

**Discussion / Direction / Decision of the FY2027 Draft
Administrator's Budget with focus on the Enterprise Funds,
Internal Service Funds, and Special Revenue Funds.**
(Assembly action may be taken)



Note – changes to the draft budget require a motion.

City and Borough of Sitka

FY2027 Budget Meeting - April 23, 2026

Enterprise, Internal Service, and Special Revenue/Other Government Fund Draft Budget

Enterprise and Internal Service Funds – Key Considerations

The items below provide context for interpreting enterprise and special revenue fund budgets, including how costs are presented and how these funds are structured and evaluated.

Personnel Costs

- **Wage and Benefit Changes**

The results of the compensation study, along with new collective bargaining agreements for FY2026–FY2028 for ASEA and IBEW, were implemented in FY2026. Beginning in FY2026, IBEW staff are enrolled in a health insurance plan offered through the union. Premium changes for that plan differ from those associated with Premera.

- **Position Freeze – Port Director**

The Port Director position, which is allocated across the Harbor, Airport, and GPIIP funds, will be held vacant through FY2027 due to current funding limitations within the Airport and GPIIP funds. The position will be reevaluated as fund conditions improve.

Depreciation

Enterprise and Internal Service Funds are presented using full accrual accounting, which includes depreciation expense. Depreciation reflects the use and aging of capital assets over time and does not represent a current year cash outlay.

As a result, a fund may show a net loss due to depreciation while still generating sufficient cash to support operations. These funds are intended to recover the full cost of providing services over time, including the long-term cost of maintaining and replacing infrastructure.

Non-Cash and Accounting Transactions

Prior year actuals reflected in the budget reports may include certain accounting entries that do not represent current-year cash outlays, such as lease accounting adjustments, pension and other post-employment benefit (OPEB) entries, and similar accrual-based items.

These items are required for financial reporting purposes but are not typically budgeted as expenditures in the same manner as operating or capital costs. As a result, prior year actuals may not be directly comparable to current-year budgeted amounts.

Debt Service and Loan Repayment Assumptions

Budgeted debt service in certain funds reflects assumptions about the timing of when State of Alaska Department of Environmental Conservation (DEC) loans will enter repayment. These timelines are subject to change based on project completion.

Use of Fund Balance and Working Capital

All fund types may support capital, infrastructure, and debt, but differ in how those costs are funded and evaluated. The General Fund is the City's primary operating fund and is generally reviewed most closely on whether recurring revenues are sufficient to support recurring operating expenditures. As a result, capital needs in the General Fund are often addressed separately through transfers or sinking funds.

Enterprise funds are supported primarily by rates and charges and are intended to recover the full cost of service over time, including operations, debt, and capital needs. Special revenue funds are supported by revenues that are legally restricted or committed for specific purposes.

Because revenues, capital expenditures, and debt service do not occur evenly from year to year, enterprise and special revenue funds may use accumulated working capital or fund balance to support planned expenditures in a given year without indicating a structural imbalance.

Appropriations and Fund Balance Information

Appropriations represent the Assembly's legal authority to spend and are not dependent on revenues being received in the same fiscal year. If revenues are lower than projected, appropriations are not automatically reduced. As a result, actual expenditures may exceed revenues in a given year, provided appropriations are not exceeded.

The budget documents focus on current-year revenues and expenditures, and do not include detailed information on fund balance. Information on fund balances can be found in the interim financial statements and the Annual Comprehensive Financial Report (ACFR). Additional information on fund balances will be provided during the meeting.

Capital Appropriation Summary

This is the last page of the budget packet for each of the enterprise funds. It reflects total appropriations for open capital projects, including working capital, authorized grants and loans, contingent grants and loans, and other funding sources.

"Contingent" appropriations allow the City to pursue grant and loan funding; once awarded, these become authorized appropriations. Loan agreements are not executed until formally approved by resolution.

This summary reflects total authorized/contingent project funding and does not represent the remaining available balance of each project. Current project balances are available in the interim financial statements.

Many of the open capital projects are carryforwards from prior years, and staff are actively working to close out completed or inactive projects.

A separate packet is provided that includes supporting documentation (primarily project cover sheets and resource proposals) for capital projects that are new for FY2027 or additional appropriations for existing projects.

Airport Project

Funding for the airport project is more complex than other projects due to the structure of FAA grant funding administered through the State of Alaska Department of Transportation, along with bond proceeds and Passenger Facility Charges (PFCs). Award amounts may vary over time as the State applies its ICAP rate to FAA awards, and their ICAP rate is adjusted annually on July 1.

Two recent awards did not initially reflect this adjustment, and a correction is in process. Executed grant agreements and actual expenditures have not exceeded authorized appropriations.

A minor discrepancy remains between the amount committed by the State and current grant appropriations, representing less than 1% of the total project costs.

Descriptions of Special Revenue and Other Governmental Funds

113 – Pet Adoption Fund

Accounts for donations and related funding used to support pet adoption efforts. Expenditures are typically limited to costs directly associated with animal care and adoption activities.

151 – Sitka’s Forfeiture Fund

Accounts for assets seized and disposed of by law enforcement. Funds can only be used in accordance with applicable regulations governing forfeiture proceeds.

165 – Library Building Fund

Accounts for donations designated for the Sitka Public Library building. Funds are used for building-related capital improvements, maintenance, or renovation projects.

171 – SE Alaska Economic Development Fund

Provides funding for loans and other activities that support local economic development. Use of funds is directed to projects that promote economic activity, expand the tax base, or create jobs.

173 – GPIIP Contingency Fund

Accounts for funds set aside for environmental monitoring, cleanup, and mitigation at the former pulp mill site. Resources may also be used for related shoreline stabilization and environmental improvements.

190 – SCH Dedicated Fund

Accounts for tobacco tax revenues, proceeds from the sale of the hospital business, and other funds/expenses associated with the closure of Sitka Community Hospital. Funds are used for hospital related obligations, primarily the PERS obligations associated with former hospital staff. In the future, should the fund’s unrestricted revenues exceed expenses, funds may be used for athletic and recreational facilities.

191 – Student Activities Fund

Accounts for marijuana tax and related revenues dedicated to supporting student travel and extracurricular activities within the Sitka School District.

192 – Fisheries Enhancement Fund

Accounts for dedicated portion of fish box tax revenues used to support fisheries enhancement projects. Funding is awarded based on proposals approved by the Assembly.

193 – Utility Subsidization Fund

Accounts for General Fund resources appropriated to provide utility bill assistance to qualifying residents. The program is intended to reduce the financial burden of utility costs for eligible households.

194 – Commercial Vessel Passenger Tax Fund

Accounts for cruise passenger excise tax revenues collected by the State of Alaska and shared with the City and Borough of Sitka. Use of funds is restricted to port and harbor facilities, infrastructure, and services that enhance the safety and efficiency of marine passenger transportation and address the impacts of the cruise industry, in accordance with state and federal requirements.

195 – Visitor Enhancement Fund

Accounts for bed tax revenues used to support tourism and visitor-related activities. Funds may be used for marketing, visitor services, other initiatives that promote tourism in Sitka, or any other assembly-approved purpose.

400 – Permanent Fund

Accounts for resources held in an investment fund intended to generate a stable revenue stream for the General Fund. The principal is preserved and may only be used with voter approval, while a formula-based annual transfer provides ongoing support for operations. Proceeds from the sale of municipal land are deposited into the fund. The stated purpose of the fund is to reduce the tax burden on the citizens of Sitka.

410 – LID Revolving Fund

Accounts for resources used to finance local improvement district (LID) projects, including both the municipal and property owner share when other funding sources or bond financing are not available.

420 – LID Guaranty Fund

Accounts for resources used to guarantee repayment of debt issued for local improvement district (LID) projects. The fund is used to ensure bondholders are paid in the event of delinquent assessments.

430 – Cemetery Fund

Accounts for funds held in trust for the Sitka Cemetery Association. Investment earnings are distributed to the Association for cemetery-related activities.

440 – Rowe Trust Fund

Accounts for resources held in trust to support library services for children. Investment earnings can be used to purchase children's books, equipment, and other materials that promote reading.

500 – Library Endowment Fund

Accounts for donations and investment earnings used to support the Sitka Public Library. Funds may be used for a variety of library needs.

540 – Bulk Water Fund

Accounts for revenues and expenses related to the sale and delivery of bulk water. Funds are also used to support infrastructure and operations necessary to provide bulk water service.

651 – Debt Service School Bonds Fund

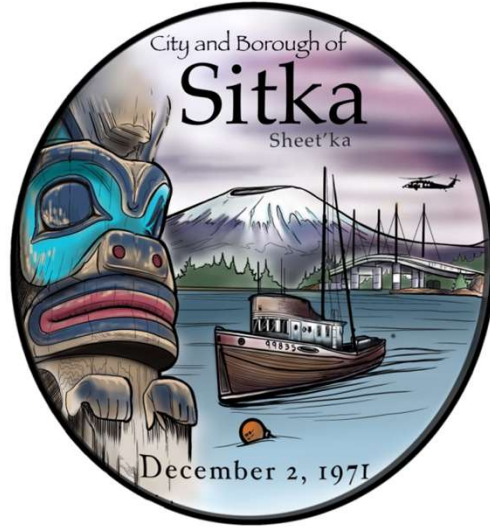
Accounts for revenues and expenditures related to the repayment of school-related general obligation bonds. The fund includes remaining balances from a seasonal sales tax that sunset in June 2023, along with state reimbursement, and is used solely for debt service on these obligations.

706 – School Building Infrastructure Fund

Accounts for seasonal sales tax revenues dedicated to school infrastructure. The tax became effective April 1, 2024, and funds may be used for the maintenance, repair, replacement, or construction of school facilities, either directly or through related debt service.

708 – Public Infrastructure Sinking Fund

Accounts for resources set aside annually for the repair and replacement of General Fund infrastructure, including buildings, roads, and other public assets. The fund supports long-term capital maintenance planning.



ELECTRIC FUND

DRAFT

FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Electric - Budget Summary by Organization

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

Electric - Expense Budget by Classification

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

Electric - Expense Budget by Classification

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

Electric - Expense Budget by Department

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

Electric - Expense Budget by Department

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

Electric - Expense Budget by Department

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

Electric - Expense Budget by Department

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

Electric - Expense Budget by Department

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

Electric - Expense Budget by Department

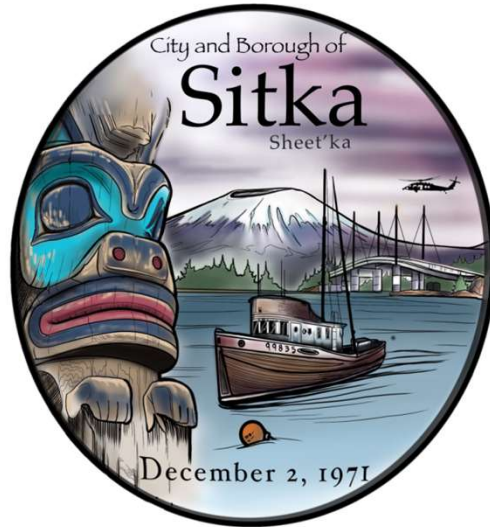
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Division Total: 650 - Debt Payments		\$3,110,600.43	\$3,167,899.47	\$3,264,023.58	\$6,768,768.00	\$6,757,632.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery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

Electric Fund - Fund 710
FY2027 Capital Projects

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

Electric Fund - Fund 710
FY2027 Capital Projects

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



WATER FUND

DRAFT

FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Water - Budget Summary by Organization

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

Water - Expense Budget by Classification

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

Water - Expense Budget by Classification

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

Water - Expense Budget by Department

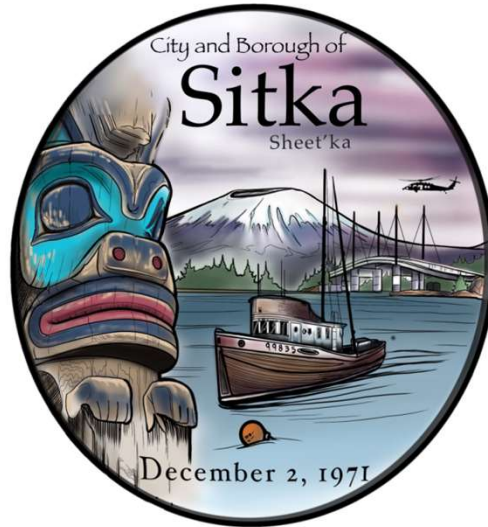
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Fund: 210 - Water Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	0.00	94,136.54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

Water - Expense Budget by Department

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

Water Fund - Fund 720
FY2027 Capital Projects

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



WASTEWATER FUND

DRAFT

FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Waste Water Treatment - Budget Summary by Organization

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

Waste Water Treatment - Expense Budget by Classification

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

Waste Water Treatment - Expense Budget by Classification

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

Waste Water Treatment - Expense Budget by Department

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

Waste Water Treatment - Expense Budget by Department

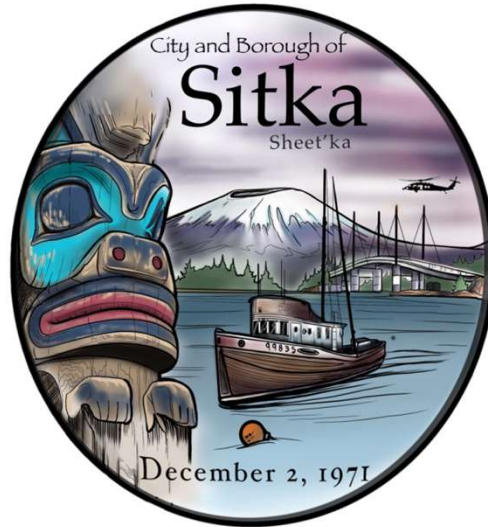
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5120.008	Unemployment	0.00	0.00	1,638.00	0.00	0.00
5120.011	PERS on Behalf	8,926.00	7,566.00	16,247.00	0.00	0.00
5201.000	Training and Travel	2,171.99	920.00	2,899.08	16,000.00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

Waste Water Treatment - Expense Budget by Department

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

Wastewater Fund - Fund 730
FY2027 Capital Projects

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



SOLID WASTE FUND

DRAFT

FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Solid Waste - Budget Summary by Organization

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

Solid Waste - Expense Budget by Classification

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

Solid Waste - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	55,000.00	0.00
7200.000	Interfund Transfers Out	0.00	1,470,840.00	20,000.00	0.00	210,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	1,400,000.00	250,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	208,798.00	208,798.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$0.00	\$1,470,840.00	\$20,000.00	\$1,663,798.00	\$668,798.00
EXPENSES Total		\$4,609,585.29	\$6,583,218.43	\$5,584,610.45	\$8,095,949.86	\$7,825,073.71
Fund EXPENSE	Total: 230 - Solid Waste Fund	\$4,609,585.29	\$6,583,218.43	\$5,584,610.45	\$8,095,949.86	\$7,825,073.71

Solid Waste - Expense Budget by Department

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

Solid Waste - Expense Budget by Department

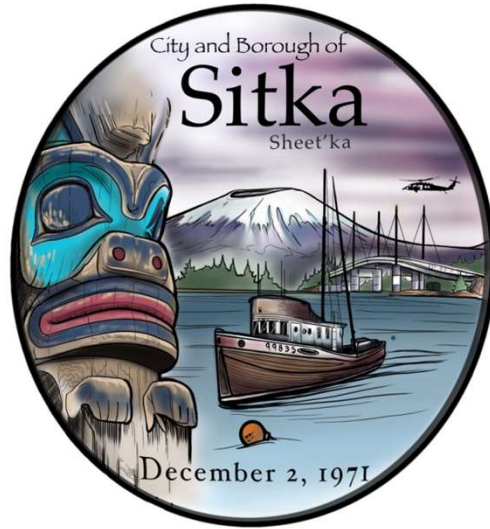
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Department Total: 621 - Landfill		\$112,193.68	\$271,901.89	\$137,836.37	\$445,761.02	\$510,156.00
Department: 622 - Scrap Yard						
5110.001	Regular Salaries/Wages	115,175.70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

Solid Waste - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
6202.000	Depreciation-Plants	12,069.60	94,383.01	137,466.41	121,821.00	137,467.00
6205.000	Depreciation-Buildings	8,675.59	12,398.59	12,398.59	12,399.00	12,399.00
6206.000	Depreciation-Machinery	9,239.15	11,502.79	51,452.05	8,980.00	63,087.00
Division Total: 640 - Depreciation/Amortization		\$119,973.78	\$208,273.83	\$291,306.49	\$233,190.00	\$302,943.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	12,178.08	10,441.17	8,701.84	6,948.00	5,211.00
7301.000	Note Principal Payments	0.00	0.00	0.00	208,798.00	208,798.00
Division Total: 650 - Debt Payments		\$12,178.08	\$10,441.17	\$8,701.84	\$215,746.00	\$214,009.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	55,000.00	0.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$55,000.00	\$0.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	0.00	1,470,840.00	20,000.00	0.00	210,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	1,400,000.00	250,000.00
Division Total: 680 - Transfers Between Funds		\$0.00	\$1,470,840.00	\$20,000.00	\$1,400,000.00	\$460,000.00
EXPENSES Total		\$4,609,585.29	\$6,583,218.43	\$5,584,610.45	\$8,095,949.86	\$7,825,073.71
Fund EXPENSE Total: 230 - Solid Waste Fund		\$4,609,585.29	\$6,583,218.43	\$5,584,610.45	\$8,095,949.86	\$7,825,073.71

Solid Waste Fund - Fund 740
FY2027 Capital Projects

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



HARBOR FUND

DRAFT

FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Harbor - Budget Summary by Organization

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

Harbor - Expense Budget by Classification

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

Harbor - Expense Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
6205.000	Depreciation-Buildings	1,194.72	1,194.72	1,194.72	1,195.00	1,334.00
6206.000	Depreciation-Machinery	32,892.24	36,381.12	43,792.23	10,613.00	45,271.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$1,767,392.38	\$1,730,742.01	\$1,648,412.60	\$1,607,435.00	\$1,638,555.00
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	91,000.00	50,000.00
7200.000	Interfund Transfers Out	2,247,000.00	1,113,104.00	92,500.00	0.00	10,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	395,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	45,349.00	45,349.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	515,000.00	535,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$2,247,000.00	\$1,113,104.00	\$92,500.00	\$651,349.00	\$1,035,349.00
EXPENSES Total		\$6,954,385.90	\$6,037,565.70	\$5,221,003.36	\$6,319,711.81	\$6,780,288.91
Fund EXPENSE Total: 240 - Harbor Fund		\$6,954,385.90	\$6,037,565.70	\$5,221,003.36	\$6,319,711.81	\$6,780,288.91

Harbor - Expense Budget by Department

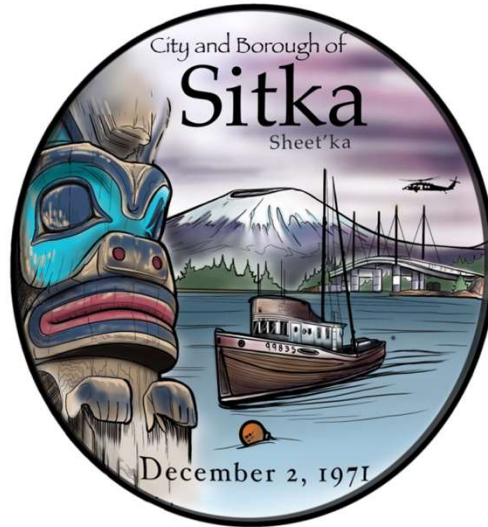
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Fund: 240 - Harbor Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.001	Regular Salaries/Wages	78,507.40	86,977.16	96,857.50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

Harbor - Expense Budget by Department

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

Harbor Fund - Fund 750
FY2027 Capital Projects

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



AIRPORT FUND

DRAFT

FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Airport - Budget Summary by Organization

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

Airport - Expense Budget by Classification

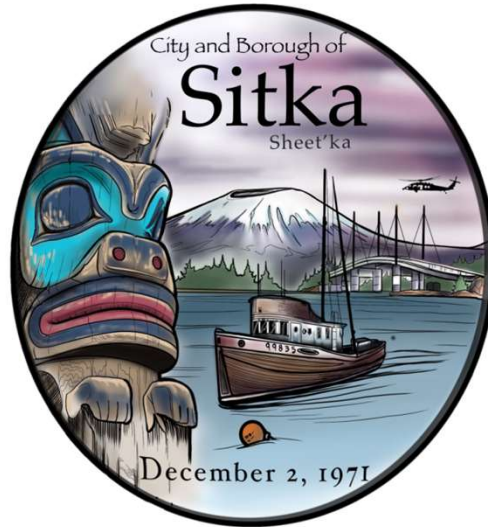
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Fund: 250 - Airport Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	44,465.22	73,493.14	137,824.71	95,510.34
5110.002	Holidays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

Airport - Expense Budget by Classification

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

Airport Fund - Fund 760
FY2027 Capital Projects

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



MARINE SERVICE CENTER FUND

DRAFT

FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Marine Service Center- Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Revenue					
260-300-340 - Operating Revenue	273,188	282,567	288,287	324,606	330,768
260-300-360 - Uses of Prop & Investment	67,484	133,166	154,013	35,000	35,000
260-680 - Cash Basis Receipts	35,000	-	118,077	-	-
Revenue Totals	\$ 375,672	\$ 415,734	\$ 560,378	\$ 359,606	\$ 365,768
Expenditures					
260-600-630 - Operations	137,508	122,401	158,145	228,216	214,300
260-640 - Depreciation/Amortization	30,770	28,129	24,907	17,487	17,718
260-670 - Fixed Assets	-	-	-	15,781	-
260-680 - Transfers Between Funds	1,085,000	165,000	162,000	80,000	-
Expenditure Totals	\$ 1,253,278	\$ 315,530	\$ 345,053	\$ 341,484	\$ 232,018
Fund Total: Marine Service Center	\$ (877,606)	\$ 100,204	\$ 215,325	\$ 18,122	\$ 133,750

Marine Service Center- Expense Budget by Classification

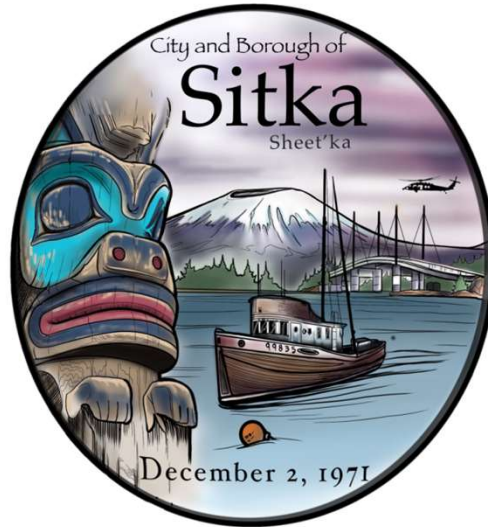
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Fund: 260 - Marine Service Center						
EXPENSES						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	(7,425.81)	16,098.16	(1,972.25)	18,000.00	18,000.00
5204.000	Telephone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

Marine Service Center- Expense Budget by Department

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

MSC Fund - Fund 770
FY2027 Capital Projects

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



GARY PAXTON INDUSTRIAL PARK FUND

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**FISCAL YEAR 2027
OPERATING BUDGET**

April 17, 2026

Gary Paxton Industrial Park- Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Revenue					
270-300-340 - Operating Revenue	71,335	118,597	130,622	121,000	140,000
270-300-350 - Non-Operating Revenue	-	-	-	-	1,000
270-300-360 - Uses of Prop & Investment	152,924	606,470	407,276	103,232	214,681
270-300-380 - Miscellaneous	5,612	-	969	-	-
270-680 - Cash Basis Receipts	6,783	587,299	503,926	744,250	14,200
Revenue Totals	\$ 236,654	\$ 1,312,367	\$ 1,042,793	\$ 968,482	\$ 369,881
Expenditures					
270-600-630 - Operations	229,667	245,016	248,048	415,230	343,741
270-640 - Depreciation/Amortization	401,156	407,259	407,259	653,928	653,928
270-680 - Transfers Between Funds	575,843	33,185	878,414	820,250	25,000
Expenditure Totals	\$ 1,206,666	\$ 685,459	\$ 1,533,720	\$ 1,889,408	\$ 1,022,669
Fund Total: Gary Paxton Industrial Park	\$ (970,012)	\$ 626,908	\$ (490,927)	\$ (920,926)	\$ (652,788)

Gary Paxton Industrial Park - Expense Budget by Classification

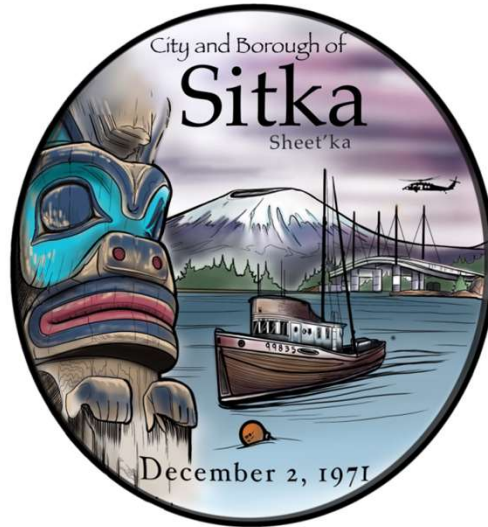
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Fund: 270 - Gary Paxton Industrial Park						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	26,755.62	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$0.00	\$0.00	\$0.00	\$26,755.62	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	0.00	0.00	0.00	1,640.12	0.00
5120.003	Medicare	0.00	0.00	0.00	387.88	0.00
5120.004	PERS	0.00	0.00	0.00	5,886.32	0.00
5120.005	Health Insurance	0.00	0.00	0.00	7,251.00	0.00
5120.006	Life Insurance	0.00	0.00	0.00	2.88	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$0.00	\$0.00	\$0.00	\$15,168.20	\$0.00
<i>500 - Operating Expenses</i>						
5203.001	Utilities	13,321.41	20,322.70	21,407.85	25,000.00	15,000.00
5203.004	Solid Waste	0.00	0.00	164.62	5,000.00	500.00
5203.005	Fuel Oil	0.00	5,444.86	7,550.10	8,000.00	0.00
5204.000	Telephone	1,420.65	1,410.15	0.00	0.00	0.00
5205.000	Insurance	22,138.72	30,916.64	17,161.01	41,900.00	21,000.00
5206.000	Supplies	0.00	0.00	922.72	12,500.00	15,000.00
5207.000	Repairs and Maintenance	0.00	0.00	1,559.41	35,000.00	25,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	4,041.00	6,269.00	35,688.00
5212.000	Contracted Services	91,848.20	100,119.33	98,729.01	131,425.00	118,625.00
5214.000	Interdepartment Services	98,742.00	86,360.87	87,174.46	84,912.00	94,368.00
5221.000	Transportation/Vehicles	0.00	0.00	0.00	0.00	13,260.00
5225.000	Legal Expenditures	1,704.25	0.00	0.00	5,000.00	2,500.00
5226.000	Advertising	0.00	0.00	1,160.45	2,500.00	2,000.00
5230.000	Bad Debts	4.00	0.00	8,142.80	15,000.00	0.00
5231.000	Credit Card Expense	487.53	441.42	34.34	800.00	800.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$229,666.76	\$245,015.97	\$248,047.77	\$373,306.00	\$343,741.00
<i>600 - Amortization & Depreciation</i>						
6201.000	Depreciation-Land Improve	145,262.40	145,262.40	145,262.40	145,263.00	145,263.00
6202.000	Depreciation-Plants	62,520.12	62,520.12	62,520.12	62,521.00	62,521.00
6203.000	Depreciation-Harbors	190,842.00	196,944.75	196,944.75	396,945.00	396,945.00
6205.000	Depreciation-Buildings	2,531.56	2,531.52	2,531.56	2,532.00	2,532.00
6206.000	Depreciation-Machinery	0.00	0.00	0.00	46,667.00	46,667.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$401,156.08	\$407,258.79	\$407,258.83	\$653,928.00	\$653,928.00
<i>700 - Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	575,842.86	33,184.54	878,413.89	25,000.00	25,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	795,250.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$575,842.86	\$33,184.54	\$878,413.89	\$820,250.00	\$25,000.00
EXPENSES Total		\$1,206,665.70	\$685,459.30	\$1,533,720.49	\$1,889,407.82	\$1,022,669.00
Fund EXPENSE	Total: 270 - Gary Paxton Industrial Park	\$1,206,665.70	\$685,459.30	\$1,533,720.49	\$1,889,407.82	\$1,022,669.00

Gary Paxton Industrial Park - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Fund: 270 - Gary Paxton Industrial Park						
EXPENSES						
Division: 600 - Operations						
Department: 630 - Operations						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	26,755.62	0.00
5120.002	SBS	0.00	0.00	0.00	1,640.12	0.00
5120.003	Medicare	0.00	0.00	0.00	387.88	0.00
5120.004	PERS	0.00	0.00	0.00	5,886.32	0.00
5120.005	Health Insurance	0.00	0.00	0.00	7,251.00	0.00
5120.006	Life Insurance	0.00	0.00	0.00	2.88	0.00
5203.001	Utilities	13,321.41	20,322.70	21,407.85	25,000.00	15,000.00
5203.004	Solid Waste	0.00	0.00	164.62	5,000.00	500.00
5203.005	Fuel Oil	0.00	5,444.86	7,550.10	8,000.00	0.00
5204.000	Telephone	1,420.65	1,410.15	0.00	0.00	0.00
5205.000	Insurance	22,138.72	30,916.64	17,161.01	41,900.00	21,000.00
5206.000	Supplies	0.00	0.00	922.72	12,500.00	15,000.00
5207.000	Repairs and Maintenance	0.00	0.00	1,559.41	35,000.00	25,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	4,041.00	6,269.00	35,688.00
5212.000	Contracted Services	91,848.20	100,119.33	98,729.01	131,425.00	118,625.00
5214.000	Interdepartment Services	98,742.00	86,360.87	87,174.46	84,912.00	94,368.00
5221.000	Transportation/Vehicles	0.00	0.00	0.00	0.00	13,260.00
5225.000	Legal Expenditures	1,704.25	0.00	0.00	5,000.00	2,500.00
5226.000	Advertising	0.00	0.00	1,160.45	2,500.00	2,000.00
5230.000	Bad Debts	4.00	0.00	8,142.80	15,000.00	0.00
5231.000	Credit Card Expense	487.53	441.42	34.34	800.00	800.00
Department Total: 630 - Operations		\$229,666.76	\$245,015.97	\$248,047.77	\$415,229.82	\$343,741.00
Division Total: 600 - Operations		\$229,666.76	\$245,015.97	\$248,047.77	\$415,229.82	\$343,741.00
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	196,944.75	196,944.75	396,945.00	396,945.00
6205.000	Depreciation-Buildings	2,531.56	2,531.52	2,531.56	2,532.00	2,532.00
6206.000	Depreciation-Machinery	0.00	0.00	0.00	46,667.00	46,667.00
Division Total: 640 - Depreciation/Amortization		\$401,156.08	\$407,258.79	\$407,258.83	\$653,928.00	\$653,928.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	575,842.86	33,184.54	878,413.89	25,000.00	25,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	795,250.00	0.00
Division Total: 680 - Transfers Between Funds		\$575,842.86	\$33,184.54	\$878,413.89	\$820,250.00	\$25,000.00
EXPENSES Total		\$1,206,665.70	\$685,459.30	\$1,533,720.49	\$1,889,407.82	\$1,022,669.00
Fund EXPENSE	Total: 270 - Gary Paxton Industrial Park	\$1,206,665.70	\$685,459.30	\$1,533,720.49	\$1,889,407.82	\$1,022,669.00

GPIP Fund - Fund 780
FY2027 Capital Projects

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



INFORMATION TECHNOLOGY FUND

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FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Information Technology - Budget Summary by Organization

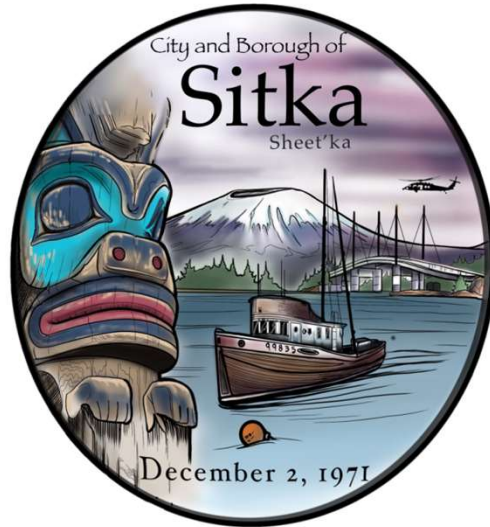
	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Revenue					
300-300-310 - State Revenue	(11,377)	7,568	42,080	12,094	19,634
300-300-340 - Operating Revenue	1,587,847	2,083,876	2,545,243	2,761,296	2,832,156
300-300-360 - Uses of Prop & Investment	18,791	29,003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

Information Technology - Expense Budget by Classification

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

Information Technology - Expense Budget by Department

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



CENTRAL GARAGE FUND

DRAFT

FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Central Garage - Budget Summary by Organization

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

Central Garage - Expense Budget by Classification

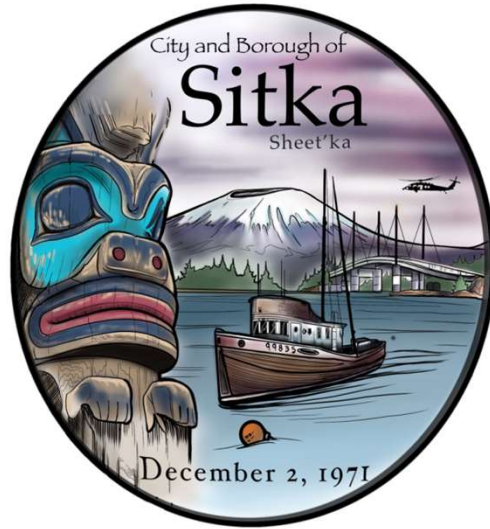
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Fund: 310 - Central Garage Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	99,068.30	139,641.75	153,195.36	178,503.12	188,752.16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

Central Garage - Expense Budget by Department

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

Central Garage - Expense Budget by Department

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



BUILDING MAINTENANCE FUND

DRAFT

FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Building Maintenance - Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Revenue					
320-320-310 - State Revenue	(8,044)	4,227	43,684	6,755	20,382
320-320-340 - Operating Revenue	777,614	824,368	1,845,440	2,155,650	2,307,060
320-320-360 - Uses of Prop & Investment	18,159	41,406	54,693	20,000	10,000
320-320-380 - Miscellaneous	675	-	-	-	-
320-680 - Cash Basis Receipts	21,972	12,522	6,848	15,000	14,500
Revenue Totals	\$ 810,375	\$ 882,522	\$ 1,950,664	\$ 2,197,405	\$ 2,351,942
Expenditures					
320-600-601 - Administration	184,892	253,524	436,728	388,719	456,414
320-600-630 - Operations	539,984	555,378	1,435,180	2,202,874	2,139,872
320-640 - Depreciation/Amortization	880	880	880	881	440
320-670 - Fixed Assets	-	-	-	30,000	75,000
320-680 - Transfers Between Funds	35,000	-	-	-	-
Expenditure Totals	\$ 760,756	\$ 809,782	\$ 1,872,788	\$ 2,622,474	\$ 2,671,726
Fund Total: Building Maintenance Fund	\$ 49,619	\$ 72,740	\$ 77,876	\$ (425,069)	\$ (319,784)

Building Maintenance - Expense Budget by Classification

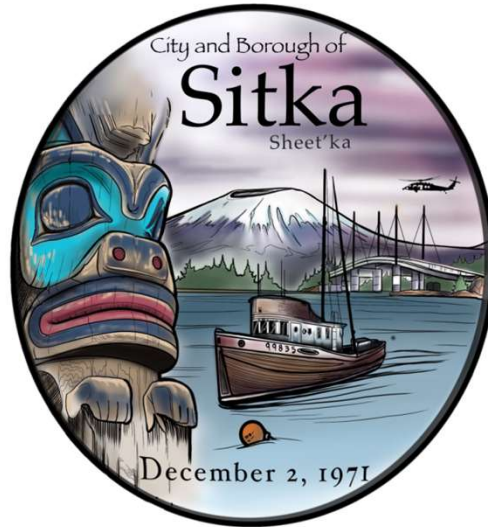
Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Fund: 320 - Building Maintenance Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	209,251.81	208,000.26	409,783.36	595,846.52	607,699.43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

Building Maintenance - Expense Budget by Department

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

Building Maintenance - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
Division: 640 - Depreciation/Amortization						
6206.000	Depreciation-Machinery	880.20	880.20	880.20	881.00	440.00
Division Total: 640 - Depreciation/Amortization		\$880.20	\$880.20	\$880.20	\$881.00	\$440.00
Division: 670 - Fixed Assets						
7105.000	Fixed Assets-Buildings	0.00	0.00	0.00	0.00	45,000.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	30,000.00	30,000.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$30,000.00	\$75,000.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	35,000.00	0.00	0.00	0.00	0.00
Division Total: 680 - Transfers Between Funds		\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES Total		\$760,756.24	\$809,782.15	\$1,872,787.91	\$2,622,473.88	\$2,671,725.70
Fund EXPENSE	Total: 320 - Building Maintenance Fund	\$760,756.24	\$809,782.15	\$1,872,787.91	\$2,622,473.88	\$2,671,725.70



SPECIAL REVENUE AND OTHER GOVERNMENTAL FUNDS

DRAFT

FISCAL YEAR 2027

OPERATING BUDGET

April 17, 2026

Special Revenue and Other Governmental Funds- Budget Summary by Organization

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

Special Revenue and Other Governmental Funds- Budget Summary by Organization

Special Revenue and Other Governmental Funds	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	FY2027 Level 3
190-300-380 - Miscellaneous	105,632	64,086	50,280	40,000	20,000
Revenue Total	1,707,691	1,640,739	1,594,342	1,566,805	1,475,900
Expenses					
190-600-601 - Administration	1,190,100	1,282,721	1,340,146	1,860,300	1,857,660
Expenses Total	1,190,100	1,282,721	1,340,146	1,860,300	1,857,660
Fund Total: SCH Dedicated Fund	517,592	358,018	254,196	(293,495)	(381,760)

191 Student Activities Fund

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

192 Fisheries Enhancement

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

193 Utility Subsidization Fund

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

194 Comm Vessel Passenger Tax

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

195 Visitor Enhancement Fund

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

Special Revenue and Other Governmental Funds- Budget Summary by Organization

Special Revenue and Other Governmental Funds	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	FY2027 Level 3
195-600-680 - Transfer to Other Funds	-	-	-	105,000	91,000
Expenses Total	530,557	531,508	591,470	670,500	659,700
Fund Total: Visitor Enhancement Fund	264,686	265,806	250,997	140,000	136,300

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

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

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

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

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

500 Library Endowment Fund					
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Special Revenue and Other Governmental Funds- Budget Summary by Organization

Special Revenue and Other Governmental Funds	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	FY2027 Level 3
Revenue					
500-300-360 - Uses of Prop & Investment	4,754	13,390	15,465	6,000	8,000
500-300-380 - Miscellaneous	610	5,242	3,678	1,000	1,000
Revenue Total	5,364	18,632	19,143	7,000	9,000
Expenses					
500-600-601 - Administration	-	-	-	5,500	10,000
Expenses Total	-	-	-	5,500	10,000
Fund Total: Library Endowment Fund	5,364	18,632	19,143	1,500	(1,000)
540 Bulk Water Fund					
Revenue					
540-300-340 - Operating Revenue	1,250	1,250	1,250	1,200	1,250
540-300-360 - Uses of Prop & Investment	14,914	37,173	7,440	4,000	4,000
Revenue Total	16,164	38,423	8,690	5,200	5,250
Expenses					
540-600-680 - Transfer to Other Funds	-	700,000	-	7,000	-
Expenses Total	-	700,000	-	7,000	-
Fund Total: Bulk Water Fund	16,164	(661,577)	8,690	(1,800)	5,250
651 Debt Service School Bonds					
Revenue					
651-300-310 - State Revenue	1,532,250	1,526,331	1,047,017	621,250	622,650
651-300-360 - Uses of Prop & Investment	(53,180)	241,932	314,954	4	80,000
651-300-390 - Cash Basis Receipts	2,327,841	-	-	-	-
Revenue Total	3,806,911	1,768,263	1,361,971	621,254	702,650
Expenses					
651-600-650 - Debt Payments	2,303,201	2,296,011	1,495,736	889,000	891,000
Expenses Total	2,303,201	2,296,011	1,495,736	889,000	891,000
Fund Total: Debt Service School Bonds Fund	1,503,710	(527,748)	(133,766)	(267,746)	(188,350)
706 School Building Infrastructure					
Revenue					
706-300-360 - Uses of Prop & Investment	-	(15,476)	52,130	10,000	10,000
706-300-390 - Cash Basis Receipts	-	1,001,488	2,300,641	2,298,500	2,361,667
Revenue Total	-	986,012	2,352,772	2,308,500	2,371,667
Expenses					
706-600-680 - Operations-Transfer to Other Funds	-	-	400,000	2,369,200	850,000
Expenses Total	-	-	400,000	2,369,200	850,000
Fund Total: School Building Infrastructure Fund	-	986,012	1,952,772	(60,700)	1,521,667
708 Public Infrastructure Sinking Fd					
Revenue					
708-300-360 - Revenue-Uses of Prop & Investment	19,362	268,010	309,166	50,000	50,000
708-300-390 - Revenue-Cash Basis Receipts	4,500,000	4,000,000	3,200,000	-	-
Revenue Total	4,519,362	4,268,010	3,509,166	50,000	50,000
Expenses					
708-600-680 - Transfer to Other Funds	3,125,000	5,050,000	4,078,748	3,966,309	3,948,000
Expenses Total	3,125,000	5,050,000	4,078,748	3,966,309	3,948,000
Fund Total: Public Infrastructure Sinking Fund	1,394,362	(781,990)	(569,582)	(3,916,309)	(3,898,000)