

# **Discussion / Direction / Decision of the FY2027 Draft Administrator's Budget with focus on the General Fund.**

*(Assembly action may be taken)*



**Note – changes to the draft budget require a motion.**

## **FY2027 Budget Meeting**

### **General Fund Draft Budget**

### **Budget Meeting Packet**

The following narrative provides key highlights and context to assist in reviewing the FY2027 draft budget. Additional information (including information about revenue projections) will be provided during the budget meeting.

## **Key Terms/Understanding the Budget**

### **Personnel/Benefits**

Personnel costs primarily consist of wages and benefits based on position full-time equivalents (FTE's). These costs also include employee benefits, such as health insurance, the City's employer contributions to PERS, and employment-related taxes.

### **Internal Service Fund Allocations**

Internal Service Funds provides services to other City department and do not typically receive external funding. As a result, their costs are allocated across departments.

- **Building Repairs & Maintenance**  
Includes routine maintenance, repairs, and contracted services necessary to maintain municipal facilities. These costs are allocated across departments based on building usage and other relevant factors to ensure expenses are distributed to the departments benefiting from those facilities.
- **Information Technology (IT) Fees**  
Costs for maintaining shared systems and infrastructure, along with department-specific software and hardware assigned through IT, including network services, phone systems, and internet.
- **Transportation/Vehicles**  
Includes the shared cost of operating the Central Garage, as well as direct costs for fuel, parts, and labor. This also includes sinking fund payments, which function as savings for future equipment replacement so that funding is available when vehicles or equipment reach the end of their useful life.

### **Jobbing (Interfund Work)**

Jobbing refers to work performed by employees in one fund on behalf of another fund. For example, employees from other funds have been assisting with snow removal efforts that are part of General Fund operations. In this case, the General Fund records an interdepartmental services expense, while the fund providing the labor records jobbing revenue.

This same approach is used for work such as engineering support on capital projects, where costs are charged to the capital projects fund.

### **Transfers In/Out**

Transfers represent the movement of resources between funds to support specific projects or to direct revenues to designated purposes, such as capital projects or school infrastructure. These are not new revenues or expenditures at the organization-wide level, but a reallocation of existing resources.

Transfers into the General Fund for FY2027 primarily reflect funding from designated sources, including Permanent Fund earnings, Commercial Passenger Vessel (CPV) revenues, and the Public Infrastructure Sinking Fund (PISF).

Transfers out of the General Fund are primarily used to support capital and infrastructure needs. For FY2027, this includes transfers to the Capital Projects Fund (Fund 700) and the allocation of seasonal sales tax revenues to the School Building Infrastructure Fund.

### **Capital Project Summary**

This document 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.

## **Budget Changes and Considerations**

### **Personnel Costs**

There have been several staffing changes since the last budget cycle that impacted the General Fund:

1. The Human Resources Director position was reclassified to Assistant Municipal Administrator and moved from the Human Resources department to the Administration Department.
2. A Human Resources Assistant position was added in the Human Resources Department.

The results of the compensation study, along with new collective bargaining agreements for FY2026–FY2028 for ASEA and IAFF, were implemented in FY2026. A new agreement for PSEA is anticipated to be in place for FY2027.

The budget assumes a 15% increase in health insurance costs based on preliminary information received from the City’s broker. Final rates are expected within the next month. The estimated General Fund impact of this increase is approximately \$647,000.

**School Funding**

The FY2027 draft budget reflects Assembly direction to fund the School District at the maximum allowable level. This includes providing 100% of Secure Rural Schools (SRS) funding to the School District, compared to prior years when 50% of those funds were retained by the General Fund for street repair and maintenance.

The General Fund also supports the cost of maintaining the CBS owned buildings occupied by the School District.

<b>Description</b>	<b>Amount</b>
<b>Maximum funding for education as calculated by SSD</b>	<b>8,201,912</b>
Student activities from the General Fund	134,600
Performing Arts Center utilities (up to)	67,000
Performing Arts Center operations (up to)	125,000
<b>Total non-instructional</b>	<b>326,600</b>
Secure Rural Schools (100% of amount, up to)	600,000
<b>Total budgeted disbursements</b>	<b>9,128,512</b>
Estimated FY2027 maintenance costs of buildings occupied by SSD	721,032
<b>Total budgeted costs</b>	<b>9,849,545</b>

**Deficit**

The FY2027 draft General Fund budget reflects an estimated deficit of \$969,004. This estimate incorporates current assumptions for revenues and expenditures, including personnel costs, health insurance, and other operational changes.

Staff will provide additional information at the budget meeting to support Assembly discussion of the projected deficit and potential adjustments within the draft budget

**Sinking Fund Payments**

The budget includes full funding of sinking fund payments for General Fund vehicles and equipment maintained by Central Garage. For FY2027, these payments total \$675,864.

This amount does not include vehicles purchased or placed into service in FY2026, as sinking fund contributions for those assets will begin in FY2028

**Resource Proposals**

Only items funded by the General Fund will reduce the projected deficit if removed. Items funded through other sources (like the PISF) do not affect the General Fund deficit and represent separate policy decisions regarding the use of those funds

The table below summarizes resource proposals included in the current draft budget. The total potential deficit reduction from resource proposals is \$663,090.

**Resource Proposals Included in the FY2027 Draft Budget:**

Item	Admin Priority	Operating	Fixed Assets	Vehicles	Capital	Deficit Impact (General Fund)
Centralized Database for Contracts/Leases	High	75,590				Reduces Deficit
Zoning Code Update & Amendment	High	65,000				Reduces Deficit
Capital Project Manual & Templates	High	100,000				Reduces Deficit
Scissor Lift	Medium		19,500			Reduces Deficit
Heavy Equipment Lift	High		123,000			Reduces Deficit
Two Police Interceptors (Addition to Fleet)	High			220,000		Reduces Deficit
City Hall Security	High				40,000	Reduces Deficit
KGH Zone Flashers	High				20,000	Reduces Deficit
Blatchley Pool Design & Engineering	High				250,000	No Deficit Impact (PISF)
Refurbish Pool Bathroom	Medium				60,000	No Deficit Impact (PISF)
Crescent Harbor Playground Restroom	Medium				88,000	No Deficit Impact (PISF)
PSC Complex Design and Engineering	High				250,000	No Deficit Impact (PISF)
<b>Total</b>		<b>240,590</b>	<b>142,500</b>	<b>220,000</b>	<b>708,000</b>	

Some items from the original requests were addressed through the FY2026 mid-year supplemental or adjusted based on revised CPV funding assumptions for the Crescent Harbor Playground Restroom. Two additional resource proposals were not recommended by the Administrator for inclusion in the FY2027 budget:

The following items are not included in the FY2027 draft budget:

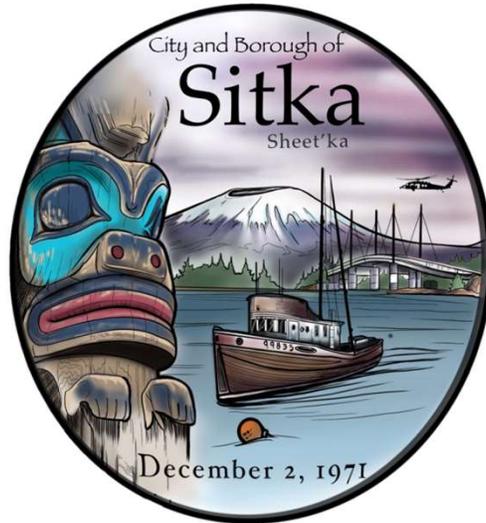
Item	Requesting Department	Admin Priority	Operating	Fixed Assets
Increase Head Lifeguard to 1.0 FTE	Parks & Rec	Low	70,200.00	
BMS Mat Storage	Parks & Rec	Low		85,000.00
<b>Total</b>			<b>70,200.00</b>	<b>85,000.00</b>

**Recommended Use of the Public Infrastructure Sinking Fund (PISF)**

The public infrastructure sinking fund is restricted by municipal code for the repair and replacement of General Fund infrastructure, including municipal buildings, streets, sidewalks, parking lots, and parks. The current balance of the PISF is approximately \$4.08 million.

The draft budget includes a recommended transfer of \$1,773,000 from PISF for the FY2027 capital projects and infrastructure repairs listed below:

<b>Description</b>	<b>Capital Projects</b>	<b>Repairs</b>	<b>Total</b>
RP - Blatchley Pool Repairs & Improvements	250,000.00		250,000.00
RP - Crescent Harbor Playground Restroom	88,000.00		88,000.00
RP - Pool Bathroom	60,000.00		60,000.00
RP - PSC Design and Engineering	250,000.00		250,000.00
Replacement of HCH Heat Pumps	475,000.00		475,000.00
Replacement of Library Heat Pumps	150,000.00		150,000.00
FY2027 Street Repairs		500,000.00	500,000.00
<b>Total</b>	<b>1,273,000.00</b>	<b>500,000.00</b>	<b>1,773,000.00</b>



# **GENERAL FUND**

## ***DRAFT***

**FISCAL YEAR 2027**

**OPERATING BUDGET**

*March 20, 2026*

***LEVEL 2***

# General Fund - Summary by Organization Report

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<b>Fund: 100 General Fund</b>					
<b>Revenue</b>					
100-300-301 - Property Tax	7,191,735.52	7,435,552.70	7,874,794.52	8,428,000.00	8,955,000.00
100-300-302 - Sales Tax	19,317,031.25	18,688,712.29	19,838,356.53	19,859,000.00	20,246,000.00
100-300-310 - State Revenue	779,905.64	701,515.49	845,062.84	691,122.00	777,335.00
100-300-315 - Federal Revenue	3,971,788.18	2,946,451.63	990,779.58	1,550,000.00	1,600,000.00
100-300-320 - Licenses & Permits	268,011.29	1,012,783.28	498,009.96	317,110.00	422,100.00
100-300-330 - Services	1,870,854.43	1,725,865.88	1,905,051.27	2,116,100.00	1,742,500.00
100-300-340 - Operating Revenue	252,261.30	434,503.63	473,257.14	600,000.00	600,000.00
100-300-360 - Uses of Prop & Investment	945,726.47	810,086.49	1,911,336.52	1,312,800.00	1,648,000.00
100-300-370 - Interfund Billings	2,861,120.04	2,902,413.00	3,129,204.00	3,633,888.00	3,853,668.00
100-300-380 - Miscellaneous	163,669.47	97,652.57	422,788.97	87,000.00	83,500.00
100-300-390 - Cash Basis Receipts	5,260,894.37	7,959,585.12	6,841,783.27	9,157,469.00	5,676,490.00
<b>Revenue Totals</b>	<b>\$ 42,882,997.96</b>	<b>\$ 44,715,122.08</b>	<b>\$ 44,730,424.60</b>	<b>\$ 47,752,489.00</b>	<b>\$ 45,604,593.00</b>
<b>Expenditures</b>					
100-500-001 - Administrator & Assembly	\$ 1,070,470.10	\$ 2,116,470.78	\$ 1,321,765.84	\$ 1,814,251.91	\$ 2,105,554.75
100-500-002 - Attorney	356,506.94	455,135.30	557,960.52	623,625.24	711,088.26
100-500-003 - Municipal Clerk	508,675.81	581,737.62	731,251.88	889,096.43	840,060.44
100-500-004 - Finance	2,610,455.23	2,838,651.08	3,070,782.59	3,531,963.46	3,609,902.42
100-500-005 - Assessing	425,295.04	469,898.02	472,418.59	552,006.07	614,706.00
100-500-006 - Planning & Community Development	473,789.82	897,614.78	1,309,512.69	1,863,095.56	2,014,236.60
100-500-007 - General Office	808,979.29	876,736.30	996,638.81	1,172,593.00	1,097,824.00
100-500-008 - Other Expenditures	349,220.00	385,107.00	289,571.00	561,000.00	570,000.00
100-520-021 - Police	3,862,806.42	4,262,165.62	4,072,904.41	6,282,417.91	6,590,428.09
100-520-022 - Fire Protection	2,116,061.85	2,362,506.64	2,712,685.40	2,884,899.20	3,134,555.59
100-520-023 - Ambulance	387,776.15	363,184.77	409,222.05	475,904.62	490,038.21
100-520-024 - Search and Rescue	27,795.99	24,061.07	31,095.89	57,315.56	46,763.44
100-530-031 - Public Works,Administration	1,024,268.22	1,012,403.03	850,917.79	1,082,463.61	1,067,031.89
100-530-032 - Public Works,Engineering	460,730.98	622,806.78	923,879.86	1,141,662.14	1,128,869.82
100-530-033 - Public Works,Streets	1,341,778.93	1,685,457.84	2,379,476.12	2,601,203.77	2,671,773.46
100-530-034 - Public Works,Grounds	1,019,124.56	1,012,160.82	1,007,054.81	1,378,500.51	1,296,602.80
100-530-035 - Public Works,Building Officials	371,200.29	433,447.34	469,723.61	556,871.47	599,506.22
100-540-041 - Library	1,156,590.36	1,235,576.20	1,404,610.31	1,517,718.24	1,687,912.97
100-540-043 - Centennial Building	823,386.98	856,922.89	992,013.87	1,066,244.16	1,079,644.09
100-540-047 - Senior Citizens	57,572.26	56,335.64	65,847.15	89,746.00	112,372.00
100-550-650 - Debt Payments	25,532.01	25,197.37	25,714.71	24,529.00	24,058.00
100-550-660 - Support Payments	8,818,868.00	8,527,497.96	8,649,879.83	9,371,967.00	9,849,545.00
100-550-670 - Fixed Assets	15,158.96	66,818.66	36,041.93	92,501.00	271,956.00
100-550-680 - Transfer to Other Funds	13,826,436.30	11,633,939.10	10,743,227.47	10,161,900.40	4,959,167.00
<b>Expenditure Totals</b>	<b>\$ 41,938,480.49</b>	<b>\$ 42,801,832.61</b>	<b>\$ 43,524,197.13</b>	<b>\$ 49,793,476.26</b>	<b>\$ 46,573,597.05</b>
<b>Revenue Totals:</b>	<b>\$ 42,882,997.96</b>	<b>\$ 44,715,122.08</b>	<b>\$ 44,730,424.60</b>	<b>\$ 47,752,489.00</b>	<b>\$ 45,604,593.00</b>
<b>Expenditure Totals</b>	<b>\$ 41,938,480.49</b>	<b>\$ 42,801,832.61</b>	<b>\$ 43,524,197.13</b>	<b>\$ 49,793,476.26</b>	<b>\$ 46,573,597.05</b>
<b>Fund Total: General Fund</b>	<b>\$ 944,517.47</b>	<b>\$ 1,913,289.47</b>	<b>\$ 1,206,227.47</b>	<b>\$ (2,040,987.26)</b>	<b>\$ (969,004.05)</b>

# General Fund - By Classification

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<b>Fund: 100 General Fund</b>					
<b>Revenue</b>					
<b>301 - Property Tax</b>					
3011 001 - Property Tax Levy	\$ 7,590,720.92	\$ 7,850,662.75	\$ 8,287,640.81	\$ 8,890,000.00	\$ 9,400,000.00
3011 002 - Auto Tax	79,900.16	68,193.16	93,254.88	78,000.00	85,000.00
3011 004 - Penalty and Interest	55,824.31	75,271.39	67,282.83	70,000.00	85,000.00
3011 006 - Taxes Paid Voluntarily	52,179.13	49,064.40	62,124.00	60,000.00	75,000.00
3012 000 - Less Sr Citizen Exemption	(586,889.00)	(607,639.00)	(635,508.00)	(670,000.00)	(690,000.00)
<b>301 - Property Tax Totals</b>	<b>7,191,735.52</b>	<b>7,435,552.70</b>	<b>7,874,794.52</b>	<b>8,428,000.00</b>	<b>8,955,000.00</b>
<b>302 - Sales Tax</b>					
3021 001 - 1st Qtr Calendar Yr Sales	2,580,417.14	2,642,530.62	2,614,096.61	2,600,000.00	2,650,000.00
3021 002 - 2nd Qtr Calendar Yr Sales	6,070,336.26	6,140,740.26	6,191,954.25	6,150,000.00	6,250,000.00
3021 003 - 3rd Qtr Calendar Yr Sales	7,372,190.96	6,724,199.51	7,844,463.90	7,920,000.00	8,100,000.00
3021 004 - 4th Qtr Calendar Yr Sales	2,926,608.74	2,804,591.22	2,833,526.80	2,800,000.00	2,750,000.00
3021 005 - Previous Quarters Tax	131,812.29	115,518.75	134,120.52	130,000.00	200,000.00
3021 006 - Penalty & Interest	115,715.16	135,635.93	96,348.04	123,000.00	160,000.00
3021 007 - Discount	(28,218.96)	(35,344.00)	(36,597.49)	(20,000.00)	(20,000.00)
3021 008 - Home Construction Refund	-	-	-	(5,000.00)	(5,000.00)
3021 009 - Other Sales Tax Revenue	(360.34)	-	(466.10)	-	-
3021 010 - Fish Box Tax	148,530.00	160,840.00	160,910.00	161,000.00	161,000.00
<b>302 - Sales Tax Totals</b>	<b>19,317,031.25</b>	<b>18,688,712.29</b>	<b>19,838,356.53</b>	<b>19,859,000.00</b>	<b>20,246,000.00</b>
<b>310 - State Revenue</b>					
3101 003 - Community Assistance/Revenue Sharing	573,549.64	482,893.49	474,352.84	460,000.00	408,000.00
3101 005 - Grant Revenue	-	-	-	8,000.00	-
3101 007 - Liquor Licenses	25,450.00	18,500.00	31,375.00	23,000.00	30,000.00
3101 012 - Public Library Assistance	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
3101 017 - PERS Relief	173,906.00	193,122.00	332,335.00	193,122.00	332,335.00
<b>310 - State Revenue Totals</b>	<b>779,905.64</b>	<b>701,515.49</b>	<b>845,062.84</b>	<b>691,122.00</b>	<b>777,335.00</b>
<b>315 - Federal Revenue</b>					
3151 001 - Secure Rural Schools	622,757.87	571,479.71	29,435.49	650,000.00	650,000.00
3151 002 - Payment in Lieu of Taxes	817,985.00	872,558.00	951,539.00	800,000.00	850,000.00
3151 003 - Grant Revenue	63,793.87	65,492.11	9,805.09	100,000.00	100,000.00
3151 006 - Federal Relief Funding	2,467,251.44	1,436,921.81	0.00	0.00	0.00
<b>315 - Federal Revenue Totals</b>	<b>3,971,788.18</b>	<b>2,946,451.63</b>	<b>990,779.58</b>	<b>1,550,000.00</b>	<b>1,600,000.00</b>
<b>320 - Licenses &amp; Permits</b>					
3201 001 - Building Permits	110,934.58	845,571.86	304,739.33	150,000.00	150,000.00
3201 002 - Planning & Zoning Permits	2,775.00	3,360.00	3,400.00	3,660.00	3,500.00
3201 003 - Parking Permits	556.65	420.00	270.00	500.00	500.00
3201 004 - Public Vehicle/Drivers	758.33	666.66	2,266.60	1,000.00	1,000.00
3201 006 - Animal Licenses	1,146.81	1,625.00	1,420.00	1,250.00	1,400.00
3201 007 - Itinerant Business Licens	67.00	20.00	74.00	100.00	100.00
3201 008 - Miscellaneous	400.00	503.00	550.00	500.00	500.00
3201 010 - Buiding Dept Fees	100.00	100.00	150.00	100.00	100.00
3201 011 - Land Use Fees	19,393.74	19,953.96	24,435.03	25,000.00	65,000.00
3201 012 - Centennial Permit Fees	131,879.18	140,562.80	160,705.00	135,000.00	200,000.00
<b>320 - Licenses &amp; Permits Totals</b>	<b>268,011.29</b>	<b>1,012,783.28</b>	<b>498,009.96</b>	<b>317,110.00</b>	<b>422,100.00</b>

# General Fund - By Classification

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<b>330 - Services</b>					
3301 002 - Police Contracts	22,916.66	68,750.00	13,750.00	50,000.00	0.00
3301 003 - Jail Contracts	587,052.30	587,052.30	618,271.06	587,000.00	570,000.00
3301 006 - Impound/Storage Fees	3,573.75	8,049.25	5,168.00	8,000.00	5,000.00
3301 007 - Police Other	6,304.18	6,924.52	5,113.40	6,000.00	6,000.00
3301 010 - E911 Surcharge	175,931.66	172,045.53	173,117.51	175,000.00	175,000.00
3302 000 - Police Medical Billings	0.00	0.00	1,694.93	0.00	0.00
3321 001 - Ambulance Fees	980,652.87	764,428.01	867,916.39	922,800.00	825,000.00
3331 001 - Library	9,178.33	6,804.66	5,859.84	6,800.00	6,000.00
3331 002 - Library Lost Book Replace	1,468.50	1,702.59	1,922.99	2,000.00	2,000.00
3331 004 - Library-Network	2,950.32	0.00	3,503.22	3,500.00	3,500.00
3334 000 - Parks and Recreation Programs	80,825.86	110,109.02	157,293.54	145,000.00	100,000.00
3334 001 - Aquatics programming	0.00	0.00	51,440.39	210,000.00	50,000.00
<b>330 - Services Totals</b>	<b>1,870,854.43</b>	<b>1,725,865.88</b>	<b>1,905,051.27</b>	<b>2,116,100.00</b>	<b>1,742,500.00</b>
<b>340 - Operating Revenue</b>					
3491 000 - Jobbing-Labor	252,261.30	434,503.63	473,257.14	600,000.00	600,000.00
<b>340 - Operating Revenue Totals</b>	<b>252,261.30</b>	<b>434,503.63</b>	<b>473,257.14</b>	<b>600,000.00</b>	<b>600,000.00</b>
<b>360 - Uses of Property &amp; Investments</b>					
3601 000 - Rent - Land	303,709.80	304,420.07	306,535.71	356,000.00	367,000.00
3601 001 - Interest Income-Leases	71,494.49	66,742.02	62,922.66	0.00	0.00
3602 000 - Rent - Building	9,625.96	0.00	0.00	0.00	0.00
3603 000 - Rent-Centennial Building	118,476.40	115,770.00	119,274.00	143,000.00	145,000.00
3603 001 - Revenue share from land	0.00	0.00	2,696.00	20,000.00	10,000.00
3606 000 - Rent-Tom Young Cabin	8,900.00	7,999.00	6,586.00	8,000.00	10,000.00
3610 000 - Interest Income	621,464.33	1,101,688.95	1,612,430.57	600,000.00	850,000.00
3615 000 - Gain(Loss)on Investments	(368,465.66)	(960,810.46)	(423,666.92)	0.00	0.00
3634 000 - Parks and Recreation Facilities	0.00	40,411.09	42,834.08	46,800.00	40,000.00
3634 001 - Aquatics Facilities	0.00	0.00	0.00	0.00	39,000.00
3635 000 - Gravel & Rock Royalties	2,760.00	2,512.10	30,851.44	5,000.00	30,000.00
3636 000 - Waste Area Royalties	0.00	0.00	1,445.00	0.00	2,000.00
3640 000 - Library-Special Sales	3,765.40	3,966.98	5,237.64	4,000.00	5,000.00
3650 000 - City/State Building Cost Reimbursement	173,995.75	127,386.74	144,190.34	130,000.00	150,000.00
<b>360 - Uses of Property &amp; Investments Totals</b>	<b>945,726.47</b>	<b>810,086.49</b>	<b>1,911,336.52</b>	<b>1,312,800.00</b>	<b>1,648,000.00</b>
<b>370 - Interfund Billings</b>					
3701 200 - Electric Interfund Bill	1,002,440.04	1,048,323.96	1,114,128.00	1,292,964.00	1,359,144.00
3701 210 - Water Interfund Bill	253,506.96	264,765.00	298,248.00	318,780.00	345,540.00
3701 220 - WWater Interfund Bill	360,879.96	358,020.00	350,268.00	410,364.00	406,380.00
3701 230 - SWaste Interfund Bill	398,721.00	408,507.96	444,852.00	470,532.00	557,628.00
3701 240 - Harbor Interfund Bill	328,364.04	312,287.04	343,512.00	390,144.00	310,956.00
3701 250 - Air Term Interfund Bill	91,437.96	101,034.96	118,296.00	153,216.00	177,780.00
3701 260 - MSC Interfund Bill	24,002.04	24,435.00	26,880.00	24,996.00	16,752.00
3701 270 - GPIP Interfund Bill	89,246.04	79,194.00	83,808.00	84,312.00	94,368.00
3701 300 - IT Interfund Bill	156,860.04	147,449.04	162,192.00	212,844.00	208,008.00
3701 310 - Garage Interfund Billing	70,752.00	73,185.00	80,508.00	97,248.00	140,352.00
3701 320 - Maint Fund Interfund Bill	84,909.96	85,211.04	106,512.00	178,488.00	236,760.00
<b>370 - Interfund Billings Totals</b>	<b>2,861,120.04</b>	<b>2,902,413.00</b>	<b>3,129,204.00</b>	<b>3,633,888.00</b>	<b>3,853,668.00</b>

# General Fund - By Classification

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<b>380 - Miscellaneous Revenue</b>					
3801 000 - Fines and Forfeits	45,702.15	35,082.60	7,100.16	20,000.00	10,000.00
3804 000 - Return Check Fee (NSF)	200.00	550.00	545.00	500.00	500.00
3805 000 - Cash, (Short)/Long	(10.96)	(188.25)	(34.07)	0.00	0.00
3807 000 - Miscellaneous	6,739.28	11,125.10	20,491.83	15,000.00	20,000.00
3808 000 - Salary Reimbursement	1,150.00	900.00	850.00	500.00	0.00
3809 000 - Donations	0.00	0.00	336,475.00	0.00	0.00
3811 000 - Property Damage Reimburse	518.75	2,136.75	10,449.19	0.00	0.00
3820 000 - Bad Debt Collected	9,564.64	(394.96)	(408.36)	1,000.00	1,000.00
3850 000 - Pcard Rebate	99,805.61	48,441.33	47,320.22	50,000.00	52,000.00
<b>380 - Miscellaneous Revenue Totals</b>	<b>163,669.47</b>	<b>97,652.57</b>	<b>422,788.97</b>	<b>87,000.00</b>	<b>83,500.00</b>
<b>390 - Cash Basis Receipts</b>					
3950 000 - Interfund Transfers In	210.00	0.00	400,000.00	2,369,200.00	850,000.00
3950 194 - Transfer In Comm Pass Tax	913,933.13	1,315,948.27	1,271,424.44	1,657,500.00	1,802,500.00
3950 195 - Transfer In Visitor Enhancement	0.00	0.00	0.00	105,000.00	91,000.00
3950 400 - Transfer In Permanent Fd	1,193,739.00	1,110,886.00	1,041,233.00	1,024,460.00	1,109,990.00
3950 410 - Transfer In Revolving Fnd	22,136.80	34,844.87	40,603.89	30,000.00	40,000.00
3950 420 - Transfer In Guarantee Fnd	5,345.98	8,399.69	9,773.94	5,000.00	10,000.00
3950 700 - Transfer In Cap Proj Fund	529.46	109,506.29	0.00	0.00	0.00
3950 705 - Transfer In Benchlands	0.00	330,000.00	0.00	0.00	0.00
3950 708 - Transfer In Public Infrastructure Sinking Fund	3,125,000.00	5,050,000.00	4,078,748.00	3,966,309.00	1,773,000.00
<b>390 - Cash Basis Receipts Totals</b>	<b>5,260,894.37</b>	<b>7,959,585.12</b>	<b>6,841,783.27</b>	<b>9,157,469.00</b>	<b>5,676,490.00</b>
<b>Revenue Totals</b>	<b>\$ 42,882,997.96</b>	<b>\$ 44,715,122.08</b>	<b>\$ 44,730,424.60</b>	<b>\$ 47,752,489.00</b>	<b>\$ 45,604,593.00</b>

**Expenditures**

<b>400 - Salaries and Wages</b>					
5110 001 - Regular Salaries/Wages	5,625,307.65	5,857,891.63	6,418,279.92	9,479,649.29	10,340,834.27
5110 002 - Holidays	289,435.70	326,818.16	342,028.73	0.00	0.00
5110 003 - Sick Leave	223,919.65	217,869.16	243,708.18	0.00	0.00
5110 004 - Overtime	476,535.43	503,143.58	395,453.52	400,500.14	412,000.09
5110 010 - Temp Wages	871,271.35	1,074,731.50	1,220,499.01	1,458,390.30	781,750.00
<b>400 - Salaries and Wages Totals</b>	<b>7,486,469.78</b>	<b>7,980,454.03</b>	<b>8,619,969.36</b>	<b>11,338,539.73</b>	<b>11,534,584.36</b>
<b>450 - Fringe Benefits</b>					
5120 001 - Annual Leave	551,280.92	632,621.57	620,674.42	363,049.66	395,081.00
5120 002 - SBS	491,237.64	527,751.08	562,921.98	708,792.13	724,082.09
5120 003 - Medicare	115,756.92	125,569.58	134,295.76	177,545.40	172,980.19
5120 004 - PERS	1,540,538.28	1,551,220.34	1,690,709.63	2,093,812.30	2,325,167.98
5120 005 - Health Insurance	1,950,115.12	2,027,013.14	2,297,919.95	3,391,184.27	4,003,477.07
5120 006 - Life Insurance	954.06	911.66	1,177.21	1,207.68	1,212.87
5120 007 - Workmen's Compensation	176,207.15	177,831.94	177,122.92	209,177.70	219,789.54
5120 008 - Unemployment	11,372.52	11,484.42	18,695.89	0.00	0.00
5120 010 - Other Benefits	7,125.00	8,175.00	10,575.00	10,800.00	9,000.00
5120 011 - PERS on Behalf	173,906.00	193,122.00	332,335.00	190,332.00	332,335.00
<b>450 - Fringe Benefits Totals</b>	<b>5,018,493.61</b>	<b>5,255,700.73</b>	<b>5,846,427.76</b>	<b>7,145,901.14</b>	<b>8,183,125.74</b>

# General Fund - By Classification

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<b>500 - Operating Expenses</b>					
5201 000 - Training and Travel	221,850.97	209,921.23	232,352.04	517,144.27	482,769.00
5202 000 - Uniforms	21,050.94	30,091.22	30,257.13	48,130.00	46,800.00
5203 000 - Utilities	60,000.00	66,000.00	166,000.00	183,000.00	167,000.00
5203 001 - Utilities	513,355.40	519,194.72	539,547.35	533,000.00	548,000.00
5203 005 - Fuel Oil	41,316.97	25,353.33	26,491.24	32,500.00	35,700.00
5203 006 - Interruptable electric	44,518.84	40,639.83	51,016.39	40,000.00	50,000.00
5204 000 - Telephone	71,076.91	73,853.46	70,687.88	71,750.99	64,900.00
5204 001 - Cell Phone Stipend	8,312.89	6,784.66	5,612.50	11,100.00	13,000.00
5205 000 - Insurance	515,235.13	670,420.83	766,881.00	819,800.00	884,920.00
5206 000 - Supplies	654,552.85	534,302.76	553,034.25	976,349.00	741,460.00
5207 000 - Repairs and Maintenance	25,485.33	57,307.38	72,137.04	129,365.92	377,250.00
5208 000 - Bldg Repair & Maint	655,675.96	726,467.84	1,442,304.08	1,692,291.00	1,613,916.00
5211 000 - IT Fees	1,151,394.12	1,456,107.72	1,795,054.92	1,963,992.00	2,079,876.00
5212 000 - Contracted Services	981,763.55	1,438,494.21	1,803,196.64	2,569,862.28	2,214,672.00
5212 001 - Sitka Historical Contract	97,200.00	100,000.00	100,000.00	100,000.00	100,000.00
5212 002 - SEDA Contract	63,000.00	70,000.00	70,000.00	120,000.00	120,000.00
5214 000 - Interdepartment Services	704.00	10,234.85	3,226.44	0.00	0.00
5221 000 - Transportation/Vehicles	854,587.40	1,475,492.40	1,330,483.61	1,082,477.00	1,371,412.00
5222 000 - Postage	42,497.24	42,943.05	40,494.42	48,400.00	61,800.00
5223 000 - Tools & Small Equipment	93,172.57	148,915.81	120,319.98	175,032.84	165,575.00
5224 000 - Dues and Publications	34,238.93	29,904.12	41,545.10	61,340.00	51,383.00
5225 000 - Legal Expenditures	28,209.07	83,640.19	195,258.90	119,715.86	90,000.00
5226 000 - Advertising	58,712.28	112,826.08	100,433.29	117,550.00	94,730.00
5227 001 - Rent-Buildings	10,105.48	11,312.79	10,640.48	9,756.00	9,756.00
5227 002 - Rent-Equipment	32,203.33	25,484.57	21,884.15	49,100.00	47,674.00
5228 000 - Donations	145,000.00	169,357.00	119,571.00	175,000.00	250,000.00
5228 001 - Pass through grants	43,920.00	45,750.00	0.00	166,000.00	100,000.00
5229 000 - Investment Expenses-Pooled	96,776.09	117,471.71	131,247.04	145,000.00	165,000.00
5229 400 - Investment Expenses-Perm Fund	0.00	0.00	16,028.32	50,400.00	42,000.00
5231 000 - Credit Card Expense	74,108.47	77,157.67	86,490.98	92,000.00	95,000.00
5240 000 - Books & Publications	48,205.91	69,613.23	67,549.62	81,999.00	81,999.00
5265 000 - ARSSTC Fees	162,696.56	187,645.27	204,293.94	210,000.00	210,000.00
5288 000 - Administrator Contingency	1,262.24	1,615.84	0.00	3,000.00	3,000.00
5289 000 - Mayor Contingency	0.00	0.00	21.00	3,000.00	3,000.00
5290 000 - Other Expenses	8,714,200.40	9,205,418.95	8,009,370.17	8,582,048.83	9,118,113.95
5290 100 - Unanticipated Repairs	0.00	0.00	29,385.00	50,000.00	100,000.00
5295 000 - Interest Expense	3,222.24	2,887.60	3,404.94	2,219.00	1,748.00
<b>500 - Operating Expenses Totals</b>	<b>15,569,612.07</b>	<b>17,842,610.32</b>	<b>18,256,220.84</b>	<b>21,032,323.99</b>	<b>21,602,453.95</b>

# General Fund - By Classification

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<b>700 - Cash Basis Expenditures</b>					
7105 041 - Fixed Assets-Library	0.00	0.00	0.00	7,500.00	0.00
7106 001 - Fixed Assets-Admin	0.00	9,533.56	0.00	0.00	0.00
7106 003 - Fixed Assets-Clerk	0.00	10,500.00	0.00	0.00	0.00
7106 007 - Fixed Assets-Gen Office	0.00	31,585.36	0.00	20,000.00	0.00
7106 021 - Fixed Assets-Police Dept	0.00	0.00	5,568.99	0.00	16,956.00
7106 022 - Fixed Assets-Fire Dept	0.00	0.00	0.00	23,500.00	185,000.00
7106 023 - Fixed Assets-Ambulance	0.00	0.00	30,472.94	0.00	0.00
7106 034 - Fixed Assets-Recreation	0.00	0.00	0.00	0.00	15,000.00
7106 041 - Fixed Assets - Library	0.00	15,199.74	0.00	35,000.00	55,000.00
7106 043 - Fixed Assets - Cent Bldg	0.00	0.00	0.00	6,501.00	0.00
7108 031 - Fixed Assets-Public Works	15,158.96	0.00	0.00	0.00	0.00
7200 000 - Interfund Transfers Out	13,826,436.30	11,633,939.10	7,443,227.47	1,909,091.40	722,500.00
7200 700 - Transfers out F700	0.00	0.00	100,000.00	5,954,309.00	1,875,000.00
7200 706 - Transfers out to School Building Infrastructure	0.00	0.00	0.00	2,298,500.00	2,361,667.00
7200 708 - Transfer out to Public Infrastructure Sinking Fund	0.00	0.00	3,200,000.00	0.00	0.00
7301 000 - Note Principal Payments	22,309.77	22,309.77	22,309.77	22,310.00	22,310.00
<b>700 - Cash Basis Expenditures Totals</b>	<b>\$ 13,863,905.03</b>	<b>\$ 11,723,067.53</b>	<b>\$ 10,801,579.17</b>	<b>\$ 10,276,711.40</b>	<b>\$ 5,253,433.00</b>
<b>Revenue Totals:</b>	<b>\$ 42,882,997.96</b>	<b>\$ 44,715,122.08</b>	<b>\$ 44,730,424.60</b>	<b>\$ 47,752,489.00</b>	<b>\$ 45,604,593.00</b>
<b>Expenditure Totals</b>	<b>\$ 41,938,480.49</b>	<b>\$ 42,801,832.61</b>	<b>\$ 43,524,197.13</b>	<b>\$ 49,793,476.26</b>	<b>\$ 46,573,597.05</b>
<b>Fund Total: General Fund</b>	<b>\$ 944,517.47</b>	<b>\$ 1,913,289.47</b>	<b>\$ 1,206,227.47</b>	<b>\$ (2,040,987.26)</b>	<b>\$ (969,004.05)</b>

Fund: 100 - General Fund

EXPENSES

Division: 500 - Administrative

Department: 001 - Administrator & Assembly

400 - Salaries and Wages

5110.001	Regular Salaries/Wages	209,079.17	225,508.20	223,171.72	509,389.72	683,857.44
5110.002	Holidays	7,141.24	12,005.00	12,260.04	0.00	0.00
5110.003	Sick Leave	1,529.28	1,186.72	700.60	0.00	0.00
5110.004	Overtime	0.00	0.00	44.63	0.00	0.00
5110.010	Temp Wages	36,650.00	46,750.00	56,787.50	119,030.20	66,600.00

Account Classification Total: 400 - Salaries and Wages    \$254,399.69    \$285,449.92    \$292,964.49    \$628,419.92    \$750,457.44

450 - Fringe Benefits

5120.001	Annual Leave	35,981.92	16,804.08	24,942.60	21,759.33	29,561.00
5120.002	SBS	17,765.61	18,151.59	19,403.02	39,856.21	44,456.58
5120.003	Medicare	4,202.35	4,387.03	4,619.17	9,427.64	11,310.31
5120.004	PERS	52,344.07	54,934.88	57,364.46	112,065.92	150,448.70
5120.005	Health Insurance	33,463.51	35,375.76	32,079.31	46,273.32	142,062.24
5120.006	Life Insurance	28.32	27.81	24.06	42.36	62.88
5120.007	Workmen's Compensation	824.10	832.61	847.80	2,831.06	3,507.74
5120.011	PERS on Behalf	6,191.00	6,782.00	11,111.00	6,782.00	19,622.00

Account Classification Total: 450 - Fringe Benefits    \$150,800.88    \$137,295.76    \$150,391.42    \$239,037.84    \$401,031.45

500 - Operating Expenses

5201.000	Training and Travel	46,292.73	37,405.94	49,027.53	89,503.00	86,124.00
5204.000	Telephone	1,115.52	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	300.00	300.00	312.50	600.00	1,200.00
5206.000	Supplies	3,470.80	2,765.66	4,041.28	9,500.00	10,000.00
5211.000	IT Fees	49,091.04	67,128.96	64,412.04	67,428.00	114,444.00
5212.000	Contracted Services	225,639.88	280,033.23	188,143.29	267,451.11	237,320.00
5222.000	Postage	0.00	19.50	18.99	100.00	100.00
5224.000	Dues and Publications	16,772.44	16,818.61	21,765.70	23,443.00	19,610.00
5226.000	Advertising	2,113.35	2,987.35	1,238.95	5,000.00	6,000.00
5288.000	Administrator Contingency	1,262.24	1,615.84	0.00	3,000.00	3,000.00
5289.000	Mayor Contingency	0.00	0.00	21.00	3,000.00	3,000.00
5290.000	Other Expenses	19,645.45	825,253.59	15,987.22	30,500.00	40,000.00

Account Classification Total: 500 - Operating Expenses    \$365,703.45    \$1,234,328.68    \$344,968.50    \$499,525.11    \$520,798.00

Sub-Department: 900 - Human Resources

400 - Salaries and Wages

5110.001	Regular Salaries/Wages	93,825.87	48,615.89	187,090.51	138,763.78	144,774.09
5110.002	Holidays	1,478.66	2,889.20	7,166.20	0.00	0.00
5110.003	Sick Leave	10,623.92	1,988.70	756.11	0.00	0.00
5110.004	Overtime	0.00	2,817.46	0.00	0.00	0.00
5110.010	Temp Wages	13,656.50	36,813.50	3,048.75	30,335.72	0.00

Account Classification Total: 400 - Salaries and Wages    \$119,584.95    \$93,124.75    \$198,061.57    \$169,099.50    \$144,774.09

450 - Fringe Benefits

5120.001	Annual Leave	18,043.73	5,973.87	4,999.85	0.00	0.00
5120.002	SBS	8,436.61	6,077.47	12,398.18	10,384.02	8,874.53
5120.003	Medicare	1,995.60	1,409.21	2,950.62	2,456.27	2,099.23
5120.004	PERS	25,985.37	13,309.52	32,825.10	30,527.57	31,850.35
5120.005	Health Insurance	15,423.20	18,926.44	32,438.20	71,879.40	70,247.28
5120.006	Life Insurance	15.38	7.23	19.43	22.68	22.68
5120.007	Workmen's Compensation	395.96	273.76	537.19	440.48	419.70
5120.008	Unemployment	0.00	0.00	8,458.47	0.00	0.00
5120.011	PERS on Behalf	3,025.00	1,696.00	8,511.00	1,696.00	0.00

Account Classification Total: 450 - Fringe Benefits    \$73,320.85    \$47,673.50    \$103,138.04    \$117,406.42    \$113,513.77

500 - Operating Expenses

5201.000	Training and Travel	293.91	1,090.85	6,202.47	13,750.00	20,195.00
5204.001	Cell Phone Stipend	0.00	175.00	300.00	600.00	0.00
5206.000	Supplies	1,082.40	744.51	1,449.75	5,500.00	5,500.00
5211.000	IT Fees	17,124.00	21,381.00	24,065.04	25,200.00	22,080.00
5212.000	Contracted Services	84,292.54	261,584.35	194,404.07	85,645.16	111,008.00
5222.000	Postage	0.00	0.00	0.00	300.00	300.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	3,279.96	0.00
5224.000	Dues and Publications	229.00	318.71	963.00	1,488.00	897.00
5226.000	Advertising	3,638.43	33,303.75	4,857.49	25,000.00	15,000.00

Account Classification Total: 500 - Operating Expenses    \$106,660.28    \$318,598.17    \$232,241.82    \$160,763.12    \$174,980.00

Sub-Department Total: 900 - Human Resources    \$299,566.08    \$459,396.42    \$533,441.43    \$447,269.04    \$433,267.86

Department Total: 001 - Administrator & Assembly    \$1,070,470.10    \$2,116,470.78    \$1,321,765.84    \$1,814,251.91    \$2,105,554.75

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<b>Department: 002 - Attorney</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	165,866.04	148,659.94	166,684.87	240,921.27	280,102.66
5110.002	Holidays	7,805.26	10,265.20	8,562.67	0.00	0.00
5110.003	Sick Leave	8,297.29	48,717.64	4,810.57	0.00	0.00
5110.004	Overtime	0.00	0.00	1,004.93	0.00	0.00
5110.010	Temp Wages	0.00	0.00	0.00	38,052.13	32,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$181,968.59</b>	<b>\$207,642.78</b>	<b>\$181,063.04</b>	<b>\$278,973.40</b>	<b>\$312,102.66</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	24,157.09	17,926.38	45,903.30	8,112.00	9,686.00
5120.002	SBS	12,359.08	13,864.49	13,839.93	17,598.55	19,181.27
5120.003	Medicare	2,900.21	3,302.17	3,293.48	4,162.74	4,665.94
5120.004	PERS	44,247.77	49,543.98	42,942.43	53,002.83	61,622.63
5120.005	Health Insurance	35,916.54	39,452.25	61,454.76	91,203.72	96,191.16
5120.006	Life Insurance	12.91	13.02	17.71	22.68	22.68
5120.007	Workmen's Compensation	685.33	759.30	343.21	508.46	512.92
5120.011	PERS on Behalf	5,029.00	6,130.00	8,321.00	6,130.00	8,321.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$125,307.93</b>	<b>\$130,991.59</b>	<b>\$176,115.82</b>	<b>\$180,740.98</b>	<b>\$200,203.60</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,094.22	485.27	3,578.70	8,050.00	9,000.00
5204.000	Telephone	185.92	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	450.00	475.00	300.00	300.00	300.00
5206.000	Supplies	203.51	1,126.97	1,026.02	1,500.00	2,500.00
5211.000	IT Fees	17,124.00	21,381.00	24,065.04	33,516.00	73,992.00
5212.000	Contracted Services	0.00	8,718.50	0.00	0.00	20,000.00
5222.000	Postage	16.70	14.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	0.00	0.00	599.00	0.00	2,000.00
5224.000	Dues and Publications	675.00	660.00	954.00	829.00	990.00
5225.000	Legal Expenditures	28,209.07	83,640.19	170,258.90	119,715.86	90,000.00
5226.000	Advertising	272.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$49,230.42</b>	<b>\$116,500.93</b>	<b>\$200,781.66</b>	<b>\$163,910.86</b>	<b>\$198,782.00</b>
<b>Department Total: 002 - Attorney</b>		<b>\$356,506.94</b>	<b>\$455,135.30</b>	<b>\$557,960.52</b>	<b>\$623,625.24</b>	<b>\$711,088.26</b>
<b>Department: 003 - Municipal Clerk</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	202,930.22	220,961.44	218,942.76	257,178.96	279,188.81
5110.002	Holidays	7,158.68	11,858.80	11,533.16	0.00	0.00
5110.003	Sick Leave	3,085.74	9,894.82	4,513.28	0.00	0.00
5110.004	Overtime	0.00	0.00	3,792.80	0.00	7,500.00
5110.010	Temp Wages	14,133.20	0.00	0.00	25,814.32	10,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$227,307.84</b>	<b>\$242,715.06</b>	<b>\$238,782.00</b>	<b>\$282,993.28</b>	<b>\$296,688.81</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	20,741.84	17,023.10	38,168.58	9,627.00	10,409.00
5120.002	SBS	15,275.88	16,007.83	16,918.98	17,347.61	18,825.04
5120.003	Medicare	3,613.45	3,786.51	4,028.28	4,103.40	4,452.91
5120.004	PERS	51,461.60	55,382.34	56,338.66	56,579.32	63,071.70
5120.005	Health Insurance	52,281.48	65,149.68	79,204.72	95,023.80	117,328.32
5120.006	Life Insurance	31.63	30.24	29.92	30.96	37.08
5120.007	Workmen's Compensation	746.59	710.31	678.96	735.80	838.58
5120.011	PERS on Behalf	5,707.00	6,856.00	10,914.00	6,856.00	10,914.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$149,859.47</b>	<b>\$164,946.01</b>	<b>\$206,282.10</b>	<b>\$190,303.89</b>	<b>\$225,876.63</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	13,443.90	9,834.57	10,750.18	16,525.00	17,850.00
5204.000	Telephone	185.92	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	900.00	900.00	862.50	900.00	900.00
5206.000	Supplies	8,433.37	10,157.11	12,401.96	10,500.00	12,000.00
5211.000	IT Fees	45,737.04	42,012.00	84,615.96	86,220.00	68,580.00
5212.000	Contracted Services	19,395.44	70,603.88	133,017.40	253,489.26	170,000.00
5222.000	Postage	29.90	0.00	23.95	0.00	0.00
5223.000	Tools & Small Equipment	0.00	8,158.00	0.00	0.00	0.00
5224.000	Dues and Publications	5,596.90	3,412.95	4,400.15	7,165.00	7,165.00
5226.000	Advertising	36,367.60	27,081.25	39,231.20	41,000.00	41,000.00
5227.001	Rent-Buildings	1,411.48	1,916.79	884.48	0.00	0.00
5290.000	Other Expenses	6.95	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$131,508.50</b>	<b>\$174,076.55</b>	<b>\$286,187.78</b>	<b>\$415,799.26</b>	<b>\$317,495.00</b>
<b>Department Total: 003 - Municipal Clerk</b>		<b>\$508,675.81</b>	<b>\$581,737.62</b>	<b>\$731,251.88</b>	<b>\$889,096.43</b>	<b>\$840,060.44</b>
<b>Department: 004 - Finance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	1,014,015.69	1,026,251.00	1,111,109.07	1,332,645.12	1,443,694.86
5110.002	Holidays	47,298.12	55,408.90	59,516.44	0.00	0.00
5110.003	Sick Leave		31,978.61	36,281.27	0.00	0.00

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
5110.004	Overtime	1,777.36	3,193.98	2,126.32	0.00	3,500.00
5110.010	Temp Wages	23,825.19	23,387.50	50,239.91	132,644.97	70,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$1,135,266.15</b>	<b>\$1,140,219.99</b>	<b>\$1,259,273.01</b>	<b>\$1,465,290.09</b>	<b>\$1,517,194.86</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	83,194.10	117,342.74	108,660.68	45,626.00	50,106.00
5120.002	SBS	74,705.00	77,142.93	83,326.36	92,619.17	96,075.59
5120.003	Medicare	17,670.94	18,247.50	19,836.71	27,232.50	22,725.87
5120.004	PERS	259,346.72	254,845.93	280,309.41	293,181.79	318,382.80
5120.005	Health Insurance	372,079.00	388,259.54	376,544.89	525,111.72	612,883.32
5120.006	Life Insurance	183.90	164.71	183.96	154.80	171.36
5120.007	Workmen's Compensation	3,611.98	3,324.97	3,501.91	3,809.42	4,399.62
5120.011	PERS on Behalf	29,148.00	31,544.00	54,339.00	31,544.00	54,339.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$839,939.64</b>	<b>\$890,872.32</b>	<b>\$926,702.92</b>	<b>\$1,019,279.40</b>	<b>\$1,159,083.56</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	15,060.48	10,320.27	20,421.71	35,240.27	31,300.00
5204.001	Cell Phone Stipend	300.00	125.00	0.00	0.00	0.00
5206.000	Supplies	8,738.51	10,755.96	8,109.57	11,000.00	11,000.00
5211.000	IT Fees	203,418.96	236,349.00	314,613.00	321,960.00	248,988.00
5212.000	Contracted Services	141,839.75	236,555.45	167,045.51	253,588.70	203,680.00
5222.000	Postage	88.30	85.01	64.43	300.00	300.00
5223.000	Tools & Small Equipment	0.00	4,937.89	5,702.78	5,600.00	4,500.00
5224.000	Dues and Publications	3,296.55	1,004.90	678.80	1,045.00	1,176.00
5226.000	Advertising	2,919.85	0.00	10,343.75	5,500.00	15,180.00
5227.002	Rent-Equipment	(1,769.81)	(1,752.80)	0.00	6,860.00	0.00
5229.000	Investment Expenses-Pooled	96,776.09	117,471.71	131,247.04	145,000.00	165,000.00
5229.400	Investment Expenses-Perm Fund	0.00	0.00	16,028.32	50,400.00	42,000.00
5265.000	ARSSTC Fees	162,696.56	187,645.27	204,293.94	210,000.00	210,000.00
5290.000	Other Expenses	1,884.20	4,061.11	6,257.81	900.00	500.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$635,249.44</b>	<b>\$807,558.77</b>	<b>\$884,806.66</b>	<b>\$1,047,393.97</b>	<b>\$933,624.00</b>
<b>Department Total: 004 - Finance</b>		<b>\$2,610,455.23</b>	<b>\$2,838,651.08</b>	<b>\$3,070,782.59</b>	<b>\$3,531,963.46</b>	<b>\$3,609,902.42</b>
<b>Department: 005 - Assessing</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	191,229.59	208,251.02	193,303.49	234,738.18	266,382.49
5110.002	Holidays	10,241.60	10,695.03	9,979.60	0.00	0.00
5110.003	Sick Leave	7,572.85	8,426.62	7,738.25	0.00	0.00
5110.004	Overtime	0.00	0.00	1,090.85	0.00	0.00
5110.010	Temp Wages	0.00	0.00	2,645.00	12,781.62	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$209,044.04</b>	<b>\$227,372.67</b>	<b>\$214,757.19</b>	<b>\$247,519.80</b>	<b>\$266,382.49</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	14,225.71	14,866.69	14,061.97	8,509.00	10,151.00
5120.002	SBS	13,699.60	14,797.64	13,931.12	15,694.55	16,951.71
5120.003	Medicare	3,240.52	3,500.29	3,317.90	3,712.41	4,009.74
5120.004	PERS	49,166.43	51,457.70	49,680.64	51,642.49	58,604.22
5120.005	Health Insurance	63,217.10	65,294.28	70,957.81	73,748.16	114,032.99
5120.006	Life Insurance	30.24	30.24	30.26	30.96	27.39
5120.007	Workmen's Compensation	669.66	654.09	604.08	643.70	772.46
5120.011	PERS on Behalf	5,448.00	6,393.00	9,624.00	6,393.00	9,624.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$149,697.26</b>	<b>\$156,993.93</b>	<b>\$162,207.78</b>	<b>\$160,374.27</b>	<b>\$214,173.51</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	7,088.09	4,268.36	844.00	11,000.00	6,500.00
5204.000	Telephone	371.84	0.00	0.00	800.00	800.00
5206.000	Supplies	722.33	1,056.51	352.50	1,500.00	1,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	1,000.00	0.00
5211.000	IT Fees	31,386.96	52,665.00	79,251.96	94,140.00	87,720.00
5212.000	Contracted Services	21,817.59	21,176.69	3,818.05	17,500.00	18,500.00
5221.000	Transportation/Vehicles	3,167.75	4,481.53	8,274.83	9,422.00	10,680.00
5222.000	Postage	0.00	226.80	196.37	3,100.00	500.00
5223.000	Tools & Small Equipment	1,028.03	177.43	0.00	1,500.00	1,500.00
5224.000	Dues and Publications	971.15	1,479.10	2,715.91	4,150.00	4,450.00
5226.000	Advertising	0.00	0.00	0.00	0.00	2,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$66,553.74</b>	<b>\$85,531.42</b>	<b>\$95,453.62</b>	<b>\$144,112.00</b>	<b>\$134,150.00</b>
<b>Department Total: 005 - Assessing</b>		<b>\$425,295.04</b>	<b>\$469,898.02</b>	<b>\$472,418.59</b>	<b>\$552,006.07</b>	<b>\$614,706.00</b>
<b>Department: 006 - Planning &amp; Community Development</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	233,887.83	240,473.81	279,895.60	435,815.19	415,880.37
5110.002	Holidays	9,006.67	13,830.72	13,853.76	0.00	0.00
5110.003	Sick Leave	8,159.59	12,970.48	9,134.28	0.00	0.00
5110.010	Temp Wages	5,860.00	12,945.00	0.00	70,032.23	15,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$256,914.09</b>	<b>\$280,220.01</b>	<b>\$302,883.64</b>	<b>\$505,847.42</b>	<b>\$430,880.37</b>

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	11,338.79	19,470.02	13,356.20	13,190.00	14,718.00
5120.002	SBS	16,471.45	18,396.22	19,286.77	31,817.23	27,315.41
5120.003	Medicare	3,896.22	4,351.47	4,589.83	7,526.05	6,461.19
5120.004	PERS	57,726.25	61,566.20	62,522.54	95,879.64	91,493.93
5120.005	Health Insurance	67,842.41	69,842.43	65,735.04	115,060.80	81,816.36
5120.006	Life Insurance	34.64	36.14	35.10	39.24	39.24
5120.007	Workmen's Compensation	804.86	822.35	830.46	1,315.09	1,249.50
5120.011	PERS on Behalf	6,402.00	7,622.00	13,457.00	7,622.00	13,457.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$164,516.62	\$182,106.83	\$179,812.94	\$272,450.05	\$236,550.63
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	6,507.30	4,593.89	2,062.48	17,000.00	12,000.00
5204.001	Cell Phone Stipend	450.00	409.96	300.00	1,200.00	1,200.00
5206.000	Supplies	354.13	1,174.91	1,940.52	2,250.00	2,200.00
5211.000	IT Fees	34,247.04	42,762.96	48,129.00	50,400.00	93,588.00
5212.000	Contracted Services	6,900.00	17,034.52	17,200.00	45,000.00	88,000.00
5221.000	Transportation/Vehicles	0.00	187.50	309.33	0.00	0.00
5222.000	Postage	76.79	25.19	77.90	500.00	500.00
5223.000	Tools & Small Equipment	2,840.70	0.00	1,115.10	3,000.00	2,000.00
5224.000	Dues and Publications	199.00	520.00	1,229.54	2,650.00	2,650.00
5226.000	Advertising	135.60	368.80	921.40	1,500.00	1,500.00
5290.000	Other Expenses	83.55	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$51,794.11	\$67,077.73	\$73,285.27	\$123,500.00	\$203,638.00
<b>Sub-Department: 818 - Parks &amp; Recreation</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	94,726.61	173,897.38	223,702.58	250,667.36
5110.002	Holidays	0.00	3,865.49	8,482.52	0.00	0.00
5110.003	Sick Leave	0.00	1,513.42	3,100.70	0.00	0.00
5110.004	Overtime	0.00	658.49	351.75	2,000.10	2,000.00
5110.010	Temp Wages	0.00	47,311.00	76,429.00	151,400.00	130,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$0.00	\$148,075.01	\$262,261.35	\$377,102.68	\$382,667.36
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	0.00	5,865.09	11,547.26	6,558.00	8,075.00
5120.002	SBS	0.00	9,443.67	16,694.22	23,518.31	23,952.61
5120.003	Medicare	0.00	2,233.84	3,970.22	5,563.08	5,665.77
5120.004	PERS	0.00	22,726.55	43,353.41	49,654.53	55,586.83
5120.005	Health Insurance	0.00	37,847.61	79,106.73	93,784.32	120,055.80
5120.006	Life Insurance	0.00	17.32	36.09	45.36	39.24
5120.007	Workmen's Compensation	0.00	6,002.53	9,773.22	8,183.81	7,877.99
5120.011	PERS on Behalf	0.00	2,860.00	8,398.00	2,860.00	8,398.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$0.00	\$86,996.61	\$172,879.15	\$190,167.41	\$229,651.24
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	0.00	2,118.68	8,493.52	11,000.00	10,300.00
5202.000	Uniforms	0.00	596.82	952.90	1,000.00	1,000.00
5203.000	Utilities	0.00	0.00	100,000.00	116,000.00	100,000.00
5204.001	Cell Phone Stipend	0.00	250.00	0.00	600.00	0.00
5205.000	Insurance	0.00	0.00	9,784.09	10,500.00	11,500.00
5206.000	Supplies	0.00	16,130.61	31,278.91	33,500.00	39,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	3,000.00	3,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	25,076.00	97,212.00
5211.000	IT Fees	0.00	28,011.96	32,115.96	45,636.00	98,724.00
5212.000	Contracted Services	565.00	83,517.19	110,807.30	136,501.00	141,000.00
5221.000	Transportation/Vehicles	0.00	0.00	23,249.00	9,420.00	24,168.00
5223.000	Tools & Small Equipment	0.00	449.97	0.00	0.00	2,500.00
5224.000	Dues and Publications	0.00	0.00	795.00	795.00	945.00
5226.000	Advertising	0.00	0.00	829.80	1,000.00	1,000.00
5290.000	Other Expenses	0.00	2,063.36	83.86	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$565.00	\$133,138.59	\$318,390.34	\$394,028.00	\$530,849.00
<b>Sub-Department Total: 818 - Parks &amp; Recreation</b>		\$565.00	\$368,210.21	\$753,530.84	\$961,298.09	\$1,143,167.60
<b>Department Total: 006 - Planning &amp; Community Development</b>		\$473,789.82	\$897,614.78	\$1,309,512.69	\$1,863,095.56	\$2,014,236.60
<b>Department: 007 - General Office</b>						
<b>Sub-Department: 801 - 100 Lincoln St Bldg</b>						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	68,674.38	68,756.35	70,607.31	65,000.00	63,000.00
5205.000	Insurance	196,373.46	259,963.74	278,027.10	297,650.00	307,920.00
5206.000	Supplies	12,331.14	14,596.96	10,544.84	14,440.00	15,700.00
5208.000	Bldg Repair & Maint	122,415.96	130,155.96	157,605.96	190,927.00	170,016.00
5212.000	Contracted Services	36,742.40	36,705.18	36,802.92	36,804.00	36,804.00
5221.000	Transportation/Vehicles	2,938.66	4,002.72	7,128.35	18,005.00	10,740.00
5222.000	Postage		21,024.66	26,001.41	25,000.00	40,000.00

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
5227.002	Rent-Equipment	3,688.74	4,693.07	1,729.92	7,200.00	7,000.00
5231.000	Credit Card Expense	74,108.47	77,157.67	86,490.98	92,000.00	95,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$538,346.35</b>	<b>\$617,056.31</b>	<b>\$674,938.79</b>	<b>\$747,026.00</b>	<b>\$746,180.00</b>
<b>Sub-Department Total: 801 - 100 Lincoln St Bldg</b>		<b>\$538,346.35</b>	<b>\$617,056.31</b>	<b>\$674,938.79</b>	<b>\$747,026.00</b>	<b>\$746,180.00</b>
<b>Sub-Department: 802 - 304 Lake St Building</b>						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	79,322.09	78,618.44	76,560.87	85,000.00	77,000.00
5203.005	Fuel Oil	3,371.19	974.77	0.00	1,500.00	1,500.00
5203.006	Interruptable electric	44,518.84	40,639.83	51,016.39	40,000.00	50,000.00
5204.000	Telephone	620.14	1,825.27	723.08	750.00	800.00
5207.000	Repairs and Maintenance	(391.00)	(988.00)	(1,976.00)	0.00	2,000.00
5208.000	Bldg Repair & Maint	93,273.96	88,695.96	145,461.96	202,317.00	124,944.00
5212.000	Contracted Services	49,917.72	49,913.72	49,913.72	96,000.00	95,400.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$270,632.94</b>	<b>\$259,679.99</b>	<b>\$321,700.02</b>	<b>\$425,567.00</b>	<b>\$351,644.00</b>
<b>Sub-Department Total: 802 - 304 Lake St Building</b>		<b>\$270,632.94</b>	<b>\$259,679.99</b>	<b>\$321,700.02</b>	<b>\$425,567.00</b>	<b>\$351,644.00</b>
<b>Department Total: 007 - General Office</b>		<b>\$808,979.29</b>	<b>\$876,736.30</b>	<b>\$996,638.81</b>	<b>\$1,172,593.00</b>	<b>\$1,097,824.00</b>
<b>Department: 008 - Other Expenditures</b>						
<i>500 - Operating Expenses</i>						
5212.001	Sitka Historical Contract	97,200.00	100,000.00	100,000.00	100,000.00	100,000.00
5212.002	SEDA Contract	63,000.00	70,000.00	70,000.00	120,000.00	120,000.00
5228.000	Donations	145,000.00	169,357.00	119,571.00	175,000.00	250,000.00
5228.001	Pass through grants	43,920.00	45,750.00	0.00	166,000.00	100,000.00
5290.000	Other Expenses	100.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$349,220.00</b>	<b>\$385,107.00</b>	<b>\$289,571.00</b>	<b>\$561,000.00</b>	<b>\$570,000.00</b>
<b>Department Total: 008 - Other Expenditures</b>		<b>\$349,220.00</b>	<b>\$385,107.00</b>	<b>\$289,571.00</b>	<b>\$561,000.00</b>	<b>\$570,000.00</b>
<b>Division Total: 500 - Administrative</b>		<b>\$6,603,392.23</b>	<b>\$8,621,350.88</b>	<b>\$8,749,901.92</b>	<b>\$11,007,631.67</b>	<b>\$11,563,372.47</b>
<b>Division: 520 - Public Safety</b>						
<b>Department: 021 - Police</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	43,269.34	59,140.58	46,155.10	271,098.09	225,221.60
5110.002	Holidays	2,834.52	3,053.00	2,983.68	0.00	0.00
5110.003	Sick Leave	4,606.38	1,877.60	6,526.80	0.00	0.00
5110.004	Overtime	2,484.96	12,283.02	2,675.99	0.00	0.00
5110.010	Temp Wages	191,668.14	209,529.60	195,478.90	0.00	13,750.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$244,863.34</b>	<b>\$285,883.80</b>	<b>\$253,820.47</b>	<b>\$271,098.09</b>	<b>\$238,971.60</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	9,269.28	8,609.46	10,769.22	2,550.00	3,334.00
5120.002	SBS	13,485.22	16,062.60	14,306.37	14,897.59	14,853.22
5120.003	Medicare	3,684.90	4,270.16	3,849.00	3,967.78	3,513.42
5120.004	PERS	13,742.27	17,592.03	15,122.73	14,164.99	49,548.75
5120.005	Health Insurance	13,502.15	55,504.08	16,980.48	20,037.00	84,077.64
5120.006	Life Insurance	8.04	8.04	8.28	8.28	22.68
5120.007	Workmen's Compensation	7,418.99	7,640.85	6,043.04	6,244.69	4,456.12
5120.011	PERS on Behalf	1,524.00	2,314.00	2,929.00	37,217.00	51,379.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$62,634.85</b>	<b>\$112,001.22</b>	<b>\$70,008.12</b>	<b>\$99,087.33</b>	<b>\$211,184.83</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	7,968.85	13,690.61	9,200.26	48,096.00	48,000.00
5202.000	Uniforms	1,217.95	865.28	0.00	1,000.00	1,000.00
5203.001	Utilities	0.00	0.00	0.00	0.00	2,000.00
5204.000	Telephone	62,179.11	67,980.13	66,828.32	67,000.00	60,000.00
5205.000	Insurance	129,039.44	191,077.45	190,089.91	204,400.00	252,500.00
5206.000	Supplies	3,673.21	3,552.05	2,409.93	12,000.00	12,000.00
5207.000	Repairs and Maintenance	0.00	0.00	(66.00)	2,000.00	2,000.00
5208.000	Bldg Repair & Maint	7,500.00	8,505.00	8,505.00	8,505.00	0.00
5211.000	IT Fees	170,035.04	303,586.00	357,336.88	415,572.00	411,324.00
5212.000	Contracted Services	5,550.96	7,084.50	5,546.26	3,001.00	4,500.00
5221.000	Transportation/Vehicles	0.00	0.00	288.49	0.00	0.00
5222.000	Postage	0.00	560.28	0.00	0.00	0.00
5223.000	Tools & Small Equipment	11,486.66	7,791.29	7,836.96	12,169.55	12,600.00
5224.000	Dues and Publications	1,179.14	330.00	769.35	2,500.00	2,500.00
5225.000	Legal Expenditures	0.00	0.00	25,000.00	0.00	0.00
5226.000	Advertising	4,721.40	47,923.20	42,475.00	30,000.00	10,000.00
5227.001	Rent-Buildings	8,694.00	9,396.00	9,756.00	9,756.00	9,756.00
5227.002	Rent-Equipment	341.07	165.60	165.60	600.00	600.00
5290.000	Other Expenses	15,647.58	18,183.80	20,019.39	12,644.86	11,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$429,234.41</b>	<b>\$680,691.19</b>	<b>\$746,161.35</b>	<b>\$829,244.41</b>	<b>\$839,780.00</b>
<b>Sub-Department Total: 800 - Administration</b>		<b>\$736,732.60</b>	<b>\$1,078,576.21</b>	<b>\$1,069,989.94</b>	<b>\$1,199,429.83</b>	<b>\$1,289,936.43</b>

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2	
<b>Sub-Department: 803 - Patrol</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	639,046.34	418,563.49	302,473.90	1,628,408.47	1,667,165.43
5110.002	Holidays	50,884.64	41,626.00	32,307.36	0.00	0.00
5110.004	Overtime	225,873.64	242,738.88	148,560.35	230,000.00	230,000.01
5110.010	Temp Wages	153,325.30	219,031.40	360,737.02	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$1,069,129.92	\$921,959.77	\$844,078.63	\$1,858,408.47	\$1,897,165.44
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	66,759.01	124,002.40	75,068.75	77,945.00	74,390.00
5120.002	SBS	69,297.02	64,189.55	56,047.36	115,392.30	117,552.14
5120.003	Medicare	16,302.60	15,143.04	13,345.43	28,077.00	28,587.51
5120.004	PERS	213,334.99	153,130.06	103,798.71	374,507.04	379,120.01
5120.005	Health Insurance	309,310.08	209,554.37	242,930.93	661,016.76	781,450.44
5120.006	Life Insurance	79.21	38.14	18.82	189.36	191.52
5120.007	Workmen's Compensation	43,744.09	35,658.59	26,618.10	54,637.72	56,982.41
5120.008	Unemployment	0.00	2,960.00	2,106.00	0.00	0.00
5120.011	PERS on Behalf	23,952.00	18,704.00	22,455.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$742,779.00	\$623,380.15	\$542,389.10	\$1,311,765.18	\$1,438,274.03
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	29,054.43	18,802.69	15,329.40	26,000.00	20,000.00
5202.000	Uniforms	10,197.71	15,180.10	14,572.03	19,500.00	19,600.00
5204.000	Telephone	0.00	340.69	0.00	0.00	0.00
5204.001	Cell Phone Stipend	1,775.00	1,175.00	625.00	0.00	0.00
5206.000	Supplies	13,132.52	5,236.26	3,481.12	32,100.00	30,000.00
5207.000	Repairs and Maintenance	0.00	599.15	0.00	800.00	800.00
5212.000	Contracted Services	1,588.05	3,990.45	6,107.73	14,000.00	14,000.00
5214.000	Interdepartment Services	0.00	0.00	(33,345.01)	0.00	0.00
5221.000	Transportation/Vehicles	114,229.64	308,310.31	246,231.00	199,609.00	256,584.00
5223.000	Tools & Small Equipment	7,504.46	6,045.75	5,387.90	7,500.00	28,075.00
5290.000	Other Expenses	8,614.00	8,956.42	4,224.85	4,500.00	4,500.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$186,095.81	\$368,636.82	\$262,614.02	\$304,009.00	\$373,559.00
<b>Sub-Department Total: 803 - Patrol</b>		\$1,998,004.73	\$1,913,976.74	\$1,649,081.75	\$3,474,182.65	\$3,708,998.47
<b>Sub-Department: 804 - Services</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	135,264.45	161,321.07	199,468.08	419,230.08	463,839.12
5110.002	Holidays	9,095.08	7,047.72	10,990.28	0.00	0.00
5110.004	Overtime	36,975.17	48,333.53	31,393.30	0.00	0.00
5110.010	Temp Wages	64,852.00	39,527.50	21,268.50	221,151.90	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$246,186.70	\$256,229.82	\$263,120.16	\$640,381.98	\$463,839.12
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	16,206.28	5,605.31	13,120.06	19,302.00	24,397.00
5120.002	SBS	16,086.02	16,050.45	16,787.50	37,676.75	29,928.70
5120.003	Medicare	3,558.22	3,878.89	3,995.31	9,565.32	7,079.34
5120.004	PERS	36,547.23	45,520.98	54,902.84	92,230.38	102,044.31
5120.005	Health Insurance	61,355.10	56,220.00	82,383.73	169,541.51	284,213.16
5120.006	Life Insurance	31.07	27.11	33.32	87.36	59.76
5120.007	Workmen's Compensation	787.55	733.24	719.24	7,591.73	1,344.85
5120.011	PERS on Behalf	4,370.00	5,733.00	10,619.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$138,941.47	\$133,768.98	\$182,561.00	\$335,995.05	\$449,067.12
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	(379.00)	2,492.70	2,174.40	9,450.00	9,500.00
5202.000	Uniforms	0.00	826.55	581.28	3,200.00	3,600.00
5204.000	Telephone	0.00	0.00	73.89	0.00	0.00
5204.001	Cell Phone Stipend	87.89	0.00	0.00	0.00	0.00
5206.000	Supplies	2,957.22	4,037.44	1,245.38	7,000.00	7,000.00
5212.000	Contracted Services	0.00	0.00	5,880.50	7,000.00	14,000.00
5214.000	Interdepartment Services	0.00	0.00	(74,968.65)	0.00	0.00
5222.000	Postage	4,548.32	3,680.20	3,014.63	4,500.00	4,500.00
5223.000	Tools & Small Equipment	652.85	375.19	0.00	1,000.00	1,000.00
5290.000	Other Expenses	19,542.50	21,634.75	5,353.82	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$27,409.78	\$33,046.83	(\$56,644.75)	\$32,150.00	\$39,600.00
<b>Sub-Department Total: 804 - Services</b>		\$412,537.95	\$423,045.63	\$389,036.41	\$1,008,527.03	\$952,506.24
<b>Sub-Department: 805 - Animal Control</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	3,235.20	45,095.00	26,039.30	52,476.66	54,475.92
5110.002	Holidays	162.24	1,511.60	607.92	0.00	0.00
5110.004	Overtime	60.84	759.32	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$3,458.28	\$47,365.92	\$26,647.22	\$52,476.66	\$54,475.92

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	2,142.18	1,685.78	2,952.83	2,906.00	2,926.00
5120.002	SBS	343.31	3,006.83	1,804.58	3,394.32	3,518.74
5120.003	Medicare	81.20	752.21	429.20	802.90	832.30
5120.004	PERS	760.82	10,791.38	6,504.00	11,544.81	11,984.61
5120.005	Health Insurance	191.63	22,810.86	12,578.16	40,283.04	23,484.72
5120.006	Life Insurance	0.67	9.06	5.52	14.40	8.28
5120.007	Workmen's Compensation	96.92	1,373.69	694.98	1,201.65	1,367.38
5120.011	PERS on Behalf	137.00	1,336.00	1,260.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$3,753.73</b>	<b>\$41,765.81</b>	<b>\$26,229.27</b>	<b>\$60,147.12</b>	<b>\$44,122.03</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	0.00	1,719.00	1,459.00	1,800.00	1,800.00
5202.000	Uniforms	495.42	502.71	1,286.49	1,000.00	1,000.00
5203.001	Utilities	7,614.65	6,402.12	6,531.43	8,000.00	6,000.00
5203.005	Fuel Oil	8,914.00	4,358.52	8,797.00	6,000.00	9,200.00
5204.000	Telephone	545.84	747.99	(70.68)	0.00	0.00
5206.000	Supplies	4,458.99	4,530.10	2,322.60	4,500.00	4,500.00
5207.000	Repairs and Maintenance	83.99	551.60	0.00	1,000.00	0.00
5208.000	Bldg Repair & Maint	10,422.96	27,258.04	16,166.04	25,076.00	67,080.00
5212.000	Contracted Services	2,109.72	1,069.95	9,607.83	10,000.00	19,000.00
5221.000	Transportation/Vehicles	26,880.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$61,525.57</b>	<b>\$47,140.03</b>	<b>\$46,099.71</b>	<b>\$57,376.00</b>	<b>\$108,580.00</b>
<b>Sub-Department Total: 805 - Animal Control</b>		<b>\$68,737.58</b>	<b>\$136,271.76</b>	<b>\$98,976.20</b>	<b>\$169,999.78</b>	<b>\$207,177.95</b>
<b>Sub-Department: 806 - Jail</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	288,963.37	315,837.13	360,783.29	132,913.82	141,807.12
5110.002	Holidays	4,321.68	4,783.68	5,516.20	0.00	0.00
5110.004	Overtime	9,037.70	6,041.79	12,058.89	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$302,322.75</b>	<b>\$326,662.60</b>	<b>\$378,358.38</b>	<b>\$132,913.82</b>	<b>\$141,807.12</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	13,858.68	8,587.37	8,795.92	7,814.00	8,294.00
5120.002	SBS	19,381.87	20,550.85	23,568.25	8,628.62	9,202.09
5120.003	Medicare	4,584.62	4,861.13	5,613.73	2,041.02	2,176.66
5120.004	PERS	68,269.59	72,655.07	81,413.74	29,241.16	31,197.42
5120.005	Health Insurance	120,844.09	159,275.56	115,278.64	81,941.52	86,426.16
5120.006	Life Insurance	78.54	82.61	76.33	22.68	14.40
5120.007	Workmen's Compensation	12,068.31	11,980.39	11,551.45	3,907.80	4,339.15
5120.011	PERS on Behalf	7,715.00	9,130.00	14,116.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$246,800.70</b>	<b>\$287,122.98</b>	<b>\$260,414.06</b>	<b>\$133,596.80</b>	<b>\$141,649.88</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	0.00	0.00	3,618.27	2,270.00	10,000.00
5202.000	Uniforms	183.95	436.95	599.44	1,780.00	1,200.00
5203.001	Utilities	8,610.00	8,291.00	8,869.00	8,000.00	6,000.00
5205.000	Insurance	19,585.00	17,901.00	25,441.00	26,250.00	29,500.00
5206.000	Supplies	1,479.69	1,094.13	2,143.47	8,900.00	9,000.00
5207.000	Repairs and Maintenance	0.00	0.00	215.56	3,000.00	3,000.00
5208.000	Bldg Repair & Maint	391.00	988.00	1,859.00	0.00	0.00
5211.000	IT Fees	26,992.00	42,776.00	50,348.00	43,896.00	43,452.00
5212.000	Contracted Services	24,362.22	14,789.21	13,317.40	53,472.00	30,000.00
5214.000	Interdepartment Services	0.00	0.00	108,313.66	0.00	0.00
5221.000	Transportation/Vehicles	2,232.00	2,616.00	3,700.00	0.00	0.00
5223.000	Tools & Small Equipment	1,481.90	209.99	0.00	3,700.00	3,700.00
5290.000	Other Expenses	4,122.53	86.01	1,757.96	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$89,440.29</b>	<b>\$89,188.29</b>	<b>\$220,182.76</b>	<b>\$151,268.00</b>	<b>\$135,852.00</b>
<b>Sub-Department Total: 806 - Jail</b>		<b>\$638,563.74</b>	<b>\$702,973.87</b>	<b>\$858,955.20</b>	<b>\$417,778.62</b>	<b>\$419,309.00</b>
<b>Sub-Department: 810 - Safety Boat</b>						
<i>400 - Salaries and Wages</i>						
5110.004	Overtime	535.28	0.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$535.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>450 - Fringe Benefits</i>						
5120.002	SBS	32.82	0.00	0.00	0.00	0.00
5120.003	Medicare	7.76	0.00	0.00	0.00	0.00
5120.004	PERS	117.76	0.00	0.00	0.00	0.00
5120.007	Workmen's Compensation	20.82	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	13.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$192.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<i>500 - Operating Expenses</i>						
5206.000	Supplies	4,476.41	2,432.25	1,150.85	5,000.00	5,000.00
5207.000	Repairs and Maintenance	0.00	701.20	4,775.75	4,500.00	4,500.00
5221.000	Transportation/Vehicles	1,544.07	1,278.31	938.31	0.00	0.00
5223.000	Tools & Small Equipment	1,481.90	2,909.65	0.00	3,000.00	3,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$7,502.38</b>	<b>\$7,321.41</b>	<b>\$6,864.91</b>	<b>\$12,500.00</b>	<b>\$12,500.00</b>
<b>Sub-Department Total: 810 - Safety Boat</b>		<b>\$8,229.82</b>	<b>\$7,321.41</b>	<b>\$6,864.91</b>	<b>\$12,500.00</b>	<b>\$12,500.00</b>
<b>Department Total: 021 - Police</b>		<b>\$3,862,806.42</b>	<b>\$4,262,165.62</b>	<b>\$4,072,904.41</b>	<b>\$6,282,417.91</b>	<b>\$6,590,428.09</b>
<b>Department: 022 - Fire Protection</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	203,900.64	231,916.66	214,978.88	247,158.13	311,773.42
5110.002	Holidays	11,954.48	11,951.96	12,210.44	0.00	0.00
5110.003	Sick Leave	11,441.35	3,832.08	18,674.38	0.00	0.00
5110.004	Overtime	15,664.09	6,120.99	3,931.66	0.00	0.00
5110.010	Temp Wages	16,080.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$259,040.56</b>	<b>\$253,821.69</b>	<b>\$249,795.36</b>	<b>\$247,158.13</b>	<b>\$311,773.42</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	29,966.62	28,766.93	21,985.36	8,873.00	9,443.00
5120.002	SBS	17,774.23	17,360.68	16,591.52	21,824.66	19,690.35
5120.003	Medicare	4,198.89	4,095.63	3,939.20	5,162.42	4,657.60
5120.004	PERS	56,526.87	58,948.86	59,424.77	76,374.72	66,390.30
5120.005	Health Insurance	97,111.54	86,426.94	105,292.90	127,457.64	113,294.40
5120.006	Life Insurance	38.75	35.02	36.03	37.08	37.08
5120.007	Workmen's Compensation	12,760.83	13,275.61	12,507.77	15,656.71	15,329.85
5120.010	Other Benefits	150.00	750.00	785.73	900.00	0.00
5120.011	PERS on Behalf	6,653.00	7,696.00	11,411.00	24,271.00	50,220.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$225,180.73</b>	<b>\$217,355.67</b>	<b>\$231,974.28</b>	<b>\$280,557.23</b>	<b>\$279,062.58</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	45,072.85	35,997.56	29,164.82	53,500.00	43,900.00
5202.000	Uniforms	1,205.21	4,418.38	1,874.71	7,500.00	7,500.00
5203.001	Utilities	43,859.18	45,971.77	51,459.04	52,000.00	50,000.00
5203.005	Fuel Oil	29,031.78	20,020.04	17,694.24	25,000.00	25,000.00
5204.001	Cell Phone Stipend	600.00	600.00	600.00	1,200.00	2,700.00
5205.000	Insurance	75,991.47	63,115.61	102,124.22	109,200.00	107,500.00
5206.000	Supplies	27,529.67	16,242.12	14,727.35	28,000.00	23,000.00
5207.000	Repairs and Maintenance	5,310.45	13,522.54	19,755.38	37,315.92	35,500.00
5211.000	IT Fees	135,500.04	148,773.00	187,923.00	203,448.00	207,468.00
5212.000	Contracted Services	12,161.98	14,236.35	25,066.12	43,600.00	35,000.00
5222.000	Postage	522.64	1,307.41	946.87	1,000.00	1,000.00
5223.000	Tools & Small Equipment	39,591.76	98,501.99	62,523.01	88,483.33	70,400.00
5224.000	Dues and Publications	669.03	942.99	839.99	5,100.00	2,000.00
5226.000	Advertising	61.60	0.00	0.00	1,000.00	0.00
5290.000	Other Expenses	503.26	20.00	822.40	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$417,610.92</b>	<b>\$463,669.76</b>	<b>\$515,521.15</b>	<b>\$656,347.25</b>	<b>\$610,968.00</b>
<b>Sub-Department Total: 800 - Administration</b>		<b>\$901,832.21</b>	<b>\$934,847.12</b>	<b>\$997,290.79</b>	<b>\$1,184,062.61</b>	<b>\$1,201,804.00</b>
<b>Sub-Department: 807 - Fire Station</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	400,667.20	476,936.93	591,009.56	661,513.80	814,965.44
5110.002	Holidays	28,597.44	34,825.28	31,322.16	0.00	0.00
5110.003	Sick Leave	24,714.66	18,042.66	43,298.83	0.00	0.00
5110.004	Overtime	83,792.45	102,753.23	108,510.80	100,000.01	100,000.01
5110.010	Temp Wages	6,580.00	25,027.50	22,887.50	74,435.52	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$544,351.75</b>	<b>\$657,585.60</b>	<b>\$797,028.85</b>	<b>\$835,949.33</b>	<b>\$914,965.45</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	33,186.88	42,680.06	36,640.45	24,341.00	26,895.00
5120.002	SBS	35,419.63	42,937.73	50,852.41	46,606.06	57,736.01
5120.003	Medicare	8,290.16	10,061.91	11,979.48	11,024.24	13,657.02
5120.004	PERS	121,633.74	134,549.50	176,797.76	145,532.62	201,292.70
5120.005	Health Insurance	121,892.12	154,399.17	190,392.18	225,062.04	233,350.20
5120.006	Life Insurance	71.00	82.26	278.76	101.16	101.16
5120.007	Workmen's Compensation	25,751.15	32,308.26	38,374.33	33,191.14	46,480.05
5120.010	Other Benefits	6,075.00	6,525.00	8,889.27	9,000.00	8,100.00
5120.011	PERS on Behalf	13,765.00	16,575.00	34,439.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$366,084.68</b>	<b>\$440,118.89</b>	<b>\$548,643.64</b>	<b>\$494,858.26</b>	<b>\$587,612.14</b>

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<i>500 - Operating Expenses</i>						
5206.000	Supplies	219.36	186.93	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	38,446.32	35,235.96	48,371.04	67,689.00	87,084.00
5221.000	Transportation/Vehicles	191,801.14	210,811.95	226,345.14	212,504.00	219,228.00
5290.000	Other Expenses	50.00	0.00	1,390.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$230,516.82</b>	<b>\$246,234.84</b>	<b>\$276,106.18</b>	<b>\$280,193.00</b>	<b>\$306,312.00</b>
<b>Sub-Department Total: 807 - Fire Station</b>		<b>\$1,140,953.25</b>	<b>\$1,343,939.33</b>	<b>\$1,621,778.67</b>	<b>\$1,611,000.59</b>	<b>\$1,808,889.59</b>
<b>Sub-Department: 808 - Volunteers</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	400.00	0.00	0.00	0.00	0.00
5110.004	Overtime	915.00	1,290.00	0.00	0.00	0.00
5110.010	Temp Wages	25,560.00	29,370.00	37,934.39	40,000.00	70,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$26,875.00</b>	<b>\$30,660.00</b>	<b>\$37,934.39</b>	<b>\$40,000.00</b>	<b>\$70,000.00</b>
<i>450 - Fringe Benefits</i>						
5120.002	SBS	2,642.68	3,205.76	3,735.62	2,452.00	4,291.00
5120.003	Medicare	625.18	757.12	887.81	580.00	1,015.00
5120.007	Workmen's Compensation	1,904.13	2,465.99	2,759.22	1,804.00	3,556.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$5,171.99</b>	<b>\$6,428.87</b>	<b>\$7,382.65</b>	<b>\$4,836.00</b>	<b>\$8,862.00</b>
<i>500 - Operating Expenses</i>						
5206.000	Supplies	10,589.44	5,683.47	0.00	0.00	0.00
5212.000	Contracted Services	24,999.96	32,857.85	41,978.90	45,000.00	45,000.00
5290.000	Other Expenses	5,640.00	8,090.00	6,320.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$41,229.40</b>	<b>\$46,631.32</b>	<b>\$48,298.90</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>
<b>Sub-Department Total: 808 - Volunteers</b>		<b>\$73,276.39</b>	<b>\$83,720.19</b>	<b>\$93,615.94</b>	<b>\$89,836.00</b>	<b>\$123,862.00</b>
<b>Department Total: 022 - Fire Protection</b>		<b>\$2,116,061.85</b>	<b>\$2,362,506.64</b>	<b>\$2,712,685.40</b>	<b>\$2,884,899.20</b>	<b>\$3,134,555.59</b>
<b>Department: 023 - Ambulance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	67,912.29	79,856.22	74,492.75	113,986.34	106,035.20
5110.002	Holidays	4,389.06	4,010.94	5,714.08	0.00	0.00
5110.003	Sick Leave	2,323.62	3,970.76	6,511.83	0.00	0.00
5110.004	Overtime	9,359.10	3,846.41	4,573.29	10,000.01	10,000.01
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$83,984.07</b>	<b>\$91,684.33</b>	<b>\$91,291.95</b>	<b>\$123,986.35</b>	<b>\$116,035.21</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	16,007.16	10,764.96	11,412.96	6,028.00	5,361.00
5120.002	SBS	6,147.86	6,298.53	6,274.11	7,969.76	7,441.57
5120.003	Medicare	1,441.17	1,476.82	1,480.51	1,885.21	1,760.24
5120.004	PERS	21,998.11	21,438.82	22,613.50	27,277.00	25,527.72
5120.005	Health Insurance	36,212.45	37,402.92	45,517.20	53,710.32	56,647.20
5120.006	Life Insurance	14.16	14.16	14.40	14.40	14.40
5120.007	Workmen's Compensation	4,589.86	4,832.28	4,759.43	5,863.58	6,166.87
5120.010	Other Benefits	900.00	900.00	900.00	900.00	900.00
5120.011	PERS on Behalf	2,440.00	2,790.00	4,370.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$89,750.77</b>	<b>\$85,918.49</b>	<b>\$97,342.11</b>	<b>\$103,648.27</b>	<b>\$103,819.00</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	15,357.60	25,048.03	36,254.85	73,000.00	54,100.00
5202.000	Uniforms	1,550.66	1,540.14	3,410.17	6,000.00	4,000.00
5204.000	Telephone	1,111.28	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	300.00	300.00	300.00	300.00	1,500.00
5206.000	Supplies	44,277.46	27,331.73	35,174.27	40,000.00	40,000.00
5207.000	Repairs and Maintenance	0.00	0.00	3,000.00	3,000.00	3,000.00
5212.000	Contracted Services	28,890.75	25,883.00	26,706.94	52,000.00	53,000.00
5221.000	Transportation/Vehicles	115,689.96	101,266.06	98,715.83	59,770.00	103,884.00
5222.000	Postage	141.45	0.00	10.10	500.00	500.00
5223.000	Tools & Small Equipment	6,722.15	4,212.99	17,015.83	13,500.00	10,000.00
5224.000	Dues and Publications	0.00	0.00	0.00	200.00	200.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$214,041.31</b>	<b>\$185,581.95</b>	<b>\$220,587.99</b>	<b>\$248,270.00</b>	<b>\$270,184.00</b>
<b>Department Total: 023 - Ambulance</b>		<b>\$387,776.15</b>	<b>\$363,184.77</b>	<b>\$409,222.05</b>	<b>\$475,904.62</b>	<b>\$490,038.21</b>
<b>Department: 024 - Search and Rescue</b>						
<i>400 - Salaries and Wages</i>						
5110.010	Temp Wages	5,200.00	4,500.00	5,850.00	8,400.00	8,400.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$5,200.00</b>	<b>\$4,500.00</b>	<b>\$5,850.00</b>	<b>\$8,400.00</b>	<b>\$8,400.00</b>
<i>450 - Fringe Benefits</i>						
5120.002	SBS	318.88	276.00	356.87	514.92	514.92
5120.003	Medicare	75.44	65.31	84.85	121.80	121.80
5120.007	Workmen's Compensation	216.48	215.34	270.70	378.84	426.72
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$610.80</b>	<b>\$556.65</b>	<b>\$712.42</b>	<b>\$1,015.56</b>	<b>\$1,063.44</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	7,369.77	11,445.13	9,582.67	24,000.00	24,000.00
5204.000	Telephone	1,308.12	0.00	0.00	0.00	0.00
5206.000	Supplies		2,033.76	4,022.05	5,000.00	5,000.00

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
5207.000	Repairs and Maintenance	0.00	0.00	0.00	1,500.00	1,500.00
5212.000	Contracted Services	4,780.60	2,425.66	3,817.22	5,600.00	6,100.00
5221.000	Transportation/Vehicles	0.00	2,347.67	0.00	0.00	0.00
5223.000	Tools & Small Equipment	5,947.43	752.20	5,681.53	10,500.00	0.00
5224.000	Dues and Publications	935.00	0.00	1,430.00	1,300.00	700.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$21,985.19</b>	<b>\$19,004.42</b>	<b>\$24,533.47</b>	<b>\$47,900.00</b>	<b>\$37,300.00</b>
<b>Department Total: 024 - Search and Rescue</b>		<b>\$27,795.99</b>	<b>\$24,061.07</b>	<b>\$31,095.89</b>	<b>\$57,315.56</b>	<b>\$46,763.44</b>
<b>Division Total: 520 - Public Safety</b>		<b>\$6,394,440.41</b>	<b>\$7,011,918.10</b>	<b>\$7,225,907.75</b>	<b>\$9,700,537.29</b>	<b>\$10,261,785.33</b>
<b>Division: 530 - Public Works</b>						
<b>Department: 031 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	467,879.20	479,146.74	364,892.50	497,984.08	532,449.42
5110.002	Holidays	23,314.81	27,644.56	18,782.64	0.00	0.00
5110.003	Sick Leave	23,912.25	17,020.72	18,761.81	0.00	0.00
5110.004	Overtime	40.35	375.00	434.55	1,000.01	1,000.01
5110.010	Temp Wages	0.00	1,637.50	6,760.00	43,386.90	1,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$515,146.61</b>	<b>\$525,824.52</b>	<b>\$409,631.50</b>	<b>\$542,370.99</b>	<b>\$534,449.43</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	51,211.93	54,911.64	36,404.14	19,128.33	18,394.00
5120.002	SBS	34,705.38	35,617.65	27,182.70	34,419.79	33,889.27
5120.003	Medicare	8,209.28	8,425.00	6,470.43	8,141.68	8,016.17
5120.004	PERS	123,707.39	123,097.25	96,504.12	109,776.32	117,358.81
5120.005	Health Insurance	144,880.83	118,404.74	95,744.84	141,297.00	160,468.92
5120.006	Life Insurance	58.81	61.46	53.58	59.88	59.88
5120.007	Workmen's Compensation	4,592.99	1,670.28	3,512.56	2,656.65	2,934.41
5120.011	PERS on Behalf	13,819.00	15,258.00	18,692.00	15,258.00	18,692.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$381,185.61</b>	<b>\$357,446.02</b>	<b>\$284,564.37</b>	<b>\$330,737.65</b>	<b>\$359,813.46</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	795.44	2,998.50	1,269.40	14,500.00	13,500.00
5204.000	Telephone	105.92	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	550.00	300.00	275.00	1,200.00	1,000.00
5206.000	Supplies	3,786.54	3,513.24	4,875.26	8,000.00	5,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	0.00	8,424.00
5211.000	IT Fees	99,780.96	117,321.96	138,144.00	172,584.00	139,140.00
5212.000	Contracted Services	0.00	0.00	8,825.00	0.00	0.00
5222.000	Postage	0.00	0.00	20.13	100.00	100.00
5223.000	Tools & Small Equipment	899.99	0.00	0.00	0.00	0.00
5224.000	Dues and Publications	1,209.85	1,116.99	0.00	4,070.00	2,100.00
5226.000	Advertising	2,735.30	809.80	0.00	5,500.00	1,000.00
5227.002	Rent-Equipment	3,072.00	3,072.00	3,072.00	3,072.00	2,505.00
5290.000	Other Expenses	15,000.00	0.00	241.13	328.97	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$127,936.00</b>	<b>\$129,132.49</b>	<b>\$156,721.92</b>	<b>\$209,354.97</b>	<b>\$172,769.00</b>
<b>Department Total: 031 - Administration</b>		<b>\$1,024,268.22</b>	<b>\$1,012,403.03</b>	<b>\$850,917.79</b>	<b>\$1,082,463.61</b>	<b>\$1,067,031.89</b>
<b>Department: 032 - Engineering</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	167,452.62	259,898.56	420,054.65	506,400.03	529,127.91
5110.002	Holidays	8,288.20	12,575.66	22,493.52	0.00	0.00
5110.003	Sick Leave	21,691.57	9,288.22	10,714.11	0.00	0.00
5110.004	Overtime	0.00	7,860.00	3,495.00	6,500.00	5,000.01
5110.010	Temp Wages	49,011.00	86,240.00	113,855.63	150,000.00	100,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$246,443.39</b>	<b>\$375,862.44</b>	<b>\$570,612.91</b>	<b>\$662,900.03</b>	<b>\$634,127.92</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	21,998.52	23,492.76	36,424.77	18,748.00	21,867.00
5120.002	SBS	16,533.85	24,498.83	36,993.12	41,784.99	40,212.46
5120.003	Medicare	3,910.90	5,795.00	8,808.06	9,883.91	9,511.92
5120.004	PERS	47,004.23	63,849.81	107,586.11	112,837.85	117,508.10
5120.005	Health Insurance	53,833.03	56,995.56	93,222.12	110,002.08	116,023.80
5120.006	Life Insurance	19.17	18.09	36.72	39.24	39.24
5120.007	Workmen's Compensation	5,872.15	9,727.14	11,865.25	14,171.29	14,680.38
5120.011	PERS on Behalf	5,220.00	8,051.00	20,837.00	8,051.00	20,837.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$154,391.85</b>	<b>\$192,428.19</b>	<b>\$315,773.15</b>	<b>\$315,518.36</b>	<b>\$340,679.90</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,479.45	6,866.95	2,428.00	9,300.00	5,000.00
5202.000	Uniforms	0.00	0.00	0.00	1,000.00	1,500.00
5204.001	Cell Phone Stipend	525.00	300.00	300.00	1,200.00	1,200.00
5206.000	Supplies	1,575.11	949.34	4,772.41	3,000.00	2,200.00
5212.000	Contracted Services	47,973.88	38,432.76	10,612.95	127,038.75	125,000.00
5221.000	Transportation/Vehicles	5,036.64	6,006.03	17,151.71	14,505.00	16,512.00
5223.000	Tools & Small Equipment		105.99	1,168.03	4,600.00	1,200.00

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
5224.000	Dues and Publications	81.00	114.00	731.00	1,600.00	950.00
5226.000	Advertising	1,238.00	0.00	329.70	1,000.00	500.00
5290.000	Other Expenses	986.66	1,741.08	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$59,895.74</b>	<b>\$54,516.15</b>	<b>\$37,493.80</b>	<b>\$163,243.75</b>	<b>\$154,062.00</b>
<b>Sub-Department Total: 800 - Administration</b>		<b>\$460,730.98</b>	<b>\$622,806.78</b>	<b>\$923,879.86</b>	<b>\$1,141,662.14</b>	<b>\$1,128,869.82</b>
<b>Department Total: 032 - Engineering</b>		<b>\$460,730.98</b>	<b>\$622,806.78</b>	<b>\$923,879.86</b>	<b>\$1,141,662.14</b>	<b>\$1,128,869.82</b>
<b>Department: 033 - Streets</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	119,410.24	120,215.28	271,003.25	371,300.67	430,303.46
5110.002	Holidays	10,405.16	10,594.75	15,065.62	0.00	0.00
5110.003	Sick Leave	6,615.22	10,236.95	31,280.75	0.00	0.00
5110.004	Overtime	30,453.75	24,051.66	49,550.72	30,000.00	40,000.01
5110.010	Temp Wages	13,020.00	12,698.50	16,235.38	98,204.00	50,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$179,904.37</b>	<b>\$177,797.14</b>	<b>\$383,135.72</b>	<b>\$499,504.67</b>	<b>\$520,303.47</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	10,085.51	22,918.64	13,253.14	13,043.00	15,397.00
5120.002	SBS	11,691.60	12,514.61	24,196.75	31,418.95	32,838.44
5120.003	Medicare	2,656.67	3,069.07	5,755.17	7,431.93	7,767.65
5120.004	PERS	38,688.09	38,627.12	84,876.70	88,286.04	103,466.96
5120.005	Health Insurance	37,003.80	44,780.82	134,524.56	201,205.80	212,214.96
5120.006	Life Insurance	22.57	25.61	50.34	63.00	63.00
5120.007	Workmen's Compensation	10,107.94	12,556.84	14,840.92	18,681.38	16,805.98
5120.008	Unemployment	3,125.36	0.00	3,817.00	0.00	0.00
5120.011	PERS on Behalf	4,255.00	4,540.00	16,126.00	7,105.00	17,043.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$117,636.54</b>	<b>\$139,032.71</b>	<b>\$297,440.58</b>	<b>\$367,235.10</b>	<b>\$405,596.99</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	8,519.28	2,847.93	4,421.96	12,000.00	12,000.00
5202.000	Uniforms	2,163.10	2,339.53	4,254.27	3,000.00	3,000.00
5203.001	Utilities	88,508.80	88,499.39	89,916.76	85,000.00	85,000.00
5204.000	Telephone	616.31	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	600.00	458.10	537.50	1,200.00	1,200.00
5206.000	Supplies	787.42	191.68	2,421.87	1,500.00	1,500.00
5207.000	Repairs and Maintenance	518.78	0.00	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	15,219.96	12,950.04	14,538.00	12,263.00	1,284.00
5211.000	IT Fees	27,804.00	33,561.00	36,006.96	37,452.00	47,868.00
5212.000	Contracted Services	0.00	425.00	2,686.34	10,000.00	5,000.00
5214.000	Interdepartment Services	704.00	10,234.85	3,226.44	0.00	0.00
5221.000	Transportation/Vehicles	0.00	0.00	259.37	0.00	0.00
5223.000	Tools & Small Equipment	0.00	1,831.94	708.36	5,000.00	5,000.00
5226.000	Advertising	1,674.35	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	16,368.00	16,368.00	16,368.00	16,368.00	16,625.00
5290.000	Other Expenses	9,348.21	0.00	1,163.90	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$172,832.21</b>	<b>\$169,707.46</b>	<b>\$176,509.73</b>	<b>\$183,783.00</b>	<b>\$178,477.00</b>
<b>Sub-Department Total: 800 - Administration</b>		<b>\$470,373.12</b>	<b>\$486,537.31</b>	<b>\$857,086.03</b>	<b>\$1,050,522.77</b>	<b>\$1,104,377.46</b>
<b>Sub-Department: 811 - Projects</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	9,388.36	551.67	0.00	0.00	0.00
5110.004	Overtime	531.33	0.00	0.00	0.00	0.00
5110.010	Temp Wages	504.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$10,423.69</b>	<b>\$551.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>450 - Fringe Benefits</i>						
5120.002	SBS	619.11	53.69	0.00	0.00	0.00
5120.003	Medicare	146.42	12.70	0.00	0.00	0.00
5120.004	PERS	2,111.03	192.65	0.00	0.00	0.00
5120.005	Health Insurance	1,695.20	137.35	0.00	0.00	0.00
5120.006	Life Insurance	1.88	0.14	0.00	0.00	0.00
5120.007	Workmen's Compensation	390.60	0.00	0.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$4,964.24</b>	<b>\$396.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>500 - Operating Expenses</i>						
5206.000	Supplies	0.00	217.99	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$0.00</b>	<b>\$217.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Sub-Department Total: 811 - Projects</b>		<b>\$15,387.93</b>	<b>\$1,166.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Sub-Department: 812 - Street Repair</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	38,511.61	41,137.81	6,849.12	0.00	0.00
5110.004	Overtime	3,080.46	2,752.67	0.00	0.00	0.00
5110.010	Temp Wages	10,932.00	21,550.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$52,524.07</b>	<b>\$65,440.48</b>	<b>\$6,849.12</b>	<b>\$0.00</b>	<b>\$0.00</b>

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<i>450 - Fringe Benefits</i>						
5120.002	SBS	3,247.00	3,991.24	418.65	0.00	0.00
5120.003	Medicare	768.01	944.10	100.38	0.00	0.00
5120.004	PERS	9,106.12	9,211.98	1,518.38	0.00	0.00
5120.005	Health Insurance	6,027.12	7,842.82	3,338.40	0.00	0.00
5120.006	Life Insurance	3.71	4.19	0.99	0.00	0.00
5120.007	Workmen's Compensation	2,253.26	1,037.62	0.00	0.00	0.00
5120.011	PERS on Behalf	1,223.00	1,158.00	291.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$22,628.22	\$24,189.95	\$5,667.80	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	75.00	0.00	0.00	0.00	0.00
5202.000	Uniforms	2,269.72	2,006.54	958.79	0.00	0.00
5206.000	Supplies	64,512.01	90,289.52	139,082.79	100,000.00	110,000.00
5207.000	Repairs and Maintenance	760.88	0.00	2,613.55	0.00	0.00
5212.000	Contracted Services	14,657.80	44,451.00	650,557.00	515,000.00	515,000.00
5221.000	Transportation/Vehicles	295,782.35	686,678.44	533,440.73	430,681.00	589,896.00
5223.000	Tools & Small Equipment	2,839.75	4,106.20	5,271.59	5,000.00	5,000.00
5227.002	Rent-Equipment	4,159.42	359.23	3.52	5,000.00	5,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$385,056.93	\$827,890.93	\$1,331,927.97	\$1,055,681.00	\$1,224,896.00
<b>Sub-Department Total: 812 - Street Repair</b>		\$460,209.22	\$917,521.36	\$1,344,444.89	\$1,055,681.00	\$1,224,896.00
<b>Sub-Department: 813 - Drain Maintenance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	22,494.37	19,604.38	4,972.07	0.00	0.00
5110.004	Overtime	421.95	562.42	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$22,916.32	\$20,166.80	\$4,972.07	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	1,375.01	1,257.30	300.67	0.00	0.00
5120.003	Medicare	325.30	297.39	72.08	0.00	0.00
5120.004	PERS	4,729.77	4,512.15	1,090.50	0.00	0.00
5120.005	Health Insurance	2,730.93	5,847.46	2,296.29	0.00	0.00
5120.006	Life Insurance	2.28	3.03	0.73	0.00	0.00
5120.007	Workmen's Compensation	1,060.47	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	559.00	549.00	212.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$10,782.76	\$12,466.33	\$3,972.27	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	440.21	12,817.89	17,014.97	20,000.00	25,000.00
5207.000	Repairs and Maintenance	0.00	104.99	0.00	10,000.00	10,000.00
5212.000	Contracted Services	72.00	2,966.88	327.44	10,000.00	10,000.00
5223.000	Tools & Small Equipment	35.99	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	44.80	0.39	0.00	0.00
5290.100	Unanticipated Repairs	0.00	0.00	29,385.00	50,000.00	100,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$548.20	\$15,934.56	\$46,727.80	\$90,000.00	\$145,000.00
<b>Sub-Department Total: 813 - Drain Maintenance</b>		\$34,247.28	\$48,567.69	\$55,672.14	\$90,000.00	\$145,000.00
<b>Sub-Department: 814 - Street Cleaning</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	8,206.41	14,574.78	4,983.44	0.00	0.00
5110.004	Overtime	78.00	20.18	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$8,284.41	\$14,594.96	\$4,983.44	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	505.07	896.09	302.64	0.00	0.00
5120.003	Medicare	119.48	211.99	72.57	0.00	0.00
5120.004	PERS	1,865.06	3,216.07	1,097.78	0.00	0.00
5120.005	Health Insurance	1,838.42	3,201.74	1,399.62	0.00	0.00
5120.006	Life Insurance	0.90	1.32	0.44	0.00	0.00
5120.007	Workmen's Compensation	320.53	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	202.00	397.00	212.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$4,851.46	\$7,924.21	\$3,085.05	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	0.00	64.20	600.29	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$0.00	\$64.20	\$600.29	\$0.00	\$0.00
<b>Sub-Department Total: 814 - Street Cleaning</b>		\$13,135.87	\$22,583.37	\$8,668.78	\$0.00	\$0.00
<b>Sub-Department: 815 - Snow Removal</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	5,231.89	5,177.79	177.91	0.00	0.00
5110.004	Overtime	23,658.55	8,555.66	4,324.10	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$28,890.44	\$13,733.45	\$4,502.01	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	1,770.95	841.86	272.24	0.00	0.00
5120.003	Medicare	418.94	199.12	65.27	0.00	0.00
5120.004	PERS		3,021.39	65.74	0.00	0.00

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
5120.005	Health Insurance	3,225.28	3,120.79	2,395.32	0.00	0.00
5120.006	Life Insurance	2.22	2.22	0.90	0.00	0.00
5120.007	Workmen's Compensation	1,461.85	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	705.00	374.00	192.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$13,896.23</b>	<b>\$7,559.38</b>	<b>\$2,991.47</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>500 - Operating Expenses</i>						
5206.000	Supplies	293,406.20	149,600.47	93,967.38	360,000.00	150,000.00
5212.000	Contracted Services	1,395.00	0.00	0.00	25,000.00	25,000.00
5226.000	Advertising	0.00	0.00	135.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$294,801.20</b>	<b>\$149,600.47</b>	<b>\$94,102.38</b>	<b>\$385,000.00</b>	<b>\$175,000.00</b>
<b>Sub-Department Total: 815 - Snow Removal</b>		<b>\$337,587.87</b>	<b>\$170,893.30</b>	<b>\$101,595.86</b>	<b>\$385,000.00</b>	<b>\$175,000.00</b>
<b>Sub-Department: 816 - Street Signs</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	372.45	2,798.98	246.33	0.00	0.00
5110.004	Overtime	0.00	380.68	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$372.45</b>	<b>\$3,179.66</b>	<b>\$246.33</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>450 - Fringe Benefits</i>						
5120.002	SBS	22.86	194.91	14.89	0.00	0.00
5120.003	Medicare	5.41	46.05	3.59	0.00	0.00
5120.004	PERS	89.99	699.64	54.03	0.00	0.00
5120.005	Health Insurance	106.88	1,219.29	0.00	0.00	0.00
5120.006	Life Insurance	0.03	0.81	0.00	0.00	0.00
5120.007	Workmen's Compensation	18.83	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	9.00	87.00	10.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$253.00</b>	<b>\$2,247.70</b>	<b>\$82.51</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>500 - Operating Expenses</i>						
5206.000	Supplies	8,823.04	32,761.26	10,599.23	20,000.00	22,500.00
5207.000	Repairs and Maintenance	1,389.15	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	0.00	147.79	0.00	0.00
5290.000	Other Expenses	0.00	0.00	932.56	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$10,212.19</b>	<b>\$32,761.26</b>	<b>\$11,679.58</b>	<b>\$20,000.00</b>	<b>\$22,500.00</b>
<b>Sub-Department Total: 816 - Street Signs</b>		<b>\$10,837.64</b>	<b>\$38,188.62</b>	<b>\$12,008.42</b>	<b>\$20,000.00</b>	<b>\$22,500.00</b>
<b>Department Total: 033 - Streets</b>		<b>\$1,341,778.93</b>	<b>\$1,685,457.84</b>	<b>\$2,379,476.12</b>	<b>\$2,601,203.77</b>	<b>\$2,671,773.46</b>
<b>Department: 034 - Grounds</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	195,615.80	159,788.10	164,199.81	206,145.63	207,806.18
5110.002	Holidays	10,107.81	7,378.72	8,581.63	0.00	0.00
5110.003	Sick Leave	7,923.93	7,932.38	11,212.23	0.00	0.00
5110.004	Overtime	22,213.14	17,906.65	13,164.58	15,000.00	7,000.01
5110.010	Temp Wages	130,268.16	105,910.50	141,421.41	110,000.00	100,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$366,128.84</b>	<b>\$298,916.35</b>	<b>\$338,579.66</b>	<b>\$331,145.63</b>	<b>\$314,806.19</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	10,583.94	13,555.99	9,958.00	7,373.00	6,920.00
5120.002	SBS	23,006.70	19,145.13	21,216.30	20,751.28	19,721.97
5120.003	Medicare	5,437.40	4,621.57	5,053.80	4,908.52	4,665.04
5120.004	PERS	50,469.46	43,761.94	45,786.73	48,651.89	47,257.48
5120.005	Health Insurance	87,165.39	63,511.92	69,705.08	91,203.72	60,680.16
5120.006	Life Insurance	38.69	32.47	34.68	22.68	30.96
5120.007	Workmen's Compensation	16,074.31	11,927.42	11,360.39	8,673.21	7,178.00
5120.008	Unemployment	6,082.23	7,732.42	190.66	0.00	0.00
5120.011	PERS on Behalf	6,013.00	5,471.00	8,755.00	5,471.00	8,755.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$204,871.12</b>	<b>\$169,759.86</b>	<b>\$172,060.64</b>	<b>\$187,055.30</b>	<b>\$155,208.61</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,325.56	617.50	60.00	12,400.00	2,200.00
5202.000	Uniforms	0.00	0.00	0.00	0.00	400.00
5203.001	Utilities	94,989.50	99,723.91	100,495.32	105,000.00	105,000.00
5204.001	Cell Phone Stipend	575.00	116.60	0.00	900.00	900.00
5205.000	Insurance	9,521.19	12,446.81	25,747.71	27,600.00	32,500.00
5206.000	Supplies	18,020.16	159.98	650.40	0.00	1,500.00
5208.000	Bldg Repair & Maint	55,515.72	86,040.96	108,618.00	59,013.00	49,080.00
5211.000	IT Fees	27,804.00	25,440.96	28,046.04	29,280.00	25,788.00
5212.000	Contracted Services	18,287.40	19,906.42	110.00	14,983.58	1,000.00
5223.000	Tools & Small Equipment	1,016.10	0.00	0.00	0.00	0.00
5226.000	Advertising	422.40	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	0.00	0.00	0.00	12,944.00
5290.000	Other Expenses	1,731.01	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$230,208.04</b>	<b>\$244,453.14</b>	<b>\$263,727.47</b>	<b>\$249,176.58</b>	<b>\$231,312.00</b>
<b>Sub-Department Total: 800 - Administration</b>		<b>\$801,208.00</b>	<b>\$713,129.35</b>	<b>\$774,367.77</b>	<b>\$767,377.51</b>	<b>\$701,326.80</b>

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<b>Sub-Department: 817 - Grounds Maintenance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	2,000.00	0.00	0.00	0.00
5110.004	Overtime	478.13	1,950.00	0.00	0.00	0.00
5110.010	Temp Wages	29,600.00	40,925.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$30,078.13</b>	<b>\$44,875.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>450 - Fringe Benefits</i>						
5120.002	SBS	1,843.81	2,750.88	0.00	0.00	0.00
5120.003	Medicare	212.79	650.69	0.00	0.00	0.00
5120.007	Workmen's Compensation	1,275.23	1,759.14	0.00	0.00	0.00
5120.008	Unemployment	0.00	792.00	0.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$3,331.83</b>	<b>\$5,952.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	39.00	0.00	63.00	0.00	12,000.00
5202.000	Uniforms	1,767.22	1,378.22	1,767.05	3,150.00	3,000.00
5206.000	Supplies	36,283.35	44,383.55	39,467.67	135,900.00	82,700.00
5207.000	Repairs and Maintenance	13,251.77	36,352.52	39,030.36	51,000.00	291,500.00
5212.000	Contracted Services	45,284.08	34,780.90	16,771.00	310,401.00	89,500.00
5221.000	Transportation/Vehicles	70,999.27	120,214.01	128,781.17	93,372.00	105,876.00
5223.000	Tools & Small Equipment	9,568.61	7,865.69	6,409.86	6,500.00	6,900.00
5226.000	Advertising	887.60	343.20	0.00	800.00	800.00
5227.002	Rent-Equipment	6,343.91	2,534.67	396.93	10,000.00	3,000.00
5290.000	Other Expenses	81.79	351.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$184,506.60</b>	<b>\$248,203.76</b>	<b>\$232,687.04</b>	<b>\$611,123.00</b>	<b>\$595,276.00</b>
<b>Sub-Department Total: 817 - Grounds Maintenance</b>		<b>\$217,916.56</b>	<b>\$299,031.47</b>	<b>\$232,687.04</b>	<b>\$611,123.00</b>	<b>\$595,276.00</b>
<b>Department Total: 034 - Grounds</b>		<b>\$1,019,124.56</b>	<b>\$1,012,160.82</b>	<b>\$1,007,054.81</b>	<b>\$1,378,500.51</b>	<b>\$1,296,602.80</b>
<b>Department: 035 - Building Officials</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	165,126.11	166,952.46	187,593.82	238,548.78	263,099.06
5110.002	Holidays	7,633.57	7,875.68	9,984.85	0.00	0.00
5110.003	Sick Leave	2,551.66	973.93	5,478.40	0.00	0.00
5110.004	Overtime	658.58	0.00	263.63	1,000.01	1,000.01
5110.010	Temp Wages	0.00	12,795.00	18,585.00	17,000.00	10,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$175,969.92</b>	<b>\$188,597.07</b>	<b>\$221,905.70</b>	<b>\$256,548.79</b>	<b>\$274,099.07</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	8,270.68	8,754.86	17,586.58	8,682.00	9,647.00
5120.002	SBS	11,336.78	12,122.54	14,638.27	16,258.65	17,393.55
5120.003	Medicare	2,681.63	2,867.50	3,481.34	3,845.84	4,114.32
5120.004	PERS	40,532.79	39,020.01	48,079.37	52,700.58	58,101.73
5120.005	Health Insurance	67,076.68	63,511.92	85,781.52	111,240.72	117,327.36
5120.006	Life Insurance	19.43	16.08	20.70	24.84	24.84
5120.007	Workmen's Compensation	4,637.88	5,017.87	4,532.83	4,715.05	5,563.35
5120.011	PERS on Behalf	4,495.00	4,836.00	9,333.00	4,836.00	9,333.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$139,050.87</b>	<b>\$136,146.78</b>	<b>\$183,453.61</b>	<b>\$202,303.68</b>	<b>\$221,505.15</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	8,483.36	11,280.11	6,949.36	17,000.00	17,000.00
5204.001	Cell Phone Stipend	600.00	600.00	600.00	600.00	600.00
5206.000	Supplies	574.04	1,937.87	2,115.22	2,000.00	2,000.00
5211.000	IT Fees	20,684.04	25,440.96	28,046.04	29,280.00	56,508.00
5212.000	Contracted Services	12,758.61	51,333.00	107.47	25,000.00	0.00
5221.000	Transportation/Vehicles	10,823.48	15,752.74	23,577.31	20,189.00	23,844.00
5223.000	Tools & Small Equipment	51.10	155.01	61.04	200.00	200.00
5224.000	Dues and Publications	1,472.07	2,195.07	2,836.86	3,500.00	3,500.00
5226.000	Advertising	732.80	8.73	71.00	250.00	250.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$56,179.50</b>	<b>\$108,703.49</b>	<b>\$64,364.30</b>	<b>\$98,019.00</b>	<b>\$103,902.00</b>
<b>Sub-Department Total: 800 - Administration</b>		<b>\$371,200.29</b>	<b>\$433,447.34</b>	<b>\$469,723.61</b>	<b>\$556,871.47</b>	<b>\$599,506.22</b>
<b>Department Total: 035 - Building Officials</b>		<b>\$371,200.29</b>	<b>\$433,447.34</b>	<b>\$469,723.61</b>	<b>\$556,871.47</b>	<b>\$599,506.22</b>
<b>Division Total: 530 - Public Works</b>		<b>\$4,217,102.98</b>	<b>\$4,766,275.81</b>	<b>\$5,631,052.19</b>	<b>\$6,760,701.50</b>	<b>\$6,763,784.19</b>
<b>Division: 540 - Public Service</b>						
<b>Department: 041 - Library</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	349,730.62	390,491.93	393,038.12	474,260.49	518,351.79
5110.002	Holidays	20,164.79	21,584.27	22,514.03	0.00	0.00
5110.003	Sick Leave	23,964.47	22,136.92	17,834.85	0.00	0.00
5110.004	Overtime	0.00	418.07	51.04	0.00	0.00
5110.010	Temp Wages	7,845.00	8,333.08	11,346.69	17,557.84	15,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$401,704.88</b>	<b>\$442,964.27</b>	<b>\$444,784.73</b>	<b>\$491,818.33</b>	<b>\$533,351.79</b>

		2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	42,908.57	44,459.99	38,349.20	22,941.00	24,547.00
5120.002	SBS	27,258.45	30,120.99	29,445.63	31,554.83	34,199.07
5120.003	Medicare	6,447.71	7,124.84	7,009.78	7,464.01	8,089.54
5120.004	PERS	96,041.75	98,959.65	103,217.97	104,337.12	114,037.55
5120.005	Health Insurance	113,771.11	117,511.56	143,026.32	168,771.12	238,687.68
5120.006	Life Insurance	83.68	86.32	86.07	86.76	69.48
5120.007	Workmen's Compensation	1,332.71	1,283.55	1,271.84	1,279.36	1,546.86
5120.008	Unemployment	0.00	0.00	3,952.00	0.00	0.00
5120.011	PERS on Behalf	10,657.00	12,276.00	19,995.00	12,276.00	19,995.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$298,500.98</b>	<b>\$311,822.90</b>	<b>\$346,353.81</b>	<b>\$348,710.20</b>	<b>\$441,172.18</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	3,614.84	5,996.69	8,996.06	11,760.00	16,500.00
5203.001	Utilities	27,728.08	23,845.45	23,763.56	25,000.00	25,000.00
5204.000	Telephone	0.00	0.00	0.00	0.99	0.00
5204.001	Cell Phone Stipend	300.00	300.00	300.00	300.00	300.00
5205.000	Insurance	40,803.04	58,265.50	62,731.01	66,750.00	67,000.00
5206.000	Supplies	27,910.12	27,543.32	70,603.81	62,251.00	72,000.00
5208.000	Bldg Repair & Maint	41,100.00	55,044.00	105,597.96	143,902.00	153,516.00
5211.000	IT Fees	166,787.04	155,907.96	187,517.04	197,400.00	203,664.00
5212.000	Contracted Services	80,614.77	63,473.57	74,018.28	72,821.72	71,860.00
5222.000	Postage	16,000.00	16,000.00	10,119.64	13,000.00	14,000.00
5223.000	Tools & Small Equipment	23.19	328.64	838.99	500.00	6,000.00
5224.000	Dues and Publications	952.80	990.80	1,435.80	1,505.00	1,550.00
5240.000	Books & Publications	48,205.91	69,613.23	67,549.62	81,999.00	81,999.00
5290.000	Other Expenses	2,344.71	3,479.87	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$456,384.50</b>	<b>\$480,789.03</b>	<b>\$613,471.77</b>	<b>\$677,189.71</b>	<b>\$713,389.00</b>
<b>Department Total: 041 - Library</b>		<b>\$1,156,590.36</b>	<b>\$1,235,576.20</b>	<b>\$1,404,610.31</b>	<b>\$1,517,718.24</b>	<b>\$1,687,912.97</b>
<b>Department: 043 - Centennial Building</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	182,394.73	193,438.16	230,772.64	285,069.42	309,865.12
5110.002	Holidays	7,151.99	9,536.00	11,599.93	0.00	0.00
5110.003	Sick Leave	6,556.08	5,879.93	6,379.13	0.00	0.00
5110.004	Overtime	8,445.60	7,473.49	4,054.34	5,000.00	5,000.01
5110.010	Temp Wages	72,700.86	90,448.92	78,988.43	98,162.95	90,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$277,249.26</b>	<b>\$306,776.50</b>	<b>\$331,794.47</b>	<b>\$388,232.37</b>	<b>\$404,865.13</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	11,142.50	18,553.45	26,312.60	9,994.00	10,563.00
5120.002	SBS	17,678.30	19,924.54	21,816.95	24,411.01	25,465.85
5120.003	Medicare	4,047.55	4,724.32	5,192.56	8,457.73	6,023.70
5120.004	PERS	46,671.02	44,656.88	54,917.50	63,815.69	69,270.37
5120.005	Health Insurance	30,118.05	39,185.28	57,610.20	76,328.76	80,512.80
5120.006	Life Insurance	42.23	36.81	44.07	47.52	53.64
5120.007	Workmen's Compensation	9,710.79	8,987.92	8,324.04	10,055.08	11,052.65
5120.008	Unemployment	2,164.93	0.00	171.76	0.00	0.00
5120.011	PERS on Behalf	5,230.00	5,964.00	11,406.00	5,964.00	11,406.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$126,805.37</b>	<b>\$142,033.20</b>	<b>\$185,795.68</b>	<b>\$199,073.79</b>	<b>\$214,348.01</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	293.91	0.00	0.00	0.00	0.00
5203.001	Utilities	73,921.98	84,363.82	93,565.95	80,000.00	110,000.00
5205.000	Insurance	40,662.25	62,885.14	68,609.63	72,850.00	70,500.00
5206.000	Supplies	46,354.53	38,668.89	28,940.18	27,508.00	27,660.00
5207.000	Repairs and Maintenance	4,561.31	6,463.38	4,788.44	11,250.00	20,450.00
5208.000	Bldg Repair & Maint	105,702.96	109,578.96	167,165.04	141,635.00	74,172.00
5211.000	IT Fees	77,877.96	91,608.00	110,418.96	110,580.00	136,548.00
5212.000	Contracted Services	69,165.45	14,545.00	0.00	33,965.00	20,000.00
5226.000	Advertising	792.00	0.00	0.00	0.00	500.00
5290.000	Other Expenses	0.00	0.00	935.52	1,150.00	600.95
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$419,332.35</b>	<b>\$408,113.19</b>	<b>\$474,423.72</b>	<b>\$478,938.00</b>	<b>\$460,430.95</b>
<b>Department Total: 043 - Centennial Building</b>		<b>\$823,386.98</b>	<b>\$856,922.89</b>	<b>\$992,013.87</b>	<b>\$1,066,244.16</b>	<b>\$1,079,644.09</b>
<b>Department: 047 - Senior Citizens</b>						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	20,126.74	14,722.47	17,778.11	20,000.00	19,000.00
5204.000	Telephone	2,730.99	2,959.38	3,133.27	3,200.00	3,300.00
5205.000	Insurance	3,259.28	4,765.58	4,326.33	4,600.00	6,000.00
5206.000	Supplies	2,305.69	334.12	100.40	4,000.00	4,000.00
5208.000	Bldg Repair & Maint	15,687.12	22,014.96	28,416.00	42,946.00	60,072.00
5212.000	Contracted Services	0.00	0.00	0.00	0.00	10,000.00
5221.000	Transportation/Vehicles	13,462.44	11,539.13	12,093.04	15,000.00	10,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$67,365.64</b>	<b>\$56,335.64</b>	<b>\$65,847.15</b>	<b>\$89,746.00</b>	<b>\$112,372.00</b>

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 2
<b>Department Total: 047 - Senior Citizens</b>	\$57,572.26	\$56,335.64	\$65,847.15	\$89,746.00	\$112,372.00
<b>Division Total: 540 - Public Service</b>	\$2,037,549.60	\$2,148,834.73	\$2,462,471.33	\$2,673,708.40	\$2,879,929.06
<b>Division: 550 - Other</b>					
<b>Department: 650 - Debt Payments</b>					
<b>Sub-Department: 951 - General</b>					
<i>500 - Operating Expenses</i>					
5295.000 Interest Expense	3,222.24	2,887.60	3,404.94	2,219.00	1,748.00
<i>Account Classification Total: 500 - Operating Expenses</i>	\$3,222.24	\$2,887.60	\$3,404.94	\$2,219.00	\$1,748.00
<i>700 - Cash Basis Expenditures</i>					
7301.000 Note Principal Payments	22,309.77	22,309.77	22,309.77	22,310.00	22,310.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>	\$22,309.77	\$22,309.77	\$22,309.77	\$22,310.00	\$22,310.00
<b>Sub-Department Total: 951 - General</b>	\$25,532.01	\$25,197.37	\$25,714.71	\$24,529.00	\$24,058.00
<b>Department Total: 650 - Debt Payments</b>	\$25,532.01	\$25,197.37	\$25,714.71	\$24,529.00	\$24,058.00
<b>Department: 660 - Support Payments</b>					
<b>Sub-Department: 952 - School</b>					
<i>500 - Operating Expenses</i>					
5203.000 Utilities	60,000.00	66,000.00	66,000.00	67,000.00	67,000.00
5208.000 Bldg Repair & Maint	150,000.00	150,000.00	640,000.08	772,942.00	721,032.00
5290.000 Other Expenses	8,608,868.00	8,311,497.96	7,943,879.75	8,532,025.00	9,061,513.00
<i>Account Classification Total: 500 - Operating Expenses</i>	\$8,818,868.00	\$8,527,497.96	\$8,649,879.83	\$9,371,967.00	\$9,849,545.00
<b>Sub-Department Total: 952 - School</b>	\$8,818,868.00	\$8,527,497.96	\$8,649,879.83	\$9,371,967.00	\$9,849,545.00
<b>Department Total: 660 - Support Payments</b>	\$8,818,868.00	\$8,527,497.96	\$8,649,879.83	\$9,371,967.00	\$9,849,545.00
<b>Department: 670 - Fixed Assets</b>					
<i>700 - Cash Basis Expenditures</i>					
7105.041 Fixed Assets-Library	0.00	0.00	0.00	7,500.00	0.00
7106.001 Fixed Assets-Admin	0.00	9,533.56	0.00	0.00	0.00
7106.003 Fixed Assets-Clerk	0.00	10,500.00	0.00	0.00	0.00
7106.007 Fixed Assets-Gen Office	0.00	31,585.36	0.00	20,000.00	0.00
7106.021 Fixed Assets-Police Dept	0.00	0.00	5,568.99	0.00	16,956.00
7106.022 Fixed Assets-Fire Dept	0.00	0.00	0.00	23,500.00	185,000.00
7106.023 Fixed Assets-Ambulance	0.00	0.00	30,472.94	0.00	0.00
7106.034 Fixed Assets-Recreation	0.00	0.00	0.00	0.00	15,000.00
7106.041 Fixed Assets - Library	0.00	15,199.74	0.00	35,000.00	55,000.00
7106.043 Fixed Assets - Cent Bldg	0.00	0.00	0.00	6,501.00	0.00
7108.031 Fixed Assets-Public Works	15,158.96	0.00	0.00	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>	\$15,158.96	\$66,818.66	\$36,041.93	\$92,501.00	\$271,956.00
<b>Department Total: 670 - Fixed Assets</b>	\$15,158.96	\$66,818.66	\$36,041.93	\$92,501.00	\$271,956.00
<b>Department: 680 - Transfer to Other Funds</b>					
<i>700 - Cash Basis Expenditures</i>					
7200.000 Interfund Transfers Out	13,826,436.30	11,633,939.10	7,443,227.47	1,909,091.40	722,500.00
7200.700 Transfers out F700	0.00	0.00	100,000.00	5,954,309.00	1,875,000.00
7200.706 Transfers out to School Building Infrastructure	0.00	0.00	0.00	2,298,500.00	2,361,667.00
7200.708 Transfer out to Public Infrastructure Sinking Fund	0.00	0.00	3,200,000.00	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>	\$13,826,436.30	\$11,633,939.10	\$10,743,227.47	\$10,161,900.40	\$4,959,167.00
<b>Department Total: 680 - Transfer to Other Funds</b>	\$13,826,436.30	\$11,633,939.10	\$10,743,227.47	\$10,161,900.40	\$4,959,167.00
<b>Division Total: 550 - Other</b>	\$22,685,995.27	\$20,253,453.09	\$19,454,863.94	\$19,650,897.40	\$15,104,726.00
<b>EXPENSES Total</b>	\$41,938,480.49	\$42,801,832.61	\$43,524,197.13	\$49,793,476.26	\$46,573,597.05
<b>Fund EXPENSE Total: 100 - General Fund</b>	\$41,938,480.49	\$42,801,832.61	\$43,524,197.13	\$49,793,476.26	\$46,573,597.05
<b>EXPENSE GRAND Totals:</b>	\$41,938,480.49	\$42,801,832.61	\$43,524,197.13	\$49,793,476.26	\$46,573,597.05

General Fund - Fund 700  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source - Total authorized (approved + contingent)
Authorized/in progress	90812	Emergency Unanticipated Repairs	-	500,000	-	-	-	500,000
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	5,439,614	105,000	-	-	5,544,614
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	3,812,288	-	-	-	3,812,288
Authorized/in progress	90855	Seawalk Phase II	-	5,000	437,783	-	-	442,783
Authorized/in progress	90861	Asset Management/CMMS Implementation	-	407,400	11,600	-	-	419,000
Authorized/in progress	90866	City Hall HVAC & Controls Replacement	-	1,425,000	-	-	-	1,425,000
Authorized/in progress	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	1,860,000	-	-	-	1,860,000
Authorized/in progress	90886	Community Playground Safety Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90887	Lower Moller East Playground Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90888	Pioneer Park Shelter Improvements	-	15,000	-	-	-	15,000
Authorized/in progress	90907	Police Department HVAC	-	1,020,000	-	-	1,980,000	3,000,000
Authorized/in progress	90912	Crescent Harbor Restroom Replacement	1,784	326,000	154,000	-	-	481,784
Authorized/in progress	90939	City Hall Building Carpet Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	90940	HCH Cedar Trim and Lam Beam Refinishing	-	175,000	-	-	-	175,000
Authorized/in progress	90961	Wachusets Storm Drains (Peterson Phase II)	1,070,370	1,087,786	-	-	-	2,158,156
Authorized/in progress	90966	CBS Facilities Condition Assessment + Schools	-	400,000	-	-	-	400,000
Authorized/in progress	90962	Police Mud Bay Repeater	125,000	-	10,000	-	-	135,000
Authorized/in progress	90964	2022 Tourism Projects	-	-	502,178	-	-	502,178
Authorized/in progress	90990	Blatchley Heat Pump Replacement	-	600,000	-	-	-	600,000
Authorized/in progress	90989	ADA Second Bus Shelter	-	29,854	-	-	-	29,854
Authorized/in progress	90996	Housing Study	-	750,000	-	-	-	750,000
Authorized/in progress	90997	Streets Condition Assessment	-	20,000	-	-	-	20,000
Authorized/in progress	90999	Lincoln Street (Jeff Davis to Lake) Road & Utility Project	-	392,668	-	-	-	392,668
Authorized/in progress	91001	City/State Building - Exterior Painting	-	50,000	-	-	-	50,000
Authorized/in progress	91002	Fire Hall-Carpet Replacement	-	125,000	-	-	-	125,000
Authorized/in progress	91003	City/State Building - Window Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	91004	Fire Hall - Replace Fire Alarm Control Panel	-	30,000	-	-	-	30,000
Authorized/in progress	90994	Safe Streets for All	550,000	150,000	-	-	-	700,000
Authorized/in progress	91019	UTV Storage at Cruise Terminal	-	-	25,000	-	-	25,000
Authorized/in progress	91016	Tyler New World Time & Attendance	-	88,000	-	-	-	88,000
Authorized/in progress	91017	Police Security Door and Radio Upgrade	223,400	-	-	-	-	223,400
Authorized/in progress	91024	Lifting HVAC Heat Pumps HCH, Library and UV	-	10,000	-	-	-	10,000
Authorized/in progress	91025	Governmental Asset Security Gates	-	100,000	-	-	-	100,000
Authorized/in progress	91026	Refurbishing the City-State Building Roof	-	175,000	-	-	175,000	350,000
Authorized/in progress	91027	Installing Fiber Optic Cable from Fire Hall	-	-	460,000	-	-	460,000
Authorized/in progress	91028	City Hall Water Heater Replacement	-	6,000	-	-	-	6,000
Authorized/in progress	91029	Moller Exterior Clubhouse Painting	-	20,000	-	-	-	20,000
Authorized/in progress	91030	City Hall Exterior Work	-	150,000	-	-	-	150,000
Authorized/in progress	91030	City Hall - Exterior Work	-	200,000	-	-	-	200,000
Authorized/in progress	91031	Centralized permitting software	-	132,000	-	-	-	132,000
Authorized/in progress	91032	Fire Hall Front Door Replacements	-	20,000	-	-	-	20,000
Authorized/in progress	91038	Fire station alerting system	-	25,000	-	-	-	25,000
Authorized/in progress	91040	Crescent harbor Tennis Courts	125,000	125,000	-	-	-	250,000
Authorized/in progress	91039	EV chargers and Installation	10,300	-	-	-	-	10,300
Authorized/in progress	91041	Tom Young Cabin Deck Repair	-	30,000	-	-	-	30,000
Authorized/in progress	91081	Blatchley pool repairs and improvements	-	210,000	-	-	-	210,000
Authorized/in progress	91080	City Hall Elevator Refurbishment	-	150,000	-	-	-	150,000
Authorized/in progress	91079	City Hall Restroom Refurbishment	-	100,000	80,000	-	-	180,000
Authorized/in progress	91071	Commercial Electric Water Heaters (2) for Fire Hall	-	25,000	-	-	-	25,000
Authorized/in progress	91068	Cross Trail drainage and slope stability	-	60,000	-	-	-	60,000
Authorized/in progress	91075	EV electric supply infrastructure	-	-	50,000	-	-	50,000
Authorized/in progress	91069	Kimsham replacement of 4 scoreboards	-	80,000	-	-	-	80,000
Authorized/in progress	91073	Moller Ballfield backstop and netting	-	30,000	-	-	-	30,000
Authorized/in progress	91078	Repave Upper Moller Parking Lot	-	650,000	-	-	-	650,000
Authorized/in progress	91082	Replace Interpretive signs along Crescent Harbor	-	-	18,000	-	-	18,000
Authorized/in progress	91076	Senior Center Rehabilitation	-	1,508,265	-	-	-	1,508,265
Authorized/in progress	91070	Tom Young Cabin Envelope Façade	-	40,000	-	-	-	40,000
Authorized/in progress	91072	Upper Moller Field security cameras (4)	-	30,000	-	-	-	30,000
Authorized/in progress Total			2,105,854	23,104,875	1,853,561	-	2,155,000	29,219,290
Authorized/in progress SSD	91100	SSD BMS Band Wood Floor Refurbishment	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91088	SSD BMS Envelope Restoration	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91104	SSD BMS Gym Wood Floor Refurbishment	-	100,000	-	-	-	100,000
Authorized/in progress SSD	91092	SSD KGH Compressor Replacement	-	15,000	-	-	-	15,000
Authorized/in progress SSD	91084	SSD KGH Covered Area Revitalization	-	75,000	-	-	-	75,000
Authorized/in progress SSD	91094	SSD KGH Gym Floor Resurfacing	-	125,000	-	-	-	125,000
Authorized/in progress SSD	91095	SSD KGH HVAC Controls Upgrade	-	150,000	-	-	-	150,000
Authorized/in progress SSD	91093	SSD KGH School Sign Replacement	-	20,000	-	-	-	20,000
Authorized/in progress SSD	91103	SSD PAC Bollard Replacements	-	40,000	-	-	-	40,000
Authorized/in progress SSD	91101	SSD PAC Exterior Improvements	-	100,000	-	-	-	100,000
Authorized/in progress SSD	91090	SSD SHS Entry Doors & Grate Replacement	-	85,000	-	-	-	85,000
Authorized/in progress SSD	91089	SSD SHS Envelope Restoration	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91083	SSD SHS Exterior Window Repair	-	50,000	-	-	-	50,000

General Fund - Fund 700  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source - Total authorized (approved + contingent)
Authorized/in progress SSD	91098	SSD SHS Gym Wood Floor Refurbishment	-	120,000	-	-	-	120,000
Authorized/in progress SSD	91091	SSD SSD Boiler Overhaul	-	200,000	-	-	-	200,000
Authorized/in progress SSD	91085	SSD SSD DDC Upgrades (SHS, BMS, XES)	-	175,000	-	-	-	175,000
Authorized/in progress SSD	91086	SSD XES Asphalt Repairs	-	125,000	-	-	-	125,000
Authorized/in progress SSD	91087	SSD XES Back Ramp Replacement	-	15,000	-	-	-	15,000
Authorized/in progress SSD	91097	SSD XES Covered Area Repairs	-	20,000	-	-	-	20,000
Authorized/in progress SSD	91102	SSD XES Exterior Repainting	-	200,000	-	-	-	200,000
Authorized/in progress SSD	91099	SSD XES Gym Floor Resurfacing	-	150,000	-	-	-	150,000
Authorized/in progress SSD	91096	SSD XES Walk-In Freezer Repair	-	25,000	-	-	-	25,000
Authorized/in progress SSD	91121	SSD PAC Theatrical Lighting Controls Upgrade	-	125,000	-	-	-	125,000
<b>Authorized/in progress SSD Total</b>			-	<b>2,065,000</b>	-	-	-	<b>2,065,000</b>
New FY27	TBD	City Hall Security	-	40,000	-	-	-	40,000
New FY27	TBD	Crescent Harbor Playground Restroom	-	88,000	112,000	-	-	200,000
New FY27	TBD	HCH Heat Pumps	-	475,000	-	-	-	475,000
New FY27	TBD	KGH School Zone Flashers	-	20,000	-	-	-	20,000
New FY27	TBD	Library Heat Pumps	-	150,000	-	-	-	150,000
New FY27	TBD	Pool Bathroom	-	60,000	-	-	-	60,000
New FY27	TBD	PSC Design and Engineering	-	250,000	-	-	-	250,000
New FY27	91081	Blatchley pool repairs and improvements	-	250,000	-	-	-	250,000
<b>New FY27 Total</b>			-	<b>1,333,000</b>	<b>112,000</b>	-	-	<b>1,445,000</b>
New FY27 SSD	TBD	SSD PHS Compressor Replacement	-	10,000	-	-	-	10,000
New FY27 SSD	TBD	SSD PHS Heat Pump Replacement	-	75,000	-	-	-	75,000
New FY27 SSD	TBD	SSD SHS Walk-In Freezer Repair	-	25,000	-	-	-	25,000
New FY27 SSD	TBD	SSD KGH Dishwasher Replacement	-	25,000	-	-	-	25,000
New FY27 SSD	TBD	SSD KGH PA System Replacement	-	40,000	-	-	-	40,000
New FY27 SSD	TBD	SSD KGH Clock System Replacement	-	30,000	-	-	-	30,000
New FY27 SSD	TBD	SSD KGH Door Release System Upgrade	-	40,000	-	-	-	40,000
New FY27 SSD	TBD	SSD KGH Hot Water Heater Replacement	-	15,000	-	-	-	15,000
New FY27 SSD	TBD	SSD SHS Electrical Improvement	-	10,000	-	-	-	10,000
New FY27 SSD	TBD	SSD SEACC Electrical Improvement	-	10,000	-	-	-	10,000
New FY27 SSD	91088	SSD BMS Envelope Restoration	-	100,000	-	-	-	100,000
New FY27 SSD	91089	SSD SHS Envelope Restoration	-	100,000	-	-	-	100,000
New FY27 SSD	91083	SSD SHS Exterior Window Repair	-	(50,000)	-	-	-	(50,000)
<b>New FY27 SSD Total</b>			-	<b>430,000</b>	-	-	-	<b>430,000</b>
Physically complete	90739	Kettleson Memorial Library Expansion	5,350,000	392,114	1,212,842	-	-	6,954,956
Physically complete	90814	Cross Trail Multimodal Pathway Phase 6	2,382,698	165,171	50,000	-	-	2,597,869
<b>Physically complete Total</b>			<b>7,732,698</b>	<b>557,285</b>	<b>1,262,842</b>	-	-	<b>9,552,825</b>
<b>Grand Total</b>			<b>9,838,552</b>	<b>27,490,160</b>	<b>3,228,403</b>	-	<b>2,155,000</b>	<b>42,712,115</b>