

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

*(Assembly action may be taken)*



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

## City and Borough of Sitka

FY2027 Budget Meeting - April 23, 2026

### General Fund – Revised Draft Budget

#### General Fund Revised Budget Changes

##### Key Changes from Prior Draft

The items below summarize the most significant changes from the prior draft.

- **Health Insurance (Deficit Reduction)**

The original budget assumed a 15% increase in health insurance premiums based on preliminary information from the City's broker. Final rates proposed by Premera reflected an 11.6% increase, which the broker negotiated down to an 8% increase.

- **Position Freeze - Police Sergeant (Deficit Reduction)**

One of four authorized Police Sergeant positions will be held vacant through FY2027 as a temporary measure to reduce General Fund expenditures. The position is currently unfilled, and the Police Chief is evaluating long term supervisory staffing needs as department vacancies stabilize.

- **Capital Appropriations**

The heat pump requests have been removed from the FY2027 capital plan. The addition of the building maintenance position in FY2026 is expected to improve maintenance of existing systems, allowing these replacements to be deferred.

To complete the Lake-Hirst Monastery Kinkead Project, additional funding is needed from the General Fund (\$2.8 million), Water Fund (\$2.5 million), and Wastewater Fund (\$2.5 million). The General Fund portion is recommended to be funded through the Public Infrastructure Sinking Fund.

- **Public Infrastructure Sinking Fund Transfer**

The revised draft budget includes a recommended transfer of \$3,948,000 from PISF for the FY2027 capital projects and infrastructure repairs listed below. This represents an increase from the prior draft to support completion of the Lake-Hirst Monastery-Kinkead Project.

Description	Capital Projects	Repairs	Total
Lake-Hirst Monastery-Kinkead Street & Utility Improvements (#90843)	2,800,000		2,800,000
RP - Blatchley Pool Repairs	250,000		250,000
RP - Crescent Playground Restroom	88,000		88,000
RP - PSC Design and Engineering	250,000		250,000
RP - Pool Bathroom	60,000		60,000
FY2027 Street Repairs		500,000	500,000
<b>Total</b>	<b>3,448,000</b>	<b>500,000</b>	<b>3,948,000</b>

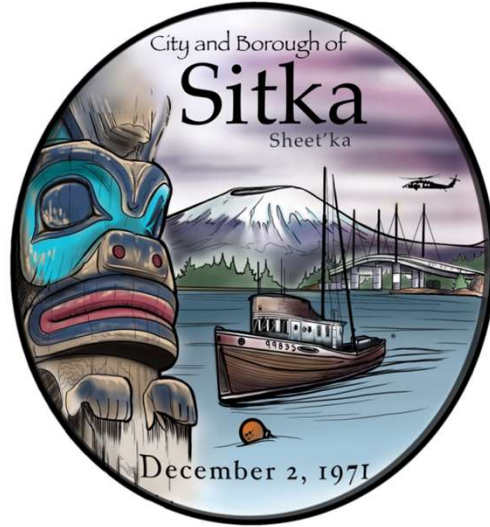
The impacts of these changes are reflected in the revised General Fund budget and summarized in the following schedule. The schedule compares the FY2027 General Fund budget at Level 2 and Level 3, showing changes by organization. Level 2 reflects the draft presented at the prior Assembly meeting, and Level 3 reflects the revised draft incorporating all subsequent changes

## General Fund - Changes in Budget by Organization

	2027 Level 2	2027 Level 3	Difference
<b>Revenue</b>			
100-300-301 - Property Tax	8,955,000	8,955,000	-
100-300-302 - Sales Tax	20,246,000	20,246,000	-
100-300-310 - State Revenue	777,335	777,335	-
100-300-315 - Federal Revenue	1,600,000	1,600,000	-
100-300-320 - Licenses & Permits	422,100	422,100	-
100-300-330 - Services	1,742,500	1,742,500	-
100-300-340 - Operating Revenue	600,000	600,000	-
100-300-360 - Uses of Prop & Investment	1,648,000	1,648,000	-
100-300-370 - Interfund Billings	3,853,668	3,853,668	-
100-300-380 - Miscellaneous	83,500	83,500	-
100-300-390 - Cash Basis Receipts	5,676,490	7,926,740	2,250,250
<b>Revenue Totals</b>	<b>\$ 45,604,593</b>	<b>\$ 47,854,843</b>	<b>\$ 2,250,250</b>
<b>Expenditures</b>			
100-500-001 - Administrator & Assembly	2,105,555	2,091,408	(14,147)
100-500-002 - Attorney	711,088	705,233	(5,855)
100-500-003 - Municipal Clerk	840,060	832,919	(7,142)
100-500-004 - Finance	3,609,902	3,572,597	(37,306)
100-500-005 - Assessing	614,706	617,212	2,506
100-500-006 - Planning & Community Development	2,014,237	1,986,949	(27,288)
100-500-007 - General Office	1,097,824	1,097,824	-
100-500-008 - Other Expenditures	570,000	570,000	-
100-520-021 - Police	6,590,428	6,330,654	(259,774)
100-520-022 - Fire Protection	3,134,556	3,113,456	(21,100)
100-520-023 - Ambulance	490,038	486,590	(3,448)
100-520-024 - Search and Rescue	46,763	46,763	-
100-530-031 - Public Works, Administration	1,067,032	1,057,264	(9,768)
100-530-032 - Public Works, Engineering	1,128,870	1,111,808	(17,062)
100-530-033 - Public Works, Streets	2,671,773	2,658,856	(12,917)
100-530-034 - Public Works, Grounds	1,296,603	1,042,909	(253,694)
100-530-035 - Public Works, Building Officials	599,506	592,365	(7,142)
100-540-041 - Library	1,687,913	1,662,884	(25,029)
100-540-043 - Centennial Building	1,079,644	1,074,743	(4,901)
100-540-047 - Senior Citizens	112,372	112,372	-
100-550-650 - Debt Payments	24,058	24,058	-
100-550-660 - Support Payments	9,849,545	9,849,545	-
100-550-670 - Fixed Assets	271,956	271,956	-
100-550-680 - Transfer to Other Funds	4,959,167	6,914,167	1,955,000
<b>Expenditure Totals</b>	<b>\$ 46,573,597</b>	<b>\$ 47,824,531</b>	<b>\$ 1,250,934</b>
<b>Fund Total: General Fund</b>	<b>\$ (969,004)</b>	<b>\$ 30,312</b>	<b>\$ 999,316</b>

### Summary of Changes Between Budget Versions

Category	Revenue	Expenditures	Net Impact (Deficit)
Adjustments Identified Prior to 3/25/2026 Meeting	75,250	(10,500)	(85,750)
Assembly Approved Changes from 3/25/2026 Meeting		(495,000)	(495,000)
Health Insurance Estimate Reduction		(243,681)	(243,681)
Technical Adjustment - Position Budgeting Update		9,447	9,447
Deficit Reduction Adjustment - Freeze PD Position		(183,108)	(183,108)
Deficit Reduction Adjustment - Admin Travel & Training		(1,224)	(1,224)
Net Zero Adjustments (Capital & PISF Transfer)	2,175,000	2,175,000	-
<b>Total</b>	<b>2,250,250</b>	<b>1,250,934</b>	<b>(999,316)</b>



**GENERAL FUND**  
***REVISED DRAFT***

**FISCAL YEAR 2027**  
**OPERATING BUDGET**

*April 17, 2026*

## General Fund - Budget Summary by Organization

	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
<b>Revenue</b>					
100-300-301 - Property Tax	7,191,736	7,435,553	7,874,795	8,428,000	8,955,000
100-300-302 - Sales Tax	19,317,031	18,688,712	19,838,357	19,859,000	20,246,000
100-300-310 - State Revenue	779,906	701,515	845,063	691,122	777,335
100-300-315 - Federal Revenue	3,971,788	2,946,452	990,780	1,550,000	1,600,000
100-300-320 - Licenses & Permits	268,011	1,012,783	498,010	317,110	422,100
100-300-330 - Services	1,870,854	1,725,866	1,905,051	2,116,100	1,742,500
100-300-340 - Operating Revenue	252,261	434,504	473,257	600,000	600,000
100-300-360 - Uses of Prop & Investment	799,396	1,389,496	2,536,112	1,312,800	1,648,000
100-300-370 - Interfund Billings	2,861,120	2,902,413	3,129,204	3,633,888	3,853,668
100-300-380 - Miscellaneous	163,969	97,653	422,789	87,000	83,500
100-300-390 - Cash Basis Receipts	5,260,894	7,959,585	6,841,783	9,207,469	7,926,740
<b>Revenue Totals</b>	<b>\$ 42,736,968</b>	<b>\$ 45,294,532</b>	<b>\$ 45,355,200</b>	<b>\$ 47,802,489</b>	<b>\$ 47,854,843</b>
<b>Expenditures</b>					
100-500-001 - Administrator & Assembly	1,070,470	2,116,471	1,321,766	1,814,252	2,091,408
100-500-002 - Attorney	356,507	455,135	557,961	623,625	705,233
100-500-003 - Municipal Clerk	508,676	581,738	731,252	889,096	832,919
100-500-004 - Finance	2,610,455	2,838,651	3,070,783	3,531,963	3,572,597
100-500-005 - Assessing	425,295	469,898	472,419	552,006	617,212
100-500-006 - Planning & Community Development	473,790	897,615	1,309,513	1,863,096	1,986,949
100-500-007 - General Office	808,979	876,736	996,639	1,172,593	1,097,824
100-500-008 - Other Expenditures	349,220	385,107	289,571	561,000	570,000
100-520-021 - Police	3,862,806	4,262,166	4,072,904	6,282,418	6,330,654
100-520-022 - Fire Protection	2,116,062	2,362,507	2,712,685	2,884,899	3,113,456
100-520-023 - Ambulance	387,776	363,185	409,222	475,905	486,590
100-520-024 - Search and Rescue	27,796	24,061	31,096	57,316	46,763
100-530-031 - Public Works, Administration	1,024,268	1,012,403	850,918	1,082,464	1,057,264
100-530-032 - Public Works, Engineering	460,731	622,807	923,880	1,141,662	1,111,808
100-530-033 - Public Works, Streets	1,341,779	1,685,458	2,379,476	2,831,204	2,658,856
100-530-034 - Public Works, Grounds	1,019,125	1,012,161	1,007,055	1,378,501	1,042,909
100-530-035 - Public Works, Building Officials	371,200	433,447	469,724	556,871	592,365
100-540-041 - Library	1,156,590	1,235,576	1,404,610	1,517,718	1,662,884
100-540-043 - Centennial Building	823,387	856,923	992,014	1,066,244	1,074,743
100-540-047 - Senior Citizens	57,572	56,336	65,847	89,746	112,372
100-550-650 - Debt Payments	46,981	40,841	35,151	24,529	24,058
100-550-660 - Support Payments	8,818,868	8,527,498	8,649,880	9,371,967	9,849,545
100-550-670 - Fixed Assets	15,159	90,585	36,042	92,501	271,956
100-550-680 - Transfer to Other Funds	13,826,436	11,633,939	10,743,227	10,211,900	6,914,167
100-550-690 - Other Financing Sources	-	(23,766)	-	-	-
<b>Expenditure Totals</b>	<b>\$ 41,959,929</b>	<b>\$ 42,817,476</b>	<b>\$ 43,533,634</b>	<b>\$ 50,073,476</b>	<b>\$ 47,824,531</b>
<b>Fund Total: General Fund</b>	<b>\$ 777,039</b>	<b>\$ 2,477,056</b>	<b>\$ 1,821,566</b>	<b>\$ (2,270,987)</b>	<b>\$ 30,312</b>

# General Fund- Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
<b>Fund: 100 - General Fund</b>						
REVENUES						
<i>301 - Property Tax</i>						
3011.001	Property Tax Levy	7,590,720.92	7,850,662.75	8,287,640.81	8,890,000.00	9,400,000.00
3011.002	Auto Tax	79,900.16	68,193.16	93,254.88	78,000.00	85,000.00
3011.004	Penalty and Interest	55,824.31	75,271.39	67,282.83	70,000.00	85,000.00
3011.006	Taxes Paid Voluntarily	52,179.13	49,064.40	62,124.00	60,000.00	75,000.00
3012.000	Less Sr Citizen Exemption	(586,889.00)	(607,639.00)	(635,508.00)	(670,000.00)	(690,000.00)
<i>Account Classification Total: 301 - Property Tax</i>		<b>\$7,191,735.52</b>	<b>\$7,435,552.70</b>	<b>\$7,874,794.52</b>	<b>\$8,428,000.00</b>	<b>\$8,955,000.00</b>
<i>302 - Sales Tax</i>						
3021.001	1st Qtr Calendar Yr Sales	2,580,417.14	2,642,530.62	2,614,096.61	2,600,000.00	2,650,000.00
3021.002	2nd Qtr Calendar Yr Sales	6,070,336.26	6,140,740.26	6,191,954.25	6,150,000.00	6,250,000.00
3021.003	3rd Qtr Calendar Yr Sales	7,372,190.96	6,724,199.51	7,844,463.90	7,920,000.00	8,100,000.00
3021.004	4th Qtr Calendar Yr Sales	2,926,608.74	2,804,591.22	2,833,526.80	2,800,000.00	2,750,000.00
3021.005	Previous Quarters Tax	131,812.29	115,518.75	134,120.52	130,000.00	200,000.00
3021.006	Penalty & Interest	115,715.16	135,635.93	96,348.04	123,000.00	160,000.00
3021.007	Discount	(28,218.96)	(35,344.00)	(36,597.49)	(20,000.00)	(20,000.00)
3021.008	Home Construction Refund	0.00	0.00	0.00	(5,000.00)	(5,000.00)
3021.009	Other Sales Tax Revenue	(360.34)	0.00	(466.10)	0.00	0.00
3021.010	Fish Box Tax	148,530.00	160,840.00	160,910.00	161,000.00	161,000.00
<i>Account Classification Total: 302 - Sales Tax</i>		<b>\$19,317,031.25</b>	<b>\$18,688,712.29</b>	<b>\$19,838,356.53</b>	<b>\$19,859,000.00</b>	<b>\$20,246,000.00</b>
<i>310 - State Revenue</i>						
3101.003	Community Assistance/Revenue Sharing	573,549.64	482,893.49	474,352.84	460,000.00	408,000.00
3101.005	Grant Revenue	0.00	0.00	0.00	8,000.00	0.00
3101.007	Liquor Licenses	25,450.00	18,500.00	31,375.00	23,000.00	30,000.00
3101.012	Public Library Assistance	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
3101.017	PERS Relief	173,906.00	193,122.00	332,335.00	193,122.00	332,335.00
<i>Account Classification Total: 310 - State Revenue</i>		<b>\$779,905.64</b>	<b>\$701,515.49</b>	<b>\$845,062.84</b>	<b>\$691,122.00</b>	<b>\$777,335.00</b>
<i>315 - Federal Revenue</i>						
3151.001	Secure Rural Schools-National Forest Receipts	622,757.87	571,479.71	29,435.49	650,000.00	650,000.00
3151.002	Payment in Lieu of Taxes	817,985.00	872,558.00	951,539.00	800,000.00	850,000.00
3151.003	Grant Revenue	63,793.87	65,492.11	9,805.09	100,000.00	100,000.00
3151.006	Federal Relief Funding	2,467,251.44	1,436,921.81	0.00	0.00	0.00
<i>Account Classification Total: 315 - Federal Revenue</i>		<b>\$3,971,788.18</b>	<b>\$2,946,451.63</b>	<b>\$990,779.58</b>	<b>\$1,550,000.00</b>	<b>\$1,600,000.00</b>
<i>320 - Licenses &amp; Permits</i>						
3201.001	Building Permits	110,934.58	845,571.86	304,739.33	150,000.00	150,000.00
3201.002	Planning & Zoning Permits	2,775.00	3,360.00	3,400.00	3,660.00	3,500.00
3201.003	Parking Permits	556.65	420.00	270.00	500.00	500.00
3201.004	Public Vehicle/Drivers	758.33	666.66	2,266.60	1,000.00	1,000.00
3201.006	Animal Licenses	1,146.81	1,625.00	1,420.00	1,250.00	1,400.00
3201.007	Itinerant Business Licens	67.00	20.00	74.00	100.00	100.00
3201.008	Miscellaneous	400.00	503.00	550.00	500.00	500.00
3201.010	Buiding Dept Fees	100.00	100.00	150.00	100.00	100.00
3201.011	Parks & Recreation Land Use Fees	19,393.74	19,953.96	24,435.03	25,000.00	65,000.00
3201.012	Centennial Permit Fees	131,879.18	140,562.80	160,705.00	135,000.00	200,000.00
<i>Account Classification Total: 320 - Licenses &amp; Permits</i>		<b>\$268,011.29</b>	<b>\$1,012,783.28</b>	<b>\$498,009.96</b>	<b>\$317,110.00</b>	<b>\$422,100.00</b>
<i>330 - Services</i>						
3301.002	Police Contracts	22,916.66	68,750.00	13,750.00	50,000.00	0.00
3301.003	Jail Contracts	587,052.30	587,052.30	618,271.06	587,000.00	570,000.00

## General Fund- Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
3301.006	Impound/Storage Fees	3,573.75	8,049.25	5,168.00	8,000.00	5,000.00
3301.007	Police Other	6,304.18	6,924.52	5,113.40	6,000.00	6,000.00
3301.010	E911 Surcharge	175,931.66	172,045.53	173,117.51	175,000.00	175,000.00
3302.000	Police Medical Billings	0.00	0.00	1,694.93	0.00	0.00
3321.001	Ambulance Fees	980,652.87	764,428.01	867,916.39	922,800.00	825,000.00
3331.001	Library	9,178.33	6,804.66	5,859.84	6,800.00	6,000.00
3331.002	Library Lost Book Replace	1,468.50	1,702.59	1,922.99	2,000.00	2,000.00
3331.004	Library-Network	2,950.32	0.00	3,503.22	3,500.00	3,500.00
3334.000	Parks and Recreation Programs	80,825.86	110,109.02	157,293.54	145,000.00	100,000.00
3334.001	Aquatics Programming	0.00	0.00	51,440.39	210,000.00	50,000.00
<i>Account Classification Total: 330 - Services</i>		<b>\$1,870,854.43</b>	<b>\$1,725,865.88</b>	<b>\$1,905,051.27</b>	<b>\$2,116,100.00</b>	<b>\$1,742,500.00</b>
<i>340 - Operating Revenue</i>						
3491.000	Jobbing-Labor	252,261.30	434,503.63	473,257.14	600,000.00	600,000.00
<i>Account Classification Total: 340 - Operating Revenue</i>		<b>\$252,261.30</b>	<b>\$434,503.63</b>	<b>\$473,257.14</b>	<b>\$600,000.00</b>	<b>\$600,000.00</b>
<i>360 - Uses of Property &amp; Investments</i>						
3601.000	Rent - Land	303,709.80	304,420.07	306,535.71	356,000.00	367,000.00
3601.001	Interest Income-Leases	71,494.49	66,742.02	62,922.66	0.00	0.00
3602.000	Rent - Building	9,625.96	0.00	0.00	0.00	0.00
3603.000	Rent-Centennial Building	118,476.40	115,770.00	119,274.00	143,000.00	145,000.00
3603.001	Revenue Share from Land	0.00	0.00	2,696.00	20,000.00	10,000.00
3606.000	Rent-Tom Young Cabin	8,900.00	7,999.00	6,586.00	8,000.00	10,000.00
3610.000	Interest Income	621,464.33	1,101,688.95	1,612,430.57	600,000.00	850,000.00
3612.000	Change in FMV - Investmnt	(146,330.00)	579,410.00	624,775.00	0.00	0.00
3615.000	Gain(Loss)on Investments	(368,465.66)	(960,810.46)	(423,666.92)	0.00	0.00
3634.000	Parks and Recreation Facilities	0.00	40,411.09	42,834.08	46,800.00	40,000.00
3634.001	Aquatics Facilities	0.00	0.00	0.00	0.00	39,000.00
3635.000	Gravel & Rock Royalties	2,760.00	2,512.10	30,851.44	5,000.00	30,000.00
3636.000	Waste Area Royalties	0.00	0.00	1,445.00	0.00	2,000.00
3640.000	Library-Special Sales	3,765.40	3,966.98	5,237.64	4,000.00	5,000.00
3650.000	City/State Building Cost Reimbursement	173,995.75	127,386.74	144,190.34	130,000.00	150,000.00
<i>Account Classification Total: 360 - Uses of Property &amp; Investments</i>		<b>\$799,396.47</b>	<b>\$1,389,496.49</b>	<b>\$2,536,111.52</b>	<b>\$1,312,800.00</b>	<b>\$1,648,000.00</b>
<i>370 - Interfund Billings</i>						
3701.200	Electric Interfund Bill	1,002,440.04	1,048,323.96	1,114,128.00	1,292,964.00	1,359,144.00
3701.210	Water Interfund Bill	253,506.96	264,765.00	298,248.00	318,780.00	345,540.00
3701.220	WWater Interfund Bill	360,879.96	358,020.00	350,268.00	410,364.00	406,380.00
3701.230	SWaste Interfund Bill	398,721.00	408,507.96	444,852.00	470,532.00	557,628.00
3701.240	Harbor Interfund Bill	328,364.04	312,287.04	343,512.00	390,144.00	310,956.00
3701.250	Air Term Interfund Bill	91,437.96	101,034.96	118,296.00	153,216.00	177,780.00
3701.260	MSC Interfund Bill	24,002.04	24,435.00	26,880.00	24,996.00	16,752.00
3701.270	GPIP Interfund Bill	89,246.04	79,194.00	83,808.00	84,312.00	94,368.00
3701.300	IT Interfund Bill	156,860.04	147,449.04	162,192.00	212,844.00	208,008.00
3701.310	Garage Interfund Billing	70,752.00	73,185.00	80,508.00	97,248.00	140,352.00
3701.320	Maint Fund Interfund Bill	84,909.96	85,211.04	106,512.00	178,488.00	236,760.00
<i>Account Classification Total: 370 - Interfund Billings</i>		<b>\$2,861,120.04</b>	<b>\$2,902,413.00</b>	<b>\$3,129,204.00</b>	<b>\$3,633,888.00</b>	<b>\$3,853,668.00</b>
<i>380 - Miscellaneous Revenue</i>						
3801.000	Fines and Forfeits	45,702.15	35,082.60	7,100.16	20,000.00	10,000.00
3801.001	Fines Admin Fees	300.00	0.00	0.00	0.00	0.00
3804.000	Return Check Fee (NSF)	200.00	550.00	545.00	500.00	500.00
3805.000	Cash, (Short)/Long	(10.96)	(188.25)	(34.07)	0.00	0.00

# General Fund- Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
3807.000	Miscellaneous	6,739.28	11,125.10	20,491.83	15,000.00	20,000.00
3808.000	Salary Reimbursement	1,150.00	900.00	850.00	500.00	0.00
3809.000	Donations	0.00	0.00	336,475.00	0.00	0.00
3811.000	Property Damage Reimburse	518.75	2,136.75	10,449.19	0.00	0.00
3820.000	Bad Debt Collected	9,564.64	(394.96)	(408.36)	1,000.00	1,000.00
3850.000	Pcard Rebate	99,805.61	48,441.33	47,320.22	50,000.00	52,000.00
<i>Account Classification Total: 380 - Miscellaneous Revenue</i>		\$163,969.47	\$97,652.57	\$422,788.97	\$87,000.00	\$83,500.00
<i>390 - Cash Basis Receipts</i>						
3950.000	Interfund Transfers In	210.00	0.00	400,000.00	2,369,200.00	850,000.00
3950.194	Transfer In Comm Pass Tax	913,933.13	1,315,948.27	1,271,424.44	1,657,500.00	1,877,750.00
3950.195	Transfer In Visitor Enhancement	0.00	0.00	0.00	105,000.00	91,000.00
3950.310	Transfer In from 310	0.00	0.00	0.00	50,000.00	0.00
3950.400	Transfer In Permanent Fd	1,193,739.00	1,110,886.00	1,041,233.00	1,024,460.00	1,109,990.00
3950.410	Transfer In Revolving Fnd	22,136.80	34,844.87	40,603.89	30,000.00	40,000.00
3950.420	Transfer In Guarantee Fnd	5,345.98	8,399.69	9,773.94	5,000.00	10,000.00
3950.700	Transfer In Cap Proj Fund	529.46	109,506.29	0.00	0.00	0.00
3950.705	Transfer In Benchlands	0.00	330,000.00	0.00	0.00	0.00
3950.708	Transfer In Public Infrastructure Sinking Fund	3,125,000.00	5,050,000.00	4,078,748.00	3,966,309.00	3,948,000.00
<i>Account Classification Total: 390 - Cash Basis Receipts</i>		\$5,260,894.37	\$7,959,585.12	\$6,841,783.27	\$9,207,469.00	\$7,926,740.00
REVENUES Total		\$42,736,967.96	\$45,294,532.08	\$45,355,199.60	\$47,802,489.00	\$47,854,843.00
<b>EXPENSES</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	5,625,307.65	5,857,891.63	6,418,279.92	9,484,649.29	10,238,796.11
5110.002	Holidays	289,435.70	326,818.16	342,028.73	0.00	0.00
5110.003	Sick Leave	223,919.65	217,869.16	243,708.18	0.00	0.00
5110.004	Overtime	476,535.43	503,143.58	395,453.52	400,500.14	412,000.09
5110.010	Temp Wages	871,271.35	1,074,731.50	1,220,499.01	1,458,390.30	781,750.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$7,486,469.78	\$7,980,454.03	\$8,619,969.36	\$11,343,539.73	\$11,432,546.20
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	551,280.92	632,621.57	620,674.42	363,049.66	395,081.00
5120.002	SBS	491,237.64	527,751.08	562,921.98	708,792.13	717,827.29
5120.003	Medicare	115,756.92	125,569.58	134,295.76	177,545.40	171,500.63
5120.004	PERS	1,540,538.28	1,551,220.34	1,690,709.63	2,093,812.30	2,302,719.61
5120.005	Health Insurance	1,950,115.12	2,027,013.14	2,297,919.95	3,391,184.27	3,721,619.16
5120.006	Life Insurance	954.06	911.66	1,177.21	1,207.68	1,207.44
5120.007	Workmen's Compensation	176,207.15	177,831.94	177,122.92	209,177.70	216,531.63
5120.008	Unemployment	11,372.52	11,484.42	18,695.89	0.00	0.00
5120.010	Other Benefits	7,125.00	8,175.00	10,575.00	10,800.00	9,000.00
5120.011	PERS on Behalf	173,906.00	193,122.00	332,335.00	190,332.00	332,335.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$5,018,493.61	\$5,255,700.73	\$5,846,427.76	\$7,145,901.14	\$7,867,821.76
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	221,850.97	209,921.23	232,352.04	517,144.27	481,545.00
5202.000	Uniforms	21,050.94	30,091.22	30,257.13	48,130.00	46,800.00
5203.000	Utilities	60,000.00	66,000.00	166,000.00	183,000.00	167,000.00
5203.001	Utilities	513,355.40	519,194.72	539,547.35	533,000.00	548,000.00
5203.005	Fuel Oil	41,316.97	25,353.33	26,491.24	32,500.00	35,700.00
5203.006	Interruptable electric	44,518.84	40,639.83	51,016.39	40,000.00	50,000.00
5204.000	Telephone	71,076.91	73,853.46	70,687.88	71,750.99	64,900.00
5204.001	Cell Phone Stipend	8,312.89	6,784.66	5,612.50	11,100.00	13,000.00

## General Fund- Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5205.000	Insurance	515,235.13	670,420.83	766,881.00	819,800.00	884,920.00
5206.000	Supplies	654,552.85	534,302.76	553,034.25	976,349.00	736,460.00
5207.000	Repairs and Maintenance	25,485.33	57,307.38	72,137.04	129,365.92	127,250.00
5208.000	Bldg Repair & Maint	655,675.96	726,467.84	1,442,304.08	1,692,291.00	1,613,916.00
5211.000	IT Fees	1,151,394.12	1,456,107.72	1,795,054.92	1,963,992.00	2,079,876.00
5212.000	Contracted Services	981,763.55	1,438,494.21	1,803,196.64	2,794,862.28	2,189,672.00
5212.001	Sitka Historical Contract	97,200.00	100,000.00	100,000.00	100,000.00	100,000.00
5212.002	SEDA Contract	63,000.00	70,000.00	70,000.00	120,000.00	120,000.00
5214.000	Interdepartment Services	704.00	10,234.85	3,226.44	0.00	0.00
5221.000	Transportation/Vehicles	854,587.40	1,475,492.40	1,330,483.61	1,082,477.00	1,371,412.00
5222.000	Postage	42,497.24	42,943.05	40,494.42	48,400.00	61,800.00
5223.000	Tools & Small Equipment	93,172.57	148,915.81	120,319.98	175,032.84	160,075.00
5224.000	Dues and Publications	34,238.93	29,904.12	41,545.10	61,340.00	51,383.00
5225.000	Legal Expenditures	28,209.07	83,640.19	195,258.90	119,715.86	90,000.00
5226.000	Advertising	58,712.28	112,826.08	100,433.29	117,550.00	94,730.00
5227.001	Rent-Buildings	10,105.48	11,312.79	10,640.48	9,756.00	9,756.00
5227.002	Rent-Equipment	32,203.33	25,484.57	21,884.15	49,100.00	47,674.00
5228.000	Donations	145,000.00	169,357.00	119,571.00	175,000.00	250,000.00
5228.001	Pass through grants	43,920.00	45,750.00	0.00	166,000.00	100,000.00
5229.000	Investment Expenses-Pooled	96,776.09	117,471.71	131,247.04	145,000.00	165,000.00
5229.400	Investment Expenses-Perm Fund	0.00	0.00	16,028.32	50,400.00	42,000.00
5231.000	Credit Card Expense	74,108.47	77,157.67	86,490.98	92,000.00	95,000.00
5240.000	Books & Publications	48,205.91	69,613.23	67,549.62	81,999.00	81,999.00
5265.000	ARSSTC Fees	162,696.56	187,645.27	204,293.94	210,000.00	210,000.00
5288.000	Administrator Contingency	1,262.24	1,615.84	0.00	3,000.00	3,000.00
5289.000	Mayor Contingency	0.00	0.00	21.00	3,000.00	3,000.00
5290.000	Other Expenses	8,714,200.40	9,205,418.95	8,009,370.17	8,582,048.83	9,118,113.95
5290.100	Unanticipated Repairs	0.00	0.00	29,385.00	50,000.00	100,000.00
5295.000	Interest Expense	3,222.24	2,887.60	3,404.94	2,219.00	1,748.00
5295.050	Interest expense (on leased assets)	1,809.64	844.12	51.15	0.00	0.00
7108.050	Lease Asset/Outlay	0.00	23,766.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$15,571,421.71	\$17,867,220.44	\$18,256,271.99	\$21,257,323.99	\$21,315,729.95
<i>690 - Other Financing Sources</i>						
7700.050	Other Financing Sources-Leases	0.00	(23,766.00)	0.00	0.00	0.00
<i>Account Classification Total: 690 - Other Financing Sources</i>		\$0.00	(\$23,766.00)	\$0.00	\$0.00	\$0.00
<i>700 - Cash Basis Expenditures</i>						
7105.041	Fixed Assets-Library	0.00	0.00	0.00	7,500.00	0.00
7106.001	Fixed Assets-Admin	0.00	9,533.56	0.00	0.00	0.00
7106.003	Fixed Assets-Clerk	0.00	10,500.00	0.00	0.00	0.00
7106.007	Fixed Assets-Gen Office	0.00	31,585.36	0.00	20,000.00	0.00
7106.021	Fixed Assets-Police Dept	0.00	0.00	5,568.99	0.00	16,956.00
7106.022	Fixed Assets-Fire Dept	0.00	0.00	0.00	23,500.00	185,000.00
7106.023	Fixed Assets-Ambulance	0.00	0.00	30,472.94	0.00	0.00
7106.034	Fixed Assets-Recreation	0.00	0.00	0.00	0.00	15,000.00
7106.041	Fixed Assets - Library	0.00	15,199.74	0.00	35,000.00	55,000.00
7106.043	Fixed Assets - Cent Bldg	0.00	0.00	0.00	6,501.00	0.00
7108.031	Fixed Assets-Public Works	15,158.96	0.00	0.00	0.00	0.00
7200.000	Interfund Transfers Out	13,826,436.30	11,633,939.10	7,443,227.47	1,909,091.40	502,500.00
7200.700	Transfers out F700	0.00	0.00	100,000.00	6,004,309.00	4,050,000.00

## General Fund- Budget by Classification

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
7200.706	Transfers out to School Building Infrastructure	0.00	0.00	0.00	2,298,500.00	2,361,667.00
7200.708	Transfer out to Public Infrastructure Sinking Fund	0.00	0.00	3,200,000.00	0.00	0.00
7301.000	Note Principal Payments	22,309.77	22,309.77	22,309.77	22,310.00	22,310.00
7303.050	Lease Principal Payments	19,639.22	14,799.28	9,385.30	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		<b>\$13,883,544.25</b>	<b>\$11,737,866.81</b>	<b>\$10,810,964.47</b>	<b>\$10,326,711.40</b>	<b>\$7,208,433.00</b>
EXPENSES Total		<b>\$41,959,929.35</b>	<b>\$42,817,476.01</b>	<b>\$43,533,633.58</b>	<b>\$50,073,476.26</b>	<b>\$47,824,530.91</b>
Fund REVENUE Total: 100 - General Fund		<b>\$42,736,967.96</b>	<b>\$45,294,532.08</b>	<b>\$45,355,199.60</b>	<b>\$47,802,489.00</b>	<b>\$47,854,843.00</b>
Fund EXPENSE Total: 100 - General Fund		<b>\$41,959,929.35</b>	<b>\$42,817,476.01</b>	<b>\$43,533,633.58</b>	<b>\$50,073,476.26</b>	<b>\$47,824,530.91</b>
<b>Fund Total: 100 - General Fund</b>		<b>\$777,038.61</b>	<b>\$2,477,056.07</b>	<b>\$1,821,566.02</b>	<b>(\$2,270,987.26)</b>	<b>\$30,312.09</b>

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
<b>Fund: 100 - General Fund</b>						
EXPENSES						
<b>Division: 500 - Administrative</b>						
<b>Department: 001 - Administrator &amp; Assembly</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	209,079.17	225,508.20	223,171.72	509,389.72	683,857.44
5110.002	Holidays	7,141.24	12,005.00	12,260.04	0.00	0.00
5110.003	Sick Leave	1,529.28	1,186.72	700.60	0.00	0.00
5110.004	Overtime	0.00	0.00	44.63	0.00	0.00
5110.010	Temp Wages	36,650.00	46,750.00	56,787.50	119,030.20	66,600.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$254,399.69</b>	<b>\$285,449.92</b>	<b>\$292,964.49</b>	<b>\$628,419.92</b>	<b>\$750,457.44</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	35,981.92	16,804.08	24,942.60	21,759.33	29,561.00
5120.002	SBS	17,765.61	18,151.59	19,403.02	39,856.21	44,456.58
5120.003	Medicare	4,202.35	4,387.03	4,619.17	9,427.64	11,310.31
5120.004	PERS	52,344.07	54,934.88	57,364.46	112,065.92	150,448.70
5120.005	Health Insurance	33,463.51	35,375.76	32,079.31	46,273.32	133,415.04
5120.006	Life Insurance	28.32	27.81	24.06	42.36	62.88
5120.007	Workmen's Compensation	824.10	832.61	847.80	2,831.06	3,507.74
5120.011	PERS on Behalf	6,191.00	6,782.00	11,111.00	6,782.00	19,622.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$150,800.88</b>	<b>\$137,295.76</b>	<b>\$150,391.42</b>	<b>\$239,037.84</b>	<b>\$392,384.25</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	46,292.73	37,405.94	49,027.53	89,503.00	84,900.00
5204.000	Telephone	1,115.52	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	300.00	300.00	312.50	600.00	1,200.00
5206.000	Supplies	3,470.80	2,765.66	4,041.28	9,500.00	10,000.00
5211.000	IT Fees	49,091.04	67,128.96	64,412.04	67,428.00	114,444.00
5212.000	Contracted Services	225,639.88	280,033.23	188,143.29	267,451.11	237,320.00
5222.000	Postage	0.00	19.50	18.99	100.00	100.00
5224.000	Dues and Publications	16,772.44	16,818.61	21,765.70	23,443.00	19,610.00
5226.000	Advertising	2,113.35	2,987.35	1,238.95	5,000.00	6,000.00
5288.000	Administrator Contingency	1,262.24	1,615.84	0.00	3,000.00	3,000.00
5289.000	Mayor Contingency	0.00	0.00	21.00	3,000.00	3,000.00
5290.000	Other Expenses	19,645.45	825,253.59	15,987.22	30,500.00	40,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$365,703.45</b>	<b>\$1,234,328.68</b>	<b>\$344,968.50</b>	<b>\$499,525.11</b>	<b>\$519,574.00</b>
<b>Sub-Department: 900 - Human Resources</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	93,825.87	48,615.89	187,090.51	138,763.78	144,774.09
5110.002	Holidays	1,478.66	2,889.20	7,166.20	0.00	0.00
5110.003	Sick Leave	10,623.92	1,988.70	756.11	0.00	0.00
5110.004	Overtime	0.00	2,817.46	0.00	0.00	0.00
5110.010	Temp Wages	13,656.50	36,813.50	3,048.75	30,335.72	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$119,584.95</b>	<b>\$93,124.75</b>	<b>\$198,061.57</b>	<b>\$169,099.50</b>	<b>\$144,774.09</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	18,043.73	5,973.87	4,999.85	0.00	0.00
5120.002	SBS	8,436.61	6,077.47	12,398.18	10,384.02	8,874.53
5120.003	Medicare	1,995.60	1,409.21	2,950.62	2,456.27	2,099.23
5120.004	PERS	25,985.37	13,309.52	32,825.10	30,527.57	31,850.35
5120.005	Health Insurance	15,423.20	18,926.44	32,438.20	71,879.40	65,971.44
5120.006	Life Insurance	15.38	7.23	19.43	22.68	22.68
5120.007	Workmen's Compensation	395.96	273.76	537.19	440.48	419.70

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5120.008	Unemployment	0.00	0.00	8,458.47	0.00	0.00
5120.011	PERS on Behalf	3,025.00	1,696.00	8,511.00	1,696.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$73,320.85	\$47,673.50	\$103,138.04	\$117,406.42	\$109,237.93
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	293.91	1,090.85	6,202.47	13,750.00	20,195.00
5204.001	Cell Phone Stipend	0.00	175.00	300.00	600.00	0.00
5206.000	Supplies	1,082.40	744.51	1,449.75	5,500.00	5,500.00
5211.000	IT Fees	17,124.00	21,381.00	24,065.04	25,200.00	22,080.00
5212.000	Contracted Services	84,292.54	261,584.35	194,404.07	85,645.16	111,008.00
5222.000	Postage	0.00	0.00	0.00	300.00	300.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	3,279.96	0.00
5224.000	Dues and Publications	229.00	318.71	963.00	1,488.00	897.00
5226.000	Advertising	3,638.43	33,303.75	4,857.49	25,000.00	15,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$106,660.28	\$318,598.17	\$232,241.82	\$160,763.12	\$174,980.00
<b>Sub-Department Total: 900 - Human Resources</b>		\$299,566.08	\$459,396.42	\$533,441.43	\$447,269.04	\$428,992.02
<b>Department Total: 001 - Administrator &amp; Assembly</b>		\$1,070,470.10	\$2,116,470.78	\$1,321,765.84	\$1,814,251.91	\$2,091,407.71
<b>Department: 002 - Attorney</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	165,866.04	148,659.94	166,684.87	240,921.27	280,102.66
5110.002	Holidays	7,805.26	10,265.20	8,562.67	0.00	0.00
5110.003	Sick Leave	8,297.29	48,717.64	4,810.57	0.00	0.00
5110.004	Overtime	0.00	0.00	1,004.93	0.00	0.00
5110.010	Temp Wages	0.00	0.00	0.00	38,052.13	32,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$181,968.59	\$207,642.78	\$181,063.04	\$278,973.40	\$312,102.66
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	24,157.09	17,926.38	45,903.30	8,112.00	9,686.00
5120.002	SBS	12,359.08	13,864.49	13,839.93	17,598.55	19,181.27
5120.003	Medicare	2,900.21	3,302.17	3,293.48	4,162.74	4,665.94
5120.004	PERS	44,247.77	49,543.98	42,942.43	53,002.83	61,622.63
5120.005	Health Insurance	35,916.54	39,452.25	61,454.76	91,203.72	90,336.00
5120.006	Life Insurance	12.91	13.02	17.71	22.68	22.68
5120.007	Workmen's Compensation	685.33	759.30	343.21	508.46	512.92
5120.011	PERS on Behalf	5,029.00	6,130.00	8,321.00	6,130.00	8,321.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$125,307.93	\$130,991.59	\$176,115.82	\$180,740.98	\$194,348.44
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,094.22	485.27	3,578.70	8,050.00	9,000.00
5204.000	Telephone	185.92	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	450.00	475.00	300.00	300.00	300.00
5206.000	Supplies	203.51	1,126.97	1,026.02	1,500.00	2,500.00
5211.000	IT Fees	17,124.00	21,381.00	24,065.04	33,516.00	73,992.00
5212.000	Contracted Services	0.00	8,718.50	0.00	0.00	20,000.00
5222.000	Postage	16.70	14.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	0.00	0.00	599.00	0.00	2,000.00
5224.000	Dues and Publications	675.00	660.00	954.00	829.00	990.00
5225.000	Legal Expenditures	28,209.07	83,640.19	170,258.90	119,715.86	90,000.00
5226.000	Advertising	272.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$49,230.42	\$116,500.93	\$200,781.66	\$163,910.86	\$198,782.00
<b>Department Total: 002 - Attorney</b>		\$356,506.94	\$455,135.30	\$557,960.52	\$623,625.24	\$705,233.10
<b>Department: 003 - Municipal Clerk</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	202,930.22	220,961.44	218,942.76	257,178.96	279,188.81

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5110.002	Holidays	7,158.68	11,858.80	11,533.16	0.00	0.00
5110.003	Sick Leave	3,085.74	9,894.82	4,513.28	0.00	0.00
5110.004	Overtime	0.00	0.00	3,792.80	0.00	7,500.00
5110.010	Temp Wages	14,133.20	0.00	0.00	25,814.32	10,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$227,307.84</b>	<b>\$242,715.06</b>	<b>\$238,782.00</b>	<b>\$282,993.28</b>	<b>\$296,688.81</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	20,741.84	17,023.10	38,168.58	9,627.00	10,409.00
5120.002	SBS	15,275.88	16,007.83	16,918.98	17,347.61	18,825.04
5120.003	Medicare	3,613.45	3,786.51	4,028.28	4,103.40	4,452.91
5120.004	PERS	51,461.60	55,382.34	56,338.66	56,579.32	63,071.70
5120.005	Health Insurance	52,281.48	65,149.68	79,204.72	95,023.80	110,186.52
5120.006	Life Insurance	31.63	30.24	29.92	30.96	37.08
5120.007	Workmen's Compensation	746.59	710.31	678.96	735.80	838.58
5120.011	PERS on Behalf	5,707.00	6,856.00	10,914.00	6,856.00	10,914.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$149,859.47</b>	<b>\$164,946.01</b>	<b>\$206,282.10</b>	<b>\$190,303.89</b>	<b>\$218,734.83</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	13,443.90	9,834.57	10,750.18	16,525.00	17,850.00
5204.000	Telephone	185.92	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	900.00	900.00	862.50	900.00	900.00
5206.000	Supplies	8,433.37	10,157.11	12,401.96	10,500.00	12,000.00
5211.000	IT Fees	45,737.04	42,012.00	84,615.96	86,220.00	68,580.00
5212.000	Contracted Services	19,395.44	70,603.88	133,017.40	253,489.26	170,000.00
5222.000	Postage	29.90	0.00	23.95	0.00	0.00
5223.000	Tools & Small Equipment	0.00	8,158.00	0.00	0.00	0.00
5224.000	Dues and Publications	5,596.90	3,412.95	4,400.15	7,165.00	7,165.00
5226.000	Advertising	36,367.60	27,081.25	39,231.20	41,000.00	41,000.00
5227.001	Rent-Buildings	1,411.48	1,916.79	884.48	0.00	0.00
5290.000	Other Expenses	6.95	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$131,508.50</b>	<b>\$174,076.55</b>	<b>\$286,187.78</b>	<b>\$415,799.26</b>	<b>\$317,495.00</b>
<b>Department Total: 003 - Municipal Clerk</b>		<b>\$508,675.81</b>	<b>\$581,737.62</b>	<b>\$731,251.88</b>	<b>\$889,096.43</b>	<b>\$832,918.64</b>
<b>Department: 004 - Finance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	1,014,015.69	1,026,251.00	1,111,109.07	1,332,645.12	1,443,694.86
5110.002	Holidays	47,298.12	55,408.90	59,516.44	0.00	0.00
5110.003	Sick Leave	48,349.79	31,978.61	36,281.27	0.00	0.00
5110.004	Overtime	1,777.36	3,193.98	2,126.32	0.00	3,500.00
5110.010	Temp Wages	23,825.19	23,387.50	50,239.91	132,644.97	70,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$1,135,266.15</b>	<b>\$1,140,219.99</b>	<b>\$1,259,273.01</b>	<b>\$1,465,290.09</b>	<b>\$1,517,194.86</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	83,194.10	117,342.74	108,660.68	45,626.00	50,106.00
5120.002	SBS	74,705.00	77,142.93	83,326.36	92,619.17	96,075.59
5120.003	Medicare	17,670.94	18,247.50	19,836.71	27,232.50	22,725.87
5120.004	PERS	259,346.72	254,845.93	280,309.41	293,181.79	318,382.80
5120.005	Health Insurance	372,079.00	388,259.54	376,544.89	525,111.72	575,577.60
5120.006	Life Insurance	183.90	164.71	183.96	154.80	171.36
5120.007	Workmen's Compensation	3,611.98	3,324.97	3,501.91	3,809.42	4,399.62
5120.011	PERS on Behalf	29,148.00	31,544.00	54,339.00	31,544.00	54,339.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$839,939.64</b>	<b>\$890,872.32</b>	<b>\$926,702.92</b>	<b>\$1,019,279.40</b>	<b>\$1,121,777.84</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	15,060.48	10,320.27	20,421.71	35,240.27	31,300.00
5204.001	Cell Phone Stipend	300.00	125.00	0.00	0.00	0.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5206.000	Supplies	8,738.51	10,755.96	8,109.57	11,000.00	11,000.00
5211.000	IT Fees	203,418.96	236,349.00	314,613.00	321,960.00	248,988.00
5212.000	Contracted Services	141,839.75	236,555.45	167,045.51	253,588.70	203,680.00
5222.000	Postage	88.30	85.01	64.43	300.00	300.00
5223.000	Tools & Small Equipment	0.00	4,937.89	5,702.78	5,600.00	4,500.00
5224.000	Dues and Publications	3,296.55	1,004.90	678.80	1,045.00	1,176.00
5226.000	Advertising	2,919.85	0.00	10,343.75	5,500.00	15,180.00
5227.002	Rent-Equipment	(1,769.81)	(1,752.80)	0.00	6,860.00	0.00
5229.000	Investment Expenses-Pooled	96,776.09	117,471.71	131,247.04	145,000.00	165,000.00
5229.400	Investment Expenses-Perm Fund	0.00	0.00	16,028.32	50,400.00	42,000.00
5265.000	ARSSTC Fees	162,696.56	187,645.27	204,293.94	210,000.00	210,000.00
5290.000	Other Expenses	1,884.20	4,061.11	6,257.81	900.00	500.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$635,249.44	\$807,558.77	\$884,806.66	\$1,047,393.97	\$933,624.00
<b>Department Total: 004 - Finance</b>		\$2,610,455.23	\$2,838,651.08	\$3,070,782.59	\$3,531,963.46	\$3,572,596.70
<b>Department: 005 - Assessing</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	191,229.59	208,251.02	193,303.49	234,738.18	271,272.97
5110.002	Holidays	10,241.60	10,695.03	9,979.60	0.00	0.00
5110.003	Sick Leave	7,572.85	8,426.62	7,738.25	0.00	0.00
5110.004	Overtime	0.00	0.00	1,090.85	0.00	0.00
5110.010	Temp Wages	0.00	0.00	2,645.00	12,781.62	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$209,044.04	\$227,372.67	\$214,757.19	\$247,519.80	\$271,272.97
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	14,225.71	14,866.69	14,061.97	8,509.00	10,151.00
5120.002	SBS	13,699.60	14,797.64	13,931.12	15,694.55	17,251.51
5120.003	Medicare	3,240.52	3,500.29	3,317.90	3,712.41	4,080.65
5120.004	PERS	49,166.43	51,457.70	49,680.64	51,642.49	59,680.13
5120.005	Health Insurance	63,217.10	65,294.28	70,957.81	73,748.16	110,186.52
5120.006	Life Insurance	30.24	30.24	30.26	30.96	28.08
5120.007	Workmen's Compensation	669.66	654.09	604.08	643.70	786.64
5120.011	PERS on Behalf	5,448.00	6,393.00	9,624.00	6,393.00	9,624.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$149,697.26	\$156,993.93	\$162,207.78	\$160,374.27	\$211,788.53
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	7,088.09	4,268.36	844.00	11,000.00	6,500.00
5204.000	Telephone	371.84	0.00	0.00	800.00	800.00
5206.000	Supplies	722.33	1,056.51	352.50	1,500.00	1,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	1,000.00	0.00
5211.000	IT Fees	31,386.96	52,665.00	79,251.96	94,140.00	87,720.00
5212.000	Contracted Services	21,817.59	21,176.69	3,818.05	17,500.00	18,500.00
5221.000	Transportation/Vehicles	3,167.75	4,481.53	8,274.83	9,422.00	10,680.00
5222.000	Postage	0.00	226.80	196.37	3,100.00	500.00
5223.000	Tools & Small Equipment	1,028.03	177.43	0.00	1,500.00	1,500.00
5224.000	Dues and Publications	971.15	1,479.10	2,715.91	4,150.00	4,450.00
5226.000	Advertising	0.00	0.00	0.00	0.00	2,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$66,553.74	\$85,531.42	\$95,453.62	\$144,112.00	\$134,150.00
<b>Department Total: 005 - Assessing</b>		\$425,295.04	\$469,898.02	\$472,418.59	\$552,006.07	\$617,211.50
<b>Department: 006 - Planning &amp; Community Development</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	233,887.83	240,473.81	279,895.60	435,815.19	415,880.37
5110.002	Holidays	9,006.67	13,830.72	13,853.76	0.00	0.00
5110.003	Sick Leave	8,159.59	12,970.48	9,134.28	0.00	0.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5110.010	Temp Wages	5,860.00	12,945.00	0.00	70,032.23	15,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$256,914.09	\$280,220.01	\$302,883.64	\$505,847.42	\$430,880.37
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	11,338.79	19,470.02	13,356.20	13,190.00	14,718.00
5120.002	SBS	16,471.45	18,396.22	19,286.77	31,817.23	27,315.41
5120.003	Medicare	3,896.22	4,351.47	4,589.83	7,526.05	6,461.19
5120.004	PERS	57,726.25	61,566.20	62,522.54	95,879.64	91,493.93
5120.005	Health Insurance	67,842.41	69,842.43	65,735.04	115,060.80	76,836.24
5120.006	Life Insurance	34.64	36.14	35.10	39.24	39.24
5120.007	Workmen's Compensation	804.86	822.35	830.46	1,315.09	1,249.50
5120.011	PERS on Behalf	6,402.00	7,622.00	13,457.00	7,622.00	13,457.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$164,516.62	\$182,106.83	\$179,812.94	\$272,450.05	\$231,570.51
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	6,507.30	4,593.89	2,062.48	17,000.00	12,000.00
5204.001	Cell Phone Stipend	450.00	409.96	300.00	1,200.00	1,200.00
5206.000	Supplies	354.13	1,174.91	1,940.52	2,250.00	2,200.00
5211.000	IT Fees	34,247.04	42,762.96	48,129.00	50,400.00	93,588.00
5212.000	Contracted Services	6,900.00	17,034.52	17,200.00	45,000.00	73,000.00
5221.000	Transportation/Vehicles	0.00	187.50	309.33	0.00	0.00
5222.000	Postage	76.79	25.19	77.90	500.00	500.00
5223.000	Tools & Small Equipment	2,840.70	0.00	1,115.10	3,000.00	2,000.00
5224.000	Dues and Publications	199.00	520.00	1,229.54	2,650.00	2,650.00
5226.000	Advertising	135.60	368.80	921.40	1,500.00	1,500.00
5290.000	Other Expenses	83.55	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$51,794.11	\$67,077.73	\$73,285.27	\$123,500.00	\$188,638.00
<b>Sub-Department: 818 - Parks &amp; Recreation</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	94,726.61	173,897.38	223,702.58	250,667.36
5110.002	Holidays	0.00	3,865.49	8,482.52	0.00	0.00
5110.003	Sick Leave	0.00	1,513.42	3,100.70	0.00	0.00
5110.004	Overtime	0.00	658.49	351.75	2,000.10	2,000.00
5110.010	Temp Wages	0.00	47,311.00	76,429.00	151,400.00	130,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$0.00	\$148,075.01	\$262,261.35	\$377,102.68	\$382,667.36
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	0.00	5,865.09	11,547.26	6,558.00	8,075.00
5120.002	SBS	0.00	9,443.67	16,694.22	23,518.31	23,952.61
5120.003	Medicare	0.00	2,233.84	3,970.22	5,563.08	5,665.77
5120.004	PERS	0.00	22,726.55	43,353.41	49,654.53	55,586.83
5120.005	Health Insurance	0.00	37,847.61	79,106.73	93,784.32	112,748.16
5120.006	Life Insurance	0.00	17.32	36.09	45.36	39.24
5120.007	Workmen's Compensation	0.00	6,002.53	9,773.22	8,183.81	7,877.99
5120.011	PERS on Behalf	0.00	2,860.00	8,398.00	2,860.00	8,398.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$0.00	\$86,996.61	\$172,879.15	\$190,167.41	\$222,343.60
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	0.00	2,118.68	8,493.52	11,000.00	10,300.00
5202.000	Uniforms	0.00	596.82	952.90	1,000.00	1,000.00
5203.000	Utilities	0.00	0.00	100,000.00	116,000.00	100,000.00
5204.001	Cell Phone Stipend	0.00	250.00	0.00	600.00	0.00
5205.000	Insurance	0.00	0.00	9,784.09	10,500.00	11,500.00
5206.000	Supplies	0.00	16,130.61	31,278.91	33,500.00	39,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	3,000.00	3,000.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	25,076.00	97,212.00
5211.000	IT Fees	0.00	28,011.96	32,115.96	45,636.00	98,724.00
5212.000	Contracted Services	565.00	83,517.19	110,807.30	136,501.00	141,000.00
5221.000	Transportation/Vehicles	0.00	0.00	23,249.00	9,420.00	24,168.00
5223.000	Tools & Small Equipment	0.00	449.97	0.00	0.00	2,500.00
5224.000	Dues and Publications	0.00	0.00	795.00	795.00	945.00
5226.000	Advertising	0.00	0.00	829.80	1,000.00	1,000.00
5290.000	Other Expenses	0.00	2,063.36	83.86	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$565.00	\$133,138.59	\$318,390.34	\$394,028.00	\$530,849.00
<b>Sub-Department Total: 818 - Parks &amp; Recreation</b>		\$565.00	\$368,210.21	\$753,530.84	\$961,298.09	\$1,135,859.96
<b>Department Total: 006 - Planning &amp; Community Development</b>		\$473,789.82	\$897,614.78	\$1,309,512.69	\$1,863,095.56	\$1,986,948.84
<b>Department: 007 - General Office</b>						
<b>Sub-Department: 801 - 100 Lincoln St Bldg</b>						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	68,674.38	68,756.35	70,607.31	65,000.00	63,000.00
5205.000	Insurance	196,373.46	259,963.74	278,027.10	297,650.00	307,920.00
5206.000	Supplies	12,331.14	14,596.96	10,544.84	14,440.00	15,700.00
5208.000	Bldg Repair & Maint	122,415.96	130,155.96	157,605.96	190,927.00	170,016.00
5212.000	Contracted Services	36,742.40	36,705.18	36,802.92	36,804.00	36,804.00
5221.000	Transportation/Vehicles	2,938.66	4,002.72	7,128.35	18,005.00	10,740.00
5222.000	Postage	21,073.14	21,024.66	26,001.41	25,000.00	40,000.00
5227.002	Rent-Equipment	3,688.74	4,693.07	1,729.92	7,200.00	7,000.00
5231.000	Credit Card Expense	74,108.47	77,157.67	86,490.98	92,000.00	95,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$538,346.35	\$617,056.31	\$674,938.79	\$747,026.00	\$746,180.00
<b>Sub-Department Total: 801 - 100 Lincoln St Bldg</b>		\$538,346.35	\$617,056.31	\$674,938.79	\$747,026.00	\$746,180.00
<b>Sub-Department: 802 - 304 Lake St Building</b>						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	79,322.09	78,618.44	76,560.87	85,000.00	77,000.00
5203.005	Fuel Oil	3,371.19	974.77	0.00	1,500.00	1,500.00
5203.006	Interruptable electric	44,518.84	40,639.83	51,016.39	40,000.00	50,000.00
5204.000	Telephone	620.14	1,825.27	723.08	750.00	800.00
5207.000	Repairs and Maintenance	(391.00)	(988.00)	(1,976.00)	0.00	2,000.00
5208.000	Bldg Repair & Maint	93,273.96	88,695.96	145,461.96	202,317.00	124,944.00
5212.000	Contracted Services	49,917.72	49,913.72	49,913.72	96,000.00	95,400.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$270,632.94	\$259,679.99	\$321,700.02	\$425,567.00	\$351,644.00
<b>Sub-Department Total: 802 - 304 Lake St Building</b>		\$270,632.94	\$259,679.99	\$321,700.02	\$425,567.00	\$351,644.00
<b>Department Total: 007 - General Office</b>		\$808,979.29	\$876,736.30	\$996,638.81	\$1,172,593.00	\$1,097,824.00
<b>Department: 008 - Other Expenditures</b>						
<i>500 - Operating Expenses</i>						
5212.001	Sitka Historical Contract	97,200.00	100,000.00	100,000.00	100,000.00	100,000.00
5212.002	SEDA Contract	63,000.00	70,000.00	70,000.00	120,000.00	120,000.00
5228.000	Donations	145,000.00	169,357.00	119,571.00	175,000.00	250,000.00
5228.001	Pass through grants	43,920.00	45,750.00	0.00	166,000.00	100,000.00
5290.000	Other Expenses	100.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$349,220.00	\$385,107.00	\$289,571.00	\$561,000.00	\$570,000.00
<b>Department Total: 008 - Other Expenditures</b>		\$349,220.00	\$385,107.00	\$289,571.00	\$561,000.00	\$570,000.00
<b>Division Total: 500 - Administrative</b>		\$6,603,392.23	\$8,621,350.88	\$8,749,901.92	\$11,007,631.67	\$11,474,140.49

**Division: 520 - Public Safety**

**Department: 021 - Police**

**Sub-Department: 800 - Administration**

*400 - Salaries and Wages*

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5110.001	Regular Salaries/Wages	43,269.34	59,140.58	46,155.10	271,098.09	225,221.60
5110.002	Holidays	2,834.52	3,053.00	2,983.68	0.00	0.00
5110.003	Sick Leave	4,606.38	1,877.60	6,526.80	0.00	0.00
5110.004	Overtime	2,484.96	12,283.02	2,675.99	0.00	0.00
5110.010	Temp Wages	191,668.14	209,529.60	195,478.90	0.00	13,750.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$244,863.34	\$285,883.80	\$253,820.47	\$271,098.09	\$238,971.60
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	9,269.28	8,609.46	10,769.22	2,550.00	3,334.00
5120.002	SBS	13,485.22	16,062.60	14,306.37	14,897.59	14,853.22
5120.003	Medicare	3,684.90	4,270.16	3,849.00	3,967.78	3,513.42
5120.004	PERS	13,742.27	17,592.03	15,122.73	14,164.99	49,548.75
5120.005	Health Insurance	13,502.15	55,504.08	16,980.48	20,037.00	78,959.88
5120.006	Life Insurance	8.04	8.04	8.28	8.28	22.68
5120.007	Workmen's Compensation	7,418.99	7,640.85	6,043.04	6,244.69	4,456.12
5120.011	PERS on Behalf	1,524.00	2,314.00	2,929.00	37,217.00	51,379.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$62,634.85	\$112,001.22	\$70,008.12	\$99,087.33	\$206,067.07
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	7,968.85	13,690.61	9,200.26	48,096.00	48,000.00
5202.000	Uniforms	1,217.95	865.28	0.00	1,000.00	1,000.00
5203.001	Utilities	0.00	0.00	0.00	0.00	2,000.00
5204.000	Telephone	62,179.11	67,980.13	66,828.32	67,000.00	60,000.00
5205.000	Insurance	129,039.44	191,077.45	190,089.91	204,400.00	252,500.00
5206.000	Supplies	3,673.21	3,552.05	2,409.93	12,000.00	12,000.00
5207.000	Repairs and Maintenance	0.00	0.00	(66.00)	2,000.00	2,000.00
5208.000	Bldg Repair & Maint	7,500.00	8,505.00	8,505.00	8,505.00	0.00
5211.000	IT Fees	170,035.04	303,586.00	357,336.88	415,572.00	411,324.00
5212.000	Contracted Services	5,550.96	7,084.50	5,546.26	3,001.00	4,500.00
5221.000	Transportation/Vehicles	0.00	0.00	288.49	0.00	0.00
5222.000	Postage	0.00	560.28	0.00	0.00	0.00
5223.000	Tools & Small Equipment	11,486.66	7,791.29	7,836.96	12,169.55	12,600.00
5224.000	Dues and Publications	1,179.14	330.00	769.35	2,500.00	2,500.00
5225.000	Legal Expenditures	0.00	0.00	25,000.00	0.00	0.00
5226.000	Advertising	4,721.40	47,923.20	42,475.00	30,000.00	10,000.00
5227.001	Rent-Buildings	8,694.00	9,396.00	9,756.00	9,756.00	9,756.00
5227.002	Rent-Equipment	341.07	165.60	165.60	600.00	600.00
5290.000	Other Expenses	15,647.58	18,183.80	20,019.39	12,644.86	11,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$429,234.41	\$680,691.19	\$746,161.35	\$829,244.41	\$839,780.00
<b>Sub-Department Total: 800 - Administration</b>		\$736,732.60	\$1,078,576.21	\$1,069,989.94	\$1,199,429.83	\$1,284,818.67
<b>Sub-Department: 803 - Patrol</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	639,046.34	418,563.49	302,473.90	1,628,408.47	1,560,236.79
5110.002	Holidays	50,884.64	41,626.00	32,307.36	0.00	0.00
5110.004	Overtime	225,873.64	242,738.88	148,560.35	230,000.00	230,000.01
5110.010	Temp Wages	153,325.30	219,031.40	360,737.02	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$1,069,129.92	\$921,959.77	\$844,078.63	\$1,858,408.47	\$1,790,236.80
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	66,759.01	124,002.40	75,068.75	77,945.00	74,390.00
5120.002	SBS	69,297.02	64,189.55	56,047.36	115,392.30	110,997.54
5120.003	Medicare	16,302.60	15,143.04	13,345.43	28,077.00	27,037.04
5120.004	PERS	213,334.99	153,130.06	103,798.71	374,507.04	355,595.73
5120.005	Health Insurance	309,310.08	209,554.37	242,930.93	661,016.76	692,620.56

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5120.006	Life Insurance	79.21	38.14	18.82	189.36	177.12
5120.007	Workmen's Compensation	43,744.09	35,658.59	26,618.10	54,637.72	53,710.32
5120.008	Unemployment	0.00	2,960.00	2,106.00	0.00	0.00
5120.011	PERS on Behalf	23,952.00	18,704.00	22,455.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$742,779.00</b>	<b>\$623,380.15</b>	<b>\$542,389.10</b>	<b>\$1,311,765.18</b>	<b>\$1,314,528.31</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	29,054.43	18,802.69	15,329.40	26,000.00	20,000.00
5202.000	Uniforms	10,197.71	15,180.10	14,572.03	19,500.00	19,600.00
5204.000	Telephone	0.00	340.69	0.00	0.00	0.00
5204.001	Cell Phone Stipend	1,775.00	1,175.00	625.00	0.00	0.00
5206.000	Supplies	13,132.52	5,236.26	3,481.12	32,100.00	30,000.00
5207.000	Repairs and Maintenance	0.00	599.15	0.00	800.00	800.00
5212.000	Contracted Services	1,588.05	3,990.45	6,107.73	14,000.00	14,000.00
5214.000	Interdepartment Services	0.00	0.00	(33,345.01)	0.00	0.00
5221.000	Transportation/Vehicles	114,229.64	308,310.31	246,231.00	199,609.00	256,584.00
5223.000	Tools & Small Equipment	7,504.46	6,045.75	5,387.90	7,500.00	28,075.00
5290.000	Other Expenses	8,614.00	8,956.42	4,224.85	4,500.00	4,500.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$186,095.81</b>	<b>\$368,636.82</b>	<b>\$262,614.02</b>	<b>\$304,009.00</b>	<b>\$373,559.00</b>
<b>Sub-Department Total: 803 - Patrol</b>		<b>\$1,998,004.73</b>	<b>\$1,913,976.74</b>	<b>\$1,649,081.75</b>	<b>\$3,474,182.65</b>	<b>\$3,478,324.11</b>
<b>Sub-Department: 804 - Services</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	135,264.45	161,321.07	199,468.08	419,230.08	463,839.12
5110.002	Holidays	9,095.08	7,047.72	10,990.28	0.00	0.00
5110.004	Overtime	36,975.17	48,333.53	31,393.30	0.00	0.00
5110.010	Temp Wages	64,852.00	39,527.50	21,268.50	221,151.90	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$246,186.70</b>	<b>\$256,229.82</b>	<b>\$263,120.16</b>	<b>\$640,381.98</b>	<b>\$463,839.12</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	16,206.28	5,605.31	13,120.06	19,302.00	24,397.00
5120.002	SBS	16,086.02	16,050.45	16,787.50	37,676.75	29,928.70
5120.003	Medicare	3,558.22	3,878.89	3,995.31	9,565.32	7,079.34
5120.004	PERS	36,547.23	45,520.98	54,902.84	92,230.38	102,044.31
5120.005	Health Insurance	61,355.10	56,220.00	82,383.73	169,541.51	266,913.24
5120.006	Life Insurance	31.07	27.11	33.32	87.36	68.04
5120.007	Workmen's Compensation	787.55	733.24	719.24	7,591.73	1,344.85
5120.011	PERS on Behalf	4,370.00	5,733.00	10,619.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$138,941.47</b>	<b>\$133,768.98</b>	<b>\$182,561.00</b>	<b>\$335,995.05</b>	<b>\$431,775.48</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	(379.00)	2,492.70	2,174.40	9,450.00	9,500.00
5202.000	Uniforms	0.00	826.55	581.28	3,200.00	3,600.00
5204.000	Telephone	0.00	0.00	73.89	0.00	0.00
5204.001	Cell Phone Stipend	87.89	0.00	0.00	0.00	0.00
5206.000	Supplies	2,957.22	4,037.44	1,245.38	7,000.00	7,000.00
5212.000	Contracted Services	0.00	0.00	5,880.50	7,000.00	14,000.00
5214.000	Interdepartment Services	0.00	0.00	(74,968.65)	0.00	0.00
5222.000	Postage	4,548.32	3,680.20	3,014.63	4,500.00	4,500.00
5223.000	Tools & Small Equipment	652.85	375.19	0.00	1,000.00	1,000.00
5290.000	Other Expenses	19,542.50	21,634.75	5,353.82	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$27,409.78</b>	<b>\$33,046.83</b>	<b>(\$56,644.75)</b>	<b>\$32,150.00</b>	<b>\$39,600.00</b>
<b>Sub-Department Total: 804 - Services</b>		<b>\$412,537.95</b>	<b>\$423,045.63</b>	<b>\$389,036.41</b>	<b>\$1,008,527.03</b>	<b>\$935,214.60</b>
<b>Sub-Department: 805 - Animal Control</b>						
<i>400 - Salaries and Wages</i>						

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5110.001	Regular Salaries/Wages	3,235.20	45,095.00	26,039.30	52,476.66	54,475.92
5110.002	Holidays	162.24	1,511.60	607.92	0.00	0.00
5110.004	Overtime	60.84	759.32	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$3,458.28	\$47,365.92	\$26,647.22	\$52,476.66	\$54,475.92
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	2,142.18	1,685.78	2,952.83	2,906.00	2,926.00
5120.002	SBS	343.31	3,006.83	1,804.58	3,394.32	3,518.74
5120.003	Medicare	81.20	752.21	429.20	802.90	832.30
5120.004	PERS	760.82	10,791.38	6,504.00	11,544.81	11,984.61
5120.005	Health Insurance	191.63	22,810.86	12,578.16	40,283.04	22,055.16
5120.006	Life Insurance	0.67	9.06	5.52	14.40	8.28
5120.007	Workmen's Compensation	96.92	1,373.69	694.98	1,201.65	1,367.38
5120.011	PERS on Behalf	137.00	1,336.00	1,260.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$3,753.73	\$41,765.81	\$26,229.27	\$60,147.12	\$42,692.47
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	0.00	1,719.00	1,459.00	1,800.00	1,800.00
5202.000	Uniforms	495.42	502.71	1,286.49	1,000.00	1,000.00
5203.001	Utilities	7,614.65	6,402.12	6,531.43	8,000.00	6,000.00
5203.005	Fuel Oil	8,914.00	4,358.52	8,797.00	6,000.00	9,200.00
5204.000	Telephone	545.84	747.99	(70.68)	0.00	0.00
5206.000	Supplies	4,458.99	4,530.10	2,322.60	4,500.00	4,500.00
5207.000	Repairs and Maintenance	83.99	551.60	0.00	1,000.00	0.00
5208.000	Bldg Repair & Maint	10,422.96	27,258.04	16,166.04	25,076.00	67,080.00
5212.000	Contracted Services	2,109.72	1,069.95	9,607.83	10,000.00	19,000.00
5221.000	Transportation/Vehicles	26,880.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$61,525.57	\$47,140.03	\$46,099.71	\$57,376.00	\$108,580.00
<b>Sub-Department Total: 805 - Animal Control</b>		\$68,737.58	\$136,271.76	\$98,976.20	\$169,999.78	\$205,748.39
<b>Sub-Department: 806 - Jail</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	288,963.37	315,837.13	360,783.29	132,913.82	141,807.12
5110.002	Holidays	4,321.68	4,783.68	5,516.20	0.00	0.00
5110.004	Overtime	9,037.70	6,041.79	12,058.89	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$302,322.75	\$326,662.60	\$378,358.38	\$132,913.82	\$141,807.12
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	13,858.68	8,587.37	8,795.92	7,814.00	8,294.00
5120.002	SBS	19,381.87	20,550.85	23,568.25	8,628.62	9,202.09
5120.003	Medicare	4,584.62	4,861.13	5,613.73	2,041.02	2,176.66
5120.004	PERS	68,269.59	72,655.07	81,413.74	29,241.16	31,197.42
5120.005	Health Insurance	120,844.09	159,275.56	115,278.64	81,941.52	81,165.36
5120.006	Life Insurance	78.54	82.61	76.33	22.68	14.40
5120.007	Workmen's Compensation	12,068.31	11,980.39	11,551.45	3,907.80	4,339.15
5120.011	PERS on Behalf	7,715.00	9,130.00	14,116.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$246,800.70	\$287,122.98	\$260,414.06	\$133,596.80	\$136,389.08
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	0.00	0.00	3,618.27	2,270.00	10,000.00
5202.000	Uniforms	183.95	436.95	599.44	1,780.00	1,200.00
5203.001	Utilities	8,610.00	8,291.00	8,869.00	8,000.00	6,000.00
5205.000	Insurance	19,585.00	17,901.00	25,441.00	26,250.00	29,500.00
5206.000	Supplies	1,479.69	1,094.13	2,143.47	8,900.00	9,000.00
5207.000	Repairs and Maintenance	0.00	0.00	215.56	3,000.00	3,000.00
5208.000	Bldg Repair & Maint	391.00	988.00	1,859.00	0.00	0.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5211.000	IT Fees	26,992.00	42,776.00	50,348.00	43,896.00	43,452.00
5212.000	Contracted Services	24,362.22	14,789.21	13,317.40	53,472.00	30,000.00
5214.000	Interdepartment Services	0.00	0.00	108,313.66	0.00	0.00
5221.000	Transportation/Vehicles	2,232.00	2,616.00	3,700.00	0.00	0.00
5223.000	Tools & Small Equipment	1,481.90	209.99	0.00	3,700.00	3,700.00
5290.000	Other Expenses	4,122.53	86.01	1,757.96	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$89,440.29	\$89,188.29	\$220,182.76	\$151,268.00	\$135,852.00
<b>Sub-Department Total: 806 - Jail</b>		\$638,563.74	\$702,973.87	\$858,955.20	\$417,778.62	\$414,048.20
<b>Sub-Department: 810 - Safety Boat</b>						
<i>400 - Salaries and Wages</i>						
5110.004	Overtime	535.28	0.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$535.28	\$0.00	\$0.00	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	32.82	0.00	0.00	0.00	0.00
5120.003	Medicare	7.76	0.00	0.00	0.00	0.00
5120.004	PERS	117.76	0.00	0.00	0.00	0.00
5120.007	Workmen's Compensation	20.82	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	13.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$192.16	\$0.00	\$0.00	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	4,476.41	2,432.25	1,150.85	5,000.00	5,000.00
5207.000	Repairs and Maintenance	0.00	701.20	4,775.75	4,500.00	4,500.00
5221.000	Transportation/Vehicles	1,544.07	1,278.31	938.31	0.00	0.00
5223.000	Tools & Small Equipment	1,481.90	2,909.65	0.00	3,000.00	3,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$7,502.38	\$7,321.41	\$6,864.91	\$12,500.00	\$12,500.00
<b>Sub-Department Total: 810 - Safety Boat</b>		\$8,229.82	\$7,321.41	\$6,864.91	\$12,500.00	\$12,500.00
<b>Department Total: 021 - Police</b>		\$3,862,806.42	\$4,262,165.62	\$4,072,904.41	\$6,282,417.91	\$6,330,653.97
<b>Department: 022 - Fire Protection</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	203,900.64	231,916.66	214,978.88	247,158.13	311,773.42
5110.002	Holidays	11,954.48	11,951.96	12,210.44	0.00	0.00
5110.003	Sick Leave	11,441.35	3,832.08	18,674.38	0.00	0.00
5110.004	Overtime	15,664.09	6,120.99	3,931.66	0.00	0.00
5110.010	Temp Wages	16,080.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$259,040.56	\$253,821.69	\$249,795.36	\$247,158.13	\$311,773.42
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	29,966.62	28,766.93	21,985.36	8,873.00	9,443.00
5120.002	SBS	17,774.23	17,360.68	16,591.52	21,824.66	19,690.35
5120.003	Medicare	4,198.89	4,095.63	3,939.20	5,162.42	4,657.60
5120.004	PERS	56,526.87	58,948.86	59,424.77	76,374.72	66,390.30
5120.005	Health Insurance	97,111.54	86,426.94	105,292.90	127,457.64	106,398.24
5120.006	Life Insurance	38.75	35.02	36.03	37.08	37.08
5120.007	Workmen's Compensation	12,760.83	13,275.61	12,507.77	15,656.71	15,329.85
5120.010	Other Benefits	150.00	750.00	785.73	900.00	0.00
5120.011	PERS on Behalf	6,653.00	7,696.00	11,411.00	24,271.00	50,220.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$225,180.73	\$217,355.67	\$231,974.28	\$280,557.23	\$272,166.42
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	45,072.85	35,997.56	29,164.82	53,500.00	43,900.00
5202.000	Uniforms	1,205.21	4,418.38	1,874.71	7,500.00	7,500.00
5203.001	Utilities	43,859.18	45,971.77	51,459.04	52,000.00	50,000.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5203.005	Fuel Oil	29,031.78	20,020.04	17,694.24	25,000.00	25,000.00
5204.001	Cell Phone Stipend	600.00	600.00	600.00	1,200.00	2,700.00
5205.000	Insurance	75,991.47	63,115.61	102,124.22	109,200.00	107,500.00
5206.000	Supplies	27,529.67	16,242.12	14,727.35	28,000.00	23,000.00
5207.000	Repairs and Maintenance	5,310.45	13,522.54	19,755.38	37,315.92	35,500.00
5211.000	IT Fees	135,500.04	148,773.00	187,923.00	203,448.00	207,468.00
5212.000	Contracted Services	12,161.98	14,236.35	25,066.12	43,600.00	35,000.00
5222.000	Postage	522.64	1,307.41	946.87	1,000.00	1,000.00
5223.000	Tools & Small Equipment	39,591.76	98,501.99	62,523.01	88,483.33	70,400.00
5224.000	Dues and Publications	669.03	942.99	839.99	5,100.00	2,000.00
5226.000	Advertising	61.60	0.00	0.00	1,000.00	0.00
5290.000	Other Expenses	503.26	20.00	822.40	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$417,610.92</b>	<b>\$463,669.76</b>	<b>\$515,521.15</b>	<b>\$656,347.25</b>	<b>\$610,968.00</b>
<b>Sub-Department Total: 800 - Administration</b>		<b>\$901,832.21</b>	<b>\$934,847.12</b>	<b>\$997,290.79</b>	<b>\$1,184,062.61</b>	<b>\$1,194,907.84</b>
<b>Sub-Department: 807 - Fire Station</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	400,667.20	476,936.93	591,009.56	661,513.80	814,965.44
5110.002	Holidays	28,597.44	34,825.28	31,322.16	0.00	0.00
5110.003	Sick Leave	24,714.66	18,042.66	43,298.83	0.00	0.00
5110.004	Overtime	83,792.45	102,753.23	108,510.80	100,000.01	100,000.01
5110.010	Temp Wages	6,580.00	25,027.50	22,887.50	74,435.52	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$544,351.75</b>	<b>\$657,585.60</b>	<b>\$797,028.85</b>	<b>\$835,949.33</b>	<b>\$914,965.45</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	33,186.88	42,680.06	36,640.45	24,341.00	26,895.00
5120.002	SBS	35,419.63	42,937.73	50,852.41	46,606.06	57,736.01
5120.003	Medicare	8,290.16	10,061.91	11,979.48	11,024.24	13,657.02
5120.004	PERS	121,633.74	134,549.50	176,797.76	145,532.62	201,292.70
5120.005	Health Insurance	121,892.12	154,399.17	190,392.18	225,062.04	219,146.40
5120.006	Life Insurance	71.00	82.26	278.76	101.16	101.16
5120.007	Workmen's Compensation	25,751.15	32,308.26	38,374.33	33,191.14	46,480.05
5120.010	Other Benefits	6,075.00	6,525.00	8,889.27	9,000.00	8,100.00
5120.011	PERS on Behalf	13,765.00	16,575.00	34,439.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$366,084.68</b>	<b>\$440,118.89</b>	<b>\$548,643.64</b>	<b>\$494,858.26</b>	<b>\$573,408.34</b>
<i>500 - Operating Expenses</i>						
5206.000	Supplies	219.36	186.93	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	38,446.32	35,235.96	48,371.04	67,689.00	87,084.00
5221.000	Transportation/Vehicles	191,801.14	210,811.95	226,345.14	212,504.00	219,228.00
5290.000	Other Expenses	50.00	0.00	1,390.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$230,516.82</b>	<b>\$246,234.84</b>	<b>\$276,106.18</b>	<b>\$280,193.00</b>	<b>\$306,312.00</b>
<b>Sub-Department Total: 807 - Fire Station</b>		<b>\$1,140,953.25</b>	<b>\$1,343,939.33</b>	<b>\$1,621,778.67</b>	<b>\$1,611,000.59</b>	<b>\$1,794,685.79</b>
<b>Sub-Department: 808 - Volunteers</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	400.00	0.00	0.00	0.00	0.00
5110.004	Overtime	915.00	1,290.00	0.00	0.00	0.00
5110.010	Temp Wages	25,560.00	29,370.00	37,934.39	40,000.00	70,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$26,875.00</b>	<b>\$30,660.00</b>	<b>\$37,934.39</b>	<b>\$40,000.00</b>	<b>\$70,000.00</b>
<i>450 - Fringe Benefits</i>						
5120.002	SBS	2,642.68	3,205.76	3,735.62	2,452.00	4,291.00
5120.003	Medicare	625.18	757.12	887.81	580.00	1,015.00
5120.007	Workmen's Compensation	1,904.13	2,465.99	2,759.22	1,804.00	3,556.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$5,171.99</b>	<b>\$6,428.87</b>	<b>\$7,382.65</b>	<b>\$4,836.00</b>	<b>\$8,862.00</b>

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
<i>500 - Operating Expenses</i>						
5206.000	Supplies	10,589.44	5,683.47	0.00	0.00	0.00
5212.000	Contracted Services	24,999.96	32,857.85	41,978.90	45,000.00	45,000.00
5290.000	Other Expenses	5,640.00	8,090.00	6,320.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$41,229.40	\$46,631.32	\$48,298.90	\$45,000.00	\$45,000.00
<b>Sub-Department Total: 808 - Volunteers</b>		\$73,276.39	\$83,720.19	\$93,615.94	\$89,836.00	\$123,862.00
<b>Department Total: 022 - Fire Protection</b>		\$2,116,061.85	\$2,362,506.64	\$2,712,685.40	\$2,884,899.20	\$3,113,455.63
<b>Department: 023 - Ambulance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	67,912.29	79,856.22	74,492.75	113,986.34	106,035.20
5110.002	Holidays	4,389.06	4,010.94	5,714.08	0.00	0.00
5110.003	Sick Leave	2,323.62	3,970.76	6,511.83	0.00	0.00
5110.004	Overtime	9,359.10	3,846.41	4,573.29	10,000.01	10,000.01
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$83,984.07	\$91,684.33	\$91,291.95	\$123,986.35	\$116,035.21
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	16,007.16	10,764.96	11,412.96	6,028.00	5,361.00
5120.002	SBS	6,147.86	6,298.53	6,274.11	7,969.76	7,441.57
5120.003	Medicare	1,441.17	1,476.82	1,480.51	1,885.21	1,760.24
5120.004	PERS	21,998.11	21,438.82	22,613.50	27,277.00	25,527.72
5120.005	Health Insurance	36,212.45	37,402.92	45,517.20	53,710.32	53,199.12
5120.006	Life Insurance	14.16	14.16	14.40	14.40	14.40
5120.007	Workmen's Compensation	4,589.86	4,832.28	4,759.43	5,863.58	6,166.87
5120.010	Other Benefits	900.00	900.00	900.00	900.00	900.00
5120.011	PERS on Behalf	2,440.00	2,790.00	4,370.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$89,750.77	\$85,918.49	\$97,342.11	\$103,648.27	\$100,370.92
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	15,357.60	25,048.03	36,254.85	73,000.00	54,100.00
5202.000	Uniforms	1,550.66	1,540.14	3,410.17	6,000.00	4,000.00
5204.000	Telephone	1,111.28	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	300.00	300.00	300.00	300.00	1,500.00
5206.000	Supplies	44,277.46	27,331.73	35,174.27	40,000.00	40,000.00
5207.000	Repairs and Maintenance	0.00	0.00	3,000.00	3,000.00	3,000.00
5212.000	Contracted Services	28,890.75	25,883.00	26,706.94	52,000.00	53,000.00
5221.000	Transportation/Vehicles	115,689.96	101,266.06	98,715.83	59,770.00	103,884.00
5222.000	Postage	141.45	0.00	10.10	500.00	500.00
5223.000	Tools & Small Equipment	6,722.15	4,212.99	17,015.83	13,500.00	10,000.00
5224.000	Dues and Publications	0.00	0.00	0.00	200.00	200.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$214,041.31	\$185,581.95	\$220,587.99	\$248,270.00	\$270,184.00
<b>Department Total: 023 - Ambulance</b>		\$387,776.15	\$363,184.77	\$409,222.05	\$475,904.62	\$486,590.13
<b>Department: 024 - Search and Rescue</b>						
<i>400 - Salaries and Wages</i>						
5110.010	Temp Wages	5,200.00	4,500.00	5,850.00	8,400.00	8,400.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$5,200.00	\$4,500.00	\$5,850.00	\$8,400.00	\$8,400.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	318.88	276.00	356.87	514.92	514.92
5120.003	Medicare	75.44	65.31	84.85	121.80	121.80
5120.007	Workmen's Compensation	216.48	215.34	270.70	378.84	426.72
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$610.80	\$556.65	\$712.42	\$1,015.56	\$1,063.44
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	7,369.77	11,445.13	9,582.67	24,000.00	24,000.00
5204.000	Telephone	1,308.12	0.00	0.00	0.00	0.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5206.000	Supplies	1,644.27	2,033.76	4,022.05	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	4,780.60	2,425.66	3,817.22	5,600.00	6,100.00
5221.000	Transportation/Vehicles	0.00	2,347.67	0.00	0.00	0.00
5223.000	Tools & Small Equipment	5,947.43	752.20	5,681.53	10,500.00	0.00
5224.000	Dues and Publications	935.00	0.00	1,430.00	1,300.00	700.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$21,985.19	\$19,004.42	\$24,533.47	\$47,900.00	\$37,300.00
<b>Department Total: 024 - Search and Rescue</b>		\$27,795.99	\$24,061.07	\$31,095.89	\$57,315.56	\$46,763.44
<b>Division Total: 520 - Public Safety</b>		\$6,394,440.41	\$7,011,918.10	\$7,225,907.75	\$9,700,537.29	\$9,977,463.17
<b>Division: 530 - Public Works</b>						
<b>Department: 031 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	467,879.20	479,146.74	364,892.50	497,984.08	532,449.42
5110.002	Holidays	23,314.81	27,644.56	18,782.64	0.00	0.00
5110.003	Sick Leave	23,912.25	17,020.72	18,761.81	0.00	0.00
5110.004	Overtime	40.35	375.00	434.55	1,000.01	1,000.01
5110.010	Temp Wages	0.00	1,637.50	6,760.00	43,386.90	1,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$515,146.61	\$525,824.52	\$409,631.50	\$542,370.99	\$534,449.43
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	51,211.93	54,911.64	36,404.14	19,128.33	18,394.00
5120.002	SBS	34,705.38	35,617.65	27,182.70	34,419.79	33,889.27
5120.003	Medicare	8,209.28	8,425.00	6,470.43	8,141.68	8,016.17
5120.004	PERS	123,707.39	123,097.25	96,504.12	109,776.32	117,358.81
5120.005	Health Insurance	144,880.83	118,404.74	95,744.84	141,297.00	150,701.40
5120.006	Life Insurance	58.81	61.46	53.58	59.88	59.88
5120.007	Workmen's Compensation	4,592.99	1,670.28	3,512.56	2,656.65	2,934.41
5120.011	PERS on Behalf	13,819.00	15,258.00	18,692.00	15,258.00	18,692.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$381,185.61	\$357,446.02	\$284,564.37	\$330,737.65	\$350,045.94
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	795.44	2,998.50	1,269.40	14,500.00	13,500.00
5204.000	Telephone	105.92	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	550.00	300.00	275.00	1,200.00	1,000.00
5206.000	Supplies	3,786.54	3,513.24	4,875.26	8,000.00	5,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	0.00	8,424.00
5211.000	IT Fees	99,780.96	117,321.96	138,144.00	172,584.00	139,140.00
5212.000	Contracted Services	0.00	0.00	8,825.00	0.00	0.00
5222.000	Postage	0.00	0.00	20.13	100.00	100.00
5223.000	Tools & Small Equipment	899.99	0.00	0.00	0.00	0.00
5224.000	Dues and Publications	1,209.85	1,116.99	0.00	4,070.00	2,100.00
5226.000	Advertising	2,735.30	809.80	0.00	5,500.00	1,000.00
5227.002	Rent-Equipment	3,072.00	3,072.00	3,072.00	3,072.00	2,505.00
5290.000	Other Expenses	15,000.00	0.00	241.13	328.97	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$127,936.00	\$129,132.49	\$156,721.92	\$209,354.97	\$172,769.00
<b>Department Total: 031 - Administration</b>		\$1,024,268.22	\$1,012,403.03	\$850,917.79	\$1,082,463.61	\$1,057,264.37
<b>Department: 032 - Engineering</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	167,452.62	259,898.56	420,054.65	506,400.03	529,127.91
5110.002	Holidays	8,288.20	12,575.66	22,493.52	0.00	0.00
5110.003	Sick Leave	21,691.57	9,288.22	10,714.11	0.00	0.00
5110.004	Overtime	0.00	7,860.00	3,495.00	6,500.00	5,000.01

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5110.010	Temp Wages	49,011.00	86,240.00	113,855.63	150,000.00	100,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$246,443.39	\$375,862.44	\$570,612.91	\$662,900.03	\$634,127.92
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	21,998.52	23,492.76	36,424.77	18,748.00	21,867.00
5120.002	SBS	16,533.85	24,498.83	36,993.12	41,784.99	40,212.46
5120.003	Medicare	3,910.90	5,795.00	8,808.06	9,883.91	9,511.92
5120.004	PERS	47,004.23	63,849.81	107,586.11	112,837.85	117,508.10
5120.005	Health Insurance	53,833.03	56,995.56	93,222.12	110,002.08	108,961.56
5120.006	Life Insurance	19.17	18.09	36.72	39.24	39.24
5120.007	Workmen's Compensation	5,872.15	9,727.14	11,865.25	14,171.29	14,680.38
5120.011	PERS on Behalf	5,220.00	8,051.00	20,837.00	8,051.00	20,837.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$154,391.85	\$192,428.19	\$315,773.15	\$315,518.36	\$333,617.66
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,479.45	6,866.95	2,428.00	9,300.00	5,000.00
5202.000	Uniforms	0.00	0.00	0.00	1,000.00	1,500.00
5204.001	Cell Phone Stipend	525.00	300.00	300.00	1,200.00	1,200.00
5206.000	Supplies	1,575.11	949.34	4,772.41	3,000.00	2,200.00
5212.000	Contracted Services	47,973.88	38,432.76	10,612.95	127,038.75	115,000.00
5221.000	Transportation/Vehicles	5,036.64	6,006.03	17,151.71	14,505.00	16,512.00
5223.000	Tools & Small Equipment	0.00	105.99	1,168.03	4,600.00	1,200.00
5224.000	Dues and Publications	81.00	114.00	731.00	1,600.00	950.00
5226.000	Advertising	1,238.00	0.00	329.70	1,000.00	500.00
5290.000	Other Expenses	986.66	1,741.08	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$59,895.74	\$54,516.15	\$37,493.80	\$163,243.75	\$144,062.00
<b>Sub-Department Total: 800 - Administration</b>		\$460,730.98	\$622,806.78	\$923,879.86	\$1,141,662.14	\$1,111,807.58
<b>Department Total: 032 - Engineering</b>		\$460,730.98	\$622,806.78	\$923,879.86	\$1,141,662.14	\$1,111,807.58
<b>Department: 033 - Streets</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	119,410.24	120,215.28	271,003.25	376,300.67	430,303.46
5110.002	Holidays	10,405.16	10,594.75	15,065.62	0.00	0.00
5110.003	Sick Leave	6,615.22	10,236.95	31,280.75	0.00	0.00
5110.004	Overtime	30,453.75	24,051.66	49,550.72	30,000.00	40,000.01
5110.010	Temp Wages	13,020.00	12,698.50	16,235.38	98,204.00	50,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$179,904.37	\$177,797.14	\$383,135.72	\$504,504.67	\$520,303.47
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	10,085.51	22,918.64	13,253.14	13,043.00	15,397.00
5120.002	SBS	11,691.60	12,514.61	24,196.75	31,418.95	32,838.44
5120.003	Medicare	2,656.67	3,069.07	5,755.17	7,431.93	7,767.65
5120.004	PERS	38,688.09	38,627.12	84,876.70	88,286.04	103,466.96
5120.005	Health Insurance	37,003.80	44,780.82	134,524.56	201,205.80	199,297.56
5120.006	Life Insurance	22.57	25.61	50.34	63.00	63.00
5120.007	Workmen's Compensation	10,107.94	12,556.84	14,840.92	18,681.38	16,805.98
5120.008	Unemployment	3,125.36	0.00	3,817.00	0.00	0.00
5120.011	PERS on Behalf	4,255.00	4,540.00	16,126.00	7,105.00	17,043.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$117,636.54	\$139,032.71	\$297,440.58	\$367,235.10	\$392,679.59
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	8,519.28	2,847.93	4,421.96	12,000.00	12,000.00
5202.000	Uniforms	2,163.10	2,339.53	4,254.27	3,000.00	3,000.00
5203.001	Utilities	88,508.80	88,499.39	89,916.76	85,000.00	85,000.00
5204.000	Telephone	616.31	0.00	0.00	0.00	0.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5204.001	Cell Phone Stipend	600.00	458.10	537.50	1,200.00	1,200.00
5206.000	Supplies	787.42	191.68	2,421.87	1,500.00	1,500.00
5207.000	Repairs and Maintenance	518.78	0.00	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	15,219.96	12,950.04	14,538.00	12,263.00	1,284.00
5211.000	IT Fees	27,804.00	33,561.00	36,006.96	37,452.00	47,868.00
5212.000	Contracted Services	0.00	425.00	2,686.34	235,000.00	5,000.00
5214.000	Interdepartment Services	704.00	10,234.85	3,226.44	0.00	0.00
5221.000	Transportation/Vehicles	0.00	0.00	259.37	0.00	0.00
5223.000	Tools & Small Equipment	0.00	1,831.94	708.36	5,000.00	5,000.00
5226.000	Advertising	1,674.35	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	16,368.00	16,368.00	16,368.00	16,368.00	16,625.00
5290.000	Other Expenses	9,348.21	0.00	1,163.90	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$172,832.21	\$169,707.46	\$176,509.73	\$408,783.00	\$178,477.00
<b>Sub-Department Total: 800 - Administration</b>		\$470,373.12	\$486,537.31	\$857,086.03	\$1,280,522.77	\$1,091,460.06
<b>Sub-Department: 811 - Projects</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	9,388.36	551.67	0.00	0.00	0.00
5110.004	Overtime	531.33	0.00	0.00	0.00	0.00
5110.010	Temp Wages	504.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$10,423.69	\$551.67	\$0.00	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	619.11	53.69	0.00	0.00	0.00
5120.003	Medicare	146.42	12.70	0.00	0.00	0.00
5120.004	PERS	2,111.03	192.65	0.00	0.00	0.00
5120.005	Health Insurance	1,695.20	137.35	0.00	0.00	0.00
5120.006	Life Insurance	1.88	0.14	0.00	0.00	0.00
5120.007	Workmen's Compensation	390.60	0.00	0.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$4,964.24	\$396.53	\$0.00	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	0.00	217.99	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$0.00	\$217.99	\$0.00	\$0.00	\$0.00
<b>Sub-Department Total: 811 - Projects</b>		\$15,387.93	\$1,166.19	\$0.00	\$0.00	\$0.00
<b>Sub-Department: 812 - Street Repair</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	38,511.61	41,137.81	6,849.12	0.00	0.00
5110.004	Overtime	3,080.46	2,752.67	0.00	0.00	0.00
5110.010	Temp Wages	10,932.00	21,550.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$52,524.07	\$65,440.48	\$6,849.12	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	3,247.00	3,991.24	418.65	0.00	0.00
5120.003	Medicare	768.01	944.10	100.38	0.00	0.00
5120.004	PERS	9,106.12	9,211.98	1,518.38	0.00	0.00
5120.005	Health Insurance	6,027.12	7,842.82	3,338.40	0.00	0.00
5120.006	Life Insurance	3.71	4.19	0.99	0.00	0.00
5120.007	Workmen's Compensation	2,253.26	1,037.62	0.00	0.00	0.00
5120.011	PERS on Behalf	1,223.00	1,158.00	291.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$22,628.22	\$24,189.95	\$5,667.80	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	75.00	0.00	0.00	0.00	0.00
5202.000	Uniforms	2,269.72	2,006.54	958.79	0.00	0.00
5206.000	Supplies	64,512.01	90,289.52	139,082.79	100,000.00	110,000.00

# General Fund - Expense Budget by Department

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

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5110.004	Overtime	23,658.55	8,555.66	4,324.10	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$28,890.44	\$13,733.45	\$4,502.01	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	1,770.95	841.86	272.24	0.00	0.00
5120.003	Medicare	418.94	199.12	65.27	0.00	0.00
5120.004	PERS	6,311.99	3,021.39	65.74	0.00	0.00
5120.005	Health Insurance	3,225.28	3,120.79	2,395.32	0.00	0.00
5120.006	Life Insurance	2.22	2.22	0.90	0.00	0.00
5120.007	Workmen's Compensation	1,461.85	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	705.00	374.00	192.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$13,896.23	\$7,559.38	\$2,991.47	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	293,406.20	149,600.47	93,967.38	360,000.00	150,000.00
5212.000	Contracted Services	1,395.00	0.00	0.00	25,000.00	25,000.00
5226.000	Advertising	0.00	0.00	135.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$294,801.20	\$149,600.47	\$94,102.38	\$385,000.00	\$175,000.00
<b>Sub-Department Total: 815 - Snow Removal</b>		\$337,587.87	\$170,893.30	\$101,595.86	\$385,000.00	\$175,000.00
<b>Sub-Department: 816 - Street Signs</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	372.45	2,798.98	246.33	0.00	0.00
5110.004	Overtime	0.00	380.68	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$372.45	\$3,179.66	\$246.33	\$0.00	\$0.00
<i>450 - Fringe Benefits</i>						
5120.002	SBS	22.86	194.91	14.89	0.00	0.00
5120.003	Medicare	5.41	46.05	3.59	0.00	0.00
5120.004	PERS	89.99	699.64	54.03	0.00	0.00
5120.005	Health Insurance	106.88	1,219.29	0.00	0.00	0.00
5120.006	Life Insurance	0.03	0.81	0.00	0.00	0.00
5120.007	Workmen's Compensation	18.83	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	9.00	87.00	10.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$253.00	\$2,247.70	\$82.51	\$0.00	\$0.00
<i>500 - Operating Expenses</i>						
5206.000	Supplies	8,823.04	32,761.26	10,599.23	20,000.00	22,500.00
5207.000	Repairs and Maintenance	1,389.15	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	0.00	147.79	0.00	0.00
5290.000	Other Expenses	0.00	0.00	932.56	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$10,212.19	\$32,761.26	\$11,679.58	\$20,000.00	\$22,500.00
<b>Sub-Department Total: 816 - Street Signs</b>		\$10,837.64	\$38,188.62	\$12,008.42	\$20,000.00	\$22,500.00
<b>Department Total: 033 - Streets</b>		\$1,341,778.93	\$1,685,457.84	\$2,379,476.12	\$2,831,203.77	\$2,658,856.06
<b>Department: 034 - Grounds</b>						
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	195,615.80	159,788.10	164,199.81	206,145.63	207,806.18
5110.002	Holidays	10,107.81	7,378.72	8,581.63	0.00	0.00
5110.003	Sick Leave	7,923.93	7,932.38	11,212.23	0.00	0.00
5110.004	Overtime	22,213.14	17,906.65	13,164.58	15,000.00	7,000.01
5110.010	Temp Wages	130,268.16	105,910.50	141,421.41	110,000.00	100,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$366,128.84	\$298,916.35	\$338,579.66	\$331,145.63	\$314,806.19
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	10,583.94	13,555.99	9,958.00	7,373.00	6,920.00
5120.002	SBS	23,006.70	19,145.13	21,216.30	20,751.28	19,721.97

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
5120.003	Medicare	5,437.40	4,621.57	5,053.80	4,908.52	4,665.04
5120.004	PERS	50,469.46	43,761.94	45,786.73	48,651.89	47,257.48
5120.005	Health Insurance	87,165.39	63,511.92	69,705.08	91,203.72	56,986.56
5120.006	Life Insurance	38.69	32.47	34.68	22.68	30.96
5120.007	Workmen's Compensation	16,074.31	11,927.42	11,360.39	8,673.21	7,178.00
5120.008	Unemployment	6,082.23	7,732.42	190.66	0.00	0.00
5120.011	PERS on Behalf	6,013.00	5,471.00	8,755.00	5,471.00	8,755.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$204,871.12</b>	<b>\$169,759.86</b>	<b>\$172,060.64</b>	<b>\$187,055.30</b>	<b>\$151,515.01</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,325.56	617.50	60.00	12,400.00	2,200.00
5202.000	Uniforms	0.00	0.00	0.00	0.00	400.00
5203.001	Utilities	94,989.50	99,723.91	100,495.32	105,000.00	105,000.00
5204.001	Cell Phone Stipend	575.00	116.60	0.00	900.00	900.00
5205.000	Insurance	9,521.19	12,446.81	25,747.71	27,600.00	32,500.00
5206.000	Supplies	18,020.16	159.98	650.40	0.00	1,500.00
5208.000	Bldg Repair & Maint	55,515.72	86,040.96	108,618.00	59,013.00	49,080.00
5211.000	IT Fees	27,804.00	25,440.96	28,046.04	29,280.00	25,788.00
5212.000	Contracted Services	18,287.40	19,906.42	110.00	14,983.58	1,000.00
5223.000	Tools & Small Equipment	1,016.10	0.00	0.00	0.00	0.00
5226.000	Advertising	422.40	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	0.00	0.00	0.00	12,944.00
5290.000	Other Expenses	1,731.01	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$230,208.04</b>	<b>\$244,453.14</b>	<b>\$263,727.47</b>	<b>\$249,176.58</b>	<b>\$231,312.00</b>
<b>Sub-Department Total: 800 - Administration</b>		<b>\$801,208.00</b>	<b>\$713,129.35</b>	<b>\$774,367.77</b>	<b>\$767,377.51</b>	<b>\$697,633.20</b>
<b>Sub-Department: 817 - Grounds Maintenance</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	2,000.00	0.00	0.00	0.00
5110.004	Overtime	478.13	1,950.00	0.00	0.00	0.00
5110.010	Temp Wages	29,600.00	40,925.00	0.00	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$30,078.13</b>	<b>\$44,875.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>450 - Fringe Benefits</i>						
5120.002	SBS	1,843.81	2,750.88	0.00	0.00	0.00
5120.003	Medicare	212.79	650.69	0.00	0.00	0.00
5120.007	Workmen's Compensation	1,275.23	1,759.14	0.00	0.00	0.00
5120.008	Unemployment	0.00	792.00	0.00	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$3,331.83</b>	<b>\$5,952.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	39.00	0.00	63.00	0.00	12,000.00
5202.000	Uniforms	1,767.22	1,378.22	1,767.05	3,150.00	3,000.00
5206.000	Supplies	36,283.35	44,383.55	39,467.67	135,900.00	82,700.00
5207.000	Repairs and Maintenance	13,251.77	36,352.52	39,030.36	51,000.00	41,500.00
5212.000	Contracted Services	45,284.08	34,780.90	16,771.00	310,401.00	89,500.00
5221.000	Transportation/Vehicles	70,999.27	120,214.01	128,781.17	93,372.00	105,876.00
5223.000	Tools & Small Equipment	9,568.61	7,865.69	6,409.86	6,500.00	6,900.00
5226.000	Advertising	887.60	343.20	0.00	800.00	800.00
5227.002	Rent-Equipment	6,343.91	2,534.67	396.93	10,000.00	3,000.00
5290.000	Other Expenses	81.79	351.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$184,506.60</b>	<b>\$248,203.76</b>	<b>\$232,687.04</b>	<b>\$611,123.00</b>	<b>\$345,276.00</b>
<b>Sub-Department Total: 817 - Grounds Maintenance</b>		<b>\$217,916.56</b>	<b>\$299,031.47</b>	<b>\$232,687.04</b>	<b>\$611,123.00</b>	<b>\$345,276.00</b>
<b>Department Total: 034 - Grounds</b>		<b>\$1,019,124.56</b>	<b>\$1,012,160.82</b>	<b>\$1,007,054.81</b>	<b>\$1,378,500.51</b>	<b>\$1,042,909.20</b>

**Department: 035 - Building Officials**

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
<b>Sub-Department: 800 - Administration</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	165,126.11	166,952.46	187,593.82	238,548.78	263,099.06
5110.002	Holidays	7,633.57	7,875.68	9,984.85	0.00	0.00
5110.003	Sick Leave	2,551.66	973.93	5,478.40	0.00	0.00
5110.004	Overtime	658.58	0.00	263.63	1,000.01	1,000.01
5110.010	Temp Wages	0.00	12,795.00	18,585.00	17,000.00	10,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$175,969.92</b>	<b>\$188,597.07</b>	<b>\$221,905.70</b>	<b>\$256,548.79</b>	<b>\$274,099.07</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	8,270.68	8,754.86	17,586.58	8,682.00	9,647.00
5120.002	SBS	11,336.78	12,122.54	14,638.27	16,258.65	17,393.55
5120.003	Medicare	2,681.63	2,867.50	3,481.34	3,845.84	4,114.32
5120.004	PERS	40,532.79	39,020.01	48,079.37	52,700.58	58,101.73
5120.005	Health Insurance	67,076.68	63,511.92	85,781.52	111,240.72	110,185.68
5120.006	Life Insurance	19.43	16.08	20.70	24.84	24.84
5120.007	Workmen's Compensation	4,637.88	5,017.87	4,532.83	4,715.05	5,563.35
5120.011	PERS on Behalf	4,495.00	4,836.00	9,333.00	4,836.00	9,333.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		<b>\$139,050.87</b>	<b>\$136,146.78</b>	<b>\$183,453.61</b>	<b>\$202,303.68</b>	<b>\$214,363.47</b>
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	8,483.36	11,280.11	6,949.36	17,000.00	17,000.00
5204.001	Cell Phone Stipend	600.00	600.00	600.00	600.00	600.00
5206.000	Supplies	574.04	1,937.87	2,115.22	2,000.00	2,000.00
5211.000	IT Fees	20,684.04	25,440.96	28,046.04	29,280.00	56,508.00
5212.000	Contracted Services	12,758.61	51,333.00	107.47	25,000.00	0.00
5221.000	Transportation/Vehicles	10,823.48	15,752.74	23,577.31	20,189.00	23,844.00
5223.000	Tools & Small Equipment	51.10	155.01	61.04	200.00	200.00
5224.000	Dues and Publications	1,472.07	2,195.07	2,836.86	3,500.00	3,500.00
5226.000	Advertising	732.80	8.73	71.00	250.00	250.00
<i>Account Classification Total: 500 - Operating Expenses</i>		<b>\$56,179.50</b>	<b>\$108,703.49</b>	<b>\$64,364.30</b>	<b>\$98,019.00</b>	<b>\$103,902.00</b>
<b>Sub-Department Total: 800 - Administration</b>		<b>\$371,200.29</b>	<b>\$433,447.34</b>	<b>\$469,723.61</b>	<b>\$556,871.47</b>	<b>\$592,364.54</b>
<b>Department Total: 035 - Building Officials</b>		<b>\$371,200.29</b>	<b>\$433,447.34</b>	<b>\$469,723.61</b>	<b>\$556,871.47</b>	<b>\$592,364.54</b>
<b>Division Total: 530 - Public Works</b>		<b>\$4,217,102.98</b>	<b>\$4,766,275.81</b>	<b>\$5,631,052.19</b>	<b>\$6,990,701.50</b>	<b>\$6,463,201.75</b>
<b>Division: 540 - Public Service</b>						
<b>Department: 041 - Library</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	349,730.62	390,491.93	393,038.12	474,260.49	518,351.79
5110.002	Holidays	20,164.79	21,584.27	22,514.03	0.00	0.00
5110.003	Sick Leave	23,964.47	22,136.92	17,834.85	0.00	0.00
5110.004	Overtime	0.00	418.07	51.04	0.00	0.00
5110.010	Temp Wages	7,845.00	8,333.08	11,346.69	17,557.84	15,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		<b>\$401,704.88</b>	<b>\$442,964.27</b>	<b>\$444,784.73</b>	<b>\$491,818.33</b>	<b>\$533,351.79</b>
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	42,908.57	44,459.99	38,349.20	22,941.00	24,547.00
5120.002	SBS	27,258.45	30,120.99	29,445.63	31,554.83	34,199.07
5120.003	Medicare	6,447.71	7,124.84	7,009.78	7,464.01	8,089.54
5120.004	PERS	96,041.75	98,959.65	103,217.97	104,337.12	114,037.55
5120.005	Health Insurance	113,771.11	117,511.56	143,026.32	168,771.12	224,158.80
5120.006	Life Insurance	83.68	86.32	86.07	86.76	69.48
5120.007	Workmen's Compensation	1,332.71	1,283.55	1,271.84	1,279.36	1,546.86
5120.008	Unemployment	0.00	0.00	3,952.00	0.00	0.00
5120.011	PERS on Behalf	10,657.00	12,276.00	19,995.00	12,276.00	19,995.00

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$298,500.98	\$311,822.90	\$346,353.81	\$348,710.20	\$426,643.30
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	3,614.84	5,996.69	8,996.06	11,760.00	16,500.00
5203.001	Utilities	27,728.08	23,845.45	23,763.56	25,000.00	25,000.00
5204.000	Telephone	0.00	0.00	0.00	0.99	0.00
5204.001	Cell Phone Stipend	300.00	300.00	300.00	300.00	300.00
5205.000	Insurance	40,803.04	58,265.50	62,731.01	66,750.00	67,000.00
5206.000	Supplies	27,910.12	27,543.32	70,603.81	62,251.00	67,000.00
5208.000	Bldg Repair & Maint	41,100.00	55,044.00	105,597.96	143,902.00	153,516.00
5211.000	IT Fees	166,787.04	155,907.96	187,517.04	197,400.00	203,664.00
5212.000	Contracted Services	80,614.77	63,473.57	74,018.28	72,821.72	71,860.00
5222.000	Postage	16,000.00	16,000.00	10,119.64	13,000.00	14,000.00
5223.000	Tools & Small Equipment	23.19	328.64	838.99	500.00	500.00
5224.000	Dues and Publications	952.80	990.80	1,435.80	1,505.00	1,550.00
5240.000	Books & Publications	48,205.91	69,613.23	67,549.62	81,999.00	81,999.00
5290.000	Other Expenses	2,344.71	3,479.87	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$456,384.50	\$480,789.03	\$613,471.77	\$677,189.71	\$702,889.00
<b>Department Total: 041 - Library</b>		\$1,156,590.36	\$1,235,576.20	\$1,404,610.31	\$1,517,718.24	\$1,662,884.09
<b>Department: 043 - Centennial Building</b>						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	182,394.73	193,438.16	230,772.64	285,069.42	309,865.12
5110.002	Holidays	7,151.99	9,536.00	11,599.93	0.00	0.00
5110.003	Sick Leave	6,556.08	5,879.93	6,379.13	0.00	0.00
5110.004	Overtime	8,445.60	7,473.49	4,054.34	5,000.00	5,000.01
5110.010	Temp Wages	72,700.86	90,448.92	78,988.43	98,162.95	90,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$277,249.26	\$306,776.50	\$331,794.47	\$388,232.37	\$404,865.13
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	11,142.50	18,553.45	26,312.60	9,994.00	10,563.00
5120.002	SBS	17,678.30	19,924.54	21,816.95	24,411.01	25,465.85
5120.003	Medicare	4,047.55	4,724.32	5,192.56	8,457.73	6,023.70
5120.004	PERS	46,671.02	44,656.88	54,917.50	63,815.69	69,270.37
5120.005	Health Insurance	30,118.05	39,185.28	57,610.20	76,328.76	75,612.12
5120.006	Life Insurance	42.23	36.81	44.07	47.52	53.64
5120.007	Workmen's Compensation	9,710.79	8,987.92	8,324.04	10,055.08	11,052.65
5120.008	Unemployment	2,164.93	0.00	171.76	0.00	0.00
5120.011	PERS on Behalf	5,230.00	5,964.00	11,406.00	5,964.00	11,406.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$126,805.37	\$142,033.20	\$185,795.68	\$199,073.79	\$209,447.33
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	293.91	0.00	0.00	0.00	0.00
5203.001	Utilities	73,921.98	84,363.82	93,565.95	80,000.00	110,000.00
5205.000	Insurance	40,662.25	62,885.14	68,609.63	72,850.00	70,500.00
5206.000	Supplies	46,354.53	38,668.89	28,940.18	27,508.00	27,660.00
5207.000	Repairs and Maintenance	4,561.31	6,463.38	4,788.44	11,250.00	20,450.00
5208.000	Bldg Repair & Maint	105,702.96	109,578.96	167,165.04	141,635.00	74,172.00
5211.000	IT Fees	77,877.96	91,608.00	110,418.96	110,580.00	136,548.00
5212.000	Contracted Services	69,165.45	14,545.00	0.00	33,965.00	20,000.00
5226.000	Advertising	792.00	0.00	0.00	0.00	500.00
5290.000	Other Expenses	0.00	0.00	935.52	1,150.00	600.95
<i>Account Classification Total: 500 - Operating Expenses</i>		\$419,332.35	\$408,113.19	\$474,423.72	\$478,938.00	\$460,430.95
<b>Department Total: 043 - Centennial Building</b>		\$823,386.98	\$856,922.89	\$992,013.87	\$1,066,244.16	\$1,074,743.41
<b>Department: 047 - Senior Citizens</b>						

# General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
<i>500 - Operating Expenses</i>						
5203.001	Utilities	20,126.74	14,722.47	17,778.11	20,000.00	19,000.00
5204.000	Telephone	2,730.99	2,959.38	3,133.27	3,200.00	3,300.00
5205.000	Insurance	3,259.28	4,765.58	4,326.33	4,600.00	6,000.00
5206.000	Supplies	2,305.69	334.12	100.40	4,000.00	4,000.00
5208.000	Bldg Repair & Maint	15,687.12	22,014.96	28,416.00	42,946.00	60,072.00
5212.000	Contracted Services	0.00	0.00	0.00	0.00	10,000.00
5221.000	Transportation/Vehicles	13,462.44	11,539.13	12,093.04	15,000.00	10,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$57,572.26	\$56,335.64	\$65,847.15	\$89,746.00	\$112,372.00
<b>Department Total: 047 - Senior Citizens</b>		\$57,572.26	\$56,335.64	\$65,847.15	\$89,746.00	\$112,372.00
<b>Division Total: 540 - Public Service</b>		\$2,037,549.60	\$2,148,834.73	\$2,462,471.33	\$2,673,708.40	\$2,849,999.50
<b>Division: 550 - Other</b>						
<b>Department: 650 - Debt Payments</b>						
<b>Sub-Department: 951 - General</b>						
<i>500 - Operating Expenses</i>						
5295.000	Interest Expense	3,222.24	2,887.60	3,404.94	2,219.00	1,748.00
5295.050	Interest expense (on leased assets)	1,809.64	844.12	51.15	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$5,031.88	\$3,731.72	\$3,456.09	\$2,219.00	\$1,748.00
<i>700 - Cash Basis Expenditures</i>						
7301.000	Note Principal Payments	22,309.77	22,309.77	22,309.77	22,310.00	22,310.00
7303.050	Lease Principal Payments	19,639.22	14,799.28	9,385.30	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$41,948.99	\$37,109.05	\$31,695.07	\$22,310.00	\$22,310.00
<b>Sub-Department Total: 951 - General</b>		\$46,980.87	\$40,840.77	\$35,151.16	\$24,529.00	\$24,058.00
<b>Department Total: 650 - Debt Payments</b>		\$46,980.87	\$40,840.77	\$35,151.16	\$24,529.00	\$24,058.00
<b>Department: 660 - Support Payments</b>						
<b>Sub-Department: 952 - School</b>						
<i>500 - Operating Expenses</i>						
5203.000	Utilities	60,000.00	66,000.00	66,000.00	67,000.00	67,000.00
5208.000	Bldg Repair & Maint	150,000.00	150,000.00	640,000.08	772,942.00	721,032.00
5290.000	Other Expenses	8,608,868.00	8,311,497.96	7,943,879.75	8,532,025.00	9,061,513.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$8,818,868.00	\$8,527,497.96	\$8,649,879.83	\$9,371,967.00	\$9,849,545.00
<b>Sub-Department Total: 952 - School</b>		\$8,818,868.00	\$8,527,497.96	\$8,649,879.83	\$9,371,967.00	\$9,849,545.00
<b>Department Total: 660 - Support Payments</b>		\$8,818,868.00	\$8,527,497.96	\$8,649,879.83	\$9,371,967.00	\$9,849,545.00
<b>Department: 670 - Fixed Assets</b>						
<i>500 - Operating Expenses</i>						
7108.050	Lease Asset/Outlay	0.00	23,766.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$0.00	\$23,766.00	\$0.00	\$0.00	\$0.00
<i>700 - Cash Basis Expenditures</i>						
7105.041	Fixed Assets-Library	0.00	0.00	0.00	7,500.00	0.00
7106.001	Fixed Assets-Admin	0.00	9,533.56	0.00	0.00	0.00
7106.003	Fixed Assets-Clerk	0.00	10,500.00	0.00	0.00	0.00
7106.007	Fixed Assets-Gen Office	0.00	31,585.36	0.00	20,000.00	0.00
7106.021	Fixed Assets-Police Dept	0.00	0.00	5,568.99	0.00	16,956.00
7106.022	Fixed Assets-Fire Dept	0.00	0.00	0.00	23,500.00	185,000.00
7106.023	Fixed Assets-Ambulance	0.00	0.00	30,472.94	0.00	0.00
7106.034	Fixed Assets-Recreation	0.00	0.00	0.00	0.00	15,000.00
7106.041	Fixed Assets - Library	0.00	15,199.74	0.00	35,000.00	55,000.00
7106.043	Fixed Assets - Cent Bldg	0.00	0.00	0.00	6,501.00	0.00
7108.031	Fixed Assets-Public Works	15,158.96	0.00	0.00	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$15,158.96	\$66,818.66	\$36,041.93	\$92,501.00	\$271,956.00
<b>Department Total: 670 - Fixed Assets</b>		\$15,158.96	\$90,584.66	\$36,041.93	\$92,501.00	\$271,956.00

## General Fund - Expense Budget by Department

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Level 3
<b>Department: 680 - Transfer to Other Funds</b>						
<i>700 - Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	13,826,436.30	11,633,939.10	7,443,227.47	1,909,091.40	502,500.00
7200.700	Transfers out F700	0.00	0.00	100,000.00	6,004,309.00	4,050,000.00
7200.706	Transfers out to School Building Infrastructure	0.00	0.00	0.00	2,298,500.00	2,361,667.00
7200.708	Transfer out to Public Infrastructure Sinking Fund	0.00	0.00	3,200,000.00	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$13,826,436.30	\$11,633,939.10	\$10,743,227.47	\$10,211,900.40	\$6,914,167.00
<b>Department Total: 680 - Transfer to Other Funds</b>		\$13,826,436.30	\$11,633,939.10	\$10,743,227.47	\$10,211,900.40	\$6,914,167.00
<b>Department: 690 - Other Financing Sources</b>						
<i>690 - Other Financing Sources</i>						
7700.050	Other Financing Sources-Leases	0.00	(23,766.00)	0.00	0.00	0.00
<i>Account Classification Total: 690 - Other Financing Sources</i>		\$0.00	(\$23,766.00)	\$0.00	\$0.00	\$0.00
<b>Department Total: 690 - Other Financing Sources</b>		\$0.00	(\$23,766.00)	\$0.00	\$0.00	\$0.00
<b>Division Total: 550 - Other</b>		\$22,707,444.13	\$20,269,096.49	\$19,464,300.39	\$19,700,897.40	\$17,059,726.00
EXPENSES Total		\$41,959,929.35	\$42,817,476.01	\$43,533,633.58	\$50,073,476.26	\$47,824,530.91
<b>Fund EXPENSE</b>	<b>Total: 100 - General Fund</b>	<b>\$41,959,929.35</b>	<b>\$42,817,476.01</b>	<b>\$43,533,633.58</b>	<b>\$50,073,476.26</b>	<b>\$47,824,530.91</b>

General Fund - Fund 700  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90812	Emergency Unanticipated Repairs	-	500,000	-	-	-	500,000
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	5,439,614	105,000	-	-	5,544,614
Authorized/in progress	90843	Lake-Hirst and Monastery-Kinhead Utility & Street Improvements	-	3,812,288	-	-	-	3,812,288
Authorized/in progress	90855	Seawalk Phase II	-	5,000	437,783	-	-	442,783
Authorized/in progress	90861	Asset Management/CMMS Implementation	-	407,400	11,600	-	-	419,000
Authorized/in progress	90866	City Hall HVAC & Controls Replacement	-	1,425,000	-	-	-	1,425,000
Authorized/in progress	90878	Katlian Ave Paving	-	1,860,000	-	-	-	1,860,000
Authorized/in progress	90886	Community Playground Safety Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90887	Lower Moller East Playground Improvements	-	10,000	-	-	-	10,000
Authorized/in progress	90888	Pioneer Park Shelter Improvements	-	15,000	-	-	-	15,000
Authorized/in progress	90907	Police Department HVAC	-	1,020,000	-	-	1,980,000	3,000,000
Authorized/in progress	90912	Crescent Harbor Restroom Replacement	1,784	326,000	154,000	-	-	481,784
Authorized/in progress	90939	City Hall Building Carpet Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	90940	HCH Cedar Trim and Lam Beam Refinishing	-	175,000	-	-	-	175,000
Authorized/in progress	90961	Wachusets Storm Drains (Peterson Phase II)	1,070,370	1,087,786	-	-	-	2,158,156
Authorized/in progress	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	90966	CBS Facilities Condition Assessment + Schools	-	400,000	-	-	-	400,000
Authorized/in progress	90989	ADA Second Bus Shelter	-	29,854	-	-	-	29,854
Authorized/in progress	90990	Blatchley Heat Pump Replacement	-	600,000	-	-	-	600,000
Authorized/in progress	90994	Safe Streets for All	550,000	150,000	-	-	-	700,000
Authorized/in progress	90996	Housing Study	-	750,000	-	-	-	750,000
Authorized/in progress	90997	Streets Condition Assessment	-	20,000	-	-	-	20,000
Authorized/in progress	90999	Lincoln Street (Jeff Davis to Lake) Road & Utility Project	-	392,668	-	-	-	392,668
Authorized/in progress	91001	City/State Building - Exterior Painting	-	50,000	-	-	-	50,000
Authorized/in progress	91002	Fire Hall-Carpet Replacement	-	125,000	-	-	-	125,000
Authorized/in progress	91003	City/State Building - Window Replacement	-	250,000	-	-	-	250,000
Authorized/in progress	91004	Fire Hall - Replace Fire Alarm Control Panel	-	30,000	-	-	-	30,000
Authorized/in progress	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	91019	UTV Storage at Cruise Terminal	-	-	25,000	-	-	25,000
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	-	350,000	-	-	-	350,000
Authorized/in progress	91031	Centralized permitting software	-	132,000	-	-	-	132,000
Authorized/in progress	91032	Fire Hall Front Door Replacements	-	20,000	-	-	-	20,000
Authorized/in progress	91038	Fire station alerting system	-	25,000	-	-	-	25,000
Authorized/in progress	91039	EV chargers and Installation	10,300	-	-	-	-	10,300
Authorized/in progress	91040	Crescent harbor Tennis Courts	125,000	125,000	-	-	-	250,000
Authorized/in progress	91041	Tom Young Cabin Deck Repair	-	30,000	-	-	-	30,000
Authorized/in progress	91068	Cross Trail drainage and slope stability	-	60,000	-	-	-	60,000
Authorized/in progress	91069	Kimsham replacement of 4 scoreboards	-	80,000	-	-	-	80,000
Authorized/in progress	91070	Tom Young Cabin Envelope Façade	-	40,000	-	-	-	40,000
Authorized/in progress	91071	Commercial Electric Water Heaters (2) for Fire Hall	-	25,000	-	-	-	25,000
Authorized/in progress	91072	Upper Moller Field security cameras (4)	-	30,000	-	-	-	30,000
Authorized/in progress	91073	Moller Ballfield backstop and netting	-	30,000	-	-	-	30,000
Authorized/in progress	91075	EV electric supply infrastructure	-	-	50,000	-	-	50,000
Authorized/in progress	91076	Senior Center Rehabilitation	-	1,508,265	-	-	-	1,508,265
Authorized/in progress	91078	Repave Upper Moller Parking Lot	-	650,000	-	-	-	650,000
Authorized/in progress	91079	City Hall Restroom Refurbishment	-	100,000	80,000	-	-	180,000
Authorized/in progress	91080	City Hall Elevator Refurbishment	-	150,000	-	-	-	150,000
Authorized/in progress	91081	Blatchley Pool Repairs and Improvements	-	210,000	-	-	-	210,000
Authorized/in progress	91082	Replace Interpretive signs along Crescent Harbor	-	-	18,000	-	-	18,000
Authorized/in progress Total			2,105,854	23,104,875	1,853,561	-	2,155,000	29,219,290
Authorized/in progress SSD	91083	SSD SHS Exterior Window Repair	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91084	SSD KGH Covered Area Revitalization	-	75,000	-	-	-	75,000
Authorized/in progress SSD	91085	SSD SSD DDC Upgrades (SHS, BMS, XES)	-	175,000	-	-	-	175,000
Authorized/in progress SSD	91086	SSD XES Asphalt Repairs	-	125,000	-	-	-	125,000
Authorized/in progress SSD	91087	SSD XES Back Ramp Replacement	-	15,000	-	-	-	15,000
Authorized/in progress SSD	91088	SSD BMS Envelope Restoration	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91089	SSD SHS Envelope Restoration	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91090	SSD SHS Entry Doors & Grate Replacement	-	85,000	-	-	-	85,000
Authorized/in progress SSD	91091	SSD SSD Boiler Overhaul	-	200,000	-	-	-	200,000
Authorized/in progress SSD	91092	SSD KGH Compressor Replacement	-	15,000	-	-	-	15,000
Authorized/in progress SSD	91093	SSD KGH School Sign Replacement	-	20,000	-	-	-	20,000
Authorized/in progress SSD	91094	SSD KGH Gym Floor Resurfacing	-	125,000	-	-	-	125,000
Authorized/in progress SSD	91095	SSD KGH HVAC Controls Upgrade	-	150,000	-	-	-	150,000
Authorized/in progress SSD	91096	SSD XES Walk-In Freezer Repair	-	25,000	-	-	-	25,000
Authorized/in progress SSD	91097	SSD XES Covered Area Repairs	-	20,000	-	-	-	20,000
Authorized/in progress SSD	91098	SSD SHS Gym Wood Floor Refurbishment	-	120,000	-	-	-	120,000

General Fund - Fund 700  
FY2027 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress SSD	91099	SSD XES Gym Floor Resurfacing	-	150,000	-	-	-	150,000
Authorized/in progress SSD	91100	SSD BMS Band Wood Floor Refurbishment	-	50,000	-	-	-	50,000
Authorized/in progress SSD	91101	SSD PAC Exterior Improvements	-	100,000	-	-	-	100,000
Authorized/in progress SSD	91102	SSD XES Exterior Repainting	-	200,000	-	-	-	200,000
Authorized/in progress SSD	91103	SSD PAC Bollard Replacements	-	40,000	-	-	-	40,000
Authorized/in progress SSD	91104	SSD BMS Gym Wood Floor Refurbishment	-	100,000	-	-	-	100,000
Authorized/in progress SSD	91121	SSD PAC Theatrical Lighting Controls Upgrade	-	125,000	-	-	-	125,000
<b>Authorized/in progress SSD Total</b>			-	<b>2,065,000</b>	-	-	-	<b>2,065,000</b>
New FY27	90843	Lake-Hirst and Monastery-Kinhead Utility & Street Improvements	-	2,800,000	-	-	-	2,800,000
New FY27	91081	Blatchley Pool Repairs and Improvements	-	250,000	-	-	-	250,000
New FY27	TBD	City Hall Security	-	40,000	-	-	-	40,000
New FY27	TBD	Crescent Harbor Playground Restroom	-	88,000	112,000	-	-	200,000
New FY27	TBD	KGH School Zone Flashers	-	20,000	-	-	-	20,000
New FY27	TBD	Pool Bathroom	-	60,000	-	-	-	60,000
New FY27	TBD	PSC Design and Engineering	-	250,000	-	-	-	250,000
<b>New FY27 Total</b>			-	<b>3,508,000</b>	<b>112,000</b>	-	-	<b>3,620,000</b>
New FY27 SSD	91083	SSD SHS Exterior Window Repair	-	(50,000)	-	-	-	(50,000)
New FY27 SSD	91088	SSD BMS Envelope Restoration	-	100,000	-	-	-	100,000
New FY27 SSD	91089	SSD SHS Envelope Restoration	-	100,000	-	-	-	100,000
New FY27 SSD	TBD	SSD PHS Compressor Replacement	-	10,000	-	-	-	10,000
New FY27 SSD	TBD	SSD PHS Heat Pump Replacement	-	75,000	-	-	-	75,000
New FY27 SSD	TBD	SSD SHS Walk-In Freezer Repair	-	25,000	-	-	-	25,000
New FY27 SSD	TBD	SSD KGH Dishwasher Replacement	-	25,000	-	-	-	25,000
New FY27 SSD	TBD	SSD KGH PA System Replacement	-	40,000	-	-	-	40,000
New FY27 SSD	TBD	SSD KGH Clock System Replacement	-	30,000	-	-	-	30,000
New FY27 SSD	TBD	SSD KGH Door Release System Upgrade	-	40,000	-	-	-	40,000
New FY27 SSD	TBD	SSD KGH Hot Water Heater Replacement	-	15,000	-	-	-	15,000
New FY27 SSD	TBD	SSD SHS Electrical Improvement	-	10,000	-	-	-	10,000
New FY27 SSD	TBD	SSD SEACC Electrical Improvement	-	10,000	-	-	-	10,000
<b>New FY27 SSD Total</b>			-	<b>430,000</b>	-	-	-	<b>430,000</b>
Physically complete	90739	Kettleson Memorial Library Expansion	5,350,000	392,114	1,212,842	-	-	6,954,956
Physically complete	90814	Cross Trail Multimodal Pathway Phase 6	2,382,698	165,171	50,000	-	-	2,597,869
<b>Physically complete Total</b>			<b>7,732,698</b>	<b>557,285</b>	<b>1,262,842</b>	-	-	<b>9,552,825</b>
<b>Grand Total</b>			<b>9,838,552</b>	<b>29,665,160</b>	<b>3,228,403</b>	-	<b>2,155,000</b>	<b>44,887,115</b>