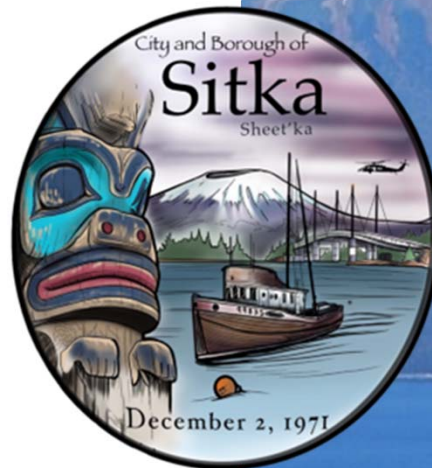
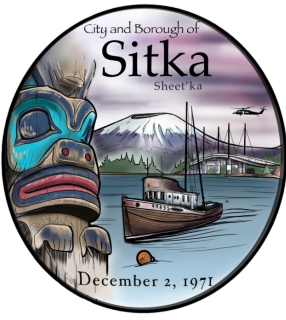


CITY AND BOROUGH OF SITKA

**FY2026 *DRAFT* CONSOLIDATED
OPERATING BUDGET**





CITY AND BOROUGH OF SITKA

A COAST GUARD CITY

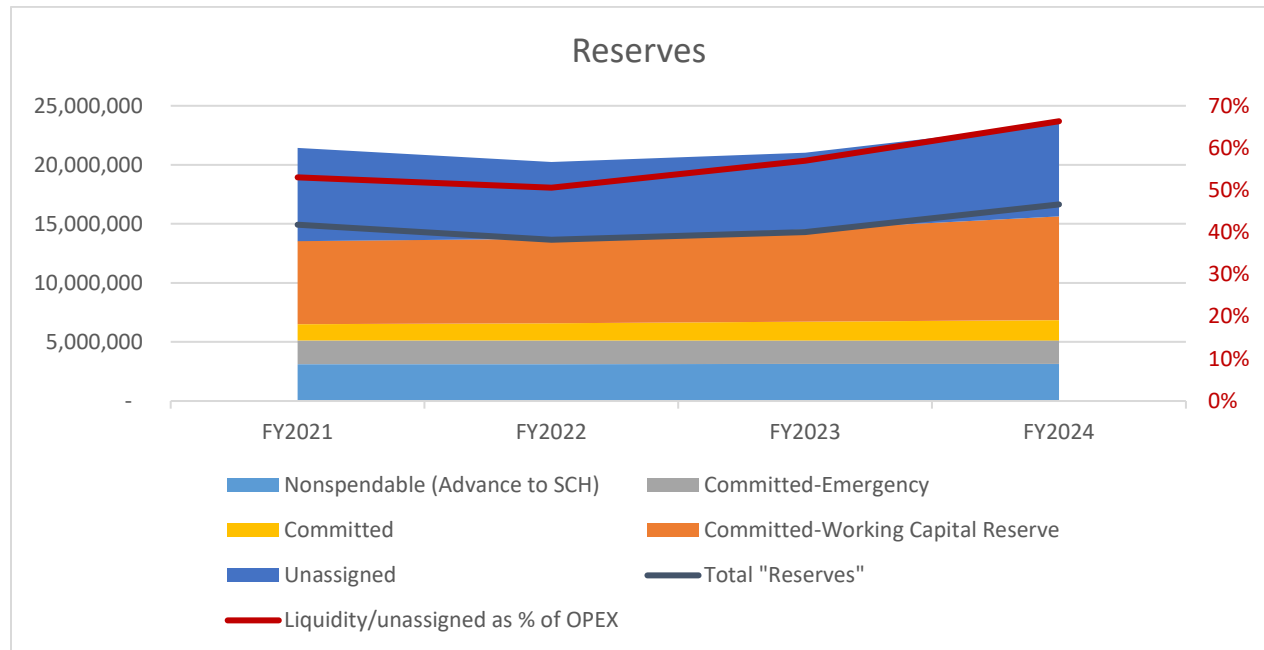
March 28, 2025

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

In accordance with the provisions of Article XI, Section 11.05 of the Home Rule Charter of the City and Borough of Sitka, I am honored to present to you the Fiscal Year 2026 (FY26) Consolidated Operating Budget and Capital Improvement Program of the City and Borough of Sitka.

Current Financial Status

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



Fiscal Year 2026 Budget Overview

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

Revenue and Economic Considerations

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

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

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

Strategic Capital Improvement Projects

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

Alignment with Sitka's Strategic Plan

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

Expenditure Growth and Budget Priorities

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

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

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

Potential Risks and Contingency Planning

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

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

Conclusion

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

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

Respectfully submitted,

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

John M. Leach

Municipal Administrator

Mission, Vision Values + Goals



© Don Kluting

Mission

WHY WE EXIST

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

Vision

OUR DESIRED FUTURE STATE

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

Values

WHAT GUIDES US



SERVICE

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



INTEGRITY

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



TEAMWORK

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



KINDNESS

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



ACCOUNTABILITY

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



Goals

WHAT ARE OUR DESIRED OUTCOMES FOR OUR COMMUNITY AND ORGANIZATION?



Quality of Life

Preserve the quality of life and affordability for all Sitkans

Communication

Improve communications and strengthen relationships within the community and organization



Sustainability

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

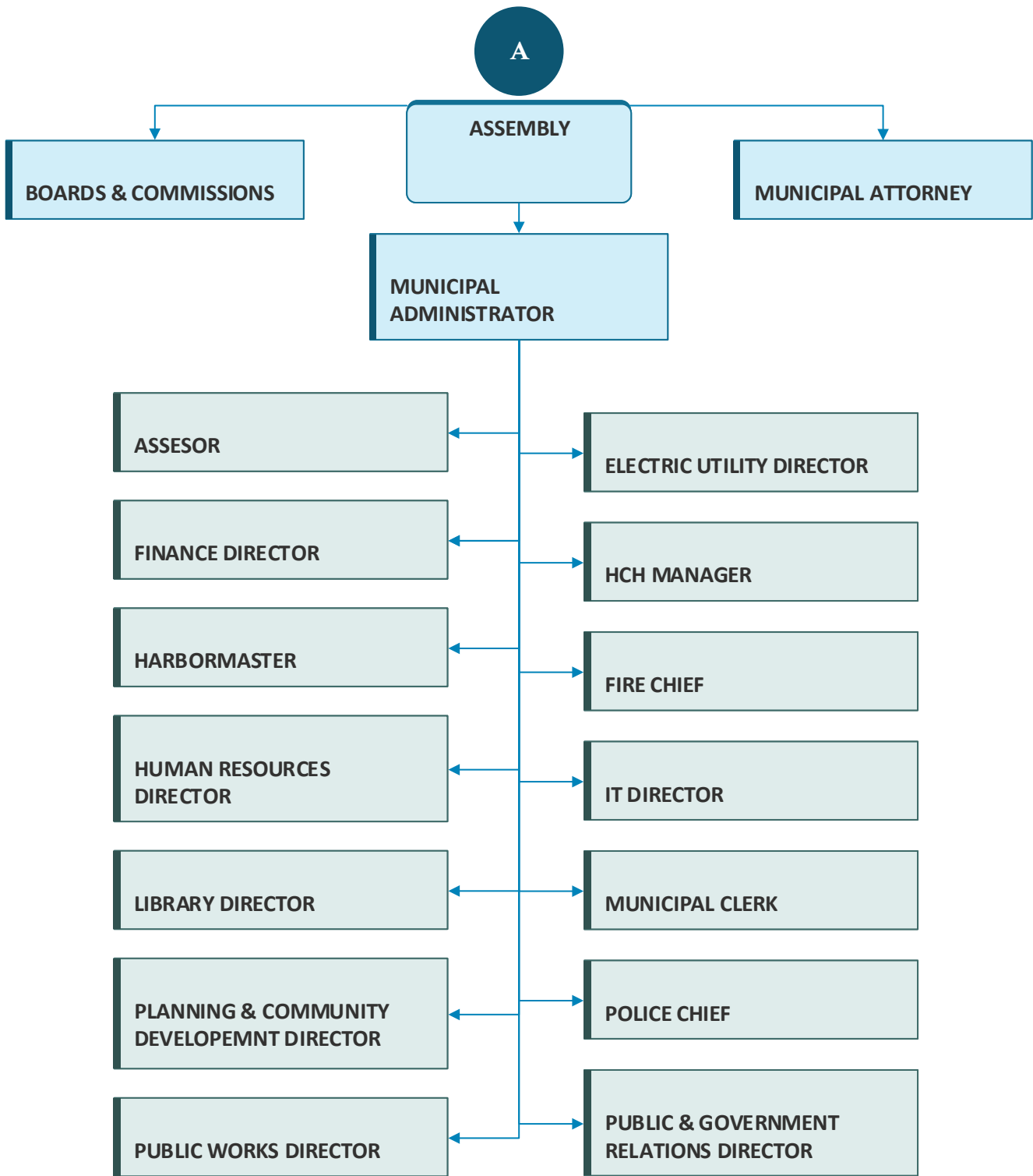
Infrastructure

Plan and invest in sustainable infrastructure for future generations



Service

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



CITY AND BOROUGH OF SITKA-FY2026 STAFFING TABLE

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

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

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

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

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

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

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

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

Working Capital Analysis

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

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

**excludes depreciation and capital expenditure of previous appropriations

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

Assembly/Administrator

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

HR

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

Legal

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

Clerk

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

Finance

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

Assessing

AAAO Confrences	\$4,000.00
IAAO Continuing Education	\$7,000.00
	\$11,000.00

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

Planning and Community Development

American Planning Association Conference - Alaska Chapter	\$7,500.00
Other Research/Professional Development Travel	\$3,000.00
Planning & Historic Preservation Virtual Conferences & Training	\$750.00
Sustainability Virtual Conferences & Training	\$750.00
Tourism (NWCS, SeaTrade, AML Port Communities) (CPV/VEF)	\$5,000.00
	\$17,000.00

Parks and Recreation

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

Police

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

Fire

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

Ambulance

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

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

Wilderness EMT	\$7,500.00
Paramedic Training	\$50,000.00
	\$73,000.00
 <u>SAR</u>	
Anchorage MRA Accreditation	\$3,000.00
IRIC	\$2,500.00
K-9 Training	\$3,500.00
Technical Rescue Class	\$8,000.00
SAR Training	\$2,000.00
WFR/WFA	\$5,000.00
	\$24,000.00
 <u>Public Works-Administration</u>	
Public Works Director	\$2,500.00
Asset Manager	\$2,500.00
Maintenance Superintendent	\$4,000.00
Contract Manager	\$2,500.00
CAD Technician	\$3,000.00
	\$14,500.00
 <u>Engineering</u>	
Municipal Engineer CEU & PMP	\$2,400.00
Project Manager CEU & PMP	\$1,500.00
Project Manager CEU & PMP	\$1,500.00
Temp Inspector Training Concrete Certification	\$1,500.00
Senior Engineer CEU & PMP	\$2,400.00
	\$9,300.00
 <u>Streets</u>	
CDL Training and Certification	\$10,000.00
Flagger and Hazmat Certification	\$2,000.00
	\$12,000.00
 <u>Recreation</u>	
CDL and Operator Training Course	\$10,000.00
Training and Certifications	\$2,400.00
	\$12,400.00
 <u>Building Official</u>	
Continuing Education Seminars	\$7,000.00
Building Official/Fire Marshal Forum	\$3,000.00
Commercial Plans Examiner Certification	\$3,500.00
Permit Technician Certification	\$3,500.00
	\$17,000.00
 <u>Library</u>	
ALA Annual Conferences	\$8,400.00
Dirlead - Director leadership training	\$2,360.00

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

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

<u>TOTAL GENERAL FUND TRAVEL AND TRAINING</u>	<u>\$501,208.00</u>
--	----------------------------

Electric Fund

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

Water Fund

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

Wastewater Fund

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

Solid Waste Fund

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

Harbor Fund

AK Harbormaster Conference	\$2,500.00
----------------------------	------------

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

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

City and Borough of Sitka
Fixed Asset Schedule
FY2026

General Fund

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

Electric Fund

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

Water Treatment Fund

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

Waste Water Treatment Fund

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

Solid Waste Fund

Roll off containers for scrap yard	\$55,000.00
	\$55,000.00

Harbor Fund

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

Information Technology Fund

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

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

Central Garage Fund

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

Building Maintenance Fund

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

TOTAL FIXED ASSETS

\$1,625,265.00

FY2026 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY27	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
Streets With Curb, Gutter, and Sidewalk													
Etolin Street	2012	278,300	-	-	-	-	-	-	278,300	-	-	278,300	278,300
Observatory Street	2021	211,750	-	-	-	-	-	-	211,750	-	-	211,750	211,750
Brady Street	2022	176,000	-	-	-	-	-	-	176,000	-	-	176,000	176,000
Cascade Creek Road	2022	690,000	-	-	-	-	-	-	690,000	-	-	690,000	690,000
Oja Street	2022	222,640	-	-	-	-	-	-	222,640	-	-	222,640	222,640
Seward Street (Marine to Observatory)	2022	375,705	-	-	-	-	-	-	375,705	-	-	375,705	375,705
American Street	2023	262,570	-	-	-	-	-	-	262,570	-	-	262,570	262,570
Barracks Street	2023	152,460	-	-	-	-	-	-	152,460	-	-	152,460	152,460
Cascade Street (960 LF)	2023	1,632,000	-	-	-	-	-	-	1,632,000	-	-	1,632,000	1,632,000
Kostromtino Street (200 LF)	2023	340,000	-	-	-	-	-	-	340,000	-	-	340,000	340,000
Lake Street (Arrowhead to Verstovia)	2023	4,000,000	-	-	-	-	-	-	4,000,000	-	-	4,000,000	4,000,000
Monastery Street (Pherson to Verstovia)	2023	331,540	-	-	-	-	-	-	331,540	-	-	331,540	331,540
Seward Street (Observatory to Cathedral Way)	2023	245,630	-	-	-	-	-	-	245,630	-	-	245,630	245,630
Maksoff Street (Harbor to Lincoln)	2025	242,000	-	-	-	-	-	-	242,000	-	-	242,000	242,000
Marine Street (New Archangel to Erler)	2025	5,000,000	-	-	-	-	-	-	5,000,000	-	-	5,000,000	5,000,000
Katlian Street and Utility (HPR to Lincoln) - General Fund Portion	2026	2,140,000	750,000	750,000	750,000	750,000	750,000	250,000	6,140,000	-	-	6,140,000	6,140,000
Peterson Street (HPR to Lake)	2026	3,000,000	-	-	-	-	-	-	3,000,000	-	-	3,000,000	3,000,000
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - General Fund	2026	2,607,332	750,000	750,000	750,000	750,000	-	-	5,607,332	-	-	5,607,332	5,607,332
Long Range (Streets with Curb, Gutter & Sidewalk)	2032-42	-	-	-	-	-	-	-	21,780,000	-	-	21,780,000	21,780,000
Streets & Roads Subtotal (Streets with Curb, Gutter & Sidewalk)		21,907,927	1,500,000	1,500,000	1,500,000	1,500,000	750,000	22,030,000	50,687,927	-	-	50,687,927	50,687,927
Streets Without Curb, Gutter, and Sidewalk													
Finn Alley Paving	2015	108,900	-	-	-	-	-	-	108,900	-	-	108,900	108,900
New Archangel Paving (Marine to Andrews)	2017	278,300	-	-	-	-	-	-	278,300	-	-	278,300	278,300
Wachusets Street Paving	2017	217,800	-	-	-	-	-	-	217,800	-	-	217,800	217,800
Lakeview Drive Paving	2019	471,900	-	-	-	-	-	-	471,900	-	-	471,900	471,900
Monastery Street Paving (DeGroff to First)	2019	484,000	-	-	-	-	-	-	484,000	-	-	484,000	484,000
Barlow Street Paving	2020	84,700	-	-	-	-	-	-	84,700	-	-	84,700	84,700
Jarvis Street Paving (Public Service Complex to Beardslee)	2020	254,100	-	-	-	-	-	-	254,100	-	-	254,100	254,100
Lance Drive Paving	2020	617,100	-	-	-	-	-	-	617,100	-	-	617,100	617,100
Mills Street Paving	2021	243,210	-	-	-	-	-	-	243,210	-	-	243,210	243,210
Arrowhead Street Paving	2022	26,378	-	-	-	-	-	-	26,378	-	-	26,378	26,378
Mikele Street Paving	2022	44,165	-	-	-	-	-	-	44,165	-	-	44,165	44,165
Anna Drive Paving	2023	134,310	-	-	-	-	-	-	134,310	-	-	134,310	134,310
Baranof Street Paving	2023	60,500	-	-	-	-	-	-	60,500	-	-	60,500	60,500
Crabapple Drive Paving	2023	111,320	-	-	-	-	-	-	111,320	-	-	111,320	111,320
Kimsham Street Paving	2023	813,120	-	-	-	-	-	-	813,120	-	-	813,120	813,120
Metlakatla Street Paving	2023	139,150	-	-	-	-	-	-	139,150	-	-	139,150	139,150
Nicole Drive Paving (Somers to Patterson)	2023	44,770	-	-	-	-	-	-	44,770	-	-	44,770	44,770
O'Cain Street Paving	2023	82,885	-	-	-	-	-	-	82,885	-	-	82,885	82,885
Osprey Street Paving (Andrews to O'Cain)	2023	30,250	-	-	-	-	-	-	30,250	-	-	30,250	30,250
Osprey Street Paving (Marine to Andrews, O'Cain to O'Cain)	2023	142,780	-	-	-	-	-	-	142,780	-	-	142,780	142,780
Patterson Way Paving (Nicole to Kinkroft)	2023	137,940	-	-	-	-	-	-	137,940	-	-	137,940	137,940
Pherson Street Paving (Monastery to Austin)	2023	244,420	-	-	-	-	-	-	244,420	-	-	244,420	244,420
Princess Way Paving	2023	35,090	-	-	-	-	-	-	35,090	-	-	35,090	35,090
Sand Dollar Drive Paving	2023	124,025	-	-	-	-	-	-	124,025	-	-	124,025	124,025
Shotgun Alley Paving	2023	255,310	-	-	-	-	-	-	255,310	-	-	255,310	255,310
Shuler Drive Paving	2023	101,640	-	-	-	-	-	-	101,640	-	-	101,640	101,640
Valhala Way Paving	2023	101,640	-	-	-	-	-	-	101,640	-	-	101,640	101,640
A Street Paving	2024	106,480	-	-	-	-	-	-	106,480	-	-	106,480	106,480
Andrews Street Paving	2024	160,325	-	-	-	-	-	-	160,325	-	-	160,325	160,325
Anna Circle Paving	2024	102,850	-	-	-	-	-	-	102,850	-	-	102,850	102,850
Austin Street Paving	2024	86,515	-	-	-	-	-	-	86,515	-	-	86,515	86,515
Barker Street Paving	2024	68,970	-	-	-	-	-	-	68,970	-	-	68,970	68,970
Charles Street Paving	2024	105,270	-	-	-	-	-	-	105,270	-	-	105,270	105,270
Erler Street Paving	2024	66,550	-	-	-	-	-	-	66,550	-	-	66,550	66,550
Highland Street Paving	2024	84,095	-	-	-	-	-	-	84,095	-	-	84,095	84,095
Kinthead Street Paving	2024	53,845	-	-	-	-	-	-	53,845	-	-	53,845	53,845
Merrill Street Paving	2024	135,520	-	-	-	-	-	-	135,520	-	-	135,520	135,520
Moller Avenue Paving	2024	87,725	-	-	-	-	-	-	87,725	-	-	87,725	87,725
Moller Drive Paving	2024	101,640	-	-	-	-	-	-	101,640	-	-	101,640	101,640
Race Street Paving	2024	39,930	-	-	-	-	-	-	39,930	-	-	39,930	39,930
Rands Drive Paving	2024	90,145	-	-	-	-	-	-	90,145	-	-	90,145	90,145
Rigling Way Paving	2024	22,506	-	-	-	-	-	-	22,506	-	-	22,506	22,506
Ross Street Paving (Barker to End)	2024	56,265	-	-	-	-	-	-	56,265	-	-	56,265	56,265
Somers Drive Paving	2024	124,025	-	-	-	-	-	-	124,025	-	-	124,025	124,025
Tlingit Way Paving	2024	102,850	-	-	-	-	-	-	102,850	-	-	102,850	102,850

FY2026 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY27	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
Viking Way Paving	2024	101,640	-	-	-	-	-	-	101,640	-	-	101,640	101,640
Wolff Drive Paving	2024	438,020	-	-	-	-	-	-	438,020	-	-	438,020	438,020
Charteris Street Paving	2025	199,650	-	-	-	-	-	-	199,650	-	-	199,650	199,650
Darrin Drive Paving	2025	232,925	-	-	-	-	-	-	232,925	-	-	232,925	232,925
Knutson Drive Paving	2025	354,530	-	-	-	-	-	-	354,530	-	-	354,530	354,530
Price Street Paving	2025	111,320	-	-	-	-	-	-	111,320	-	-	111,320	111,320
Sirstad Street Paving	2025	313,390	-	-	-	-	-	-	313,390	-	-	313,390	313,390
Davidoff Street Paving	2026	229,900	-	-	-	-	-	-	229,900	-	-	229,900	229,900
Hemlock Street Paving	2026	217,800	-	-	-	-	-	-	217,800	-	-	217,800	217,800
Jamestown Drive Paving	2026	235,950	-	-	-	-	-	-	235,950	-	-	235,950	235,950
Kaagwaantaan Street	2026	496,100	-	-	-	-	-	-	496,100	-	-	496,100	496,100
Wortman Loop (Charteris to Edgumbe Drive)	2027	307,395	-	-	-	-	-	-	307,395	-	-	307,395	307,395
Long Range Roads (No Curb, Gutter & Sidewalk)	2032-42	-	-	-	-	-	-	20,900,000	20,900,000	-	-	20,900,000	20,900,000
Streets & Roads Subtotal (Streets without Curb, Gutter & Sidewalk)		10,223,829	-	-	-	-	-	20,900,000	31,123,829	-	-	31,123,829	31,123,829
STREETS & ROADS SUBTOTAL		32,131,756	1,500,000	1,500,000	1,500,000	1,500,000	750,000	42,930,000	81,811,756	-	-	81,811,756	81,811,756
PARKING LOTS													
City Hall Parking Lot Paving	2022	229,900	-	-	-	-	-	-	229,900	-	-	229,900	229,900
City/State Parking Lot Paving	2022	605,000	-	-	-	-	-	-	605,000	-	-	605,000	605,000
Long Range Parking Lots	2030-41	-	-	-	-	-	-	1,574,210	1,574,210	-	-	1,574,210	1,574,210
PARKING LOTS SUBTOTAL		834,900	-	-	-	-	-	1,574,210	2,409,110	-	-	2,409,110	2,409,110
PARKS AND RECREATION													
Ball Field Scoreboard Replacement (7 total, 2 per year)	2021-25	140,000	-	-	-	-	-	-	140,000	-	-	140,000	140,000
Sea Walk Sign Replacement	2024	20,000	-	-	-	-	-	-	20,000	-	-	20,000	20,000
Long Range Parks & Rec	2032-42	-	-	-	-	-	-	4,400,000	4,400,000	-	-	4,400,000	4,400,000
PARKS & RECREATION SUBTOTAL		160,000	-	-	-	-	-	4,400,000	4,560,000	-	-	4,560,000	4,560,000
BUILDING MAINTENANCE													
Animal Shelter (Building Maintenance Needs)	2013-2041	-	-	-	-	-	-	204,490	204,490	-	-	204,490	204,490
City Hall (Building Maintenance Needs)	2032-2042	-	-	-	-	-	-	1,398,760	1,398,760	-	-	1,398,760	1,398,760
City-State Building - Police Dept. HVAC System Upgrades	2021	561,000	-	-	-	-	-	-	561,000	-	-	561,000	561,000
City-State Building (Building Maintenance Needs)	1984-2041	1,927,915	-	-	-	-	-	331,100	2,259,015	-	-	2,259,015	2,259,015
Fire Hall - Retaining Wall Stabilization	2021	18,150	-	-	-	-	-	-	18,150	-	-	18,150	18,150
Fire Hall (Building Maintenance Needs)	2015-2041	588,900	-	-	-	-	-	1,118,700	1,707,600	-	-	1,707,600	1,707,600
Harrigan Centennial Hall (Building Maintenance Needs)	2032-2042	95,227	174,240	-	-	-	-	3,929,200	4,198,667	-	-	4,198,667	4,198,667
Library (Building Maintenance Needs)	2026	-	23,100	-	-	-	-	1,148,400	1,171,500	-	-	1,171,500	1,171,500
Senior Center (Building Maintenance Needs)	2027-2041	-	-	-	-	-	-	189,200	189,200	-	-	189,200	189,200
BUILDING MAINTENANCE SUBTOTAL		3,191,192	197,340	-	-	-	-	8,319,850	11,708,382	-	-	11,708,382	11,708,382
GENERAL FUND TOTAL		36,317,848	1,697,340	1,500,000	1,500,000	1,500,000	750,000	57,224,060	100,489,248	-	-	100,489,248	100,489,248
PUBLIC SERVICE CENTER - MAINTENANCE BUILDINGS													
Public Service Center 105, 109, 113 Jarvis St (Building maintenance)	2019-2041	551,155	-	-	-	-	-	400,500	951,655	-	-	951,655	951,655
Public Service Center 131 Jarvis St (Building maintenance)	2009-2041	210,210	-	-	-	-	-	158,000	368,210	-	-	368,210	368,210
Public Service Center Pole Barn (Building maintenance)	2018-2041	89,650	-	-	-	-	-	140,000	229,650	-	-	229,650	229,650
Public Service Center Subtotal		851,015	-	-	-	-	-	698,500	1,549,515	-	-	1,549,515	1,549,515

FY2026 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY27	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
ENTERPRISE FUNDS													
ELECTRIC FUND (through 2035)													
Granite Creek Warm Storage Facility	2026	-	-	-	-	-	-	-	-	-	-	-	-
D-5 Turbine Exhaust Isolation Valve	2027	-	350,000	-	-	-	-	-	350,000	-	-	350,000	350,000
Japonski Island Critical Load Loop Ring	2027	-	100,000	-	-	-	-	-	100,000	-	-	100,000	100,000
69 kV North Design Development Study	2028	-	-	350,000	-	-	-	-	350,000	-	-	350,000	350,000
Blue Lake Dam Face and HB Valve	2024-2029	-	1,500,000	1,530,000	1,560,600	-	-	-	4,590,600	-	-	4,590,600	4,590,600
Thimbleberry Bypass	2025-2029	1,500,000	2,000,000	2,040,000	2,080,800	-	-	-	7,620,800	-	-	7,620,800	7,620,800
Hydro-power Generation	2025-2035	500,000	1,040,400	1,061,208	1,082,432	1,104,081	-	5,860,594	10,648,715	-	-	10,648,715	10,648,715
Dispatch & Control System Design	2026-2028	-	119,000	121,380	-	-	-	-	240,380	-	-	240,380	240,380
Substations Improvements	2026-2035	-	750,000	685,000	250,000	255,000	-	1,353,571	3,293,571	-	-	3,293,571	3,293,571
Transmission & Distribution	2026-2035	-	780,300	795,906	811,824	828,061	-	4,395,446	7,611,537	-	-	7,611,537	7,611,537
Islands	2026-2035	-	312,120	318,362	324,730	331,224	-	1,758,178	3,044,615	-	-	3,044,615	3,044,615
Road Maintenance, Green & Blue Lakes	2026-2035	-	150,000	150,000	150,000	150,000	-	750,000	1,350,000	-	-	1,350,000	1,350,000
FERC Dam Safety Compliance - Blue Lake Project	2026-2035	-	135,000	45,000	170,000	220,000	-	1,650,000	2,220,000	-	-	2,220,000	2,220,000
FERC Dam Safety Compliance - Green Lake Project	2026-2035	-	210,000	185,000	45,000	20,000	-	230,000	690,000	-	-	690,000	690,000
Emergency Generators & Fuel Storage	2026-2035	-	1,560,600	1,591,812	1,623,648	1,656,121	-	8,790,892	15,223,073	-	-	15,223,073	15,223,073
Green Lake Phase IV	2027-2030	-	1,000,000	1,020,000	1,040,400	1,061,208	-	-	4,121,608	-	-	4,121,608	4,121,608
Old Blue Lake Hydro Plant Interior Demolition	2031-2035	-	-	-	-	-	-	10,000,000	10,000,000	-	-	10,000,000	10,000,000
ELECTRIC FUND TOTALS		2,000,000	10,007,420	9,893,668	9,139,434	5,625,695	-	34,788,681	71,454,899	-	-	71,454,899	71,454,899
WATER FUND													
Katlian Street Road and Utility (HPR to Lincoln) - Water	2026	-	250,000	250,000	250,000	250,000	250,000	2,650,000	3,900,000	-	-	3,900,000	3,900,000
Condition Assessment - Transmission Main Condition	2024	150,000	-	-	-	-	-	-	150,000	-	-	150,000	150,000
Equipment Condition Assessment - Water	2024	100,000	-	-	-	-	-	-	100,000	-	-	100,000	100,000
Wortman Booster Station Replacement	2028	-	900,000	900,000	-	-	-	-	1,800,000	-	-	1,800,000	1,800,000
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - Water	2026	-	750,000	750,000	-	-	-	-	1,500,000	-	-	1,500,000	1,500,000
Lincoln Street Paving (Harbor Way to Harbor Drive) - Water	2025	1,000,000	500,000	500,000	420,000	-	-	-	2,420,000	-	-	2,420,000	2,420,000
Kirkman Drive Water Main Replacement	2024	190,000	-	-	-	-	-	-	190,000	-	-	190,000	190,000
Repave - Lake Street (Arrowhead to Verstovia) - Water	2023	2,000,000	-	-	-	-	-	-	2,000,000	-	-	2,000,000	2,000,000
Repave - Peterson Street (HPR to Lake) - Water	2025	1,500,000	-	-	-	-	-	-	1,500,000	-	-	1,500,000	1,500,000
Repaint Tanks FY31	2031	-	-	-	-	-	-	500,000	500,000	-	-	500,000	500,000
Connect Lance Drive to Hillside Booster Station	2029	-	-	-	1,800,000	-	-	-	1,800,000	-	-	1,800,000	1,800,000
Wolff Drive Road and Utility Project - Water	2028	-	700,000	700,000	-	-	-	-	1,400,000	-	-	1,400,000	1,400,000
Halibut Point Road (Roundabout to Davidoff) Road and Utility Project - Water	2029	-	-	3,000,000	5,000,000	-	-	-	8,000,000	-	6,000,000	2,000,000	8,000,000
Water Storage Tank Siting Study	2031	-	-	-	-	-	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000
Water Storage Tank Construction	2032	-	-	-	-	-	-	20,000,000	20,000,000	20,000,000	-	-	20,000,000
Shotgun Alley Pressure Zone Improvements	2040	-	-	-	-	-	-	9,000,000	9,000,000	-	6,750,000	2,250,000	9,000,000
Kimsham/Tilson/Peterson Road and Utility Project - Water	2035	-	-	-	-	-	-	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Gavan/Moller Road and Utility Project - Water	2036	-	-	-	-	-	-	800,000	800,000	-	-	800,000	800,000
Marine/Deardmond/New Archangel/Erhler Road and Utility Project - Water	2037	-	-	-	-	-	-	2,500,000	2,500,000	-	-	2,500,000	2,500,000
Wortman Loop Road and Utility Project - Water	2038	-	-	-	-	-	-	1,400,000	1,400,000	-	-	1,400,000	1,400,000
Princess/Seward/Barracks Road and Utility Project - Water	2039	-	-	-	-	-	-	900,000	900,000	-	-	900,000	900,000
HPR-Old Harbor Mtn Road to Krestof Drive - Water	2040	-	-	-	-	-	-	5,300,000	5,300,000	-	3,975,000	1,325,000	5,300,000
Anna Drive/Circle Road and Utility Project - Water	2041	-	-	-	-	-	-	920,000	920,000	-	-	920,000	920,000
Jamestown Drive Road and Utility Project - Water	2042	-	-	-	-	-	-	530,000	530,000	-	-	530,000	530,000
Viking Way Road and Utility Project - Water	2043	-	-	-	-	-	-	400,000	400,000	-	-	400,000	400,000
Burkart/Lance Road and Utility Project - Water	2044	-	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000
Japonski Water Main Replacement (O'Connell Crossing)	2040	-	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000
Transmission Main Replacement Segment I	2038	-	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000
Transmission Main Replacement Segment II	2039	-	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000
Transmission Main Replacement Segment III	2040	-	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000
Transmission Main Replacement Segment IV	2041	-	-	-	-	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000
DOT Japonski Water Main Replacement (Lifesaver Dr to USCG Air Station Sitka)	2038	-	-	-	-	-	-	3,000,000	3,000,000	-	-	3,000,000	3,000,000
Monastery/Highland/Merrill Road/Utility Project	2033	-	-	-	-	-	-	1,100,000	1,100,000	-	-	1,100,000	1,100,000
WATER FUND TOTALS		4,940,000	3,100,000	6,100,000	7,470,000	250,000	250,000	63,500,000	85,610,000	20,000,000	16,725,000	48,885,000	85,610,000
WASTEWATER FUND													
Katlian Street Road and Utility (HPR to Lincoln) - Wastewater	2025	-	250,000	250,000	250,000	250,000	250,000	2,650,000	3,900,000	-	2,925,000	975,000	3,900,000
WWTP Belt Filter Press Replacement	2030	-	200,000	200,000	200,000	200,000	-	-	800,000	-	-	800,000	800,000
Sewer Force Main Replacement Segment I	2024	700,000	-	-	-	-	-	-	700,000	-	-	700,000	700,000
Sewer Force Main Replacement Segment III	2024	6,000,000	-	-	-	-	-	-	6,000,000	-	-	6,000,000	6,000,000
Lift Station Replacement (Lake & Lincoln Streets)	2025	1,500,000	-	-	-	-	-	-	1,500,000	-	-	1,500,000	1,500,000
WWTP Scum Collector Replacement (STCIP#26)	2027	75,000	200,000	200,000	100,000	-	-	-	575,000	-	-	575,000	575,000
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - Wastewater	2026	-	-	-	-	-	-	750,000	750,000	-	-	750,000	750,000
Lincoln Street Paving (Harbor Way to Harbor Drive) - Wastewater	2025	2,000,000	500,000	500,000	500,000	500,000	-	-	4,000,000	-	-	4,000,000	4,000,000
Monastery/Highland/Merrill Road and Utility Project - Wastewater	2033	-	-	-	-	-	-	1,400,000	1,400,000	-	-	1,400,000	1,400,000
Castle Hill Lift Station Rehabilitation Phase I	2035	-	-	-	-	-	-	150,000	150,000	-	-	150,000	150,000
Wolff Drive Road and Utility Project - Wastewater	2030	-	-	500,000	500,000	500,000	500,000	-	2,000,000	-	-	2,000,000	2,000,000

FY2026 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY27	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
Halibut Point Road (Roundabout to Davidoff) Road and Utility Project - Wastewater	2035	-	-	-	-	-	-	3,000,000	3,000,000	-	-	3,000,000	3,000,000
Old Sitka Rocks Lift Station Rehabilitation Phase I	2030	-	-	-	-	-	-	150,000	150,000	-	-	150,000	150,000
Granite Creek Lift Station Rehabilitation Phase I	2032	-	-	-	-	-	-	150,000	150,000	-	-	150,000	150,000
Indian River Lift Station Rehabilitation Phase I	2033	-	-	-	-	-	-	150,000	150,000	-	-	150,000	150,000
Monastery/Highland/Merrill Road and Utility Project - Wastewater	2033	-	-	-	-	-	-	1,400,000	1,400,000	-	-	1,400,000	1,400,000
Wastewater Outfall Condition Assessment	2035	-	-	-	-	-	-	200,000	200,000	-	-	200,000	200,000
Gravity Sewer from 1700 HPR to Brady Lift Station	2035	-	-	-	-	-	-	4,000,000	4,000,000	-	3,000,000	1,000,000	4,000,000
Kimsham/Tilson/Peterson Road and Utility Project - Wastewater	2035	-	-	-	-	-	-	1,600,000	1,600,000	-	-	1,600,000	1,600,000
Gavan/Moller Road and Utility Project - Wastewater	2036	-	-	-	-	-	-	835,000	835,000	-	-	835,000	835,000
Marine/Dearmond/New Archangel/Ehrler Road and Utility Project - Wastewater	2037	-	-	-	-	-	-	2,500,000	2,500,000	-	-	2,500,000	2,500,000
Princess/Seward/Barracks Road and Utility Project - Wastewater	2039	-	-	-	-	-	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000
Replace Generators - Lift Stations Phase I	2038	-	-	-	-	-	-	125,000	125,000	-	-	125,000	125,000
Replace Generators - Lift Stations Phase II	2039	-	-	-	-	-	-	125,000	125,000	-	-	125,000	125,000
Halibut Point Lift Station Replacement	2040	-	-	-	-	-	-	910,000	910,000	-	-	910,000	910,000
Sandy Beach Lift Station Replacement	2041	-	-	-	-	-	-	875,000	875,000	-	-	875,000	875,000
Anna Drive/Circle Road and Utility Project - Wastewater	2041	-	-	-	-	-	-	1,100,000	1,100,000	-	-	1,100,000	1,100,000
Landfill Lift Station	2042	-	-	-	-	-	-	375,000	375,000	-	-	375,000	375,000
Jamestown Drive Road and Utility Project	2042	-	-	-	-	-	-	580,000	580,000	-	-	580,000	580,000
Viking Way Road and Utility Project - Wastewater	2043	-	-	-	-	-	-	450,000	450,000	-	-	450,000	450,000
WASTEWATER FUND TOTALS			10,275,000	1,150,000	1,650,000	1,550,000	1,450,000	750,000	24,475,000		5,925,000	35,375,000	41,300,000
SOLID WASTE FUND													
Transfer Station - Roof Replacement	2027	-	275,000	-	-	-	-	-	275,000	-	-	275,000	275,000
Scrap Yard - Concrete Building Electrical	2027	-	11,000	-	11,000	-	-	-	22,000	-	-	22,000	22,000
Scrap Yard - Concrete Building Emergency Egress	2027	-	11,000	-	11,000	-	-	-	22,000	-	-	22,000	22,000
Scrap Yard - Concrete Building Lighting	2027	-	11,000	-	11,000	-	-	-	22,000	-	-	22,000	22,000
Scrap Yard - Concrete Building Roof	2027	-	110,000	-	110,000	-	-	-	220,000	-	-	220,000	220,000
Scrap Yard - Fuel Oil Separator	2026	-	-	-	-	-	-	110,000	110,000	-	-	110,000	110,000
Scrap Yard - Scale Shed/Office Replacement	2027	-	250,000	-	-	-	-	6,600	256,600	-	-	256,600	256,600
Scrap Yard - Steel Storage Building	2049	-	-	-	-	-	-	275,000	275,000	-	-	275,000	275,000
Transfer Station - Steel Structure	2049	-	-	-	-	-	-	660,000	660,000	-	-	660,000	660,000
SOLID WASTE FUND TOTALS			668,000		143,000			1,051,600	1,862,600			1,862,600	1,862,600
HARBOR FUND													
Thompson Harbor Upland Access and Parking	2027	-	862,043	-	100,000	-	-	-	962,043	-	-	962,043	962,043
Eliason Harbor Upland Access and Parking	2028	-	-	1,340,677	-	-	-	-	1,340,677	-	-	1,340,677	1,340,677
ANB Harbor Upland Access and Parking	2028	-	-	670,590	-	-	-	-	670,590	-	-	670,590	670,590
Thompson Harbor Restroom	2029	-	-	-	100,000	-	-	-	100,000	-	-	100,000	100,000
Crescent Harbor Concrete Floats	2029	-	-	-	5,651,960	-	-	-	5,651,960	-	-	5,651,960	5,651,960
Sealing Cove Harbor Boat Launch Ramp	2030	-	-	-	-	296,257	-	-	296,257	-	-	296,257	296,257
Crescent Harbor Boat Launch Ramp	2030	-	-	-	-	101,411	-	-	101,411	-	-	101,411	101,411
Fisherman's Work Float Upland Parking	2031	-	-	-	-	-	-	247,720	247,720	-	-	247,720	247,720
Eliason Harbor Phase 1	2032	-	-	-	-	-	-	31,637,435	31,637,435	5,000,000	-	26,637,435	31,637,435
SEALING COVE	2034	-	-	-	-	-	-	16,657,440	16,657,440	5,000,000	-	11,657,440	16,657,440
Eliason Harbor Phase 2	2035	-	-	-	-	-	-	27,843,162	27,843,162	-	16,000,000	11,843,162	27,843,162
Eliason Harbor Restroom	2036	-	-	-	-	-	-	343,706	343,706	-	-	343,706	343,706
ANB Harbor Restroom Demolition	2037	-	-	-	-	-	-	30,000	30,000	-	-	30,000	30,000
Sealing Cove Restroom Demolition	2038	-	-	-	-	-	-	30,000	30,000	-	-	30,000	30,000
Thompson Harbor	2042	-	-	-	-	-	-	23,812,863	23,812,863	-	-	23,812,863	23,812,863
Crescent Harbor Upland Access and Parking	2043	-	-	-	-	-	-	1,406,435	1,406,435	-	-	1,406,435	1,406,435
Harbor System Office	2044	-	-	-	-	-	-	419,690	419,690	-	-	419,690	419,690
ANB Harbor	2054	-	-	-	-	-	-	8,886,580	8,886,580	-	-	8,886,580	8,886,580
HARBOR FUND TOTALS			862,043	2,011,266	5,851,960	397,668		111,315,031	120,437,969	10,000,000	16,000,000	94,437,969	120,437,969
AIRPORT FUND													
HVAC/Mechanical	2045	-	-	-	-	-	-	100,000	100,000	-	-	100,000	100,000
Roof	2040	-	-	-	-	-	-	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Baggage Carts	2030	-	-	-	-	10,000	-	10,000	20,000	-	-	20,000	20,000
Windows	2045	-	-	-	-	-	-	250,000	250,000	-	-	250,000	250,000
Interior Finishes	2040	-	-	-	-	-	-	200,000	200,000	-	-	200,000	200,000
Exterior Finishes	2040	-	-	-	-	-	-	200,000	200,000	-	-	200,000	200,000
Flooring	2040	-	-	-	-	-	-	500,000	500,000	-	-	500,000	500,000
Structure	2030+	-	-	-	-	-	-	15,000	15,000	-	-	15,000	15,000
AIRPORT FUND TOTALS						10,000		2,775,000	2,785,000			2,785,000	2,785,000
MARINE SERVICE CENTER FUND (MSC FUND)													
Electrical	2030	-	-	-	-	-	-	200,000	200,000	-	-	200,000	200,000
Mechanical	2030	-	-	-	80,000	-	-	250,000	330,000	-	-	330,000	330,000
Sliding Door	2030	-	-	50,000	-	-	-	160,000	210,000	-	-	210,000	210,000

FY2026 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY27	FY28	FY29	FY30	FY31	LONG RANGE	SUBTOTAL	GRANT	LOAN	CAPITAL	TOTAL
Strip Curtains	2030	-	-	-	15,000	-	-	50,000	65,000	-	-	65,000	65,000
Condition Assessment	2028	-	75,000	-	-	-	-	100,000	175,000	-	-	175,000	175,000
Building Envelop Repairs	2028	-	100,000	100,000	95,000	-	-	2,500,000	2,795,000	-	-	2,795,000	2,795,000
MSC FUND TOTALS		-	175,000	150,000	190,000	-	-	4,137,000	4,652,000	-	-	4,652,000	4,652,000
TOTAL ALL FUNDS		54,383,863	17,659,803	21,304,935	25,844,394	9,233,363	1,750,000	299,964,873	430,141,231	30,000,000	38,650,000	361,491,231	430,141,231

General Fund - Fund 700
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source - Total 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	Improvements	-	3,812,288	-	-	-	3,812,288
Authorized/in progress	90855	Seawalk Phase II	-	5,000	437,783	-	-	442,783
Authorized/in progress	90861	Asset Management/CMMS Implementation	-	407,400	11,600	-	-	419,000
Authorized/in progress	90866	City Hall HVAC & Controls Replacement	-	1,425,000	-	-	-	1,425,000
Authorized/in progress	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	1,329,106	-	-	-	1,329,106
Authorized/in progress	90885	Senior Center - ADA Ramp & Rear Porch Improvements	-	95,000	-	-	-	95,000
Authorized/in progress	90886	Community Playground Safety Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90887	Lower Moller East Playground Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90888	Pioneer Park Shelter Improvements	-	15,000	-	-	-	15,000
Authorized/in progress	90907	Police Department HVAC	-	439,000	-	-	-	439,000
Authorized/in progress	90912	Crescent Harbor Restroom Replacement	1,784	326,000	154,000	-	-	481,784
Authorized/in progress	90939	City Hall Building Carpet Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	90940	HCH Cedar Trim and Lam Beam Refinishing	-	150,000	-	-	-	150,000
Authorized/in progress	90961	Wachusets Storm Drains (Peterson Phase II)	200,000	883,371	-	580,000	-	1,663,371
Authorized/in progress	90966	CBS Facilities Condition Assessment + Schools	-	400,000	-	-	-	400,000
Authorized/in progress	90967	Senior Center Interior Floor Replacement Upgrade Common Areas	-	40,000	-	-	-	40,000
Authorized/in progress	90968	Senior Center Roof Replacement	-	175,000	-	-	-	175,000
Authorized/in progress	90969	Water/Wastewater Replacement at Senior Center	-	135,000	-	-	-	135,000
Authorized/in progress	90962	Police Mud Bay Repeater	125,000	-	10,000	-	-	135,000
Authorized/in progress	90964	2022 Tourism Projects	-	-	502,178	-	-	502,178
Authorized/in progress	90990	Blatchley Heat Pump Replacement	-	600,000	-	-	-	600,000
Authorized/in progress	90989	ADA Second Bus Shelter	-	29,854	-	-	-	29,854
Authorized/in progress	90996	Housing Study	-	750,000	-	-	-	750,000
Authorized/in progress	90997	Streets Condition Assessment	-	20,000	-	-	-	20,000
Authorized/in progress	90998	Senior Center - Sprinkler Replacement	-	75,000	-	-	-	75,000
Authorized/in progress	90999	Lincoln Street (Jeff Davis to Lake) Road & Utility Project	-	392,668	-	-	-	392,668
Authorized/in progress	91001	City/State Building - Exterior Painting	-	50,000	-	-	-	50,000
Authorized/in progress	91002	Fire Hall-Carpet Replacement	-	125,000	-	-	-	125,000
Authorized/in progress	91003	City/State Building - Window Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	91004	Fire Hall - Replace Fire Alarm Control Panel	-	30,000	-	-	-	30,000
Authorized/in progress	90994	Safe Streets for All	550,000	150,000	-	-	-	700,000
Authorized/in progress	91019	UTV Storage at Cruise Terminal	-	-	25,000	-	-	25,000
Authorized/in progress	91016	Tyler New World Time & Attendance	-	88,000	-	-	-	88,000
Authorized/in progress	91017	Police Security Door and Radio Upgrade	223,400	-	-	-	-	223,400
Authorized/in progress	91024	Lifting HVAC Heat Pumps HCH, Library and UV	-	10,000	-	-	-	10,000
Authorized/in progress	91025	Governmental Asset Security Gates	-	100,000	-	-	-	100,000
Authorized/in progress	91026	Refurbishing the City-State Building Roof	-	175,000	-	-	175,000	350,000
Authorized/in progress	91027	Installing Fiber Optic Cable from Fire Hall	-	-	460,000	-	-	460,000
Authorized/in progress	91028	City Hall Water Heater Replacement	-	6,000	-	-	-	6,000
Authorized/in progress	91029	Moller Exterior Clubhouse Painting	-	20,000	-	-	-	20,000
Authorized/in progress	91030	City Hall Exterior Work	-	150,000	-	-	-	150,000
Authorized/in progress	91031	Centralized permitting software	-	100,000	-	-	-	100,000
Authorized/in progress	91032	Fire Hall Front Door Replacements	-	20,000	-	-	-	20,000
Authorized/in progress	91038	Fire station alerting system	-	25,000	-	-	-	25,000
Authorized/in progress	91040	Crescent harbor Tennis Courts	125,000	125,000	-	-	-	250,000
Authorized/in progress	91039	EV chargers and Installation	10,300	-	-	-	-	10,300
Authorized/in progress	91041	Tom Young Cabin Deck Repair	-	30,000	-	-	-	30,000
Authorized/in progress Total			1,235,484	19,168,301	1,705,561	580,000	175,000	22,864,346
New FY26	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	530,894	-	-	-	530,894
New FY26	90907	Police Department HVAC	-	581,000	-	-	1,980,000	2,561,000
New FY26	90940	HCH Cedar Trim and Lam Beam Refinishing	-	25,000	-	-	-	25,000
New FY26	TBD	Cross Trail drainage and slope stability	-	60,000	-	-	-	60,000
New FY26	TBD	Kimsham replacement of 4 scoreboards	-	80,000	-	-	-	80,000
New FY26	TBD	Tom Young Cabin Envelope Façade	-	40,000	-	-	-	40,000
New FY26	TBD	Commercial Electriv Water Heaters (2) for Fire Hall	-	25,000	-	-	-	25,000
New FY26	TBD	Upper Moller Field security cameras (4)	-	30,000	-	-	-	30,000
New FY26	TBD	Moller Ballfield backstop and netting	-	30,000	-	-	-	30,000
New FY26	TBD	Animal Shelter HVAC control system	-	-	-	-	-	-
New FY26	TBD	EV electric supply infrastructure	-	-	50,000	-	-	50,000
New FY26	TBD	Senior Center Rehabilitation	-	1,000,000	-	-	-	1,000,000
New FY26	TBD	91030-City Hall - Exterior Work	-	200,000	-	-	-	200,000
New FY26	TBD	Repave Upper Moller Parking Lot	-	650,000	-	-	-	650,000
New FY26	TBD	City Hall Restroom Refurbishment	-	100,000	80,000	-	-	180,000
New FY26	TBD	City Hall Elevator Refurbishment	-	150,000	-	-	-	150,000
New FY26	TBD	Blatchley pool repairs and improvements	-	210,000	-	-	-	210,000
New FY26	TBD	Replace Interpretive signs along Crescent Harbor	-	-	18,000	-	-	18,000
New FY26	90961	Wachusets Storm Drains (Peterson Phase II)	870,370	204,415	-	(580,000)	-	494,785
New FY26 Total			870,370	3,916,309	148,000	(580,000)	1,980,000	6,334,679

General Fund - Fund 700
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source- Total authorized (approved + contingent)
New FY26 SSD	TBD	SSD SHS Exterior Window Repair	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD KGH Covered Area Revitalization	-	75,000	-	-	-	75,000
New FY26 SSD	TBD	SSD SSD DDC Upgrades (SHS, BMS, XES)	-	175,000	-	-	-	175,000
New FY26 SSD	TBD	SSD XES Asphalt Repairs	-	125,000	-	-	-	125,000
New FY26 SSD	TBD	SSD XES Back Ramp Replacement	-	15,000	-	-	-	15,000
New FY26 SSD	TBD	SSD BMS Envelope Restoration	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD SHS Envelope Restoration	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD SHS Entry Doors & Grate Replacement	-	85,000	-	-	-	85,000
New FY26 SSD	TBD	SSD SSD Boiler Overhaul	-	200,000	-	-	-	200,000
New FY26 SSD	TBD	SSD KGH Compressor Replacement	-	15,000	-	-	-	15,000
New FY26 SSD	TBD	SSD KGH School Sign Replacement	-	20,000	-	-	-	20,000
New FY26 SSD	TBD	SSD KGH Gym Floor Resurfacing	-	125,000	-	-	-	125,000
New FY26 SSD	TBD	SSD KGH HVAC Controls Upgrade	-	150,000	-	-	-	150,000
New FY26 SSD	TBD	SSD XES Walk-In Freezer Repair	-	25,000	-	-	-	25,000
New FY26 SSD	TBD	SSD XES Covered Area Repairs	-	20,000	-	-	-	20,000
New FY26 SSD	TBD	SSD SHS Gym Wood Floor Refurbishment	-	120,000	-	-	-	120,000
New FY26 SSD	TBD	SSD XES Gym Floor Resurfacing	-	150,000	-	-	-	150,000
New FY26 SSD	TBD	SSD BMS Band Wood Floor Refurbishment	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD PAC Exterior Improvements	-	100,000	-	-	-	100,000
New FY26 SSD	TBD	SSD XES Exterior Repainting	-	200,000	-	-	-	200,000
New FY26 SSD	TBD	SSD PAC Bollard Replacements	-	40,000	-	-	-	40,000
New FY26 SSD	TBD	SSD BMS Gym Wood Floor Refurbishment	-	100,000	-	-	-	100,000
New FY26 SSD Total			-	1,940,000	-	-	-	1,940,000
Physically complete	90739	Kettleston Memorial Library Expansion	5,350,000	392,114	1,212,842	-	-	6,954,956
Physically complete	90814	Cross Trail Multimodal Pathway Phase 6	2,382,698	165,171	50,000	-	-	2,597,869
Physically complete Total			7,732,698	557,285	1,262,842	-	-	9,552,825
Grand Total			9,838,552	25,581,895	3,116,403	-	2,155,000	40,691,850

Electric Fund - Fund 710
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source- Total authorized (approved + contingent)
Authorized/in progress	90261	Island Improvements	-	608,717	24,500	-	633,217
Authorized/in progress	90410	SCADA System Enhancements	-	751,185	-	-	751,185
Authorized/in progress	90777	Metering	-	1,375,019	-	-	1,375,019
Authorized/in progress	90840	Green Lake Power Plant Pre Overhaul Inspection	-	374,256	-	-	374,256
Authorized/in progress	90841	Jarvis Fuel System Repairs and Storage Tanks	-	339,458	-	-	339,458
Authorized/in progress	90868	69 kv Thimbleberry Trans Line Bypass	-	505,000	-	-	505,000
Authorized/in progress	90944	Howell -- Bungler valve/gate	-	150,000	-	-	150,000
Authorized/in progress	90947	Green Lake Excitation upgrade	-	650,000	-	-	650,000
Authorized/in progress	90948	Green Lake Dam power cable replacement	-	100,000	-	-	100,000
Authorized/in progress	90972	Green Lake Powerplant - Refurbish Generating Units (Phase II & III)	-	7,014,973	-	-	7,014,973
Authorized/in progress	90973	Regulatory/FERC	-	1,240,000	-	-	1,240,000
Authorized/in progress	90975	Diesel Generation upgrades	-	2,765,000	-	-	2,765,000
Authorized/in progress	90976	Transmission and Distribution (Feeder Improvements)	-	2,585,537	-	-	2,585,537
Authorized/in progress	91020	C2C	500,000	-	-	-	500,000
Authorized/in progress	91021	Hydro-power Generation	-	425,000	-	-	425,000
Authorized/in progress	91042	Blue Lake Development - Install Fall Protection	-	40,000	-	-	40,000
Authorized/in progress	91043	Green Lake Development - Install Fall Protection	-	40,000	-	-	40,000
Authorized/in progress	91044	City Wide - Fire Systems Analysis	-	30,000	-	-	30,000
Authorized/in progress	91045	Blue Lake Powerplant Switchyard - Replace Breaker 33	-	350,000	-	-	350,000
Authorized/in progress	91046	Green Lake Powerplant Switchyard - Design and Build Secondary Transformer Yard	-	150,000	-	-	150,000
Authorized/in progress	91047	Green Lake Switchyard - Refurbish Transformer 1 of 4	-	120,000	-	-	120,000
Authorized/in progress	91048	Blue Lake Powerplant - Install Entry Gate	-	75,000	-	-	75,000
Authorized/in progress	91049	Green Lake Dam - Install New Dam Monitoring Cameras & Failure Alarm	-	200,000	-	-	200,000
Authorized/in progress	91050	Blue Lake Intake Structure - Foundation Repairs & Boat Ramp Repairs	-	110,500	-	-	110,500
Authorized/in progress	91051	Marine Street Substation - Side A - PLC Replacement	-	30,000	-	-	30,000
Authorized/in progress	91052	Marine Street Substation - Side A - Replace transformer devices	-	25,000	-	-	25,000
Authorized/in progress	91053	Marine Street Substation - Side A Relay Upgrade	-	30,000	-	-	30,000
Authorized/in progress	91054	Jarvis Street Substation - PLC Replacement	-	30,000	-	-	30,000
Authorized/in progress	91055	Jarvis Street Substation - Relay Upgrade	-	30,000	-	-	30,000
Authorized/in progress	91056	Jarvis Street Substation - Replace transformer devices	-	45,000	-	-	45,000
Authorized/in progress	91057	Blue Lake Switchyard - Replace Switch BL 22 A,B	-	105,000	-	-	105,000
Authorized/in progress	91058	Blue Lake Switchyard - Replace Switch BL 33 A,B	-	105,000	-	-	105,000
Authorized/in progress	91059	Blue Lake Switchyard - Replace Switch BL 53 Bypass	-	55,000	-	-	55,000
Authorized/in progress	91060	Blue Lake Switchyard - Replace Switch BL 55 A,B	-	105,000	-	-	105,000
Authorized/in progress	91061	Green Lake Switchyard - Replace Switch GL 11 Breaker A,B, Bypass	-	155,000	-	-	155,000
Authorized/in progress	91062	Islands - Replace Transformer D203	-	15,000	-	-	15,000
Authorized/in progress	91063	Islands - Replace Transformer I-7	-	15,000	-	-	15,000
Authorized/in progress	91064	GPIP Switchyard - Install Alternate 12kV Feeder	-	200,000	-	-	200,000
Authorized/in progress	91065	Blue Lake Penstock - Install New Water Takeoff and Isolation Valve at Plant	-	148,151	-	-	148,151
Authorized/in progress Total			500,000	21,092,796	24,500	-	21,617,296
New FY26	90777	Metering Phase II	-	200,000	-	-	200,000
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	500,000	-	-	500,000
New FY26	91021	Hydro-power Generation	-	(425,000)	-	-	(425,000)
New FY26	TBD	Blue Lake FVU _ Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
New FY26	TBD	Blue Lake Powerplant - Install Access to Air Filters	-	45,000	-	-	45,000
New FY26	TBD	Diesel Plants - Install Two New Interior Unit Monitoring Cameras on D4	-	10,000	-	-	10,000
New FY26	TBD	Green Lake Powerplant - Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
New FY26	TBD	Green Lake Powerplant - Refurbish Generating Units (Phase II & III)	-	464,397	-	2,520,630	2,985,027
New FY26	TBD	Green Lake Powerplant Switchyard - Purchase New 3-Phase Transformer	-	1,340,000	-	-	1,340,000
New FY26	TBD	Green Lake Road - Replace Culverts & Install New Culverts	-	15,000	-	-	15,000
New FY26	TBD	Islands - Replace Submarine Cable - CR0	-	325,000	-	-	325,000
New FY26	TBD	Jarvis Street Substation - Replace Security Fencing	-	80,000	-	-	80,000
New FY26	TBD	Transmission Line GL to BL - Replace 20 Poles	-	400,000	-	-	400,000
New FY26	TBD	Transmission Line Thimbleberry to Marine Street - Replace 15 Poles	-	350,000	-	-	350,000
New FY26 Total			-	3,324,397	-	2,520,630	5,845,027
Grand Total			500,000	24,417,193	24,500	2,520,630	27,462,323

Water Fund - Fund 720
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90833	Critical Secondary Water Supply	-	17,620,000	530,000	-	-	-	-	18,150,000
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	2,395,000	440,000	-	-	-	-	2,835,000
Authorized/in progress	90870	Water Master Plan	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90883	Water Transmission Main Emergency repair	-	-	317,277	-	-	-	-	317,277
Authorized/in progress	90889	Blue Lake Watershed Plan	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90893	SCADA Reporting Software	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	60,000	-	-	-	-	60,000
Authorized/in progress	90913	Tank Cleaning and Inspection	-	-	240,000	-	-	-	-	240,000
Authorized/in progress	90914	Transmission Main Condition Assessment	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90981	SCADA Communications Upgrades	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90979	Distribution System Water Meter Installation	-	-	425,000	-	-	-	-	425,000
Authorized/in progress	90980	Gibson St Water Project	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	91005	Kirkman Drive Water Main Replacement	-	-	630,000	-	-	-	-	630,000
Authorized/in progress	91006	Booster Station Communications and VFDs	-	-	450,000	-	-	-	-	450,000
Authorized/in progress	91007	W Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	91024	Lifting HVAC Heat Pumps HCH, Library and UV	-	-	5,000	-	-	-	-	5,000
Authorized/in progress	91033	Repaint Tanks	-	-	495,000	-	-	-	-	495,000
Authorized/in progress	91034	Maksoutoff Galvanized Water Line Replacement	-	-	260,000	-	-	-	-	260,000
Authorized/in progress	91066	Old McDonald's Water Line Repair	-	-	232,723	-	-	-	-	232,723
Authorized/in progress Total			-	20,015,000	4,715,000	-	-	-	-	24,730,000
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	200,000	-	-	-	-	200,000
New FY26	90878	Katlina Street Road and Utility (HPR to Lincoln)	-	-	100,000	-	-	-	-	100,000
New FY26	91034	Maksoutoff Galvanized Water Line Replacement	-	-	151,000	-	-	-	-	151,000
New FY26 Total			-	-	451,000	-	-	-	-	451,000
Physically complete	90652	UV Disinfection Feasibility	5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
Physically complete Total			5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
Grand Total			5,561,000	26,565,000	5,184,000	-	-	-	-	37,310,000

Wastewater Fund - Fund 730
FY2026 Capital Projects

Status	Project number	Project Description	Source -	Source -	Source -	Source -	Source -	Source -	Source - Total
			Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bonding	Contingent Other
Authorized/in progress	90447	WWTP Control System	-	-	478,580	-	-	-	478,580
Authorized/in progress	90565	Jamestown East Lift Station Replacement	-	-	85,000	-	-	-	85,000
Authorized/in progress	90655	WWTP-Rehabilitation	-	9,737,000	14,420	-	-	-	9,751,420
Authorized/in progress	90783	Replace Generators - Lift Stations	-	311,000	236,000	-	-	-	547,000
Authorized/in progress	90809	Replace WWTP Influent Grinder	-	-	100,000	-	-	-	100,000
Authorized/in progress	90816	Channel Lift Station Rehabilitation	-	371,734	71,887	-	-	-	443,621
Authorized/in progress	90819	South Lake/West DeGroff Utilities & Street Improvements	500,000	343,700	16,186	-	-	-	859,886
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	20,000	-	-	-	20,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	2,060,000	750,000	-	-	-	2,810,000
Authorized/in progress	90862	Japanski Sewer Force Main Condition Assessment	-	-	250,000	-	-	-	250,000
Authorized/in progress	90877	Brady-Gavan Road and Utility Project	-	-	5,000	-	-	-	5,000
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	65,000	-	-	-	65,000
Authorized/in progress	90895	Wastewater Master Plan	-	-	120,000	-	-	-	120,000
Authorized/in progress	90916	WWTP Blower Manifold Assessment/Design	-	-	53,000	-	-	-	53,000
Authorized/in progress	90917	Lincoln Street Lift Station Valve Replacement	-	-	55,000	-	-	-	55,000
Authorized/in progress	90918	WWTP Clarifier Drive Replacement	-	-	62,000	-	-	-	62,000
Authorized/in progress	90919	Thomsen Harbor Lift Station Rehabilitation	-	1,300,000	1,525,143	-	-	1,700,000	4,525,143
Authorized/in progress	90952	Sludge thickener catwalk replacement	-	-	20,000	-	-	-	20,000
Authorized/in progress	90983	SCADA Communication Upgrades	-	-	50,000	-	-	-	50,000
Authorized/in progress	90983	SCADA Communications Upgrades	-	-	75,000	-	-	-	75,000
Authorized/in progress	90982	Old Sitka Rocks Lift Station Control Panel	-	-	65,000	-	-	-	65,000
Authorized/in progress	91008	WW Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	150,000
Authorized/in progress	91009	Lake & Lincoln Lift Station Rehabilitation	-	-	425,000	-	-	2,500,000	2,925,000
Authorized/in progress	91010	WWTP Effluent Disinfection System	-	-	750,000	-	-	7,000,000	7,750,000
Authorized/in progress	91011	Sewer Force Main Replacement	-	-	700,000	-	-	6,000,000	6,700,000
Authorized/in progress	91012	WWTP Lime Feed System	-	-	250,000	-	-	-	250,000
Authorized/in progress	91013	WW Equipment Condition Assessment	-	-	100,000	-	-	-	100,000
Authorized/in progress	91035	Sludge Dewatering Assessment and Design	-	-	175,000	-	-	-	175,000
Authorized/in progress	91036	WWTP Pipe Replacement	-	-	20,000	-	-	-	20,000
Authorized/in progress Total			500,000	14,123,434	6,687,216	-	-	17,200,000	38,510,650
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	200,000	-	-	-	200,000
New FY26	90878	Katlan Street Road and Utility (HPR to Lincoln)	-	-	100,000	-	-	-	100,000
New FY26	TBD	Granite Creek Lift Station Control Panel	-	-	100,000	-	-	-	100,000
New FY26	91010	WWTP Effluent Disinfection System	-	-	-	-	-	4,000,000	4,000,000
New FY26 Total			-	-	400,000	-	-	4,000,000	4,400,000
Grand Total			500,000	14,123,434	7,087,216	-	-	21,200,000	42,910,650

Solid Waste Fund - Fund 740
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90847	Expansion of Biosolids	-	-	1,530,000	-	-	-	-	1,530,000
Authorized/in progress	90865	Transfer Station Building	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90871	Kimsham Landfill Drainage Compliance	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90899	Scrap Yard Electrical	-	-	8,000	-	-	-	-	8,000
Authorized/in progress	90900	Scrap Yard / Impound Fence	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90920	Scrap Yard Tank Circular Concrete Structure Repairs	-	-	8,500	-	-	-	-	8,500
Authorized/in progress	90953	Recycling Loading Dock Repair	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90963	Solid Waste Compactor	-	2,790,000	155,000	210,000	-	-	-	3,155,000
Authorized/in progress	91014	Granite Ck Biosolids-Bridge Study	-	-	250,000	-	-	-	-	250,000
Authorized/in progress Total			-	2,790,000	2,196,500	210,000	-	-	-	5,196,500
New FY26	TBD	Granite Creek Bridge Replacement			1,400,000					1,400,000
New FY26 Total					1,400,000					1,400,000
Grand Total			-	2,790,000	3,596,500	210,000	-	-	-	6,596,500

Harbor Fund - Fund 750
FY2026 Capital Projects

Status	Project number	Project Description	Source -							Source- Total authorized (approved + contingent)
			Source - Grants (approved)	Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	
Authorized/in progress	90798	Eliason Harbor Electrical Upgrades	-	-	5,144,772	-	-	-	-	5,144,772
Authorized/in progress	90810	Sealing Cove Harbor Maintenance Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90922	Crescent Harbor High Load Dock Project	133,774	-	1,512,000	-	-	-	-	1,645,774
Authorized/in progress	90955	Harbor Master Plan/Condition Assessment	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90956	Harbor Parking Lot Repairs	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	90957	Sealing Cove Lift Station	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90985	Crescent Harbor Finger Float Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90986	Crescent Harbor Tender Float Repairs	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90987	MSC Anode Replacement Phase I/II	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90988	Sealing Cove Harbor Cameras	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90984	ANB Security Camera Replacement	-	-	17,500	-	-	-	-	17,500
Authorized/in progress	90991	Crescent Harbor Vandalism Repair	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90993	MSC Bulkhead Repairs	-	-	1,050,000	1,050,000	7,842,488	-	-	9,942,488
Authorized/in progress	91015	Eliason Harbor Restroom and Shower Repair	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	91018	Fishermen's Work Float Fortification	-	-	500,000	-	390,000	-	-	890,000
Authorized/in progress	91022	Sealing Cove Fish Cleaning Station Rehabilitaiton	-	-	35,000	-	-	-	-	35,000
Authorized/in progress Total			133,774	-	9,099,272	1,050,000	8,232,488	-	-	18,515,534
Grand Total			133,774	-	9,099,272	1,050,000	8,232,488	-	-	18,515,534

Airport Fund - Fund 760
FY2026 Capital Projects

Status	Project number	Project Description	Source -						Source- Total authorized (approved + contingent)	
			Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bonding		Contingent Other
Authorized/in progress	90835	SIT Airport Terminal Improvements	24,458,603	4,000,000	300,000	264,468	26,918,831	-	-	55,941,902
Authorized/in progress	90873	Heat Pumps for Hold Room	-	-	46,000	-	-	-	-	46,000
Authorized/in progress	90879	Seaplane base	4,050,695	-	2,281,176	-	21,832,800	-	-	28,164,671
Authorized/in progress	90924	Exterior Painting-Front and South sides	-	-	100,000	-	-	-	-	100,000
Authorized/in progress Total			28,509,298	4,000,000	2,727,176	264,468	48,751,631	-	-	84,252,573
Grand Total			28,509,298	4,000,000	2,727,176	264,468	48,751,631	-	-	84,252,573

MSC Fund - Fund 770
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90905	MSC Bulkhead Condition Assessment	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90926	Arctic Door Replacement Egress	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90928	Freezer Vestibule Entry Curtains	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90930	Replace Loading Dock Bumper	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90959	MSC Overhead Door Replacement	-	-	120,000	-	-	-	-	120,000
Authorized/in progress	90995	MSC Pre-shutdown Condition Assessment	-	-	185,000	-	-	-	-	185,000
Authorized/in progress	91023	MSC Lighting Replacement	-	-	32,000	-	-	-	-	32,000
Authorized/in progress Total			-	-	452,000	-	-	-	-	452,000
New FY26	TBD	MSC Alarm Panel	-	-	70,000	-	-	-	-	70,000
New FY26	TBD	MSC Egress Doors	-	-	10,000	-	-	-	-	10,000
New FY26 Total			-	-	80,000	-	-	-	-	80,000
Grand Total			-	-	532,000	-	-	-	-	532,000

GPIP Fund - Fund 780
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	80273	Site Improvements	-	-	232,185	-	-	-	-	232,185
Authorized/in progress	90960	Geotech assessment of APC landfill sites	-	-	-	270,000	-	-	-	270,000
Authorized/in progress	90938	GPIP Potable Water	-	-	25,000	-	-	-	-	25,000
Authorized/in progress	90931	Marine Vessel Haul Out and Shipyard	1,000,000	-	8,651,040	1,463,525	-	-	-	11,114,565
Authorized/in progress	90935	Bulk Water Line Repair	-	-	-	64,000	-	-	-	64,000
Authorized/in progress Total			1,000,000	-	8,908,225	1,797,525	-	-	-	11,705,750
New FY26	TBD	GPIP Fire Protection	-	-	75,000	75,000	-	-	-	150,000
New FY26 Total			-	-	75,000	75,000	-	-	-	150,000
Grand Total			1,000,000	-	8,983,225	1,872,525	-	-	-	11,855,750

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

Ordinance 2012-30, October 9, 2012
Balance as of December 31, 2024
\$4,692,054.67

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2012-30

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

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

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

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

* * *

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

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

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

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

Chapter 4.45

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

* * *

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

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


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

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

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

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

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

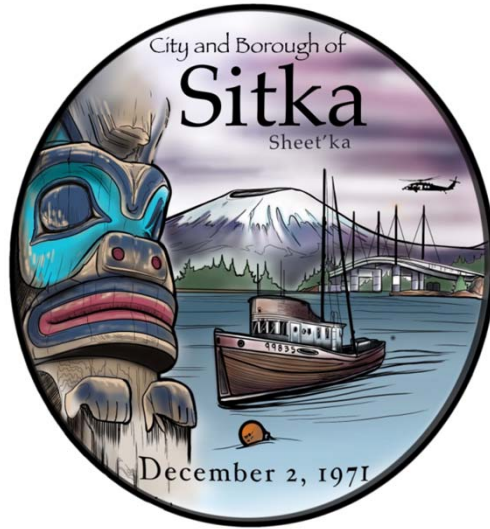


Cheryl Westover, Mayor

ATTEST:



Colleen Ingman, MMC
Municipal Clerk



GENERAL FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

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

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

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

Expense Budget by Classification

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

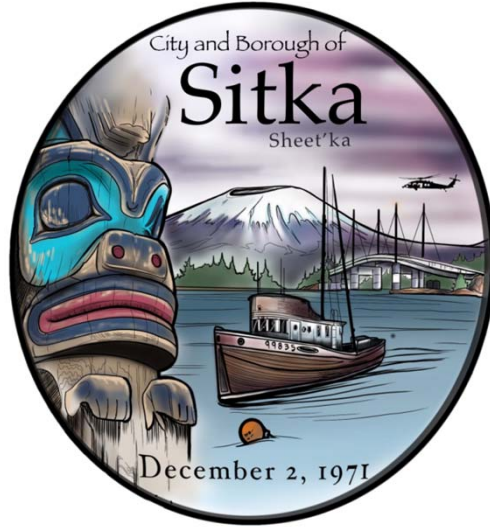
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 100 - General Fund						
Department: 670 - Fixed Assets						
7105.041	Fixed Assets-Library	0.00	0.00	0.00	0.00	7,500.00
7106.001	Fixed Assets-Admin	0.00	0.00	9,533.56	0.00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

General Fund - Fund 700
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source - Total 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	Improvements	-	3,812,288	-	-	-	3,812,288
Authorized/in progress	90855	Seawalk Phase II	-	5,000	437,783	-	-	442,783
Authorized/in progress	90861	Asset Management/CMMS Implementation	-	407,400	11,600	-	-	419,000
Authorized/in progress	90866	City Hall HVAC & Controls Replacement	-	1,425,000	-	-	-	1,425,000
Authorized/in progress	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	1,329,106	-	-	-	1,329,106
Authorized/in progress	90885	Senior Center - ADA Ramp & Rear Porch Improvements	-	95,000	-	-	-	95,000
Authorized/in progress	90886	Community Playground Safety Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90887	Lower Moller East Playground Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90888	Pioneer Park Shelter Improvements	-	15,000	-	-	-	15,000
Authorized/in progress	90907	Police Department HVAC	-	439,000	-	-	-	439,000
Authorized/in progress	90912	Crescent Harbor Restroom Replacement	1,784	326,000	154,000	-	-	481,784
Authorized/in progress	90939	City Hall Building Carpet Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	90940	HCH Cedar Trim and Lam Beam Refinishing	-	150,000	-	-	-	150,000
Authorized/in progress	90961	Wachusets Storm Drains (Peterson Phase II)	200,000	883,371	-	580,000	-	1,663,371
Authorized/in progress	90966	CBS Facilities Condition Assessment + Schools	-	400,000	-	-	-	400,000
Authorized/in progress	90967	Senior Center Interior Floor Replacement Upgrade Common Areas	-	40,000	-	-	-	40,000
Authorized/in progress	90968	Senior Center Roof Replacement	-	175,000	-	-	-	175,000
Authorized/in progress	90969	Water/Wastewater Replacement at Senior Center	-	135,000	-	-	-	135,000
Authorized/in progress	90962	Police Mud Bay Repeater	125,000	-	10,000	-	-	135,000
Authorized/in progress	90964	2022 Tourism Projects	-	-	502,178	-	-	502,178
Authorized/in progress	90990	Blatchley Heat Pump Replacement	-	600,000	-	-	-	600,000
Authorized/in progress	90989	ADA Second Bus Shelter	-	29,854	-	-	-	29,854
Authorized/in progress	90996	Housing Study	-	750,000	-	-	-	750,000
Authorized/in progress	90997	Streets Condition Assessment	-	20,000	-	-	-	20,000
Authorized/in progress	90998	Senior Center - Sprinkler Replacement	-	75,000	-	-	-	75,000
Authorized/in progress	90999	Lincoln Street (Jeff Davis to Lake) Road & Utility Project	-	392,668	-	-	-	392,668
Authorized/in progress	91001	City/State Building - Exterior Painting	-	50,000	-	-	-	50,000
Authorized/in progress	91002	Fire Hall-Carpet Replacement	-	125,000	-	-	-	125,000
Authorized/in progress	91003	City/State Building - Window Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	91004	Fire Hall - Replace Fire Alarm Control Panel	-	30,000	-	-	-	30,000
Authorized/in progress	90994	Safe Streets for All	550,000	150,000	-	-	-	700,000
Authorized/in progress	91019	UTV Storage at Cruise Terminal	-	-	25,000	-	-	25,000
Authorized/in progress	91016	Tyler New World Time & Attendance	-	88,000	-	-	-	88,000
Authorized/in progress	91017	Police Security Door and Radio Upgrade	223,400	-	-	-	-	223,400
Authorized/in progress	91024	Lifting HVAC Heat Pumps HCH, Library and UV	-	10,000	-	-	-	10,000
Authorized/in progress	91025	Governmental Asset Security Gates	-	100,000	-	-	-	100,000
Authorized/in progress	91026	Refurbishing the City-State Building Roof	-	175,000	-	-	175,000	350,000
Authorized/in progress	91027	Installing Fiber Optic Cable from Fire Hall	-	-	460,000	-	-	460,000
Authorized/in progress	91028	City Hall Water Heater Replacement	-	6,000	-	-	-	6,000
Authorized/in progress	91029	Moller Exterior Clubhouse Painting	-	20,000	-	-	-	20,000
Authorized/in progress	91030	City Hall Exterior Work	-	150,000	-	-	-	150,000
Authorized/in progress	91031	Centralized permitting software	-	100,000	-	-	-	100,000
Authorized/in progress	91032	Fire Hall Front Door Replacements	-	20,000	-	-	-	20,000
Authorized/in progress	91038	Fire station alerting system	-	25,000	-	-	-	25,000
Authorized/in progress	91040	Crescent harbor Tennis Courts	125,000	125,000	-	-	-	250,000
Authorized/in progress	91039	EV chargers and Installation	10,300	-	-	-	-	10,300
Authorized/in progress	91041	Tom Young Cabin Deck Repair	-	30,000	-	-	-	30,000
Authorized/in progress Total			1,235,484	19,168,301	1,705,561	580,000	175,000	22,864,346
New FY26	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	530,894	-	-	-	530,894
New FY26	90907	Police Department HVAC	-	581,000	-	-	1,980,000	2,561,000
New FY26	90940	HCH Cedar Trim and Lam Beam Refinishing	-	25,000	-	-	-	25,000
New FY26	TBD	Cross Trail drainage and slope stability	-	60,000	-	-	-	60,000
New FY26	TBD	Kimsham replacement of 4 scoreboards	-	80,000	-	-	-	80,000
New FY26	TBD	Tom Young Cabin Envelope Façade	-	40,000	-	-	-	40,000
New FY26	TBD	Commercial Electriv Water Heaters (2) for Fire Hall	-	25,000	-	-	-	25,000
New FY26	TBD	Upper Moller Field security cameras (4)	-	30,000	-	-	-	30,000
New FY26	TBD	Moller Ballfield backstop and netting	-	30,000	-	-	-	30,000
New FY26	TBD	Animal Shelter HVAC control system	-	-	-	-	-	-
New FY26	TBD	EV electric supply infrastructure	-	-	50,000	-	-	50,000
New FY26	TBD	Senior Center Rehabilitation	-	1,000,000	-	-	-	1,000,000
New FY26	TBD	91030-City Hall - Exterior Work	-	200,000	-	-	-	200,000
New FY26	TBD	Repave Upper Moller Parking Lot	-	650,000	-	-	-	650,000
New FY26	TBD	City Hall Restroom Refurbishment	-	100,000	80,000	-	-	180,000
New FY26	TBD	City Hall Elevator Refurbishment	-	150,000	-	-	-	150,000
New FY26	TBD	Blatchley pool repairs and improvements	-	210,000	-	-	-	210,000
New FY26	TBD	Replace Interpretive signs along Crescent Harbor	-	-	18,000	-	-	18,000
New FY26	90961	Wachusets Storm Drains (Peterson Phase II)	870,370	204,415	-	(580,000)	-	494,785
New FY26 Total			870,370	3,916,309	148,000	(580,000)	1,980,000	6,334,679

General Fund - Fund 700
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source- Total authorized (approved + contingent)
New FY26 SSD	TBD	SSD SHS Exterior Window Repair	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD KGH Covered Area Revitalization	-	75,000	-	-	-	75,000
New FY26 SSD	TBD	SSD SSD DDC Upgrades (SHS, BMS, XES)	-	175,000	-	-	-	175,000
New FY26 SSD	TBD	SSD XES Asphalt Repairs	-	125,000	-	-	-	125,000
New FY26 SSD	TBD	SSD XES Back Ramp Replacement	-	15,000	-	-	-	15,000
New FY26 SSD	TBD	SSD BMS Envelope Restoration	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD SHS Envelope Restoration	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD SHS Entry Doors & Grate Replacement	-	85,000	-	-	-	85,000
New FY26 SSD	TBD	SSD SSD Boiler Overhaul	-	200,000	-	-	-	200,000
New FY26 SSD	TBD	SSD KGH Compressor Replacement	-	15,000	-	-	-	15,000
New FY26 SSD	TBD	SSD KGH School Sign Replacement	-	20,000	-	-	-	20,000
New FY26 SSD	TBD	SSD KGH Gym Floor Resurfacing	-	125,000	-	-	-	125,000
New FY26 SSD	TBD	SSD KGH HVAC Controls Upgrade	-	150,000	-	-	-	150,000
New FY26 SSD	TBD	SSD XES Walk-In Freezer Repair	-	25,000	-	-	-	25,000
New FY26 SSD	TBD	SSD XES Covered Area Repairs	-	20,000	-	-	-	20,000
New FY26 SSD	TBD	SSD SHS Gym Wood Floor Refurbishment	-	120,000	-	-	-	120,000
New FY26 SSD	TBD	SSD XES Gym Floor Resurfacing	-	150,000	-	-	-	150,000
New FY26 SSD	TBD	SSD BMS Band Wood Floor Refurbishment	-	50,000	-	-	-	50,000
New FY26 SSD	TBD	SSD PAC Exterior Improvements	-	100,000	-	-	-	100,000
New FY26 SSD	TBD	SSD XES Exterior Repainting	-	200,000	-	-	-	200,000
New FY26 SSD	TBD	SSD PAC Bollard Replacements	-	40,000	-	-	-	40,000
New FY26 SSD	TBD	SSD BMS Gym Wood Floor Refurbishment	-	100,000	-	-	-	100,000
New FY26 SSD Total			-	1,940,000	-	-	-	1,940,000
Physically complete	90739	Kettleston Memorial Library Expansion	5,350,000	392,114	1,212,842	-	-	6,954,956
Physically complete	90814	Cross Trail Multimodal Pathway Phase 6	2,382,698	165,171	50,000	-	-	2,597,869
Physically complete Total			7,732,698	557,285	1,262,842	-	-	9,552,825
Grand Total			9,838,552	25,581,895	3,116,403	-	2,155,000	40,691,850



ELECTRIC FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

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

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

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

Expense Budget by Classification

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

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

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

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

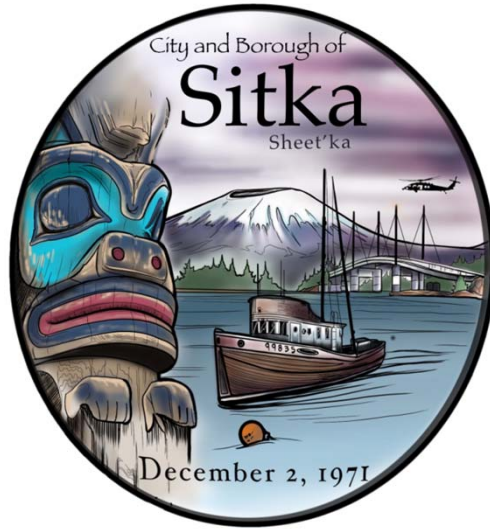
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 200 - Electric Fund						
5206.000	Supplies	3,831.98	1,392.20	5,280.57	9,000.00	50,000.00
5207.000	Repairs and Maintenance	33,641.70	25,249.22	9,686.62	35,000.00	50,000.00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

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

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

Electric Fund - Fund 710
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source- Total authorized (approved + contingent)
Authorized/in progress	90261	Island Improvements	-	608,717	24,500	-	633,217
Authorized/in progress	90410	SCADA System Enhancements	-	751,185	-	-	751,185
Authorized/in progress	90777	Metering	-	1,375,019	-	-	1,375,019
Authorized/in progress	90840	Green Lake Power Plant Pre Overhaul Inspection	-	374,256	-	-	374,256
Authorized/in progress	90841	Jarvis Fuel System Repairs and Storage Tanks	-	339,458	-	-	339,458
Authorized/in progress	90868	69 kv Thimbleberry Trans Line Bypass	-	505,000	-	-	505,000
Authorized/in progress	90944	Howell -- Bungler valve/gate	-	150,000	-	-	150,000
Authorized/in progress	90947	Green Lake Excitation upgrade	-	650,000	-	-	650,000
Authorized/in progress	90948	Green Lake Dam power cable replacement	-	100,000	-	-	100,000
Authorized/in progress	90972	Green Lake Powerplant - Refurbish Generating Units (Phase II & III)	-	7,014,973	-	-	7,014,973
Authorized/in progress	90973	Regulatory/FERC	-	1,240,000	-	-	1,240,000
Authorized/in progress	90975	Diesel Generation upgrades	-	2,765,000	-	-	2,765,000
Authorized/in progress	90976	Transmission and Distribution (Feeder Improvements)	-	2,585,537	-	-	2,585,537
Authorized/in progress	91020	C2C	500,000	-	-	-	500,000
Authorized/in progress	91021	Hydro-power Generation	-	425,000	-	-	425,000
Authorized/in progress	91042	Blue Lake Development - Install Fall Protection	-	40,000	-	-	40,000
Authorized/in progress	91043	Green Lake Development - Install Fall Protection	-	40,000	-	-	40,000
Authorized/in progress	91044	City Wide - Fire Systems Analysis	-	30,000	-	-	30,000
Authorized/in progress	91045	Blue Lake Powerplant Switchyard - Replace Breaker 33	-	350,000	-	-	350,000
Authorized/in progress	91046	Green Lake Powerplant Switchyard - Design and Build Secondary Transformer Yard	-	150,000	-	-	150,000
Authorized/in progress	91047	Green Lake Switchyard - Refurbish Transformer 1 of 4	-	120,000	-	-	120,000
Authorized/in progress	91048	Blue Lake Powerplant - Install Entry Gate	-	75,000	-	-	75,000
Authorized/in progress	91049	Green Lake Dam - Install New Dam Monitoring Cameras & Failure Alarm	-	200,000	-	-	200,000
Authorized/in progress	91050	Blue Lake Intake Structure - Foundation Repairs & Boat Ramp Repairs	-	110,500	-	-	110,500
Authorized/in progress	91051	Marine Street Substation - Side A - PLC Replacement	-	30,000	-	-	30,000
Authorized/in progress	91052	Marine Street Substation - Side A - Replace transformer devices	-	25,000	-	-	25,000
Authorized/in progress	91053	Marine Street Substation - Side A Relay Upgrade	-	30,000	-	-	30,000
Authorized/in progress	91054	Jarvis Street Substation - PLC Replacement	-	30,000	-	-	30,000
Authorized/in progress	91055	Jarvis Street Substation - Relay Upgrade	-	30,000	-	-	30,000
Authorized/in progress	91056	Jarvis Street Substation - Replace transformer devices	-	45,000	-	-	45,000
Authorized/in progress	91057	Blue Lake Switchyard - Replace Switch BL 22 A,B	-	105,000	-	-	105,000
Authorized/in progress	91058	Blue Lake Switchyard - Replace Switch BL 33 A,B	-	105,000	-	-	105,000
Authorized/in progress	91059	Blue Lake Switchyard - Replace Switch BL 53 Bypass	-	55,000	-	-	55,000
Authorized/in progress	91060	Blue Lake Switchyard - Replace Switch BL 55 A,B	-	105,000	-	-	105,000
Authorized/in progress	91061	Green Lake Switchyard - Replace Switch GL 11 Breaker A,B, Bypass	-	155,000	-	-	155,000
Authorized/in progress	91062	Islands - Replace Transformer D203	-	15,000	-	-	15,000
Authorized/in progress	91063	Islands - Replace Transformer I-7	-	15,000	-	-	15,000
Authorized/in progress	91064	GPIP Switchyard - Install Alternate 12kV Feeder	-	200,000	-	-	200,000
Authorized/in progress	91065	Blue Lake Penstock - Install New Water Takeoff and Isolation Valve at Plant	-	148,151	-	-	148,151
Authorized/in progress Total			500,000	21,092,796	24,500	-	21,617,296
New FY26	90777	Metering Phase II	-	200,000	-	-	200,000
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	500,000	-	-	500,000
New FY26	91021	Hydro-power Generation	-	(425,000)	-	-	(425,000)
New FY26	TBD	Blue Lake FVU _ Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
New FY26	TBD	Blue Lake Powerplant - Install Access to Air Filters	-	45,000	-	-	45,000
New FY26	TBD	Diesel Plants - Install Two New Interior Unit Monitoring Cameras on D4	-	10,000	-	-	10,000
New FY26	TBD	Green Lake Powerplant - Install Four New Interior Unit Monitoring Cameras	-	10,000	-	-	10,000
New FY26	TBD	Green Lake Powerplant - Refurbish Generating Units (Phase II & III)	-	464,397	-	2,520,630	2,985,027
New FY26	TBD	Green Lake Powerplant Switchyard - Purchase New 3-Phase Transformer	-	1,340,000	-	-	1,340,000
New FY26	TBD	Green Lake Road - Replace Culverts & Install New Culverts	-	15,000	-	-	15,000
New FY26	TBD	Islands - Replace Submarine Cable - CR0	-	325,000	-	-	325,000
New FY26	TBD	Jarvis Street Substation - Replace Security Fencing	-	80,000	-	-	80,000
New FY26	TBD	Transmission Line GL to BL - Replace 20 Poles	-	400,000	-	-	400,000
New FY26	TBD	Transmission Line Thimbleberry to Marine Street - Replace 15 Poles	-	350,000	-	-	350,000
New FY26 Total			-	3,324,397	-	2,520,630	5,845,027
Grand Total			500,000	24,417,193	24,500	2,520,630	27,462,323



WATER FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

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

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

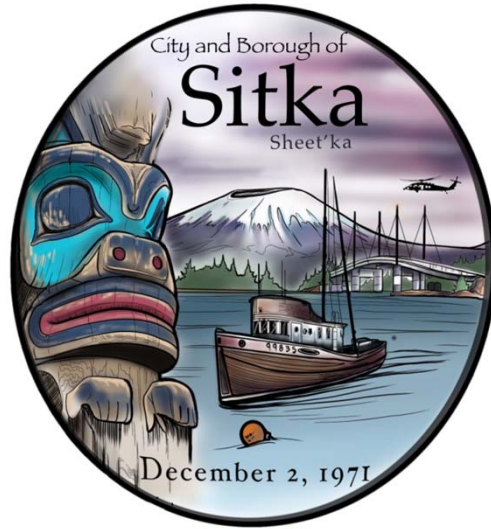
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 210 - Water Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	172,474.35	204,002.48	228,400.46	372,529.52	340,987.68
5110.002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

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 210 - Water Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.003	Sick Leave	0.00	0.00	57,402.15	0.00	0.00
5110.004	Overtime	0.00	0.00	0.00	25,000.01	25,000.01
5110.010	Temp Wages	0.00	0.00	0.00	20,000.00	37,621.35
5120.001	Annual Leave	(2,350.75)	5,408.56	(245.24)	16,540.00	16,787.00
5120.002	SBS	0.00	0.00	0.00	3,772.40	4,867.73
5120.003	Medicare	0.00	0.00	0.00	892.33	1,151.42
5120.004	PERS	0.00	0.00	0.00	5,500.00	5,500.00
5120.007	Workmen's Compensation	0.00	0.00	0.00	1,080.00	1,471.60
5201.000	Training and Travel	467.70	392.40	0.00	0.00	0.00
5203.005	Fuel Oil	3,945.17	3,299.65	2,164.81	3,500.00	3,000.00
5205.000	Insurance	55,185.02	80,868.58	116,676.08	152,000.00	123,750.00
5206.000	Supplies	78.27	296.85	52.16	500.00	1,000.00
5208.000	Bldg Repair & Maint	4,837.92	8,337.96	12,521.04	31,458.00	37,344.00
5211.000	IT Fees	38,731.92	30,465.96	50,364.00	68,223.00	71,472.00
5212.000	Contracted Services	15,592.76	18,437.18	14,111.19	25,225.00	30,225.00
5214.000	Interdepartment Services	449,717.14	439,529.85	423,953.27	398,248.00	348,780.00
5222.000	Postage	7,547.36	6,187.50	6,776.40	7,800.00	7,800.00
5224.000	Dues and Publications	1,079.00	888.00	665.00	2,000.00	2,000.00
5226.000	Advertising	77.60	0.00	0.00	1,100.00	1,100.00
5230.000	Bad Debts	9,886.58	9,453.07	8,370.59	9,900.00	9,900.00
5231.000	Credit Card Expense	34,975.07	36,765.31	37,826.47	42,000.00	42,000.00
5290.000	Other Expenses	51.25	1,866.06	(6.00)	1,050.00	1,050.00
5400.000	OPEB Expense	(76,263.00)	(71,323.00)	(49,923.00)	0.00	0.00
Department Total: 601 - Administration		\$543,559.01	\$570,873.93	\$680,708.92	\$815,788.74	\$771,820.11
Department: 605 - Distribution						
5110.001	Regular Salaries/Wages	115,358.95	127,936.82	148,884.96	367,693.52	336,151.68
5110.002	Holidays	10,298.85	10,413.72	11,412.92	0.00	0.00
5110.003	Sick Leave	10,627.21	8,055.27	9,744.63	0.00	0.00
5110.004	Overtime	14,640.56	23,110.33	13,188.87	0.00	0.00
5120.001	Annual Leave	28,140.35	26,182.25	35,952.96	0.00	0.00
5120.002	SBS	10,952.32	12,058.46	13,634.25	22,539.69	20,606.04
5120.003	Medicare	2,590.73	2,852.36	3,224.99	5,331.54	4,874.19
5120.004	PERS	39,084.20	43,078.38	44,905.22	80,892.40	73,953.01
5120.005	Health Insurance	59,507.78	63,767.64	62,060.21	157,368.72	113,821.32
5120.006	Life Insurance	31.67	31.23	26.94	36.36	39.24
5120.007	Workmen's Compensation	5,322.33	5,916.51	5,922.11	8,824.73	7,899.61
5120.011	PERS on Behalf	14,216.00	(14,244.00)	5,561.00	20,997.00	7,727.00
5201.000	Training and Travel	4,938.74	1,665.20	1,523.90	3,500.00	6,000.00
5202.000	Uniforms	553.02	812.45	283.01	759.50	700.00
5203.001	Utilities	36,558.48	37,244.92	35,021.67	40,000.00	40,000.00
5204.001	Cell Phone Stipend	900.00	900.00	900.00	900.00	1,200.00
5206.000	Supplies	9,306.76	6,291.72	4,238.13	3,000.00	5,000.00
5207.000	Repairs and Maintenance	22,202.20	14,539.06	9,811.23	36,899.00	34,000.00
5212.000	Contracted Services	2,780.00	9,521.19	8,218.17	30,000.00	40,000.00
5221.000	Transportation/Vehicles	22,492.92	22,492.97	40,383.67	61,342.00	68,473.00
5223.000	Tools & Small Equipment	0.00	5,870.25	1,846.59	4,200.00	0.00
5227.002	Rent-Equipment	244.60	1,149.50	0.00	3,000.00	10,000.00
5290.000	Other Expenses	550.00	550.00	0.00	500.00	500.00
5290.100	Unanticipated Repairs	2,550.00	150,608.62	60,619.45	163,039.00	150,000.00
Department Total: 605 - Distribution		\$413,847.67	\$560,804.85	\$517,364.88	\$1,010,823.46	\$920,945.09

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

Water Fund - Fund 720
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90833	Critical Secondary Water Supply	-	17,620,000	530,000	-	-	-	-	18,150,000
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	2,395,000	440,000	-	-	-	-	2,835,000
Authorized/in progress	90870	Water Master Plan	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90883	Water Transmission Main Emergency repair	-	-	317,277	-	-	-	-	317,277
Authorized/in progress	90889	Blue Lake Watershed Plan	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90893	SCADA Reporting Software	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	60,000	-	-	-	-	60,000
Authorized/in progress	90913	Tank Cleaning and Inspection	-	-	240,000	-	-	-	-	240,000
Authorized/in progress	90914	Transmission Main Condition Assessment	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90981	SCADA Communications Upgrades	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90979	Distribution System Water Meter Installation	-	-	425,000	-	-	-	-	425,000
Authorized/in progress	90980	Gibson St Water Project	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	91005	Kirkman Drive Water Main Replacement	-	-	630,000	-	-	-	-	630,000
Authorized/in progress	91006	Booster Station Communications and VFDs	-	-	450,000	-	-	-	-	450,000
Authorized/in progress	91007	W Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	91024	Lifting HVAC Heat Pumps HCH, Library and UV	-	-	5,000	-	-	-	-	5,000
Authorized/in progress	91033	Repaint Tanks	-	-	495,000	-	-	-	-	495,000
Authorized/in progress	91034	Maksoutoff Galvanized Water Line Replacement	-	-	260,000	-	-	-	-	260,000
Authorized/in progress	91066	Old McDonald's Water Line Repair	-	-	232,723	-	-	-	-	232,723
Authorized/in progress Total			-	20,015,000	4,715,000	-	-	-	-	24,730,000
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	200,000	-	-	-	-	200,000
New FY26	90878	Katlion Street Road and Utility (HPR to Lincoln)	-	-	100,000	-	-	-	-	100,000
New FY26	91034	Maksoutoff Galvanized Water Line Replacement	-	-	151,000	-	-	-	-	151,000
New FY26 Total			-	-	451,000	-	-	-	-	451,000
Physically complete	90652	UV Disinfection Feasibility	5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
Physically complete Total			5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
Grand Total			5,561,000	26,565,000	5,184,000	-	-	-	-	37,310,000



WASTEWATER FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

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

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

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

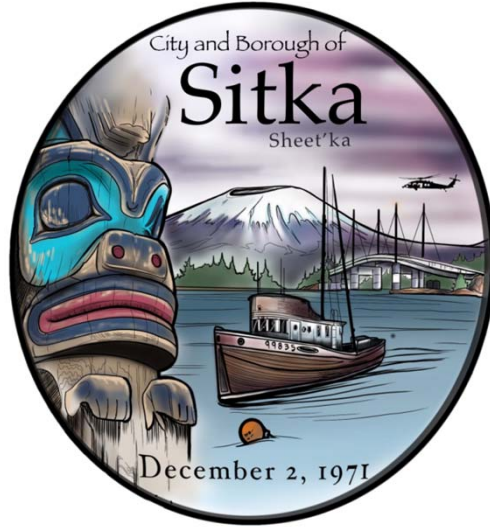
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Level 2
Fund: 220 - Waste Water Treatment						
	EXPENSES Total	\$4,440,708.42	\$3,738,902.90	\$6,589,802.38	\$7,241,016.97	\$6,338,026.09
Fund EXPENSE	Total: 220 - Waste Water Treatment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

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

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

Wastewater Fund - Fund 730
FY2026 Capital Projects

Status	Project number	Project Description	Source -	Source -	Source -	Source -	Source -	Source -	Source - Total
			Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bonding	Contingent Other
Authorized/in progress	90447	WWTP Control System	-	-	478,580	-	-	-	478,580
Authorized/in progress	90565	Jamestown East Lift Station Replacement	-	-	85,000	-	-	-	85,000
Authorized/in progress	90655	WWTP-Rehabilitation	-	9,737,000	14,420	-	-	-	9,751,420
Authorized/in progress	90783	Replace Generators - Lift Stations	-	311,000	236,000	-	-	-	547,000
Authorized/in progress	90809	Replace WWTP Influent Grinder	-	-	100,000	-	-	-	100,000
Authorized/in progress	90816	Channel Lift Station Rehabilitation	-	371,734	71,887	-	-	-	443,621
Authorized/in progress	90819	South Lake/West DeGroff Utilities & Street Improvements	500,000	343,700	16,186	-	-	-	859,886
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	20,000	-	-	-	20,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	2,060,000	750,000	-	-	-	2,810,000
Authorized/in progress	90862	Japanski Sewer Force Main Condition Assessment	-	-	250,000	-	-	-	250,000
Authorized/in progress	90877	Brady-Gavan Road and Utility Project	-	-	5,000	-	-	-	5,000
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	65,000	-	-	-	65,000
Authorized/in progress	90895	Wastewater Master Plan	-	-	120,000	-	-	-	120,000
Authorized/in progress	90916	WWTP Blower Manifold Assessment/Design	-	-	53,000	-	-	-	53,000
Authorized/in progress	90917	Lincoln Street Lift Station Valve Replacement	-	-	55,000	-	-	-	55,000
Authorized/in progress	90918	WWTP Clarifier Drive Replacement	-	-	62,000	-	-	-	62,000
Authorized/in progress	90919	Thomsen Harbor Lift Station Rehabilitation	-	1,300,000	1,525,143	-	-	1,700,000	4,525,143
Authorized/in progress	90952	Sludge thickener catwalk replacement	-	-	20,000	-	-	-	20,000
Authorized/in progress	90983	SCADA Communication Upgrades	-	-	50,000	-	-	-	50,000
Authorized/in progress	90983	SCADA Communications Upgrades	-	-	75,000	-	-	-	75,000
Authorized/in progress	90982	Old Sitka Rocks Lift Station Control Panel	-	-	65,000	-	-	-	65,000
Authorized/in progress	91008	WW Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	150,000
Authorized/in progress	91009	Lake & Lincoln Lift Station Rehabilitation	-	-	425,000	-	-	2,500,000	2,925,000
Authorized/in progress	91010	WWTP Effluent Disinfection System	-	-	750,000	-	-	7,000,000	7,750,000
Authorized/in progress	91011	Sewer Force Main Replacement	-	-	700,000	-	-	6,000,000	6,700,000
Authorized/in progress	91012	WWTP Lime Feed System	-	-	250,000	-	-	-	250,000
Authorized/in progress	91013	WW Equipment Condition Assessment	-	-	100,000	-	-	-	100,000
Authorized/in progress	91035	Sludge Dewatering Assessment and Design	-	-	175,000	-	-	-	175,000
Authorized/in progress	91036	WWTP Pipe Replacement	-	-	20,000	-	-	-	20,000
Authorized/in progress Total			500,000	14,123,434	6,687,216	-	-	17,200,000	38,510,650
New FY26	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	200,000	-	-	-	200,000
New FY26	90878	Katlan Street Road and Utility (HPR to Lincoln)	-	-	100,000	-	-	-	100,000
New FY26	TBD	Granite Creek Lift Station Control Panel	-	-	100,000	-	-	-	100,000
New FY26	91010	WWTP Effluent Disinfection System	-	-	-	-	-	4,000,000	4,000,000
New FY26 Total			-	-	400,000	-	-	4,000,000	4,400,000
Grand Total			500,000	14,123,434	7,087,216	-	-	21,200,000	42,910,650



SOLID WASTE FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

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

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

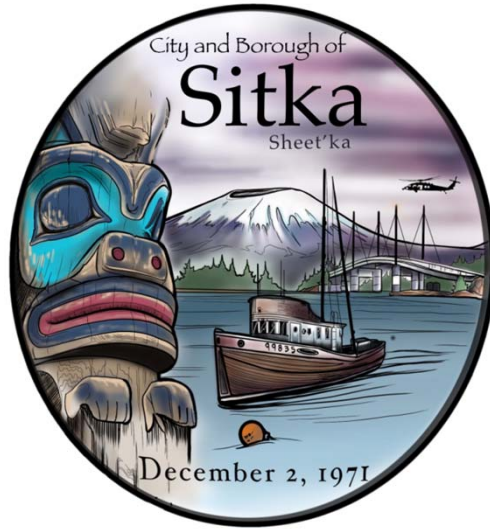
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 230 - Solid Waste Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	119,679.27	115,175.70	120,418.38	180,238.32	183,723.12
5110.002	Holidays	6,571.06	6,314.92	6,644.43	0.00	0.00
5110.003	Sick Leave	2,078.10	7,383.40	3,763.04	0.00	0.00
5110.004	Overtime	10,868.97	4,546.01	12,951.22	3,000.00	3,000.00
5110.010	Temp Wages	0.00	119.60	288.00	10,000.00	22,331.27
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$139,197.40	\$133,539.63	\$144,065.07	\$193,238.32	\$209,054.39
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	6,212.88	11,788.46	4,162.88	4,323.00	5,654.00
5120.002	SBS	8,998.82	8,669.47	9,518.14	12,110.44	13,161.80
5120.003	Medicare	2,128.64	2,050.65	2,251.45	2,864.63	3,113.27
5120.004	PERS	31,355.84	30,560.95	31,526.70	40,312.35	41,078.98
5120.005	Health Insurance	45,438.04	32,715.51	30,562.14	66,851.64	57,530.40
5120.006	Life Insurance	28.23	26.89	23.55	36.36	30.96
5120.007	Workmen's Compensation	5,389.06	5,199.41	5,529.31	6,304.93	6,588.04
5120.011	PERS on Behalf	(16,431.00)	(39,209.00)	20,423.00	10,913.65	4,094.00
5400.000	OPEB Expense	(45,791.00)	(26,741.00)	(28,128.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$37,329.51	\$25,061.34	\$75,869.17	\$143,717.00	\$131,251.45
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	3,619.92	5,026.35	1,598.45	102,000.00	53,500.00
5202.000	Uniforms	2,096.59	1,026.61	2,323.57	5,119.75	5,000.00
5203.001	Utilities	44,285.36	40,654.22	43,202.51	49,500.00	58,000.00
5204.000	Telephone	1,983.08	1,985.97	2,137.42	2,100.00	1,500.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	900.00	600.00
5205.000	Insurance	5,276.66	6,265.29	8,647.07	9,800.00	14,550.00
5206.000	Supplies	32,523.51	12,179.13	18,451.03	42,000.00	41,500.00
5207.000	Repairs and Maintenance	1,605.03	1,379.08	610.51	0.00	30,000.00
5208.000	Bldg Repair & Maint	11,489.92	8,337.96	12,521.04	16,166.00	25,076.00
5211.000	IT Fees	19,494.96	25,685.04	25,440.96	30,046.00	31,284.00
5212.000	Contracted Services	3,638,839.44	3,564,655.52	3,668,009.18	4,336,365.00	4,564,305.00
5214.000	Interdepartment Services	462,878.74	437,380.72	441,337.90	524,852.00	478,532.00
5221.000	Transportation/Vehicles	329,430.73	92,428.56	346,534.37	114,828.00	367,155.00
5222.000	Postage	6,750.00	6,187.50	6,750.00	6,500.00	6,500.00
5223.000	Tools & Small Equipment	3,008.11	914.12	2,450.93	14,000.00	20,000.00
5226.000	Advertising	1,533.80	196.00	2,681.29	0.00	0.00
5227.002	Rent-Equipment	62,000.00	31,000.00	31,000.00	35,600.00	35,600.00
5230.000	Bad Debts	22,675.28	30,101.42	12,003.75	30,100.00	30,000.00
5231.000	Credit Card Expense	54,147.55	59,153.00	58,138.24	62,000.00	69,000.00
5290.000	Other Expenses	(30,306.09)	(5,724.03)	(10,109.03)	16,000.00	16,000.00
5295.000	Interest Expense	13,911.82	12,178.08	10,441.17	8,685.00	6,948.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$4,687,244.41	\$4,331,010.54	\$4,684,170.36	\$5,406,561.75	\$5,855,050.00
<i>600 - Amortization & Depreciation</i>						
6201.000	Depreciation-Land Improve	89,989.44	89,989.44	89,989.44	89,990.00	89,990.00
6202.000	Depreciation-Plants	12,069.60	12,069.60	94,383.01	12,070.00	121,821.00
6205.000	Depreciation-Buildings	38,561.15	8,675.59	12,398.59	8,676.00	12,399.00
6206.000	Depreciation-Machinery	6,975.51	9,239.15	11,502.79	9,240.00	8,980.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$147,595.70	\$119,973.78	\$208,273.83	\$119,976.00	\$233,190.00
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	369,674.34	55,000.00
7200.000	Interfund Transfers Out	3,070,000.00	0.00	1,470,840.00	20,000.00	0.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	1,400,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	208,798.00	208,798.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$3,070,000.00	\$0.00	\$1,470,840.00	\$598,472.34	\$1,663,798.00
EXPENSES Total		\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84
Fund EXPENSE Total: 230 - Solid Waste Fund		\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84
EXPENSE GRAND Totals:		\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84

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

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 230 - Solid Waste Fund						
5202.000	Uniforms	2,096.59	1,026.61	2,323.57	5,119.75	5,000.00
5203.001	Utilities	25,537.66	21,630.18	18,584.80	25,000.00	25,000.00
5204.000	Telephone	1,983.08	1,985.97	2,137.42	2,100.00	1,500.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	900.00	600.00
5206.000	Supplies	18,824.56	9,126.23	14,930.78	25,000.00	25,000.00
5207.000	Repairs and Maintenance	0.00	1,379.08	362.19	0.00	30,000.00
5208.000	Bldg Repair & Maint	210.00	0.00	0.00	0.00	0.00
5212.000	Contracted Services	227,593.08	278,704.52	394,630.68	510,000.00	555,000.00
5214.000	Interdepartment Services	5,313.94	936.06	0.00	0.00	0.00
5221.000	Transportation/Vehicles	7,427.83	7,071.13	96,062.12	0.00	12,000.00
5223.000	Tools & Small Equipment	3,008.11	914.12	2,450.93	14,000.00	20,000.00
5226.000	Advertising	0.00	196.00	0.00	0.00	0.00
5227.002	Rent-Equipment	62,000.00	31,000.00	31,000.00	35,600.00	35,600.00
5290.000	Other Expenses	0.00	210.00	1,845.00	0.00	0.00
Department Total: 622 - Scrap Yard		\$580,956.27	\$538,647.24	\$822,275.76	\$975,076.09	\$1,018,431.80
Department: 623 - Dropoff Recycle Center						
5110.004	Overtime	0.00	0.00	0.00	3,000.00	3,000.00
5110.010	Temp Wages	0.00	0.00	0.00	10,000.00	22,331.27
5120.001	Annual Leave	0.00	0.00	0.00	4,323.00	5,654.00
5120.002	SBS	0.00	0.00	0.00	1,061.90	1,899.40
5120.003	Medicare	0.00	0.00	0.00	251.18	449.28
5120.004	PERS	0.00	0.00	0.00	660.00	660.00
5120.007	Workmen's Compensation	0.00	0.00	0.00	302.90	580.09
5203.001	Utilities	9,181.08	8,377.60	6,393.38	8,500.00	8,000.00
5212.000	Contracted Services	80,667.74	32,536.25	54,183.77	125,840.00	126,900.00
5214.000	Interdepartment Services	609.07	334.60	200.00	0.00	0.00
Department Total: 623 - Dropoff Recycle Center		\$90,457.89	\$41,248.45	\$60,777.15	\$153,938.98	\$169,474.04
Department: 624 - Solid Waste Collection						
5212.000	Contracted Services	0.00	0.00	2,488,795.48	2,721,600.00	2,857,680.00
Department Total: 624 - Solid Waste Collection		\$0.00	\$0.00	\$2,488,795.48	\$2,721,600.00	\$2,857,680.00
Division Total: 600 - Operations		\$4,849,859.50	\$4,477,433.43	\$4,893,663.43	\$5,734,832.07	\$6,188,407.84
Division: 640 - Depreciation/Amortization						
6201.000	Depreciation-Land Improve	89,989.44	89,989.44	89,989.44	89,990.00	89,990.00
6202.000	Depreciation-Plants	12,069.60	12,069.60	94,383.01	12,070.00	121,821.00
6205.000	Depreciation-Buildings	38,561.15	8,675.59	12,398.59	8,676.00	12,399.00
6206.000	Depreciation-Machinery	6,975.51	9,239.15	11,502.79	9,240.00	8,980.00
Division Total: 640 - Depreciation/Amortization		\$147,595.70	\$119,973.78	\$208,273.83	\$119,976.00	\$233,190.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	13,911.82	12,178.08	10,441.17	8,685.00	6,948.00
7301.000	Note Principal Payments	0.00	0.00	0.00	208,798.00	208,798.00
Division Total: 650 - Debt Payments		\$13,911.82	\$12,178.08	\$10,441.17	\$217,483.00	\$215,746.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	369,674.34	55,000.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$369,674.34	\$55,000.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	3,070,000.00	0.00	1,470,840.00	20,000.00	0.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	1,400,000.00
Division Total: 680 - Transfers Between Funds		\$3,070,000.00	\$0.00	\$1,470,840.00	\$20,000.00	\$1,400,000.00
EXPENSES Total		\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84
Fund EXPENSE Total: 230 - Solid Waste Fund		\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84
EXPENSE GRAND Totals:		\$8,081,367.02	\$4,609,585.29	\$6,583,218.43	\$6,461,965.41	\$8,092,343.84

Solid Waste Fund - Fund 740
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90847	Expansion of Biosolids	-	-	1,530,000	-	-	-	-	1,530,000
Authorized/in progress	90865	Transfer Station Building	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90871	Kimsham Landfill Drainage Compliance	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90899	Scrap Yard Electrical	-	-	8,000	-	-	-	-	8,000
Authorized/in progress	90900	Scrap Yard / Impound Fence	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90920	Scrap Yard Tank Circular Concrete Structure Repairs	-	-	8,500	-	-	-	-	8,500
Authorized/in progress	90953	Recycling Loading Dock Repair	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90963	Solid Waste Compactor	-	2,790,000	155,000	210,000	-	-	-	3,155,000
Authorized/in progress	91014	Granite Ck Biosolids-Bridge Study	-	-	250,000	-	-	-	-	250,000
Authorized/in progress Total			-	2,790,000	2,196,500	210,000	-	-	-	5,196,500
New FY26	TBD	Granite Creek Bridge Replacement			1,400,000					1,400,000
New FY26 Total					1,400,000					1,400,000
Grand Total			-	2,790,000	3,596,500	210,000	-	-	-	6,596,500



HARBOR FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

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

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

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

Expense Budget by Classification

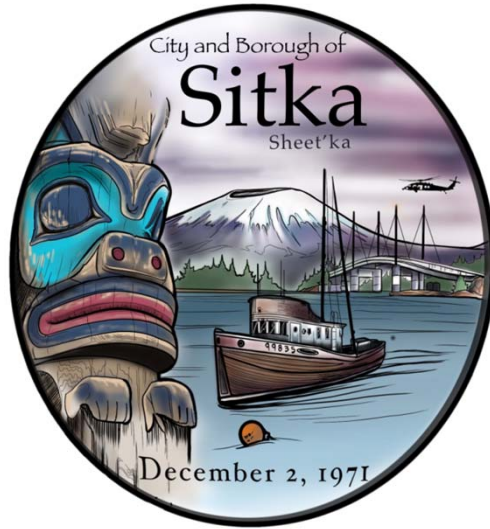
Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 240 - Harbor Fund						
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	40,125.00	26,000.00
7200.000	Interfund Transfers Out	3,657,000.00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

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

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

Harbor Fund - Fund 750
FY2026 Capital Projects

Status	Project number	Project Description	Source -							Source- Total authorized (approved + contingent)
			Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Source - Other source	Contingent Grants	Contingent Loans/Bonding	Contingent Other	
Authorized/in progress	90798	Eliason Harbor Electrical Upgrades	-	-	5,144,772	-	-	-	-	5,144,772
Authorized/in progress	90810	Sealing Cove Harbor Maintenance Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90922	Crescent Harbor High Load Dock Project	133,774	-	1,512,000	-	-	-	-	1,645,774
Authorized/in progress	90955	Harbor Master Plan/Condition Assessment	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90956	Harbor Parking Lot Repairs	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	90957	Sealing Cove Lift Station	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90985	Crescent Harbor Finger Float Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90986	Crescent Harbor Tender Float Repairs	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90987	MSC Anode Replacement Phase I/II	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90988	Sealing Cove Harbor Cameras	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90984	ANB Security Camera Replacement	-	-	17,500	-	-	-	-	17,500
Authorized/in progress	90991	Crescent Harbor Vandalism Repair	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90993	MSC Bulkhead Repairs	-	-	1,050,000	1,050,000	7,842,488	-	-	9,942,488
Authorized/in progress	91015	Eliason Harbor Restroom and Shower Repair	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	91018	Fishermen's Work Float Fortification	-	-	500,000	-	390,000	-	-	890,000
Authorized/in progress	91022	Sealing Cove Fish Cleaning Station Rehabilitaiton	-	-	35,000	-	-	-	-	35,000
Authorized/in progress Total			133,774	-	9,099,272	1,050,000	8,232,488	-	-	18,515,534
Grand Total			133,774	-	9,099,272	1,050,000	8,232,488	-	-	18,515,534



AIRPORT FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

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

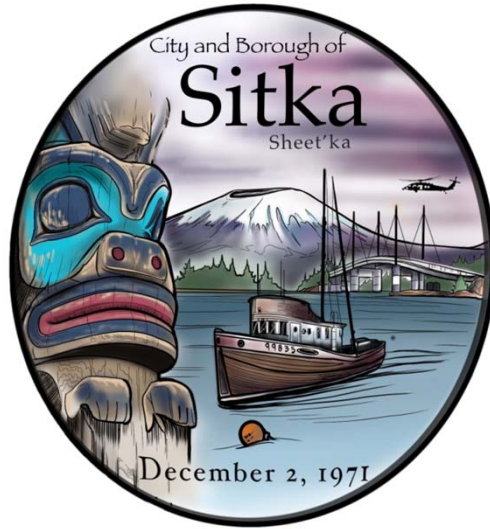
	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
Revenue						
250-300-310 - Airport Fund-Revenue-State Revenue	-	-	802	-	500	1,281
250-300-340 - Airport Fund-Revenue-Operating Revenue	417,142	428,698	442,628	491,460	454,800	1,052,551
250-300-350 - Airport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

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

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

Airport Fund - Fund 760
FY2026 Capital Projects

Status	Project number	Project Description	Source -						Source- Total authorized (approved + contingent)	
			Grants (approved)	Loans/ Bond Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bonding		Contingent Other
Authorized/in progress	90835	SIT Airport Terminal Improvements	24,458,603	4,000,000	300,000	264,468	26,918,831	-	-	55,941,902
Authorized/in progress	90873	Heat Pumps for Hold Room	-	-	46,000	-	-	-	-	46,000
Authorized/in progress	90879	Seaplane base	4,050,695	-	2,281,176	-	21,832,800	-	-	28,164,671
Authorized/in progress	90924	Exterior Painting-Front and South sides	-	-	100,000	-	-	-	-	100,000
Authorized/in progress Total			28,509,298	4,000,000	2,727,176	264,468	48,751,631	-	-	84,252,573
Grand Total			28,509,298	4,000,000	2,727,176	264,468	48,751,631	-	-	84,252,573



MARINE SERVICE CENTER FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

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

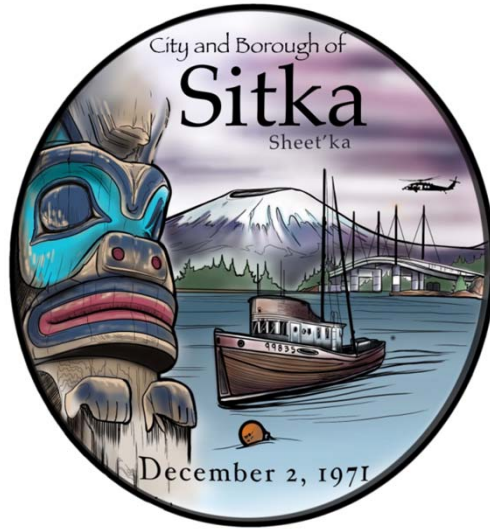
	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
Revenue						
260-300-340 - Marine Service Center-Revenue-Operating Revenue	267,048	273,188	282,567	318,240	318,240	324,606
260-300-360 - Marine Service Center-Revenue-Uses of Prop & Investment	(78,502)	67,484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

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

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

MSC Fund - Fund 770
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90905	MSC Bulkhead Condition Assessment	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90926	Arctic Door Replacement Egress	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90928	Freezer Vestibule Entry Curtains	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90930	Replace Loading Dock Bumper	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90959	MSC Overhead Door Replacement	-	-	120,000	-	-	-	-	120,000
Authorized/in progress	90995	MSC Pre-shutdown Condition Assessment	-	-	185,000	-	-	-	-	185,000
Authorized/in progress	91023	MSC Lighting Replacement	-	-	32,000	-	-	-	-	32,000
Authorized/in progress Total			-	-	452,000	-	-	-	-	452,000
New FY26	TBD	MSC Alarm Panel	-	-	70,000	-	-	-	-	70,000
New FY26	TBD	MSC Egress Doors	-	-	10,000	-	-	-	-	10,000
New FY26 Total			-	-	80,000	-	-	-	-	80,000
Grand Total			-	-	532,000	-	-	-	-	532,000



GPIP FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

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

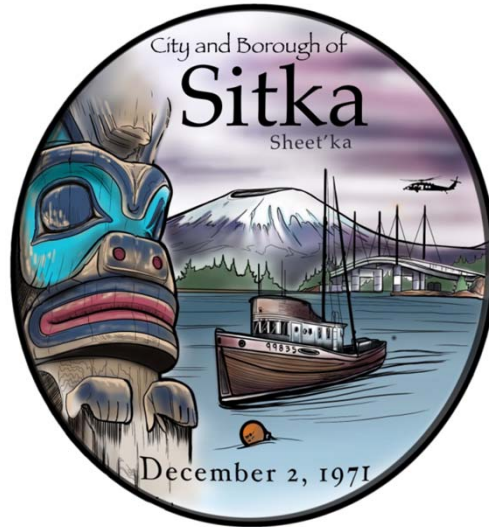
	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Amended Budget	FY2025 Projected	FY2026 Budget
Revenue						
270-300-340 - Gary Paxton Industrial Park-Revenue-Operating Revenue	88,411	71,335	118,597	76,000	149,034	121,000
270-300-350 - Gary Paxton Industrial Park-Revenue-Non-Operating Revenue	1,578	-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

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Level 2
Fund: 270 - Gary Paxton Industrial Park						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	0.00	26,755.62
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$26,755.62
<i>450 - Fringe Benefits</i>						
5120.002	SBS	0.00	0.00	0.00	0.00	1,640.12
5120.003	Medicare	0.00	0.00	0.00	0.00	387.88
5120.004	PERS	0.00	0.00	0.00	0.00	5,886.32
5120.005	Health Insurance	0.00	0.00	0.00	0.00	7,251.00
5120.006	Life Insurance	0.00	0.00	0.00	0.00	2.88
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$15,168.20
<i>500 - Operating Expenses</i>						
5203.001	Utilities	22,287.08	13,321.41	20,322.70	25,000.00	25,000.00
5203.004	Solid Waste	4,023.64	0.00	0.00	7,500.00	5,000.00
5203.005	Fuel Oil	0.00	0.00	5,444.86	10,000.00	8,000.00
5204.000	Telephone	2,462.07	1,420.65	1,410.15	1,550.00	0.00
5205.000	Insurance	19,303.93	22,138.72	30,916.64	37,000.00	16,900.00
5206.000	Supplies	1,486.07	0.00	0.00	2,500.00	2,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	15,000.00	15,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	4,041.00	6,269.00
5212.000	Contracted Services	97,521.35	91,848.20	100,119.33	124,123.00	112,225.00
5214.000	Interdepartment Services	83,336.06	98,742.00	86,360.87	83,808.00	84,912.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	1,000.00	0.00
5225.000	Legal Expenditures	23,340.86	1,704.25	0.00	5,000.00	5,000.00
5226.000	Advertising	0.00	0.00	0.00	1,500.00	2,500.00
5230.000	Bad Debts	0.00	4.00	0.00	0.00	15,000.00
5231.000	Credit Card Expense	370.52	487.53	441.42	800.00	800.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$254,131.58	\$229,666.76	\$245,015.97	\$318,822.00	\$299,106.00
<i>600 - Amortization & Depreciation</i>						
6201.000	Depreciation-Land Improve	145,262.40	145,262.40	145,262.40	145,263.00	145,263.00
6202.000	Depreciation-Plants	62,520.12	62,520.12	62,520.12	62,521.00	62,521.00
6203.000	Depreciation-Harbors	190,842.00	190,842.00	196,944.75	190,842.00	396,945.00
6205.000	Depreciation-Buildings	11,472.65	2,531.56	2,531.52	7,532.00	2,532.00
6206.000	Depreciation-Machinery	0.00	0.00	0.00	0.00	46,667.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$410,097.17	\$401,156.08	\$407,258.79	\$406,158.00	\$653,928.00
<i>700 - Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	22,290.04	575,842.86	33,184.54	872,000.00	25,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	150,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$22,290.04	\$575,842.86	\$33,184.54	\$872,000.00	\$175,000.00
EXPENSES Total		\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82
Fund EXPENSE	Total: 270 - Gary Paxton Industrial Park	\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82
EXPENSE GRAND Totals:		\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Level 2
Fund: 270 - Gary Paxton Industrial Park						
EXPENSES						
Division: 600 - Operations						
Department: 630 - Operations						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	0.00	26,755.62
5120.002	SBS	0.00	0.00	0.00	0.00	1,640.12
5120.003	Medicare	0.00	0.00	0.00	0.00	387.88
5120.004	PERS	0.00	0.00	0.00	0.00	5,886.32
5120.005	Health Insurance	0.00	0.00	0.00	0.00	7,251.00
5120.006	Life Insurance	0.00	0.00	0.00	0.00	2.88
5203.001	Utilities	22,287.08	13,321.41	20,322.70	25,000.00	25,000.00
5203.004	Solid Waste	4,023.64	0.00	0.00	7,500.00	5,000.00
5203.005	Fuel Oil	0.00	0.00	5,444.86	10,000.00	8,000.00
5204.000	Telephone	2,462.07	1,420.65	1,410.15	1,550.00	0.00
5205.000	Insurance	19,303.93	22,138.72	30,916.64	37,000.00	16,900.00
5206.000	Supplies	1,486.07	0.00	0.00	2,500.00	2,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	15,000.00	15,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	4,041.00	6,269.00
5212.000	Contracted Services	97,521.35	91,848.20	100,119.33	124,123.00	112,225.00
5214.000	Interdepartment Services	83,336.06	98,742.00	86,360.87	83,808.00	84,912.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	1,000.00	0.00
5225.000	Legal Expenditures	23,340.86	1,704.25	0.00	5,000.00	5,000.00
5226.000	Advertising	0.00	0.00	0.00	1,500.00	2,500.00
5230.000	Bad Debts	0.00	4.00	0.00	0.00	15,000.00
5231.000	Credit Card Expense	370.52	487.53	441.42	800.00	800.00
Department Total: 630 - Operations		\$254,131.58	\$229,666.76	\$245,015.97	\$318,822.00	\$341,029.82
Division Total: 600 - Operations		\$254,131.58	\$229,666.76	\$245,015.97	\$318,822.00	\$341,029.82
Division: 640 - Depreciation/Amortization						
6201.000	Depreciation-Land Improve	145,262.40	145,262.40	145,262.40	145,263.00	145,263.00
6202.000	Depreciation-Plants	62,520.12	62,520.12	62,520.12	62,521.00	62,521.00
6203.000	Depreciation-Harbors	190,842.00	190,842.00	196,944.75	190,842.00	396,945.00
6205.000	Depreciation-Buildings	11,472.65	2,531.56	2,531.52	7,532.00	2,532.00
6206.000	Depreciation-Machinery	0.00	0.00	0.00	0.00	46,667.00
Division Total: 640 - Depreciation/Amortization		\$410,097.17	\$401,156.08	\$407,258.79	\$406,158.00	\$653,928.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	22,290.04	575,842.86	33,184.54	872,000.00	25,000.00
7200.777	Transfer from Parent to Capital Fund	0.00	0.00	0.00	0.00	150,000.00
Division Total: 680 - Transfers Between Funds		\$22,290.04	\$575,842.86	\$33,184.54	\$872,000.00	\$175,000.00
EXPENSES Total		\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82
Fund EXPENSE	Total: 270 - Gary Paxton Industrial Park	\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82
EXPENSE GRAND Totals:		\$686,518.79	\$1,206,665.70	\$685,459.30	\$1,596,980.00	\$1,169,957.82

GPIP Fund - Fund 780
FY2026 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	80273	Site Improvements	-	-	232,185	-	-	-	-	232,185
Authorized/in progress	90960	Geotech assessment of APC landfill sites	-	-	-	270,000	-	-	-	270,000
Authorized/in progress	90938	GPIP Potable Water	-	-	25,000	-	-	-	-	25,000
Authorized/in progress	90931	Marine Vessel Haul Out and Shipyard	1,000,000	-	8,651,040	1,463,525	-	-	-	11,114,565
Authorized/in progress	90935	Bulk Water Line Repair	-	-	-	64,000	-	-	-	64,000
Authorized/in progress Total			1,000,000	-	8,908,225	1,797,525	-	-	-	11,705,750
New FY26	TBD	GPIP Fire Protection	-	-	75,000	75,000	-	-	-	150,000
New FY26 Total			-	-	75,000	75,000	-	-	-	150,000
Grand Total			1,000,000	-	8,983,225	1,872,525	-	-	-	11,855,750



INFORMATION TECHNOLOGY FUND

DRAFT

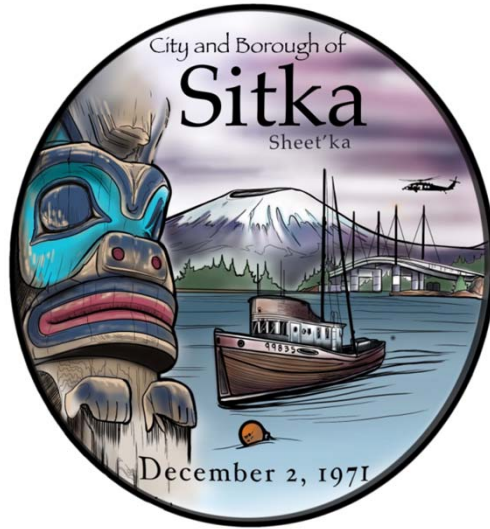
**FISCAL YEAR 2026
OPERATING BUDGET**

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

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

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

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



CENTRAL GARAGE FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

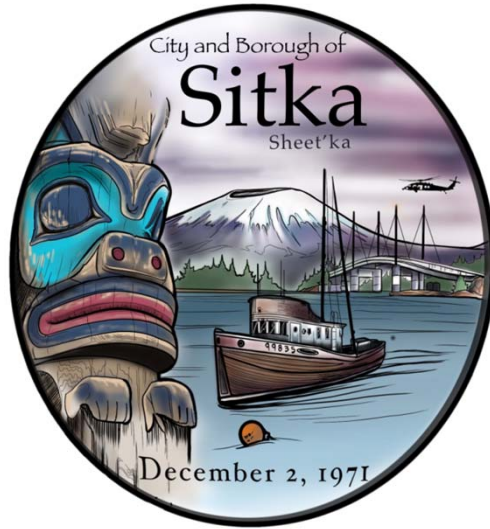
City and Borough of Sitka
Central Garage - Summary by Organization Report

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

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 310 - Central Garage Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	111,248.22	99,068.30	139,641.75	174,413.92	178,503.12
5110.002	Holidays	6,051.28	6,936.12	7,524.32	0.00	0.00
5110.003	Sick Leave	3,587.08	1,293.74	7,477.48	0.00	0.00
5110.004	Overtime	1,998.27	3,946.34	6,612.53	1,000.01	7,000.01
5110.010	Temp Wages	0.00	0.00	0.00	30,000.00	34,606.56
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$122,884.85	\$111,244.50	\$161,256.08	\$205,413.93	\$220,109.69
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	11,359.72	11,556.59	14,647.23	5,239.00	5,775.00
5120.002	SBS	8,061.07	8,638.11	10,337.39	12,913.09	13,846.66
5120.003	Medicare	1,906.78	2,043.27	2,445.22	3,054.48	3,275.34
5120.004	PERS	28,930.11	25,732.57	36,594.03	38,591.01	40,810.84
5120.005	Health Insurance	34,537.56	32,565.25	13,945.32	17,107.68	20,037.00
5120.006	Life Insurance	22.20	19.01	15.41	16.08	16.56
5120.007	Workmen's Compensation	4,580.67	4,180.66	5,255.54	5,833.74	6,141.22
5120.011	PERS on Behalf	20,362.00	(17,625.00)	41,267.00	10,883.44	4,530.00
5400.000	OPEB Expense	(44,358.00)	(33,438.00)	(40,554.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$65,402.11	\$33,672.46	\$83,953.14	\$93,638.52	\$94,432.62
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,484.36	210.00	0.00	22,000.00	13,501.00
5202.000	Uniforms	543.17	554.05	131.20	5,815.75	1,500.00
5203.001	Utilities	35,194.23	21,192.13	39,913.90	35,000.00	40,000.00
5203.005	Fuel Oil	12,125.46	14,063.55	17,075.85	14,000.00	20,000.00
5204.000	Telephone	1,891.81	1,900.32	1,898.95	2,050.00	1,500.00
5204.001	Cell Phone Stipend	0.00	0.00	300.00	600.00	600.00
5205.000	Insurance	103,719.95	108,424.40	127,884.36	152,000.00	134,250.00
5206.000	Supplies	202,674.26	246,897.25	204,649.28	300,000.00	327,500.00
5207.000	Repairs and Maintenance	81,450.58	71,722.40	194,590.30	150,000.00	150,000.00
5208.000	Bldg Repair & Maint	13,674.96	15,510.00	13,539.96	15,041.00	13,206.00
5211.000	IT Fees	11,220.96	17,124.00	14,751.00	16,013.00	16,680.00
5212.000	Contracted Services	13,964.42	9,817.61	22,544.17	49,447.04	29,003.00
5214.000	Interdepartment Services	79,270.03	74,935.88	77,034.57	80,508.00	97,248.00
5221.000	Transportation/Vehicles	3,130.72	3,000.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	1,171.55	1,273.00	20,236.98	46,500.00	45,000.00
5226.000	Advertising	212.85	0.00	0.00	0.00	1,500.00
5227.002	Rent-Equipment	0.00	0.00	0.00	0.00	2,000.00
5231.000	Credit Card Expense	65.15	0.00	0.00	0.00	0.00
5290.000	Other Expenses	626.00	927.36	656.07	0.00	1,500.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$563,420.46	\$587,551.95	\$735,206.59	\$888,974.79	\$894,988.00
<i>600 - Amortization & Depreciation</i>						
6201.000	Depreciation-Land Improve	971.04	971.04	971.04	972.00	972.00
6205.000	Depreciation-Buildings	27,507.96	27,507.96	27,507.96	27,508.00	27,508.00
6206.000	Depreciation-Machinery	31,257.99	60,171.96	96,467.06	60,172.00	140,101.00
6207.000	Depreciation-Vehicles	614,242.82	572,148.30	511,441.06	572,149.00	410,538.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$673,979.81	\$660,799.26	\$636,387.12	\$660,801.00	\$579,119.00
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	1,047,768.90	423,790.00
7107.000	Fixed Assets-Vehicles	0.00	0.00	0.00	460,860.00	734,954.00
7200.000	Interfund Transfers Out	0.00	0.00	862,500.00	0.00	50,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$0.00	\$0.00	\$862,500.00	\$1,508,628.90	\$1,208,744.00
EXPENSES Total		\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31
Fund EXPENSE	Total: 310 - Central Garage Fund	\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31
EXPENSE GRAND Totals:		\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31

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

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Fund: 310 - Central Garage Fund						
Division: 640 - Depreciation/Amortization						
6201.000	Depreciation-Land Improve	971.04	971.04	971.04	972.00	972.00
6205.000	Depreciation-Buildings	27,507.96	27,507.96	27,507.96	27,508.00	27,508.00
6206.000	Depreciation-Machinery	31,257.99	60,171.96	96,467.06	60,172.00	140,101.00
6207.000	Depreciation-Vehicles	614,242.82	572,148.30	511,441.06	572,149.00	410,538.00
Division Total: 640 - Depreciation/Amortization		\$673,979.81	\$660,799.26	\$636,387.12	\$660,801.00	\$579,119.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	1,047,768.90	423,790.00
7107.000	Fixed Assets-Vehicles	0.00	0.00	0.00	460,860.00	734,954.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$1,508,628.90	\$1,158,744.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	0.00	0.00	862,500.00	0.00	50,000.00
Division Total: 680 - Transfers Between Funds		\$0.00	\$0.00	\$862,500.00	\$0.00	\$50,000.00
EXPENSES Total		\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31
Fund EXPENSE Total: 310 - Central Garage Fund		\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31
EXPENSE GRAND Totals:		\$1,425,687.23	\$1,393,268.17	\$2,479,302.93	\$3,357,457.14	\$2,997,393.31



BUILDING MAINTENANCE FUND

DRAFT

FISCAL YEAR 2026

OPERATING BUDGET

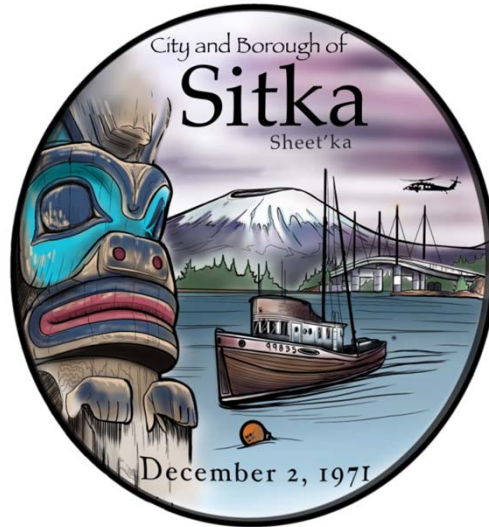
City and Borough of Sitka
Building Maintenance - Summary by Organization Report

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

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

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

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



SPECIAL REVENUE AND OTHER GOVERNMENTAL FUNDS

DRAFT

**FISCAL YEAR 2026
OPERATING BUDGET**

City and Borough of Sitka
Other Governmental by Organization Report

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

City and Borough of Sitka
Other Governmental by Organization Report

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

City and Borough of Sitka
Other Governmental by Organization Report

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

City and Borough of Sitka
Other Governmental by Organization Report

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

City and Borough of Sitka
Other Governmental by Organization Report

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

City and Borough of Sitka
Other Governmental by Organization Report

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

City and Borough of Sitka

FY2026 Consolidated Operating Budget

Summary of Significant Accounting and Budgeting Policies

Significant Budgeting Policies

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

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

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

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

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

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

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

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