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.



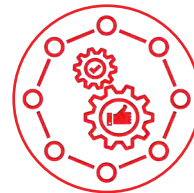
### TEAMWORK

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

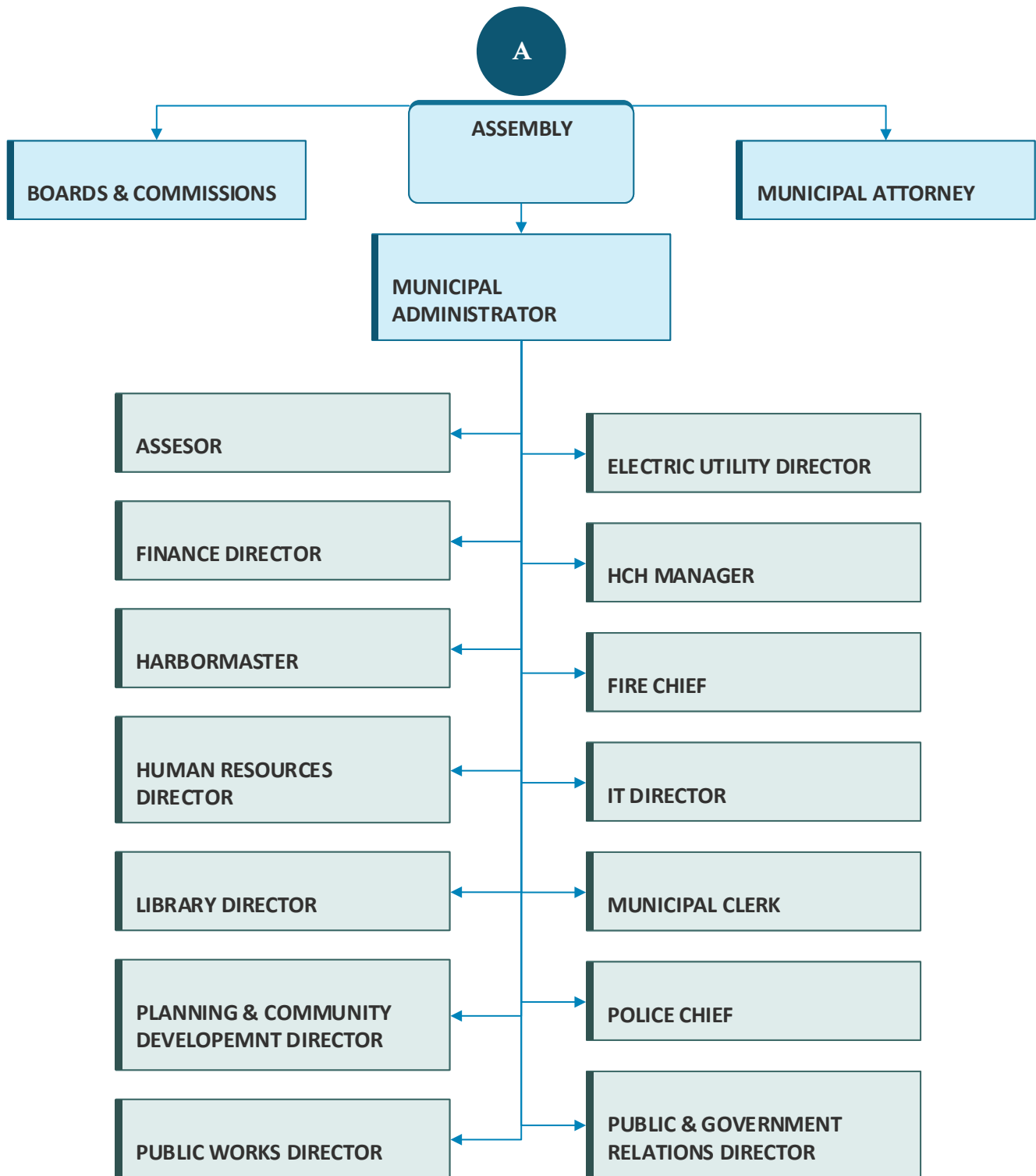
Plan and invest in sustainable infrastructure for future generations



## 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<br>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<br>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<br>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<br>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<br/>Appropriations</u> | <u>Capital<br/>Appropriations*</u> | <u>Net Change to<br/>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*<br>June 30, 2025** | Additions to<br>(deletions<br>from) budgeted<br>FY2026** | Projected<br>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> |
|------------------------------------------------------|----------------------------|

**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 |
|----------------------------|------------|



**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           |
| Maksoutoff Street (Harbor to Lincoln)                                          | 2025    | 242,000                     | -                | -                | -                | -                | -              | -                 | 242,000           | -     | -    | 242,000           | 242,000           |
| Marine Street (New Archangel to Erler)                                         | 2025    | 5,000,000                   | -                | -                | -                | -                | -              | -                 | 5,000,000         | -     | -    | 5,000,000         | 5,000,000         |
| Katlian Street and Utility (HPR to Lincoln) - General Fund Portion             | 2026    | 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            | 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          | 27,700,000         |
| Xoots Elementary School                                                                                     | 2025-2031 | 1,925,000                   | -                | -                | -                 | -                 | -              | -                 | 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>                                                                 |           |                             |                  |                   |                  |                  |                  |                |                   |                   |                   |                   |                   |
| Katlan 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>                                                            |           |                             |                  |                   |                  |                  |                  |                |                   |                   |                   |                   |                   |
| Katlan 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                                          |
| <b>New FY26 SSD Total</b>        |                |                                         | -                          | <b>1,940,000</b>         | -                     | -                          | -                         | <b>1,940,000</b>                                 |
| Physically complete              | 90739          | Kettleson Memorial Library Expansion    | 5,350,000                  | 392,114                  | 1,212,842             | -                          | -                         | 6,954,956                                        |
| Physically complete              | 90814          | Cross Trail Multimodal Pathway Phase 6  | 2,382,698                  | 165,171                  | 50,000                | -                          | -                         | 2,597,869                                        |
| <b>Physically complete Total</b> |                |                                         | <b>7,732,698</b>           | <b>557,285</b>           | <b>1,262,842</b>      | -                          | -                         | <b>9,552,825</b>                                 |
| <b>Grand Total</b>               |                |                                         | <b>9,838,552</b>           | <b>25,581,895</b>        | <b>3,116,403</b>      | -                          | <b>2,155,000</b>          | <b>40,691,850</b>                                |

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                                          |
| <b>Authorized/in progress Total</b> |                |                                                                                | <b>500,000</b>             | <b>21,092,796</b>        | <b>24,500</b>         | <b>-</b>                   | <b>21,617,296</b>                                |
| 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                                          |
| <b>New FY26 Total</b>               |                |                                                                                | <b>-</b>                   | <b>3,324,397</b>         | <b>-</b>              | <b>2,520,630</b>           | <b>5,845,027</b>                                 |
| <b>Grand Total</b>                  |                |                                                                                | <b>500,000</b>             | <b>24,417,193</b>        | <b>24,500</b>         | <b>2,520,630</b>           | <b>27,462,323</b>                                |

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 - 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 - 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.

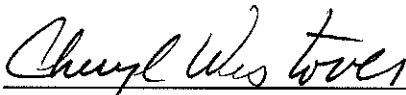
**4.45.03 Assembly Action.** Within 60 days after presentation of the annual analysis by the Administrator, the amount determined by the Administrator shall automatically be transferred to the Public Infrastructure Sinking Fund, unless a super majority of the Assembly votes to change the recommended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

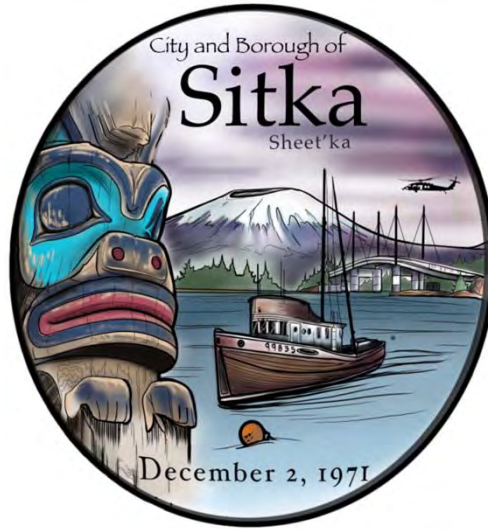
**EFFECTIVE DATE.** This ordinance shall become effective the day after the date of passage.

**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

## ***DRAFT***

### 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<br>Budget | FY2025<br>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         |
|------------------------------------------|--|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund: 100 - General Fund</b>          |  |                         |                     |                     |                     |                     |                     |
| <b>Department: 002 - Attorney</b>        |  |                         |                     |                     |                     |                     |                     |
| 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                |
| <b>Department Total: 002 - Attorney</b>  |  |                         | <b>\$399,130.98</b> | <b>\$356,506.94</b> | <b>\$455,135.30</b> | <b>\$638,223.30</b> | <b>\$603,909.38</b> |
| <b>Department: 003 - Municipal Clerk</b> |  |                         |                     |                     |                     |                     |                     |
| 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   |

| Account Number                                           |  | Account Description     | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended Budget | 2026 Budget    |
|----------------------------------------------------------|--|-------------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| 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 |

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: 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       |



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: 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          |

Expense Budget by Department

| 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 |

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: 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    |
|-------------------------------------------|--|-------------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| Fund: 100 - General Fund                  |  |                         |                    |                    |                    |                     |                |
| Sub-Department: 808 - Volunteers          |  |                         |                    |                    |                    |                     |                |
| 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           |
| Sub-Department Total: 808 - Volunteers    |  |                         | \$67,687.72        | \$73,276.39        | \$83,720.19        | \$89,872.00         | \$89,836.00    |
| Department Total: 022 - Fire Protection   |  |                         | \$1,855,966.54     | \$2,116,061.85     | \$2,362,506.64     | \$2,843,585.17      | \$2,869,899.95 |
| Department: 023 - Ambulance               |  |                         |                    |                    |                    |                     |                |
| 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           |
| Department Total: 023 - Ambulance         |  |                         | \$327,307.23       | \$387,776.15       | \$363,184.77       | \$499,385.69        | \$475,904.62   |
| Department: 024 - Search and Rescue       |  |                         |                    |                    |                    |                     |                |
| 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       |
| Department Total: 024 - Search and Rescue |  |                         | \$21,260.08        | \$27,795.99        | \$24,061.07        | \$41,623.12         | \$57,315.56    |
| Division Total: 520 - Public Safety       |  |                         | \$6,586,666.92     | \$6,394,440.41     | \$7,011,918.10     | \$9,515,480.17      | \$9,667,627.63 |

| Account Number                             |  | Account Description      | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended Budget | 2026 Budget    |
|--------------------------------------------|--|--------------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| Fund: 100 - General Fund                   |  |                          |                    |                    |                    |                     |                |
| Division: 530 - Public Works               |  |                          |                    |                    |                    |                     |                |
| Department: 031 - Administration           |  |                          |                    |                    |                    |                     |                |
| 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           |
| Department Total: 031 - Administration     |  |                          | \$882,965.66       | \$1,024,268.22     | \$1,012,403.03     | \$993,825.47        | \$1,082,134.64 |
| Department: 032 - Engineering              |  |                          |                    |                    |                    |                     |                |
| Sub-Department: 800 - Administration       |  |                          |                    |                    |                    |                     |                |
| 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           |
| Sub-Department Total: 800 - Administration |  |                          | \$647,511.89       | \$460,730.98       | \$622,806.78       | \$1,088,686.73      | \$1,114,623.39 |

| 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         |

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: 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 |



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: 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 |

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: 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 |

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: 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 |

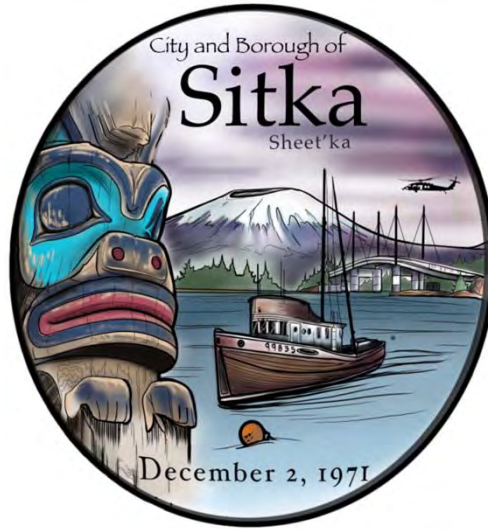
| Account Number                                  |  | Account Description                             | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended Budget | 2026 Budget     |
|-------------------------------------------------|--|-------------------------------------------------|--------------------|--------------------|--------------------|---------------------|-----------------|
| 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 + 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**

## ***DRAFT***

### **FISCAL YEAR 2026**

### **OPERATING BUDGET**

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

|                                                                                  | FY2022            | FY2023            | FY2024            | FY2025              | FY2025              |                     |
|----------------------------------------------------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
|                                                                                  | Actual            | Actual            | Actual            | Amended Budget      | 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 |

| Account Number                         |  | Account Description              | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended 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           |

|                                        |                                | 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

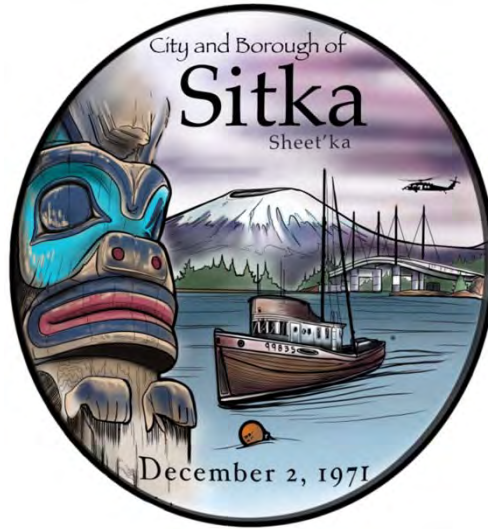
|                                                  |                                  | Account Number                       | Account Description | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended Budget | 2026 Budget     |
|--------------------------------------------------|----------------------------------|--------------------------------------|---------------------|--------------------|--------------------|--------------------|---------------------|-----------------|
| 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**

## ***DRAFT***

**FISCAL YEAR 2026**

**OPERATING BUDGET**

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

|                                                            | FY2022<br>Actual   | FY2023<br>Actual   | FY2024<br>Actual  | FY2025<br>Amended<br>Budget | FY2025<br>Projected | FY2026<br>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 |

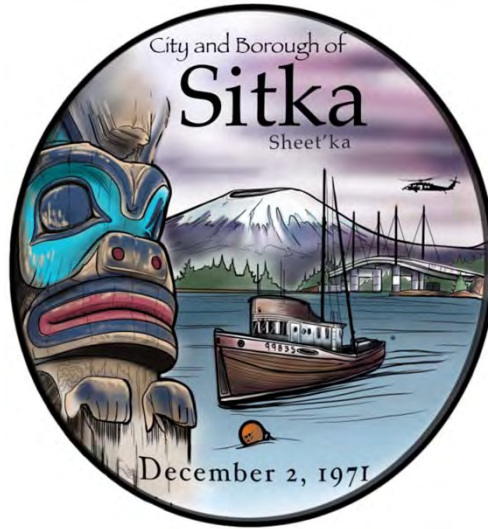
City and Borough of Sitka

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/<br>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

## ***DRAFT***

### FISCAL YEAR 2026

### OPERATING BUDGET



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

|                                                                       | FY2022<br>Actual  | FY2023<br>Actual | FY2024<br>Actual   | FY2025<br>Amended<br>Budget | FY2025<br>Projected | FY2026<br>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 |

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 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

| Account Number                         |  | Account Description      | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended 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      |

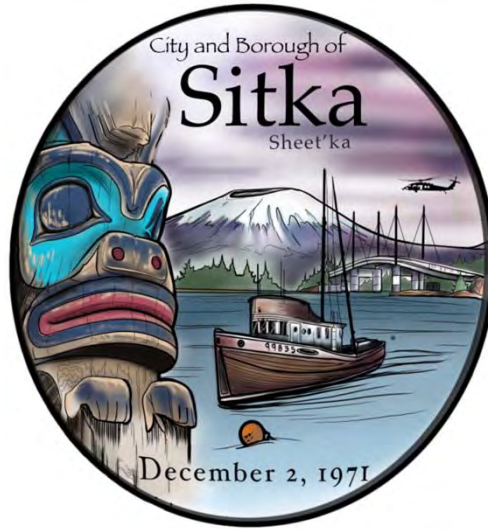
City and Borough of Sitka

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**

## ***DRAFT***

### **FISCAL YEAR 2026**

### **OPERATING BUDGET**

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

|                                                                  | FY2022<br>Actual   | FY2023<br>Actual | FY2024<br>Actual  | FY2025<br>Amended<br>Budget | FY2025<br>Projected | FY2026<br>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 |

| 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            |             |

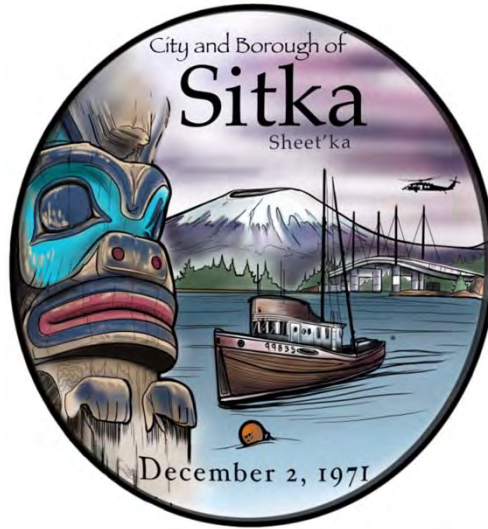
City and Borough of Sitka

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

## ***DRAFT***

### FISCAL YEAR 2026

### OPERATING BUDGET

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

|                                                             | FY2022<br>Actual   | FY2023<br>Actual   | FY2024<br>Actual | FY2025<br>Amended<br>Budget | FY2025<br>Projected | FY2026<br>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 |

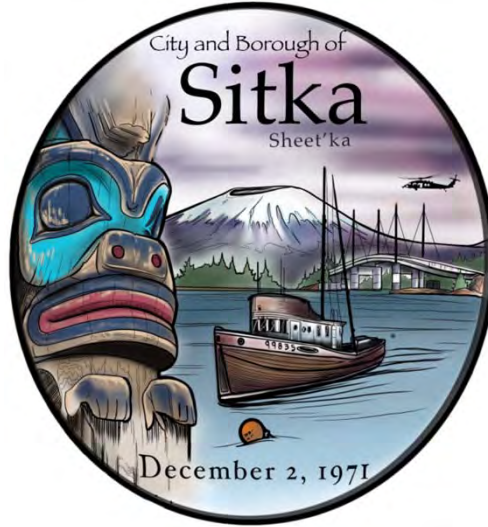
City and Borough of Sitka

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

## ***DRAFT***

### FISCAL YEAR 2026

### OPERATING BUDGET

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

|                                                              | FY2022<br>Actual | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Amended<br>Budget | FY2025<br>Projected | FY2026<br>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

| Account Number                                                  |  | Account Description      | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended 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

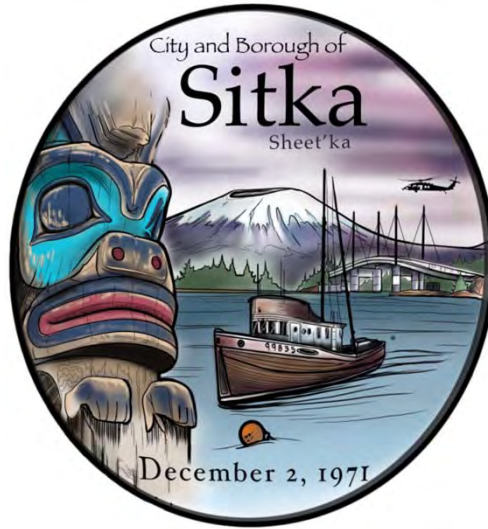
Expense Budget by Department

| 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<br>number | Project Description                     | Source -             | Source -                              | Source -           | Source -        | Source -             | Source -                    | Source -            | Source- Total                            |
|------------------------------|-------------------|-----------------------------------------|----------------------|---------------------------------------|--------------------|-----------------|----------------------|-----------------------------|---------------------|------------------------------------------|
|                              |                   |                                         | Grants<br>(approved) | Loans/ Bond<br>Proceeds<br>(approved) | Working<br>Capital | Other<br>source | Contingent<br>Grants | Contingent<br>Loans/Bonding | Contingent<br>Other | authorized<br>(approved +<br>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

## ***DRAFT***

### FISCAL YEAR 2026

### OPERATING BUDGET

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

|                                                                       | FY2022<br>Actual | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Amended<br>Budget | FY2025<br>Projected | FY2026<br>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 |

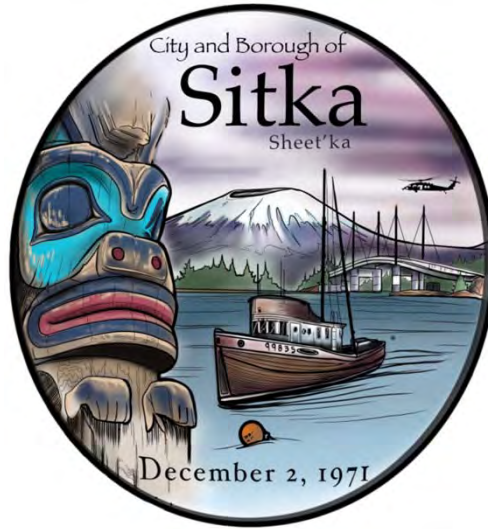
City and Borough of Sitka

Expense Budget by Department

| Account Number                                  |                                      | Account Description | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended Budget | 2026 Budget  |
|-------------------------------------------------|--------------------------------------|---------------------|--------------------|--------------------|--------------------|---------------------|--------------|
| Fund: 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**

# ***DRAFT***

**FISCAL YEAR 2026**

**OPERATING BUDGET**

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

|                                                                             | FY2022<br>Actual | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Amended<br>Budget | FY2025<br>Projected | FY2026<br>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 |



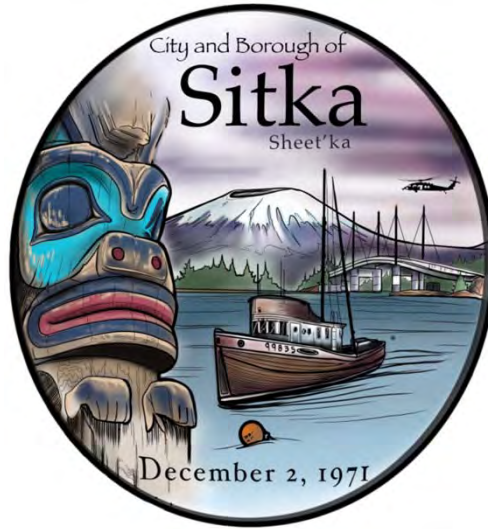
City and Borough of Sitka

Expense Budget by Department

| Account Number                                    |                                          | Account Description | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended 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

## ***DRAFT***

**FISCAL YEAR 2026  
OPERATING BUDGET**

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

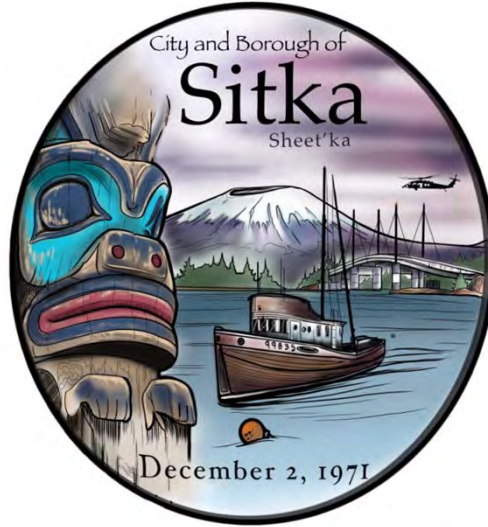
|                                                                             | FY2022<br>Actual | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Amended<br>Budget | FY2025<br>Projected | FY2026<br>Budget |
|-----------------------------------------------------------------------------|------------------|------------------|------------------|-----------------------------|---------------------|------------------|
| <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>    |

| 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

## ***DRAFT***

### FISCAL YEAR 2026

### OPERATING BUDGET

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

|                                                                     | FY2022<br>Actual | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Amended<br>Budget | FY2025<br>Projected | FY2026<br>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

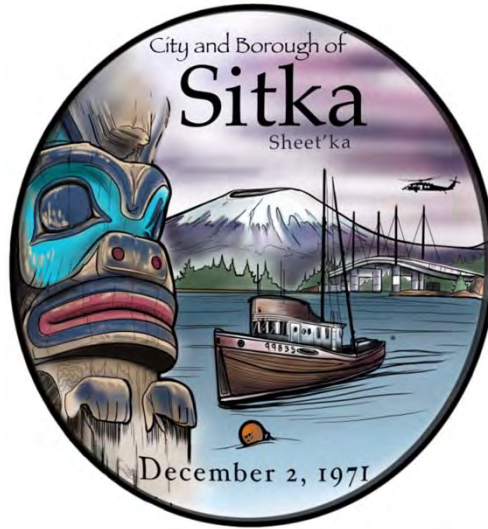
| Account Number                                                  |                                  | Account Description | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended Budget | 2026 Budget    |
|-----------------------------------------------------------------|----------------------------------|---------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| 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 |

| Account Number                                    |  | Account Description       | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended 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**

## ***DRAFT***

### **FISCAL YEAR 2026**

### **OPERATING BUDGET**

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

|                                                                           | FY2022<br>Actual | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Amended<br>Budget | FY2025<br>Projected | FY2026<br>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

| Account Number                                                  |                                        | Account Description | 2022 Actual Amount | 2023 Actual Amount | 2024 Actual Amount | 2025 Amended 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

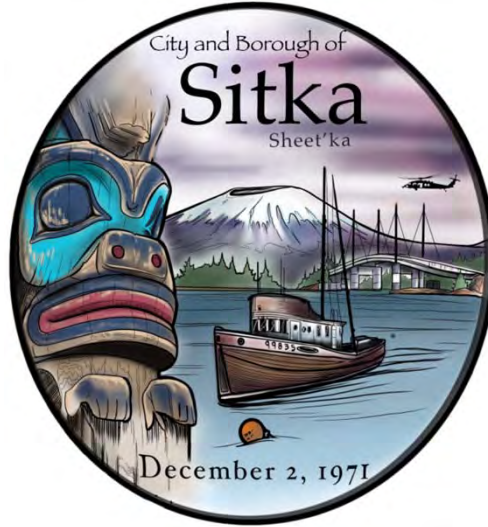
|                                                 |                          |                    |                    |                    | 2025 Amended   |                |
|-------------------------------------------------|--------------------------|--------------------|--------------------|--------------------|----------------|----------------|
| 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       |

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         |                                        |                    |                    |                    |  |                |                |
| 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**

## ***DRAFT***

**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            | FY2026 Budget |
|-------------------------------------------------------------------------|---------------|---------------|---------------|-------------------|---------------|
|                                                                         |               |               |               | Amended<br>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 GPIIP Contingency                                                   |               |               |               |                   |               |
| Revenue                                                                 |               |               |               |                   |               |
| 173-300-360 - GPIIP 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 - GPIIP 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<br>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         |               |
|---------------------------------------------------------------------|---------------|---------------|---------------|----------------|---------------|
|                                                                     |               |               |               | Amended Budget | FY2026 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.