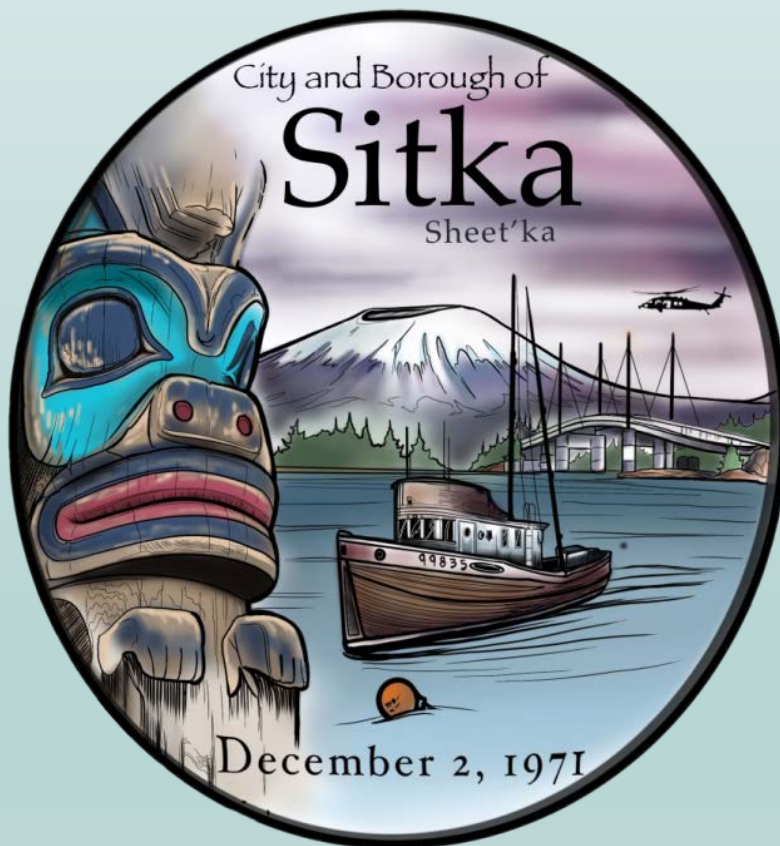


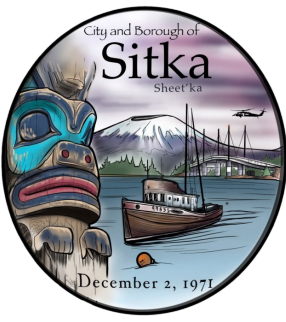
City and Borough of Sitka

DRAFT

FISCAL YEAR 2025

CONSOLIDATED OPERATING BUDGET





CITY AND BOROUGH OF SITKA

A COAST GUARD CITY

May 8, 2024

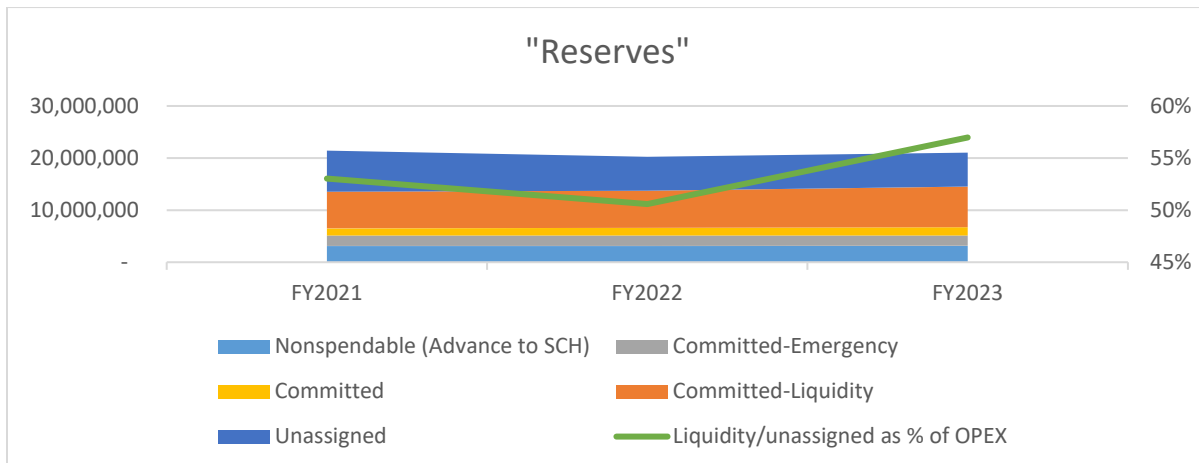
Mayor Eisenbeisz, Assembly Members, and Fellow Citizens of the City and Borough of Sitka,

By the provisions of Article XI, Section 11.02 of the Home Rule Charter of the City and Borough of Sitka, I am honored to present the Fiscal Year 2025 (FY25) Consolidated Operating Budget and Capital Improvement Program of the City and Borough of Sitka.

FY2024

As FY2024 comes to a close, we see another year of revenue exceeding expectations and expenses projected to fall below budgeted amounts. As state funding and property tax revenue remain relatively flat, we continue to rely more heavily on our sales tax revenue. In October, voters approved a ballot measure for a permanent 1% increase in sales tax from April to September dedicated to maintaining Sitka’s school buildings. While some of the cost savings we have realized are the result of intentional operational efficiencies, maintaining staffing levels continues to be a significant challenge, and ultimately, performance is impacted, particularly when staffing shortages persist for an extended period of time. Significant efforts this year on both recruitment as well as the structure and compensation of the organization should set the stage for healthy staffing levels as we move into FY2025 and beyond.

Finally, as we close FY2024 and look to FY2025, ensuring that the municipality’s reserves remain healthy is critical. As FY2024 closes and I recommend to the Assembly an amount to transfer to the Public Infrastructure Sinking Fund, I will do so in a manner that prioritizes the health of our reserves—balancing the need to invest in our infrastructure with ensuring that the municipality remains resilient for future unknowns.



FY2025 Budget

This proposal reflects our collective vision for Sitka's future in line with our ongoing commitment to prudent fiscal management and strategic planning. It outlines key initiatives aligned with our strategic plan that will propel our community forward. The General Fund budget assumes minimal increases to overall revenue from projected FY2024 levels but a more substantive 14.6% increase in expenditures, resulting in a surplus of \$44,000. The overall budgeted expenditure for all funds (including debt service and depreciation, but excluding capital appropriations and transfers) is \$100.8 million. This letter highlights some of the advances this budget brings along with some of the risks.

Maintaining a Strong and Diverse Local Economy:

Sitka's economy is the lifeblood of our community, sustaining livelihoods and fostering prosperity. The municipality's ability to respond to the needs and desires of the community is directly tied to the strength of the local economy and the sales tax revenue that makes this possible. As tourism continues to flourish in Sitka, we recognize the need for strategic investments to accommodate growing visitor numbers while preserving our natural and cultural heritage and sense of community. This budget proposal includes resources to ensure that the impacts of tourism are balanced and that benefits are shared throughout the community.

Nurturing the Fishing Industry:

The fishing industry is deeply ingrained in Sitka's identity, providing employment opportunities and sustaining generations of families. Our budget proposal includes measures to support the fishing industry, including investments in harbor infrastructure, our marine haul out, and our marine services facility. By ensuring that the infrastructure needed by the fishing industry is maintained and repaired as efficiently as possible, we aim to safeguard Sitka's maritime heritage and ensure its long-term viability.

Strategic Capital Improvement Projects:

Strategic capital improvement projects are essential for enhancing Sitka's infrastructure and laying the groundwork for future growth. This proposal includes funding for key projects such as the airport terminal expansion, funding for downtown revitalization efforts, and significant progress on Sitka's Working Waterfront initiative. Many of these projects are being funded by federal grants, and staff continue to pursue more opportunities while they are available. These projects, along with our asset management-based approach of prioritizing projects by assessing risk, align with Sitka's strategic goals and will contribute to the overall well-being of our community. Projects funded this year are included in each fund's budget, and the mid to long-range capital improvement program shows how much has been deferred, as well as the long-range plans.

Alignment with Sitka's Strategic Plan:

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

Vulnerability:

For FY2025, we are very fortunate to have funded our schools to the maximum extent possible, including taking on costs that have historically been the school district's burden. We are able to offer services that the community has voiced a strong desire to have. Our progress is only possible because of the growth we have seen in sales tax revenue. Because an increasingly large portion of our revenue comes from sales tax and so much of our sales tax comes from our visitors, there is a significant risk that the current funding levels for highly desired services like our parks and recreation program, local education, and investment in infrastructure will not be maintainable should initiatives limiting tourism impact our sales tax revenues. In addition, the threat of litigation related to limiting tourism could have a devastating cost, both monetarily and in terms of the time taken from other important initiatives. While we hope that we can fully implement this budget that makes such significant strides in delivering the services the community wants and needs, we must be aware of the potential impacts of this looming threat and be ready to react to safeguard the municipality's resources.

In closing, I express my sincere gratitude for your dedication to serving our community and your commitment to ensuring Sitka's continued progress. I look forward to collaborating with each of you as we work to finalize and implement the FY2025 budget for the betterment of all Sitka residents.

Respectfully submitted,



John M. Leach

Municipal Administrator

Mission, Vision Values + Goals



© Don Kluting

Mission

WHY WE EXIST

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

Vision

OUR DESIRED FUTURE STATE

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

Values

WHAT GUIDES US



PEOPLE

People are our greatest asset. We value all people including our community, employees, and visitors. We appreciate the diversity of Sitka, and we respect and celebrate all people. We foster a safe and welcoming environment for all.



INNOVATION

Innovation supports a proactive approach to fulfilling our mission. We are forward thinking and continuously working to improve our processes and our people to provide efficient and effective services to our community.



INTEGRITY

Integrity guides our service delivery, processes, and communication. We are accountable to the Sitka community, and we provide services in a transparent, honest, and ethical manner.



SUSTAINABLE

Sustainability ensures we plan and deliver services with the future in mind. We are good stewards of taxpayer resources as well as our natural environment.



SERVICE

Serving the community is our job. We provide service with compassion, kindness, and excellence. We care about our community and organization, and this is reflected in our service levels.

Goals

WHAT ARE OUR DESIRED OUTCOMES FOR OUR COMMUNITY AND ORGANIZATION?



Quality of Life

Preserve the quality of life and affordability for all Sitkans

Communication

Improve communications and strengthen relationships within the community and organization



Sustainability

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



Infrastructure

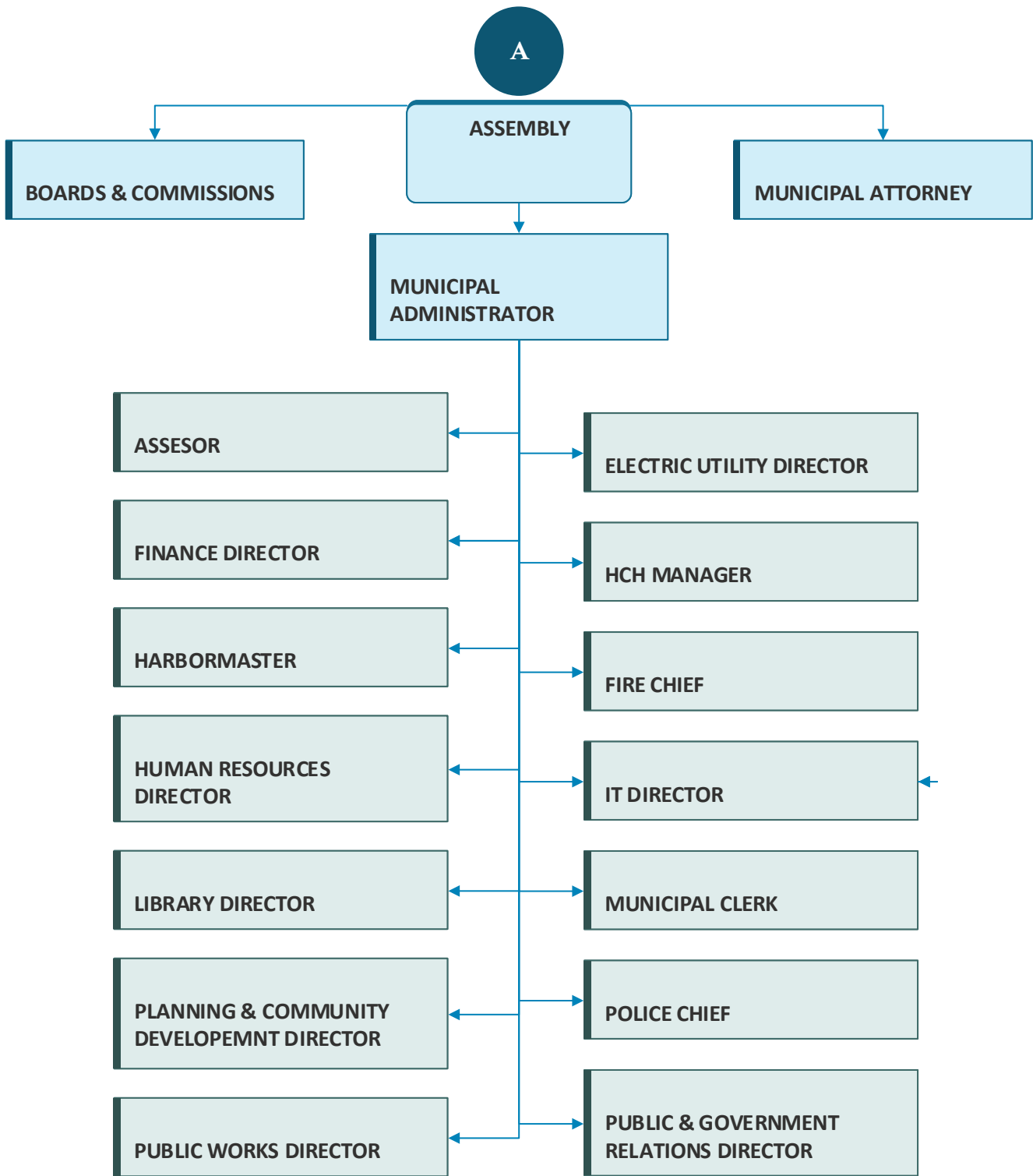
Plan and invest in sustainable infrastructure for future generations



Service

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





CITY AND BOROUGH OF SITKA
 FY25 STAFFING TABLE

Department/subdepartment	Position	Grade	Pay rate	FTE
001 - Administrator	Administrator		\$ 156,588	1
	Asset Manager	36	\$ 115,168	0.5
	Asset Management Analyst	8	\$ 33.34	0.5
	Public & Government Relations Director	34	\$ 97,148	1
				3
900-Human Resources(001)	Human Resources Generalist 2	29	\$ 40.87	1
	Human Resources Director	37	\$ 115,104	1
				2
002 - Attorney	Attorney		\$ 161,325	1
	Legal Assistant	27	\$ 33.91	1
				2
003 - Municipal Clerk	Administrative Coordinator	27	\$ 63,883	1
	Deputy Clerk	28	\$ 72,480	1
	Municipal Clerk	36	\$ 115,443	1
				3
004 - Finance	Accountant	28	\$ 74,322	1
	Accounting Clerk - A/P	7	\$ 27.58	1
	Accounting Clerk-A/R Coll	7	\$ 28.28	1
	Budget/Treasury Officer	33	\$ 93,485	1
	Compliance Officer	33	\$ 103,204	1
	Controller	36	\$ 118,386	1
	Customer Service Rep	5	\$ 23.82	1
	Finance Director	41	\$ 154,870	1
	Procurement Specialist	28	\$ 70,722	1
	Grant Accountant	28	\$ 65,686	1
	Payroll Specialist	27	\$ 31.48	1
	Accounting Manager	32	\$ 81,797	1
	Sr. Customer Service Rep	6	\$ 27.02	1
	Staff Accountant	28	\$ 74,322	1
	Supervisory Senior Accountant	32	\$ 95,158	1
	Tax Specialist	27	\$ 59,373	1
	Utility/Harbor/Misc Billing Clerk	7	\$ 26.26	1
				17
005 - Assessing	Appraisal Technician	7	\$ 29.00	1
	Appraiser	10	\$ 33.80	1
	Assessor	36	\$ 109,937	1
				3
006 - Planning & Community Development	Planner 1	28	\$ 67,335	1
	Sustainability Coordinator	29	\$ 73,285	1
	Planning & Community Development Dir.	37	\$ 112,690	1
	Planning Manager	30	\$ 81,987	1
	Tourism Manager	30	\$ 82,264	1
				5

Department/subdepartment	Position	Grade	Pay rate	FTE
818 - Parks and Recreation (006)	Aquatic Manager	27	\$ 63,877	1
	Head Life Guard	24	\$ 24.83	1
	Parks & Rec Coordinator	30	\$ 78,282	1
	Parks & Rec Specialist	25	\$ 26.80	1

4

021 - Police

Administrative Assistant	25	\$ 31.08	1
Animal Control Officer		\$ 25.32	1
Dispatch & Records Clerk		\$ 26.48	1
Dispatch & Records Clerk		\$ 25.83	1
Dispatch & Records Clerk		\$ 25.83	1
Dispatch & Records Clerk		\$ 25.83	1
Dispatch & Records Clerk		\$ 25.83	1
Dispatch & Records Clerk		\$ 25.83	1
Dispatch & Records Supervisor		\$ 30.54	1
Jail Officer		\$ 24.76	1
Jail Officer		\$ 24.76	1
Jail Officer		\$ 24.76	1
Jail Officer		\$ 24.76	1
Jail Officer II		\$ 35.07	1
Lieutenant - Operations		\$ 67.91	1
Lieutenant - Services	34	\$ 97,157	1
Multi-Service Officer		\$ 30.47	1
Multi-Services Officer		\$ 27.61	1
Police Chief		\$ 95.06	1
Police Officer		\$ 36.98	1
Police Officer		\$ 42.07	1
Police Officer		\$ 36.08	1
Police Officer		\$ 37.91	1
Police Officer		\$ 34.34	1
Police Officer		\$ 34.34	1
Police Officer		\$ 34.34	1
Police Officer - Detective		\$ 36.08	1
Police Officer - Detective		\$ 36.08	1
Sergeant		\$ 48.28	1
Sergeant		\$ 44.17	1
Sergeant		\$ 36.60	1
Sergeant		\$ 36.60	1

32

Department/subdepartment	Position	Grade	Pay rate	FTE
022 - Fire Protection				
	Assistant Fire Chief	33	\$ 98,228	1
	EMS/Fire Captain		\$ 46.02	1
	Fire Chief	37	\$ 124,294	1
	Fire Engineer		\$ 25.77	1
	Fire Engineer		\$ 25.77	1
	Fire Engineer		\$ 25.77	1
	Fire Engineer		\$ 28.50	1
	Fire Engineer		\$ 28.50	1
	Fire Engineer		\$ 26.27	1
	Fire Engineer		\$ 23.18	1
	Fire Engineer		\$ 23.18	1
	Fire Engineer		\$ 23.18	1
	Office Assistant		\$ 21.93	1
	Senior Fire Engineer		\$ 43.46	1
				14
031 - Public Works - Administration				
	Asset Manager	36	\$ 115,168	0.5
	Asset Management Analyst	8	\$ 33.34	0.5
	Asst. Contract Coord./Office Mgr.	25	\$ 29.57	1
	Contract Manager	29	\$ 73,285	1
	Maint. & Operations Superintendent	35	\$ 121,393	1
	Public Works Director	41	\$ 154,870	1
				5
032 - Engineering				
	Senior Engineer	36	\$ 127,470	1
	Senior Engineer	36	\$ 112,757	1
	Municipal Engineer	39	\$ 154,870	1
	Project Manager	34	\$ 99,604	1
				4
033 - Streets				
	Heavy Equipment Operator	9	\$ 32.16	1
	Maintenance Worker	7	\$ 27.58	1
	Maintenance Worker	8	\$ 27.37	1
	Streets Superintendent	35	\$ 115,528	1
	Senior Operator	11	\$ 37.94	1
				5
034 - Recreation				
	Bldg & Grounds Maint Specialist	8	\$ 34.17	1
	Parks & Grounds Maintenance Specialist	8	\$ 27.37	1
	Parks & Grounds Maintenance Specialist	8	\$ 28.04	1
				3
035 - Building Department				
	Building Inspector II	11	\$ 37.00	1
	Plan Reviewer	7	\$ 28.28	1
	Building Official	33	\$ 103,204	1
				3

Department/subdepartment	Position	Grade	Pay rate	FTE
041 - Library				
	Acquisitions Librarian	7	\$ 31.21	1
	Adult Services Librarian	7	\$ 28.28	1
	Library Assistant	1	\$ 18.19	0.48
	Library Assistant	1	\$ 18.19	0.58
	Library Assistant	1	\$ 18.19	0.45
	Library Assistant	1	\$ 18.19	0.38
	Library Assistant	1	\$ 18.19	0.48
	Library Director	35	\$ 104,686	1
	Technical Services Librarian	7	\$ 36.18	1
	Youth Services Librarian	7	\$ 33.61	1
				7.37
043 - Centennial Building				
	Cent. Building Attendant	4	\$ 21.41	1
	Cent. Building Attendant	4	\$ 21.41	1
	Cent. Building Attendant	4	\$ 21.41	1
	Cent. Building Manager	30	\$ 86,413	1
	Cent. Building Supervisor	9	\$ 31.05	1
				5
200 - Electric				
	Meter Technician		\$ 55.00	1
	Electric Utility Director	44	\$ 158,448	1
	General Foreman		\$ 65.89	1
	Generation Facilities Mechanic		\$ 52.06	1
	Generation Facilities Mechanic		\$ 52.06	1
	Generation System Manager	40	\$ 136,947	1
	Line Crew Supervisor		\$ 62.94	1
	Line Worker		\$ 57.04	1
	Line Worker		\$ 57.04	1
	Line Worker		\$ 37.43	1
	Meter Reader		\$ 36.45	1
	Meter Technician		\$ 55.00	1
	Office Administrator	29	\$ 33.53	1
	Operator		\$ 52.06	1
	Operator		\$ 52.06	1
	Operator		\$ 52.06	1
	Operator		\$ 52.06	1
	Project & Regulatory Engineer	36	\$ 144,198	1
	Relay Control Technician		\$ 55.00	1
	Relay Control Technician		\$ 55.00	1
	Relay Control Technician		\$ 55.00	1
	Senior Operator		\$ 55.63	1
	Sr. Gen Facilities Mechanic		\$ 55.63	1
	T&D System Manager	40	\$ 136,947	1
	Warehouse Person		\$ 34.62	1
				25
210 - Water				
	Chief Water Facilities Operator	15	\$ 47.07	1
	Water/Wastewater Operator III	14	\$ 42.08	1
	Water/Wastewater Operator III	14	\$ 40.04	1
	Water/Wastewater Operator I	9	\$ 29.54	1

4

Department/subdepartment	Position	Grade	Pay rate	FTE
220 - WWTP				
	W/WW Facilities Mechanic II	12	\$ 48.53	1
	Chief WW Facilities Operator	15	\$ 45.94	1
	Environmental Superintendent	39	\$ 140,471	1
	Water/Wastewater Operator I	9	\$ 29.54	1
	W/WW Facilities Electrician	16	\$ 55.99	1
	Water/Wastewater Operator I	9	\$ 29.54	1
	WW Facilities Operator/Lab	13	\$ 38.81	1
	Water/Wastewater Operator II	11	\$ 37.94	1
				8
230 - Solid Waste				
	Asst Landfill/Scrapyard Operator	6	\$ 27.68	1
	Asst Landfill/Scrapyard Operator	6	\$ 26.35	1
	Landfill/Scrapyard Heavy Operator	8	\$ 31.72	1
				3
240 - Harbor				
	Assistant Harbormaster	6	\$ 31.31	1
	Assistant Harbormaster	6	\$ 27.68	1
	Assistant Harbormaster	6	\$ 27.02	1
	Deputy Harbormaster	32	\$ 86,222	1
	Harbor Maintenance Specialist	7	\$ 31.21	1
	Harbor Maintenance Specialist	7	\$ 26.92	1
	Harbor Maintenance and Safety Supervisor	32	\$ 86,222	1
	Harbormaster	34	\$ 109,937	1
	Port and Harbors Coordinator	26	\$ 55,349	1
	Port and Harbors Office Assistant	6	\$ 27.02	1
				10
250-Airport				
	Airport Terminal Manager	32	\$ 82,093	1
				1
300 - MIS				
	Information Systems Director	36	\$ 121,393	1
	IT Specialist (Police)		\$ 35.72	1
	IT System Administrator	32	\$ 97,572	1
	System Support Technician	11	\$ 35.21	1
	Systems Analyst	13	\$ 40.77	1
				5
310 - Central Garage				
	Chief Heavy Equipment Mechanic	13	\$ 47.26	1
	Heavy Equipment Mechanic	9	\$ 34.27	1
				2
320 - Building Maintenance				
	Bldg, Grounds & Parks Supervisor	32	\$ 95,158	1
	Bldg. Maintenance Specialist	8	\$ 36.80	1
	Bldg. Maintenance Specialist	8	\$ 33.34	1
	Bldg. Maintenance Boiler Operator SD	8	\$ 30.20	1
	Bldg. Maintenance Electrician SD	8	\$ 30.20	1
	Bldg. Maintenance Specialist SD	8	\$ 30.20	1
	Bldg. Ground Maintenance Specialist SD	8	\$ 30.20	1
				7

182.4

City and Borough of Sitka
Revenue and Appropriations Summary (General Fund, Enterprise Funds, and Internal Service Funds)
Fiscal Year 2025

<u>Fund</u>		<u>Revenues</u>	<u>Operating Appropriations</u>	<u>Capital Appropriations</u>	<u>Net Change to Fund Balance</u>
General	\$	44,653,292	\$ 41,098,924	\$ 3,510,748	\$ 43,620
Electric	\$	22,512,506	\$ 25,322,346	\$ 7,526,001	\$ (10,335,841)
Water	\$	3,855,297	\$ 6,154,640	\$ 1,337,844	\$ (3,637,187)
Wastewater	\$	4,973,686	\$ 5,469,144	\$ 1,340,000	\$ (1,835,458)
Solid Waste	\$	6,270,914	\$ 6,102,171	\$ -	\$ 168,743
Harbor	\$	5,110,349	\$ 6,206,808	\$ 92,500	\$ (1,188,959)
Airport Terminal	\$	927,460	\$ 1,302,422	\$ -	\$ (374,962)
Marine Service Center	\$	343,240	\$ 245,936	\$ 122,000	\$ (24,696)
Gary Paxton Industrial Park	\$	289,517	\$ 740,942	\$ -	\$ (451,425)
Information Technology	\$	2,580,951	\$ 2,460,378	\$ 655,000	\$ (534,427)
Central Garage	\$	3,297,587	\$ 1,842,300	\$ 899,312	\$ 555,975
Building Maintenance	\$	1,903,152	\$ 2,216,277	\$ -	\$ (313,125)
Combined Fund Totals	\$	96,717,951	\$ 99,162,288	\$ 15,483,405	\$ (17,927,742)
Total Revenue & Appropriations	\$	96,717,951	\$ 114,645,693		

<u>Fund</u>	June 30, 2023	Projected* June 30, 2024**	Additions to (deletions from) budgeted FY2025**	Projected June 30, 2025.
General (unassigned fund balance)	\$ 6,501,358	\$ 12,188,294	\$ 43,620	\$ 12,231,914
Electric	\$ 18,654,086	\$ 21,260,944	\$ (4,635,635)	\$ 16,625,309
Water	\$ 5,871,240	\$ 6,047,564	\$ (1,514,960)	\$ 4,532,604
Wastewater	\$ 8,286,752	\$ 6,543,478	\$ (546,567)	\$ 5,996,911
Solid Waste	\$ 1,352,897	\$ 993,873	\$ 328,631	\$ 1,322,504
Harbor	\$ 13,090,417	\$ 13,433,717	\$ 578,435	\$ 14,012,152
Airport Terminal	\$ 3,582,644	\$ 3,535,503	\$ (206,994)	\$ 3,328,509
Marine Service Center	\$ 1,536,956	\$ 1,523,456	\$ 6,297	\$ 1,529,753
Gary Paxton Industrial Park	\$ 8,754,739	\$ 8,894,339	\$ (45,267)	\$ 8,849,072
Information Technology	\$ 431,950	\$ 484,519	\$ (391,587)	\$ 92,932
Central Garage	\$ 6,435,821	\$ 6,106,578	\$ 1,216,776	\$ 7,323,354
Building Maintenance	\$ 755,697	\$ 148,238	\$ (312,244)	\$ (164,006)
Combined fund totals	\$ 75,254,557	\$ 81,160,503	\$ (5,479,495)	\$ 75,681,008

*Projected actuals for General Fund and enterprise funds, budgeted for internal service funds

**excludes depreciation and capital expenditure of previous appropriations

**City and Borough of Sitka
Travel and Training Budget
General Fund
FY2025**

Assembly/Administrator

AML Summer Conf, Kodiak, Admin, Mayor, P&G Relations	\$6,600.00
AML Winter Conf Juneau, Admin, Mayor, P&G Relations	\$4,800.00
AML/NEO Conf, Anc, Admin, Mayor, 3 Assembly, P&G Relations	\$17,700.00
Congressional Lobby, Admin, Mayor, P&G Relations	\$11,400.00
AMMA NW Manager Conference, Oregon, Admin	\$4,000.00
ICMA Online Training	\$1,500.00
Unanticipated Travel	\$10,000.00
SE Conf Annual Mtg, KTN, Admin, Mayor	\$3,500.00
SE Conf Mid-Session Summit, JNU, Admin, Mayor	\$3,200.00
State Lobby, JNU, Admin, Mayor, P&G Relations	\$3,600.00
SE Conference Transportation Committee, JNU, P&G Relations	\$2,000.00
	\$68,300.00

HR

SHRM Annual Conference	\$7,210.00
Local Training All CBS Employees / NEOGOV/ Job Desc	\$8,000.00
Compensation Training - Total Rewards	\$1,755.00
Leadership Training	\$500.00
	\$17,465.00

Legal

AAMA Conference- Attorney	\$2,500.00
Alaska Bar Convention	\$1,500.00
Legal Assistant Training	\$500.00
	\$4,500.00

Clerk

AAMC Annual Conference - Anchorage	\$7,425.00
IIMC Conference (Clerk or Deputy Clerk)	\$4,250.00
NW Clerks Institute Professional Development	\$4,700.00
	\$16,375.00

Finance

AGFOA/AML Anchorage	\$2,600.00
Federal Grant Training	\$2,400.00
GFOA Conference	\$11,100.00
Tyler Connect (Training on ERP), Research into New ERP	\$6,000.00
Procurement/Contract Training	\$2,000.00
Leadership Training	\$500.00
Accounting and Customer Service Training	\$5,000.00
	\$29,600.00

Assessing

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

**City and Borough of Sitka
Travel and Training Budget
General Fund
FY2025**

Planning and Community Development

American Planning Association Conference - Alaska Chapter	\$7,500.00
Planning & Historic Preservation Virtual Conferences & Training	\$750.00
Sustainability Virtual Conferences & Training	\$750.00
Leadership Training & Research Travel	\$3,000.00
	\$12,000.00

Parks and Recreation

Alaska Recreation and Parks Association Conference	\$2,000.00
First Aid & Lifeguard Instructor Certification	\$2,500.00
Recreation Skills Training	\$1,500.00
Pool Operator Certifications	\$3,000.00
	\$9,000.00

Police

Academy Tuition	\$13,000.00
ACO Training	\$1,800.00
Admin Travel	\$1,000.00
Dispatch Training	\$7,000.00
Jailer Academy	\$6,810.00
Leadership Training	\$4,000.00
MSO Training	\$2,450.00
Officer Training	\$26,000.00
	\$62,060.00

Fire

Alaska State Firefighters Assn Conf	\$7,500.00
Dive Training	\$8,000.00
Hazmat Technician Class	\$5,000.00
Hazmat Training	\$2,500.00
Arson Assn Conf	\$6,000.00
Fire Marshal ICC certs	\$3,500.00
Fire Marshal Building Code Forum	\$2,000.00
Leadership Training	\$500.00
Fire Officer 1	\$7,500.00
	\$42,500.00

Ambulance

EMS Conferences	\$3,000.00
Local CME Classes	\$2,000.00
Paramedic Refresher	\$4,000.00
Recertifications	\$3,500.00
Training Materials	\$3,000.00
Wilderness EMT	\$5,000.00
Paramedic Training	\$50,000.00
	\$70,500.00

**City and Borough of Sitka
Travel and Training Budget
General Fund
FY2025**

SAR

Anchorage MRA Accreditation	\$2,500.00
CPR, WFR and EMT Training	\$1,000.00
K-9 Training	\$3,500.00
Technical Rescue Class	\$8,000.00
SAR Training	\$2,000.00
	\$17,000.00

Public Works-Administration

Public Works Director	\$2,000.00
Asset Manager	\$2,000.00
M&O Superintendent	\$4,000.00
Contract Manager	\$2,000.00
	\$10,000.00

Engineering

Municipal Engineer CEU & PMP	\$2,000.00
Temp Inspector Training Concrete Certification	\$1,000.00
Senior Engineer CEU & PMP	\$2,000.00
Project Manager CEU & PMP	\$2,000.00
Temp Project Manager PMP	\$1,000.00
Senior Engineer Construction Manager PMP	\$1,500.00
	\$9,500.00

Streets

CDL Training and Certification	\$10,000.00
Flagger and Hazmat Certification	\$2,000.00
	\$12,000.00

Recreation

CDL and Operator Training Course	\$10,000.00
Training and Certifications	\$2,400.00
	\$12,400.00

Building Official

Staff Certifications	\$7,000.00
Building Official/Fire Marshal Forum	\$3,000.00
Fire Protection System Reviewer Certification	\$3,500.00
Continuing Education Seminars	\$3,500.00
	\$17,000.00

Library

Annual Conferences	\$7,600.00
Online Continuing education for all staff	\$1,000.00
	\$8,600.00

TOTAL GENERAL FUND TRAVEL AND TRAINING

\$429,800.00

**City and Borough of Sitka
Travel and Training Budget
General Fund
FY2025**

Electric Fund

FERC Training	\$7,500.00
Hydro Vision Exp, Denver Colorado	\$4,500.00
Northwest Hydro Power Conference	\$7,500.00
Safety Training	\$3,000.00
Visual Emissions Evaluation	\$3,000.00
	\$25,500.00

Water Fund

Water Distribution Continuing Education	\$3,500.00
Water Treatment Continuing Education	\$5,000.00
	\$8,500.00

Wastewater Fund

Wastewater collection operator continuing education, training	\$8,000.00
Wastewater treatment operator continuing education, training	\$3,000.00
	\$11,000.00

Solid Waste Fund

CESCL, CDL, Hazwoper and EPA 608	\$40,000.00
Compliance, safety, and travel	\$10,000.00
Asbestos Training	\$10,000.00
SWANA	\$9,500.00
CDL Training (two week course)	\$20,000.00
Freon Training	\$2,500.00
Hazwoper Training	\$2,500.00
CECL	\$7,500.00
	\$102,000.00

Harbor Fund

AK Harbormaster Conference	\$2,500.00
Legislative Fly In, AK Harbormaster Board meeting	\$2,500.00
Port Security Training (CPV to cover expense)	\$5,000.00
CPR First Aide	\$900.00
Fire Extinguisher training	\$270.00
	\$11,170.00

Management Information Systems

Tyler Connect Conference	5,000.00
Microsoft Admin Training	5,000.00
VMWare Admin Training	2,500.00
SANS Cyber Security Training	2,500.00
	\$15,000.00

Central Garage Fund

Ford Fleet Training	\$7,000.00
Mechanic Training	\$15,000.00
	\$22,000.00

**City and Borough of Sitka
Travel and Training Budget
General Fund
FY2025**

Building Maintenance Fund

HVAC Training-Up Mitsubishi Heat pump Systems	\$11,500.00
Locksmith Training travel/lodging	\$4,000.00
Miscellaneous Training & Certifications	\$1,500.00
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	\$17,000.00

Visitor Enhancement Fund

Assembly/Staff Tourism Conference	\$15,000.00
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	\$15,000.00

TOTAL ENTERPRISE & INTERNAL SERVICE FUND

TRAVEL AND TRAINING

\$227,170.00

**City and Borough of Sitka
Fixed Asset Schedule
FY2025**

General Fund

Patient Loader	\$32,000.00
HCH Printer	\$6,500.00
	\$38,500.00

Electric Fund

Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$50,000.00
	\$50,000.00

Water Treatment Fund

Trench Shoring Box (split with Waste Water)	\$10,000.00
Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$50,000.00
	\$60,000.00

Waste Water Treatment Fund

Trench Shoring Box (split with Water)	\$10,000.00
Metal Lathe Replacement	\$15,000.00
Spare Lift Station Pump - MP40	\$15,000.00
Placeholder for equipment budgeted as an expense that should be treated as a fixed asset	\$50,000.00
	\$90,000.00

Solid Waste Fund

Tire Cutter	\$35,000.00
	\$35,000.00

Marine Service Fund

Ammonia Pump for Refrigeration System Spare	\$18,000.00
	\$18,000.00

Information Technology Fund

Replacement Core Switch Stack for City Data Center	\$75,000.00
Virtual Server Hosts for Primary Data Center	\$120,000.00
	\$195,000.00

Central Garage Fund

Final Pass Grader Mounted Vibratory Compactor	\$50,000.00
Tire Replacement and Balancing Machine	\$15,500.00
Anti-Icing Brine System and Brine Mixer	\$90,000.00
Box or Trap Plow Attachment for Snow Removal	\$41,000.00
2025 Ford F-450 w/Current Ambulance Box (replace #393)	\$261,952.00
Ford Explorer Interceptor -Police (replace #502)	\$102,249.00
Ford F550 4X4 Dump Bed (replace #390)	\$128,611.00
Ford F-250 Long Bed 4X4 (replace #419)	\$100,000.00
Ford F350 Long Bed 4X4 (replace #405)	\$110,000.00
	\$899,312.00

TOTAL FIXED ASSETS

\$1,385,812.00

FY2024 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY26	FY27	FY28	FY29	FY30	LONG RANGE	GRANT	LOAN	CAPITAL	TOTAL
Streets With Curb, Gutter, and Sidewalk												
Etolin Street	2012	278,300	-	-	-	-	-	-	-	-	278,300	278,300
Observatory Street	2021	211,750	-	-	-	-	-	-	-	-	211,750	211,750
Brady Street	2022	176,000	-	-	-	-	-	-	-	-	176,000	176,000
Cascade Creek Road	2022	690,000	-	-	-	-	-	-	-	-	690,000	690,000
Oja Street	2022	222,640	-	-	-	-	-	-	-	-	222,640	222,640
Seward Street (Marine to Observatory)	2022	375,705	-	-	-	-	-	-	-	-	375,705	375,705
American Street	2023	262,570	-	-	-	-	-	-	-	-	262,570	262,570
Barracks Street	2023	152,460	-	-	-	-	-	-	-	-	152,460	152,460
Cascade Street (960 LF)	2023	1,632,000	-	-	-	-	-	-	-	-	1,632,000	1,632,000
Kostromentinnoff Street (200 LF)	2023	340,000	-	-	-	-	-	-	-	-	340,000	340,000
Lake Street (Arrowhead to Verstovia)	2023	4,000,000	-	-	-	-	-	-	-	-	4,000,000	4,000,000
Monastery Street (Pherson to Verstovia)	2023	331,540	-	-	-	-	-	-	-	-	331,540	331,540
Seward Street (Observatory to Cathedral Way)	2023	245,630	-	-	-	-	-	-	-	-	245,630	245,630
Maksoutoff Street (Harbor to Lincoln)	2025	242,000	-	-	-	-	-	-	-	-	242,000	242,000
Marine Street (New Archangel to Erler)	2025	5,000,000	-	-	-	-	-	-	-	-	5,000,000	5,000,000
Katlian Street Road and Utility (HPR to Lincoln) - General Fund Portion	2026	-	4,000,000	4,000,000	-	-	-	-	-	-	8,000,000	8,000,000
Peterson Street (HPR to Lake)	2026	3,000,000	-	-	-	-	-	-	-	-	3,000,000	3,000,000
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - General Fund	2026	-	-	3,000,000	3,000,000	-	-	-	-	-	6,000,000	6,000,000
Lincoln Street Paving (Harbor Way to Harbor Drive) - General Fund Portion	2025	3,000,000	3,000,000	-	-	-	-	-	-	-	6,000,000	6,000,000
Long Range (Streets with Curb, Gutter & Sidewalk)	2030-41	-	-	-	-	-	-	21,780,000	-	-	21,780,000	21,780,000
Streets & Roads Subtotal (Streets with Curb, Gutter & Sidewalk)		20,160,595	7,000,000	7,000,000	3,000,000	-	-	21,780,000	-	-	58,940,595	58,940,595
Streets Without Curb, Gutter, and Sidewalk												
Finn Alley Paving	2015	108,900	-	-	-	-	-	-	-	-	108,900	108,900
New Archangel Paving (Marine to Andrews)	2017	278,300	-	-	-	-	-	-	-	-	278,300	278,300
Wachussetts Street Paving	2017	217,800	-	-	-	-	-	-	-	-	217,800	217,800
Lakeview Drive Paving	2019	471,900	-	-	-	-	-	-	-	-	471,900	471,900
Monastery Street Paving (DeGroff to First)	2019	484,000	-	-	-	-	-	-	-	-	484,000	484,000
Barlow Street Paving	2020	84,700	-	-	-	-	-	-	-	-	84,700	84,700
Jarvis Street Paving (Public Service Complex to Beardslee)	2020	254,100	-	-	-	-	-	-	-	-	254,100	254,100
Lance Drive Paving	2020	617,100	-	-	-	-	-	-	-	-	617,100	617,100
Mills Street Paving	2021	243,210	-	-	-	-	-	-	-	-	243,210	243,210
Arrowhead Street Paving	2022	26,378	-	-	-	-	-	-	-	-	26,378	26,378
Mikele Street Paving	2022	44,165	-	-	-	-	-	-	-	-	44,165	44,165
Anna Drive Paving	2023	134,310	-	-	-	-	-	-	-	-	134,310	134,310
Baranof Street Paving	2023	60,500	-	-	-	-	-	-	-	-	60,500	60,500
Crabapple Drive Paving	2023	111,320	-	-	-	-	-	-	-	-	111,320	111,320
Kimsham Street Paving	2023	813,120	-	-	-	-	-	-	-	-	813,120	813,120
Metlakatla Street Paving	2023	139,150	-	-	-	-	-	-	-	-	139,150	139,150
Nicole Drive Paving (Somer to Patterson)	2023	44,770	-	-	-	-	-	-	-	-	44,770	44,770
O'Cain Street Paving	2023	82,885	-	-	-	-	-	-	-	-	82,885	82,885
Osprey Street Paving (Andrews to O'Cain)	2023	30,250	-	-	-	-	-	-	-	-	30,250	30,250
Osprey Street Paving (Marine to Andrews, O'Cain to O'Cain)	2023	142,780	-	-	-	-	-	-	-	-	142,780	142,780
Patterson Way Paving (Nicole to Kinkroft)	2023	137,940	-	-	-	-	-	-	-	-	137,940	137,940
Pherson Street Paving (Monastery to Austin)	2023	244,420	-	-	-	-	-	-	-	-	244,420	244,420
Princess Way Paving	2023	35,090	-	-	-	-	-	-	-	-	35,090	35,090
Sand Dollar Drive Paving	2023	124,025	-	-	-	-	-	-	-	-	124,025	124,025
Shotgun Alley Paving	2023	255,310	-	-	-	-	-	-	-	-	255,310	255,310
Shuler Drive Paving	2023	101,640	-	-	-	-	-	-	-	-	101,640	101,640
Valhala Way Paving	2023	101,640	-	-	-	-	-	-	-	-	101,640	101,640
A Street Paving	2024	106,480	-	-	-	-	-	-	-	-	106,480	106,480
Andrews Street Paving	2024	160,325	-	-	-	-	-	-	-	-	160,325	160,325
Anna Circle Paving	2024	102,850	-	-	-	-	-	-	-	-	102,850	102,850
Austin Street Paving	2024	86,515	-	-	-	-	-	-	-	-	86,515	86,515
Barker Street Paving	2024	68,970	-	-	-	-	-	-	-	-	68,970	68,970
Charles Street Paving	2024	105,270	-	-	-	-	-	-	-	-	105,270	105,270
Erler Street Paving	2024	66,550	-	-	-	-	-	-	-	-	66,550	66,550
Highland Street Paving	2024	84,095	-	-	-	-	-	-	-	-	84,095	84,095
Kinthead Street Paving	2024	53,845	-	-	-	-	-	-	-	-	53,845	53,845
Merrill Street Paving	2024	135,520	-	-	-	-	-	-	-	-	135,520	135,520
Moller Avenue Paving	2024	87,725	-	-	-	-	-	-	-	-	87,725	87,725
Moller Drive Paving	2024	101,640	-	-	-	-	-	-	-	-	101,640	101,640
Race Street Paving	2024	39,930	-	-	-	-	-	-	-	-	39,930	39,930
Rands Drive Paving	2024	90,145	-	-	-	-	-	-	-	-	90,145	90,145

FY2024 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY26	FY27	FY28	FY29	FY30	LONG RANGE	GRANT	LOAN	CAPITAL	TOTAL
Rigling Way Paving	2024	22,506	-	-	-	-	-	-	-	-	22,506	22,506
Ross Street Paving (Barker to End)	2024	56,265	-	-	-	-	-	-	-	-	56,265	56,265
Somer Drive Paving	2024	124,025	-	-	-	-	-	-	-	-	124,025	124,025
Tlingit Way Paving	2024	102,850	-	-	-	-	-	-	-	-	102,850	102,850
Viking Way Paving	2024	101,640	-	-	-	-	-	-	-	-	101,640	101,640
Wolff Drive Paving	2024	438,020	-	-	-	-	-	-	-	-	438,020	438,020
Charteris Street Paving	2025	199,650	-	-	-	-	-	-	-	-	199,650	199,650
Darrin Drive Paving	2025	232,925	-	-	-	-	-	-	-	-	232,925	232,925
Knutson Drive Paving	2025	354,530	-	-	-	-	-	-	-	-	354,530	354,530
Price Street Paving	2025	111,320	-	-	-	-	-	-	-	-	111,320	111,320
Sirstad Street Paving	2025	313,390	-	-	-	-	-	-	-	-	313,390	313,390
Davidoff Street Paving	2026	229,900	-	-	-	-	-	-	-	-	229,900	229,900
Hemlock Street Paving	2026	217,800	-	-	-	-	-	-	-	-	217,800	217,800
Jamestown Drive Paving	2026	235,950	-	-	-	-	-	-	-	-	235,950	235,950
Kaagwaantaan Street	2026	496,100	-	-	-	-	-	-	-	-	496,100	496,100
Wortman Loop (Charteris to Edgecumbe Drive)	2027	-	-	307,395	-	-	-	-	-	-	307,395	307,395
Long Range Roads (No Curb, Gutter & Sidewalk)	2030-41	-	-	-	-	-	-	20,900,000	-	-	20,900,000	20,900,000
Streets & Roads Subtotal (Streets without Curb, Gutter & Sidewalk)		9,916,434	-	307,395	-	-	-	20,900,000	-	-	31,123,829	31,123,829
STREETS & ROADS SUBTOTAL		30,077,029	7,000,000	7,307,395	3,000,000	-	-	42,680,000	-	-	90,064,424	90,064,424
PARKING LOTS												
Upper Moller Parking Lot Paving	2019	715,000	-	-	-	-	-	-	-	-	715,000	715,000
City Hall Parking Lot Paving	2022	229,900	-	-	-	-	-	-	-	-	229,900	229,900
City/State Parking Lot Paving	2022	605,000	-	-	-	-	-	-	-	-	605,000	605,000
Long Range Parking Lots	2030-41	-	-	-	-	-	-	1,574,210	-	-	1,574,210	1,574,210
PARKING LOTS SUBTOTAL		1,549,900	-	-	-	-	-	1,574,210	-	-	3,124,110	3,124,110
PARKS AND RECREATION												
Ball Field Scoreboard Replacement (7 total, 2 per year)	2021-25	140,000	-	-	-	-	-	-	-	-	140,000	140,000
Sea Walk Sign Replacement	2024	20,000	-	-	-	-	-	-	-	-	20,000	20,000
Long Range Parks & Rec	2030-41	-	-	-	-	-	-	4,400,000	-	-	4,400,000	4,400,000
PARKS & RECREATION SUBTOTAL		160,000	-	-	-	-	-	4,400,000	-	-	4,560,000	4,560,000
BUILDING MAINTENANCE												
Animal Shelter (Building Maintenance Needs)	2093-41	326,359	33,000	-	-	-	-	204,490	-	-	563,849	563,849
City Hall (Building Maintenance Needs)	2013-2041	1,483,550	-	-	-	-	-	1,398,760	-	-	2,882,310	2,882,310
City-State Building - Police Dept. HVAC System Upgrades	2021	388,000	-	-	-	-	-	-	-	-	388,000	388,000
City-State Building (Building Maintenance Needs)	1984-2041	1,927,915	-	-	-	-	-	331,100	-	-	2,259,015	2,259,015
Fire Hall - Retaining Wall Stabilization	2021	18,150	-	-	-	-	-	-	-	-	18,150	18,150
Fire Hall (Building Maintenance Needs)	2015-2041	588,900	-	-	-	-	-	1,118,700	-	-	1,707,600	1,707,600
Harrigan Centennial Hall (Building Maintenance Needs)	2023-2041	95,227	-	174,240	-	-	-	3,929,200	-	-	4,198,667	4,198,667
Library (Building Maintenance Needs)	2026	-	-	23,100	-	-	-	1,148,400	-	-	1,171,500	1,171,500
Senior Center (Building Maintenance Needs)	2027-2041	371,360	68,200	-	-	-	-	189,200	-	-	628,760	628,760
BUILDING MAINTENANCE SUBTOTAL		5,199,461	101,200	197,340	-	-	-	8,319,850	-	-	13,817,851	13,817,851
GENERAL FUND TOTAL		36,986,390	7,101,200	7,504,735	3,000,000	-	-	56,974,060	-	-	#####	#####
PUBLIC SERVICE CENTER - MAINTENANCE BUILDINGS												
Public Service Center 105, 109, 113 Jarvis St (Building maintenance)	2019-2041	551,155	-	-	-	-	-	400,500	-	-	951,655	951,655
Public Service Center 131 Jarvis St (Building maintenance)	2009-2041	210,210	-	-	-	-	-	158,000	-	-	368,210	368,210
Public Service Center Pole Barn (Building maintenance)	2018-2041	89,650	-	-	-	-	-	140,000	-	-	229,650	229,650
Public Service Center Subtotal		851,015	-	-	-	-	-	698,500	-	-	1,549,515	1,549,515

FY2024 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY26	FY27	FY28	FY29	FY30	LONG RANGE	GRANT	LOAN	CAPITAL	TOTAL
ENTERPRISE FUNDS												
ELECTRIC FUND (through 2035)												
Granite Creek Warm Storage Facility	2026	-	3,500,000						-	-	3,500,000	3,500,000
D-5 Turbine Exhaust Isolation Valve	2027	-		350,000					-	-	350,000	350,000
Japonski Island Critical Load Loop Ring	2027	-		100,000					-	-	100,000	100,000
69 kV North Design Development Study	2028	-			350,000				-	-	350,000	350,000
Blue Lake Dam Face and HB Valve	2024-2029			1,500,000	1,530,000	1,560,600			-	-	4,590,600	4,590,600
Thimbleberry Bypass	2025-2029	1,500,000	2,040,000	2,000,000	2,040,000	2,080,800			-	-	9,660,800	9,660,800
Hydro-power Generation	2025-2035	500,000	1,020,000	1,040,400	1,061,208	1,082,432	1,104,081	5,860,594			11,668,715	11,668,715
Dispatch & Control System Design	2026-2028		116,667	119,000	121,380						357,047	357,047
Substations Improvements	2026-2035	-	600,000	750,000	685,000	250,000	255,000	1,353,571			3,893,571	3,893,571
Transmission & Distribution	2026-2035	-	765,000	780,300	795,906	811,824	828,061	4,395,446			8,376,537	8,376,537
Islands	2026-2035	-	306,000	312,120	318,362	324,730	331,224	1,758,178			3,350,615	3,350,615
Road Maintenance, Green & Blue Lakes	2026-2035	-	150,000	150,000	150,000	150,000	150,000	750,000			1,500,000	1,500,000
FERC Dam Safety Compliance - Blue Lake Project	2026-2035	-	220,000	135,000	45,000	170,000	220,000	1,650,000			2,440,000	2,440,000
FERC Dam Safety Compliance - Green Lake Project	2026-2035	-	495,000	210,000	185,000	45,000	20,000	230,000			1,185,000	1,185,000
Emergency Generators & Fuel Storage	2026-2035	-	1,530,000	1,560,600	1,591,812	1,623,648	1,656,121	8,790,892			16,753,073	16,753,073
Green Lake Phase IV	2027-2030	-		1,000,000	1,020,000	1,040,400	1,061,208				4,121,608	4,121,608
Old Blue Lake Hydro Plant Interior Demolition	2031-2035	-						10,000,000			10,000,000	10,000,000
ELECTRIC FUND TOTALS		2,000,000	10,742,667	10,007,420	9,893,668	9,139,434	5,625,695	34,788,681	-	-	82,197,565	82,197,565
WATER FUND												
Katlian Street Road and Utility (HPR to Lincoln) - Water	2026	-	2,000,000	2,000,000					-	-	4,000,000	4,000,000
Condition Assessment - Transmission Main Condition	2024	150,000							-	-	150,000	150,000
Equipment Condition Assessment - Water	2024	100,000							-	-	100,000	100,000
Wortman Booster Station Replacement	2028	-		900,000	900,000				-	-	1,800,000	1,800,000
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - Water	2026	-		750,000	750,000				-	-	1,500,000	1,500,000
Bluelake Watershed Plan	2023	35,000							-	-	35,000	35,000
Water Tanks Condition Assessment and Painting	2025	40,000							-	-	40,000	40,000
Hillside Booster Station Communications and VFDs	2025	450,000							-	-	450,000	450,000
Lincoln Street Paving (Harbor Way to Harbor Drive) - Water	2025	2,000,000							-	-	2,000,000	2,000,000
Distribution System Water Meter Installation FY24	2025	425,000							-	-	425,000	425,000
W SCADA Communications Upgrades	2025	30,000							-	-	30,000	30,000
Kirkman Drive Water Main Replacement	2024	220,000							-	-	220,000	220,000
Repave - Lake Street (Arrowhead to Verstovia) - Water	2023	2,000,000							-	-	2,000,000	2,000,000
Repave - Peterson Street (HPR to Lake) - Water	2025	1,500,000							-	-	1,500,000	1,500,000
Distribution System Water Meter Installation FY26	2026		400,000						-	-	400,000	400,000
Repaint Tanks FY25	2025	500,000							-	-	500,000	500,000
Repaint Tanks FY31	2031							500,000			500,000	500,000
Connect Lance Drive to Hillside Booster Station	2029					1,800,000					1,800,000	1,800,000
Wolff Drive Road and Utility Project - Water	2028			700,000	700,000				-	-	1,400,000	1,400,000
Halibut Point Road (Roundabout to Davidoff) Road and Utility Project - Water	2029				3,000,000	5,000,000				6,000,000	2,000,000	8,000,000
Water Storage Tank Siting Study	2031							1,000,000			1,000,000	1,000,000
Water Storage Tank Construction	2032							20,000,000	20,000,000			20,000,000
Shotgun Alley Pressure Zone Improvements	2040							9,000,000		6,750,000	2,250,000	9,000,000
Kimsham/Tilson/Peterson Road and Utility Project - Water	2035							1,500,000			1,500,000	1,500,000
Gavan/Moller Road and Utility Project - Water	2036							800,000			800,000	800,000
Marine/Dearmond/New Archangel/Erhler Road and Utility Project - Water	2037							2,500,000			2,500,000	2,500,000
Wortman Loop Road and Utility Project - Water	2038							1,400,000			1,400,000	1,400,000
Princess/Seward/Barracks Road and Utility Project - Water	2039							900,000			900,000	900,000
HPR-Old Harbor Mtn Road to Krestof Drive - Water	2040							5,300,000		3,975,000	1,325,000	5,300,000
Anna Drive/Circle Road and Utility Project - Water	2041							920,000			920,000	920,000
Jamestown Drive Road and Utility Project - Water	2042							530,000			530,000	530,000
Viking Way Road and Utility Project - Water	2043							400,000			400,000	400,000
Burkart/Lance Road and Utility Project - Water	2044							2,000,000			2,000,000	2,000,000
Japonski Water Main Replacement (O'Connell Crossing)	2040							2,000,000			2,000,000	2,000,000
Transmission Main Replacement Segment I	2038							2,000,000			2,000,000	2,000,000
Transmission Main Replacement Segment II	2039							2,000,000			2,000,000	2,000,000
Transmission Main Replacement Segment III	2040							2,000,000			2,000,000	2,000,000
Transmission Main Replacement Segment IV	2041							2,000,000			2,000,000	2,000,000
DOT Japonski Water Main Replacement (Lifesaver Dr to USCG Air Station Sitka)	2038							3,000,000			3,000,000	3,000,000
Monastery/Highland/Merrill Road/Utility Project	2033							1,100,000			1,100,000	1,100,000
WATER FUND TOTALS		7,450,000	2,400,000	4,350,000	5,350,000	6,800,000	-	60,850,000	20,000,000	16,725,000	50,475,000	87,200,000
WASTEWATER FUND												
Katlian Street Road and Utility (HPR to Lincoln) - Wastewater	2025	-	2,000,000	2,000,000					-	3,000,000	1,000,000	4,000,000

FY2024 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY26	FY27	FY28	FY29	FY30	LONG RANGE	GRANT	LOAN	CAPITAL	TOTAL
Equipment Condition Assessment - Wastewater	2024	100,000	-	-	-	-	-	-	-	-	100,000	100,000
WWTP Lime Feed System	2024	250,000	-	-	-	-	-	-	-	-	250,000	250,000
WWTP Belt Filter Press Replacement	2025	800,000	-	-	-	-	-	-	-	-	800,000	800,000
Old Sitka Rocks Lift Station Control Panel	2023	25,000	-	-	-	-	-	-	-	-	25,000	25,000
Thomsen Lift Station Rehabilitation	2024	2,800,143	-	-	-	-	-	-	-	-	2,800,143	2,800,143
Sewer Force Main Replacement Segment I	2024	700,000	-	-	-	-	-	-	-	-	700,000	700,000
Sewer Force Main Replacement Segment III	2024	6,000,000	-	-	-	-	-	-	-	-	6,000,000	6,000,000
Lift Station Replacement (Lake & Lincoln Streets)	2025	1,500,000	-	-	-	-	-	-	-	-	1,500,000	1,500,000
WWTP Effluent Disinfection System-Unfunded Mandate Phase I	2024	750,000	-	-	-	-	-	-	-	-	750,000	750,000
WWTP Effluent Disinfection System-Unfunded Mandate Phase II	2025	7,000,000	-	-	-	-	-	-	-	-	7,000,000	7,000,000
WWTP Scum Collector Replacement (STCIP#26)	2027	-	-	575,000	-	-	-	-	-	-	575,000	575,000
Replace Generators - Lift Stations	2025	311,000	-	-	-	-	-	-	-	-	311,000	311,000
Lincoln Street (Jeff Davis to Lake) Road & Utility Project - Wastewater	2026	-	-	750,000	750,000	-	-	-	-	-	1,500,000	1,500,000
WW SCADA Communications Upgrades	2023	50,000	-	-	-	-	-	-	-	-	50,000	50,000
Lincoln Street Paving (Harbor Way to Harbor Drive) - Wastewater	2025	2,000,000	-	-	-	-	-	-	-	-	2,000,000	2,000,000
Sludge Thickener Catwalk Replacement	2025	20,000	-	-	-	-	-	-	-	-	20,000	20,000
Repave - Lake Street (Arrowhead to Verstovia) - Wastewater	2023	2,000,000	-	-	-	-	-	-	-	-	2,000,000	2,000,000
Monastery/Highland/Merrill Road and Utility Project - Wastewater	2033	-	-	-	-	-	-	1,400,000	-	-	1,400,000	1,400,000
WWTP Grit Collection System Replacement	2026	-	375,000	-	-	-	-	-	-	-	375,000	375,000
WWTP Clarifier Pump Replacement	2027	-	-	115,000	-	-	-	-	-	-	115,000	115,000
Castle Hill Lift Station Rehabilitation Phase I	2028	-	-	-	150,000	-	-	-	-	-	150,000	150,000
Wolff Drive Road and Utility Project - Wastewater	2028	-	-	-	2,000,000	-	-	-	-	-	2,000,000	2,000,000
Halibut Point Road (Roundabout to Davidoff) Road and Utility Project - Wastewater	2029	-	-	-	-	3,000,000	-	-	-	-	3,000,000	3,000,000
Old Sitka Rocks Lift Station Rehabilitation Phase I	2030	-	-	-	-	-	-	150,000	-	-	150,000	150,000
Granite Creek Lift Station Rehabilitation Phase I	2032	-	-	-	-	-	-	150,000	-	-	150,000	150,000
Indian River Lift Station Rehabilitation Phase I	2033	-	-	-	-	-	-	150,000	-	-	150,000	150,000
Monastery/Highland/Merrill Road and Utility Project - Wastewater	2033	-	-	-	-	-	-	1,400,000	-	-	1,400,000	1,400,000
Wastewater Outfall Condition Assessment	2035	-	-	-	-	-	-	200,000	-	-	200,000	200,000
Gravity Sewer from 1700 HPR to Brady Lift Station	2035	-	-	-	-	-	-	4,000,000	-	3,000,000	1,000,000	4,000,000
Kimsham/Tilson/Peterson Road and Utility Project - Wastewater	2035	-	-	-	-	-	-	1,600,000	-	-	1,600,000	1,600,000
Gavan/Moller Road and Utility Project - Wastewater	2036	-	-	-	-	-	-	835,000	-	-	835,000	835,000
Marine/Dearmond/New Archangel/Erhler Road and Utility Project - Wastewater	2037	-	-	-	-	-	-	2,500,000	-	-	2,500,000	2,500,000
Princess/Seward/Barracks Road and Utility Project - Wastewater	2039	-	-	-	-	-	-	1,000,000	-	-	1,000,000	1,000,000
Replace Generators - Lift Stations Phase I	2038	-	-	-	-	-	-	125,000	-	-	125,000	125,000
Replace Generators - Lift Stations Phase II	2039	-	-	-	-	-	-	125,000	-	-	125,000	125,000
Halibut Point Lift Station Replacement	2040	-	-	-	-	-	-	910,000	-	-	910,000	910,000
Sandy Beach Lift Station Replacement	2041	-	-	-	-	-	-	875,000	-	-	875,000	875,000
Anna Drive/Circle Road and Utility Project - Wastewater	2041	-	-	-	-	-	-	1,100,000	-	-	1,100,000	1,100,000
Landfill Lift Station	2042	-	-	-	-	-	-	375,000	-	-	375,000	375,000
Jamestown Drive Road and Utility Project	2042	-	-	-	-	-	-	580,000	-	-	580,000	580,000
Viking Way Road and Utility Project - Wastewater	2043	-	-	-	-	-	-	450,000	-	-	450,000	450,000
WASTEWATER FUND TOTALS		24,306,143	2,375,000	3,440,000	2,900,000	3,000,000	-	17,925,000	-	6,000,000	47,946,143	53,946,143
SOLID WASTE FUND												
Transfer Station - Roof Replacement	2027	-	-	275,000	-	-	-	-	-	-	275,000	275,000
Scrap Yard - Concrete Building Electrical	2027	-	-	11,000	-	-	11,000	-	-	-	22,000	22,000
Scrap Yard - Concrete Building Emergency Egress	2027	-	-	11,000	-	-	11,000	-	-	-	22,000	22,000
Scrap Yard - Concrete Building Lighting	2027	-	-	11,000	-	-	11,000	-	-	-	22,000	22,000
Scrap Yard - Concrete Building Roof	2027	-	-	110,000	-	-	110,000	-	-	-	220,000	220,000
Scrap Yard - Fuel Oil Separator	2026	-	110,000	-	-	-	-	110,000	220,000	-	0	220,000
Scrap Yard - Scale Shed/Office Replacement	2027	-	-	250,000	-	-	-	6,600	-	-	256,600	256,600
Scrap Yard - Steel Storage Building	2049	-	-	-	-	-	-	275,000	-	-	275,000	275,000
Transfer Station - Steel Structure	2049	-	-	-	-	-	-	660,000	-	-	660,000	660,000
SOLID WASTE FUND TOTALS		-	110,000	668,000	-	143,000	-	1,051,600	220,000	-	1,752,600	1,972,600
HARBOR FUND												
Sealing Cove Boat Launch	2026	-	651,544	-	-	-	-	-	-	-	651,544	651,544
Thompson Harbor Upland Access and Parking	2027	-	-	862,043	-	-	100,000	-	-	-	962,043	962,043
Eliason Harbor Upland Access and Parking	2028	-	-	-	-	1,340,677	-	-	-	-	1,340,677	1,340,677
ANB Harbor Upland Access and Parking	2028	-	-	-	-	670,590	-	-	5,000,000	8,000,000	(12,329,410)	670,590
Thompson Harbor Restroom	2029	-	-	-	-	100,000	-	-	-	-	100,000	100,000
Crescent Harbor Concrete Floats	2029	-	-	-	-	5,651,960	-	-	-	-	5,651,960	5,651,960
Sealing Cove Harbor Boat Launch Ramp	2030	-	-	-	-	-	296,257	-	-	-	296,257	296,257
Crescent Harbor Boat Launch Ramp	2030	-	-	-	-	-	101,411	-	-	-	101,411	101,411
Fisherman's Work Float Upland Parking	2031	-	-	-	-	-	-	247,720	-	-	247,720	247,720
Eliason Harbor Phase 1	2032	-	-	-	-	-	-	31,637,435	5,000,000	-	26,637,435	31,637,435

FY2024 MID TO LONG-RANGE CAPITAL IMPROVEMENT PLAN

	Year	Deferred (unfunded portion)	FY26	FY27	FY28	FY29	FY30	LONG RANGE	GRANT	LOAN	CAPITAL	TOTAL
SEALING COVE	2034	-	-	-	-	-	-	16,657,440	-	-	16,657,440	16,657,440
Eliason Harbor Phase 2	2035	-	-	-	-	-	-	27,843,162	-	-	27,843,162	27,843,162
Eliason Harbor Restroom	2036	-	-	-	-	-	-	343,706	-	-	343,706	343,706
ANB Harbor Restroom Demolition	2037	-	-	-	-	-	-	30,000	-	9,000,000	(8,970,000)	30,000
Sealing Cove Restroom Demolition	2038	-	-	-	-	-	-	30,000	-	-	30,000	30,000
Thompson Harbor	2042	-	-	-	-	-	-	23,812,863	-	-	23,812,863	23,812,863
Crescent Harbor Upland Accss and Parking	2043	-	-	-	-	-	-	1,406,435	-	6,000,000	(4,593,565)	1,406,435
Harbor System Office	2044	-	-	-	-	-	-	419,690	-	6,000,000	(5,580,310)	419,690
ANB Harbor	2054	-	-	-	-	-	-	8,886,580	-	6,000,000	2,886,580	8,886,580
HARBOR FUND TOTALS		-	651,544	862,043	2,011,266	5,851,960	397,668	#####	10,000,000	35,000,000	76,089,513	#####
AIRPORT FUND												
HVAC/Mechanical	2045	-	-	-	-	-	-	100,000	-	-	100,000	100,000
Roof	2040	-	-	-	-	-	-	1,500,000	-	-	1,500,000	1,500,000
Baggage Carts	2030	-	-	-	-	-	-	10,000	-	-	10,000	10,000
Windows	2045	-	-	-	-	40,000	-	250,000	-	-	290,000	290,000
Interior Finishes	2040	-	-	-	-	-	-	200,000	-	-	200,000	200,000
Exterior Finishes	2040	-	-	-	-	-	-	200,000	-	-	200,000	200,000
Flooring	2040	-	-	-	-	-	-	500,000	-	-	500,000	500,000
Structure	2030+	-	-	-	-	-	-	15,000	-	-	15,000	15,000
AIRPORT FUND TOTALS		-	-	-	-	40,000	10,000	2,765,000	-	-	2,815,000	2,815,000
MARINE SERVICE CENTER FUND (MSC FUND)												
Sea Wall	2026	6,386,753	-	-	-	-	-	-	6,386,753	-	-	6,386,753
Mechanical	2019	80,000	-	-	-	-	-	100,000	-	-	180,000	180,000
Sliding Door	2026	-	15,000	-	-	-	-	160,000	-	-	175,000	175,000
Strip Curtains	2026	-	15,000	-	-	-	-	1,400,000	-	-	1,415,000	1,415,000
Condition Assessment	2025	150,000	-	-	-	-	-	-	-	-	150,000	150,000
Building/Facility Maintenance Needs	2016-2041	602,108	-	-	-	-	-	3,319,030	-	-	3,921,138	3,921,138
MSC FUND TOTALS		7,218,861	30,000	-	-	-	-	6,062,030	-	-	3,921,138	13,310,891
TOTAL ALL FUNDS		78,812,409	23,410,410	26,832,198	23,154,935	24,974,394	6,033,363	292,429,903	30,220,000	57,725,000	378,312,859	475,647,612

General Fund - Fund 700
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bond ing	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)	-	-	5,189,614	105,000	-	-	-	5,294,614
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	-	2,539,540	-	-	-	-	2,539,540
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	-	-	750,000	-	-	-	-	750,000
Authorized/in progress	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	-	1,079,106	-	-	-	-	1,079,106
Authorized/in progress	90885	Senior Center - ADA Ramp & Rear Porch Improvements	-	-	95,000	-	-	-	-	95,000
Authorized/in progress	90886	Community Playground Safety Improvements	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90887	Lower Moller East Playground Improvements	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90888	Pioneer Park Shelter Improvements	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90907	Police Department Heat Pumps	-	-	239,000	-	-	-	-	239,000
Authorized/in progress	90912	Crescent Harbor Restroom Replacement	1,784	-	76,000	154,000	-	-	-	231,784
Authorized/in progress	90939	City Hall Building Carpet Replacement	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90940	HCH Cedar Trim and Lam Beam Refinishing	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90961	Wachusetts Storm Drains (Peterson Phase II)	200,000	-	883,371	-	580,000	-	-	1,663,371
Authorized/in progress	90966	CBS Facilities Condition Assessment + Schools	-	-	400,000	-	-	-	-	400,000
Authorized/in progress	90967	Senior Center Interior Floor Replacement Upgrade Common Areas	-	-	40,000	-	-	-	-	40,000
Authorized/in progress	90968	Senior Center Roof Replacement	-	-	175,000	-	-	-	-	175,000
Authorized/in progress	90969	Water/Wastewater Replacement at Senior Center	-	-	135,000	-	-	-	-	135,000
Authorized/in progress	90962	Police Mud Bay Repeater	125,000	-	-	10,000	-	-	-	135,000
Authorized/in progress	90964	2022 Tourism Projects	-	-	-	502,178	-	-	-	502,178
Authorized/in progress	90989	ADA Second Bus Shelter	-	-	29,854	-	-	-	-	29,854
Authorized/in progress	90996	Housing Study	-	-	750,000	-	-	-	-	750,000
Authorized/in progress	90997	Streets Condition Assessment	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90998	Senior Center - Sprinkler Replacement	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	90999	Lincoln Street (Jeff Davis to Lake) Road & Utility Project	-	-	392,668	-	-	-	-	392,668
Authorized/in progress	91001	City/State Building - Exterior Painting	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	91002	Fire Hall-Carpet Replacement	-	-	125,000	-	-	-	-	125,000
Authorized/in progress	91003	City/State Building - Window Replacement	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	91004	Fire Hall - Replace Fire Alarm Control Panel	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90994	Safe Streets for All	550,000	-	150,000	-	-	-	-	700,000
Authorized/in progress	91019	UTV Storage at Cruise Terminal	-	-	-	25,000	-	-	-	25,000
Authorized/in progress	91016	Tyler New World Time & Attendance	-	-	88,000	-	-	-	-	88,000
Authorized/in progress	91017	Police Security Door and Radio Upgrade	223,400	-	-	-	-	-	-	223,400
Authorized/in progress Total			1,100,184	-	14,809,553	1,245,561	580,000	-	-	17,735,298
New FY25	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	250,000	-	-	-	-	250,000
New FY25	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	-	1,272,748	-	-	-	-	1,272,748
New FY25	90866	City Hall HVAC & Controls Replacement	-	-	675,000	-	-	-	-	675,000
New FY25	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	-	250,000	-	-	-	-	250,000
New FY25	90907	Police Department Heat Pumps	-	-	200,000	-	-	-	-	200,000
New FY25	90912	Crescent Harbor Restroom Replacement	-	-	250,000	-	-	-	-	250,000
New FY25	TBD	Lifting HVAC Heat Pumps HCH, Library and UV	-	-	10,000	-	-	-	-	10,000
New FY25	TBD	Governmental Asset Security Gates	-	-	100,000	-	-	-	-	100,000
New FY25	TBD	Refurbishing the City-State Building Roof	-	-	175,000	-	-	-	175,000	350,000
New FY25	TBD	Installing Fiber Optic Cable from Fire Hall	-	-	-	460,000	-	-	-	460,000
New FY25	TBD	City Hall Water Heater Replacement	-	-	6,000	-	-	-	-	6,000
New FY25	TBD	Moller Exterior Clubhouse Painting	-	-	20,000	-	-	-	-	20,000
New FY25	TBD	City Hall Exterior Work	-	-	150,000	-	-	-	-	150,000
New FY25	TBD	Fire Hall Front Door Replacements	-	-	20,000	-	-	-	-	20,000
New FY25	TBD	Centralized permitting software	-	-	100,000	-	-	-	-	100,000
New FY25 Total			-	-	3,478,748	460,000	-	-	175,000	4,113,748
Physically complete	90739	Kettleson Memorial Library Expansion	5,350,000	-	392,114	1,212,842	-	-	-	6,954,956
Physically complete	90814	Cross Trail Multimodal Pathway Phase 6	2,382,698	-	165,171	50,000	-	-	-	2,597,869
Physically complete Total			7,732,698	-	557,285	1,262,842	-	-	-	9,552,825

Electric Fund - Fund 710
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source - Total authorized (approved + contingent)
Authorized/in progress	90261	Island Improvements	-	-	745,000	24,500	-	-	-	769,500
Authorized/in progress	90410	SCADA Communication Upgrades	-	-	110,000	-	-	-	-	110,000
Authorized/in progress	90410	SCADA System Enhancements	-	-	775,336	-	-	-	-	775,336
Authorized/in progress	90777	Metering	-	-	1,095,000	-	-	-	-	1,095,000
Authorized/in progress	90840	Green Lake Power Plant Pre Overhaul Inspection	-	-	374,256	-	-	-	-	374,256
Authorized/in progress	90841	Jarvis Fuel System Repairs and Storage Tanks	-	-	304,458	-	-	-	-	304,458
Authorized/in progress	90868	69 kv Thimbleberry Trans Line Bypass	-	-	5,000	-	-	-	-	5,000
Authorized/in progress	90942	Master Plan/rate study	-	-	400,000	-	-	-	-	400,000
Authorized/in progress	90943	Asset management/GIS	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90944	Howell -- Bunger valve/gate	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90945	Facility security cameras	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90946	Mobile diesel generator	-	-	40,000	-	-	-	-	40,000
Authorized/in progress	90947	Green Lake Excitation upgrade	-	-	125,000	-	-	-	-	125,000
Authorized/in progress	90948	Green Lake Dam power cable replacement	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90970	Blue Lake upgrades	-	-	641,000	-	-	-	-	641,000
Authorized/in progress	90971	Green Lake upgrades	-	-	378,000	-	-	-	-	378,000
Authorized/in progress	90972	Green Lake Phase 2/3	-	-	2,515,000	-	5,500,000	-	-	8,015,000
Authorized/in progress	90973	Regulatory/FERC	-	-	550,000	-	-	-	-	550,000
Authorized/in progress	90974	Future Initiatives	-	-	65,000	-	-	-	-	65,000
Authorized/in progress	90975	Diesel Generation upgrades	-	-	2,265,000	-	-	-	-	2,265,000
Authorized/in progress	90976	Transmission and Distribution (Feeder Improvements)	-	-	2,052,003	-	-	-	-	2,052,003
Authorized/in progress	90977	Substation upgrades	-	-	480,000	-	-	-	-	480,000
Authorized/in progress	90978	Grid Expansion	-	-	250,000	-	-	-	-	250,000
Authorized/in progress Total			-	-	13,505,053	24,500	5,500,000	-	-	19,029,553
New FY25										
New FY25	90261	Island Improvements	-	-	300,000	-	-	-	-	300,000
New FY25	90777	Metering	-	-	131,446	-	-	-	-	131,446
New FY25	90868	69 kv Thimbleberry Trans Line Bypass	-	-	500,000	-	-	-	-	500,000
New FY25	TBD	Hydro-power Generation	-	-	500,000	-	-	-	-	500,000
New FY25	90972	Green Lake Phase 2/3	-	-	4,133,015	-	-	-	-	4,133,015
New FY25	90973	Regulatory/FERC	-	-	640,000	-	-	-	-	640,000
New FY25	90975	Diesel Generation upgrades	-	-	500,000	-	-	-	-	500,000
New FY25	90976	Transmission and Distribution (Feeder Improvements)	-	-	750,000	-	-	-	-	750,000
New FY25 Total			-	-	7,454,461	-	-	-	-	7,454,461
FY25 Reallocation										
FY25 Reallocation	90610	Blue Lake FERC License Mitigation	-	-	(50,000)	-	-	-	-	(50,000)
FY25 Reallocation	90777	Metering	-	-	148,573	-	-	-	-	148,573
FY25 Reallocation	90823	Marine St. N-1 Design to New HPR	-	-	(145,528)	-	-	-	-	(145,528)
FY25 Reallocation	90829	Harbor Meters	-	-	(148,573)	-	-	-	-	(148,573)
FY25 Reallocation	90839	Green Lake Power Plant 35 Year Overhaul-Phase 1	-	-	(79,899)	-	-	-	-	(79,899)
FY25 Reallocation	90884	Blue Lake Dam Completion	-	-	(37,515)	-	-	-	-	(37,515)
FY25 Reallocation	90970	Blue Lake upgrades	-	-	37,515	-	-	-	-	37,515
FY25 Reallocation	90971	Green Lake upgrades	-	-	(287,059)	-	-	-	-	(287,059)
FY25 Reallocation	90972	Green Lake Phase 2/3	-	-	366,958	-	-	-	-	366,958
FY25 Reallocation	90973	Regulatory/FERC	-	-	50,000	-	-	-	-	50,000
FY25 Reallocation	90977	Substation upgrades	-	-	145,528	-	-	-	-	145,528
FY25 Reallocation Total			-	-	-	-	-	-	-	-
Grand Total			-	-	20,959,514	24,500	5,500,000	-	-	26,484,014

Water Fund - Fund 720
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	-	-	-	-	-	-	-	-
Authorized/in progress	90833	Critical Secondary Water Supply	-	17,620,000	530,000	-	-	-	-	18,150,000
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	1,500,000	100,000	-	-	895,000	-	2,495,000
Authorized/in progress	90870	Water Master Plan	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90883	Water Transmission Main Emergency repair	-	-	400,000	-	-	-	-	400,000
Authorized/in progress	90889	Blue Lake Watershed Plan	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90893	SCADA Reporting Software	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	60,000	-	-	-	-	60,000
Authorized/in progress	90913	Tank Cleaning and Inspection	-	-	40,000	-	-	-	-	40,000
Authorized/in progress	90914	Transmission Main Condition Assessment	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90981	SCADA Communications Upgrades	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90979	Distribution System Water Meter Installation	-	-	425,000	-	-	-	-	425,000
Authorized/in progress	90980	Gibson St Water Project	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	91005	Kirkman Drive Water Main Replacement	-	-	220,000	-	-	-	-	220,000
Authorized/in progress	91006	Booster Station Communications and VFDs	-	-	450,000	-	-	-	-	450,000
Authorized/in progress	91007	W Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	-	150,000
Authorized/in progress Total			-	19,120,000	2,855,000	-	-	895,000	-	22,870,000
New FY25	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	-	340,000	-	-	-	-	340,000
New FY25	90913	Tank Cleaning and Inspection	-	-	200,000	-	-	-	-	200,000
New FY25	TBD	Lifting HVAC Heat Pumps HCH, Library and UV	-	-	5,000	-	-	-	-	5,000
New FY25	TBD	Repaint Tanks	-	-	495,000	-	-	-	-	495,000
New FY25	TBD	Maksoutoff Galvanized Water Line Replacement	-	-	260,000	-	-	-	-	260,000
New FY25 Total			-	-	1,300,000	-	-	-	-	1,300,000
Physically complete	90652	UV Disinfection Feasibility	5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
Physically complete Total			5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
Grand Total			5,561,000	25,670,000	4,173,000	-	-	895,000	-	36,299,000

Wastewater Fund - Fund 730
FY2025 Capital Projects

Status	Project number	Project Description	Source -	Source -	Source -	Source -	Source -	Source -	Source -	
			Grants (approved)	Loans/ Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bonding	Contingent Other	authorized (approved + contingent)
Authorized/in progress	90447	WWTP Control System	-	-	478,580	-	-	-	-	478,580
Authorized/in progress	90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	-	-	-	-	-	-	-	-
Authorized/in progress	90565	Jamestown East Lift Station Replacement	-	-	85,000	-	-	-	-	85,000
Authorized/in progress	90655	WWTP-Rehabilitation	-	9,737,000	14,420	-	-	-	-	9,751,420
Authorized/in progress	90783	Replace Generators - Lift Stations	-	311,000	236,000	-	-	-	-	547,000
Authorized/in progress	90809	Replace WWTP Influent Grinder	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90816	Channel Lift Station Rehabilitation	-	371,734	71,887	-	-	-	-	443,621
Authorized/in progress	90819	South Lake/West DeGroff Utilities & Street Improvements	500,000	343,700	16,186	-	-	-	-	859,886
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	1,250,000	80,000	-	-	810,000	-	2,140,000
Authorized/in progress	90862	Japonski Sewer Force Main Condition Assessment	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90877	Brady-Gavan Road and Utility Project	-	-	5,000	-	-	-	-	5,000
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	65,000	-	-	-	-	65,000
Authorized/in progress	90895	Wastewater Master Plan	-	-	120,000	-	-	-	-	120,000
Authorized/in progress	90916	WWTP Blower Manifold Assessment/Design	-	-	53,000	-	-	-	-	53,000
Authorized/in progress	90917	Lincoln Street Lift Station Valve Replacement	-	-	55,000	-	-	-	-	55,000
Authorized/in progress	90918	WWTP Clarifier Drive Replacement	-	-	62,000	-	-	-	-	62,000
Authorized/in progress	90919	Thomsen Harbor Lift Station Rehabilitation	-	1,300,000	1,525,143	-	-	1,700,000	-	4,525,143
Authorized/in progress	90952	Sludge thickener catwalk replacement	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90983	SCADA Communication Upgrades	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90982	Old Sitka Rocks Lift Station Control Panel	-	-	65,000	-	-	-	-	65,000
Authorized/in progress	91008	WW Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	91009	Lake & Lincoln Lift Station Rehabilitation	-	-	25,000	-	-	2,500,000	-	2,525,000
Authorized/in progress	91010	WWTP Effluent Disinfection System	-	-	750,000	-	-	7,000,000	-	7,750,000
Authorized/in progress	91011	Sewer Force Main Replacement	-	-	700,000	-	-	-	-	700,000
Authorized/in progress	91012	WWTP Lime Feed System	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	91013	WW Equipment Condition Assessment	-	-	100,000	-	-	-	-	100,000
Authorized/in progress Total			500,000	13,313,434	5,347,216	-	-	12,010,000	-	31,170,650
New FY25	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	-	670,000	-	-	-	-	670,000
New FY25	TBD	Sludge Dewatering Assessment and Design	-	-	175,000	-	-	-	-	175,000
New FY25	TBD	WWTP Pipe Replacement	-	-	20,000	-	-	-	-	20,000
New FY25	90983	SCADA Communications Upgrades	-	-	75,000	-	-	-	-	75,000
New FY25	91009	Lake & Lincoln Lift Station Rehabilitation	-	-	400,000	-	-	-	-	400,000
New FY25	91011	Sewer Force Main Replacement	-	-	-	-	-	6,000,000	-	6,000,000
New FY25 Total			-	-	1,340,000	-	-	6,000,000	-	7,340,000
Grand Total			500,000	13,313,434	6,687,216	-	-	18,010,000	-	38,510,650

Solid Waste Fund - Fund 740
FY2025 Capital Projects

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

Harbor Fund - Fund 750
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source - Total (approved + contingent)
Authorized/in progress	90798	Eliason Harbor Electrical Upgrades	-	-	5,144,772	-	-	-	-	5,144,772
Authorized/in progress	90810	Sealing Cove Harbor Maintenance Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90922	Crescent Harbor High Load Dock Project	133,774	-	1,512,000	-	-	-	-	1,645,774
Authorized/in progress	90955	Harbor Master Plan/Condition Assessment	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90956	Harbor Parking Lot Repairs	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	90957	Sealing Cove Lift Station	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90985	Crescent Harbor Finger Float Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90986	Crescent Harbor Tender Float Repairs	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90987	MSC Anode Replacement Phase I/II	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90988	Sealing Cove Harbor Cameras	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90984	ANB Security Camera Replacement	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90991	Crescent Harbor Vandalism Repair	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90993	MSC Bulkhead Repairs	-	-	1,050,000	1,050,000	7,842,488	-	-	9,942,488
Authorized/in progress	91015	Eliason Harbor Restroom and Shower Repair	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	91018	Fishermen's Work Float Fortification	-	-	500,000	-	390,000	-	-	890,000
Authorized/in progress Total			133,774	-	9,006,772	1,050,000	8,232,488	-	-	18,423,034
New FY25	TBD	Sealing Cove Fish Cleaning Station Rehabilitaiton	-	-	35,000	-	-	-	-	35,000
New FY25	90987	MSC Anode Replacement Phase I/II	-	-	50,000	-	-	-	-	50,000
New FY25	90984	ANB Security Camera Replacement	-	-	7,500	-	-	-	-	7,500
New FY25 Total			-	-	92,500	-	-	-	-	92,500
Grand Total			133,774	-	9,099,272	1,050,000	8,232,488	-	-	18,515,534

Airport Fund - Fund 760
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90835	SIT Airport Terminal Improvements	22,408,662	4,000,000	-	264,468	18,130,967	-	-	44,804,097
Authorized/in progress	90873	Heat Pumps for Hold Room	-	-	46,000	-	-	-	-	46,000
Authorized/in progress	90879	Seaplane base	4,050,695	-	2,281,176	-	21,832,800	-	-	28,164,671
Authorized/in progress	90924	Exterior Painting-Front and South sides	-	-	100,000	-	-	-	-	100,000
Authorized/in progress Total			26,459,357	4,000,000	2,427,176	264,468	39,963,767	-	-	73,114,768
New FY25	90835	SIT Airport Terminal Improvements	-	-	-	-	1,869,033	-	-	1,869,033
New FY25 Total			-	-	-	-	1,869,033	-	-	1,869,033
Grand Total			26,459,357	4,000,000	2,427,176	264,468	41,832,800	-	-	74,983,801

MSC Fund - Fund 770
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90905	MSC Bulkhead Condition Assessment	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90926	Arctic Door Replacement Egress	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90928	Freezer Vestibule Entry Curtains	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90930	Replace Loading Dock Bumper	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90959	MSC Overhead Door Replacement	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90995	MSC Pre-shutdown Condition Assessment	-	-	185,000	-	-	-	-	185,000
Authorized/in progress Total			-	-	330,000	-	-	-	-	330,000
New FY25	90959	MSC Overhead Door Replacement	-	-	90,000	-	-	-	-	90,000
New FY25	TBD	MCS Lighting Replacement	-	-	32,000	-	-	-	-	32,000
New FY25 Total			-	-	122,000	-	-	-	-	122,000
Grand Total			-	-	452,000	-	-	-	-	452,000

GPIP Fund - Fund 780
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	80273	Site Improvements	-	-	232,185	-	-	-	-	232,185
Authorized/in progress	90875	GPIP Wash down pad	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90960	Geotech assessment of APC landfill sites	-	-	-	270,000	-	-	-	270,000
Authorized/in progress	90938	GPIP Potable Water	-	-	25,000	-	-	-	-	25,000
Authorized/in progress	90931	Marine Vessel Haul Out and Shipyard	1,000,000	-	8,281,040	1,300,000	-	-	-	10,581,040
Authorized/in progress	90935	Bulk Water Line Repair	-	-	-	64,000	-	-	-	64,000
Authorized/in progress Total			1,000,000	-	8,558,225	1,634,000	-	-	-	11,192,225
Grand Total			1,000,000	-	8,558,225	1,634,000	-	-	-	11,192,225

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

Ordinance 2012-30 was established October 9,
2012 Balance as of March 31, 2024
\$4,681,544

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2012-30

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

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

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

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

* * *

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

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

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

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

Chapter 4.45

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

* * *

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

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

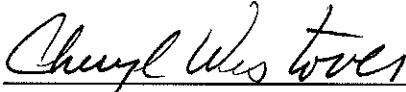
4.45.03 Assembly Action. Within 60 days after presentation of the annual analysis by the Administrator, the amount determined by the Administrator shall automatically be transferred to the Public Infrastructure Sinking Fund, unless a super majority of the Assembly votes to change the recommended amount.

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

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

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

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

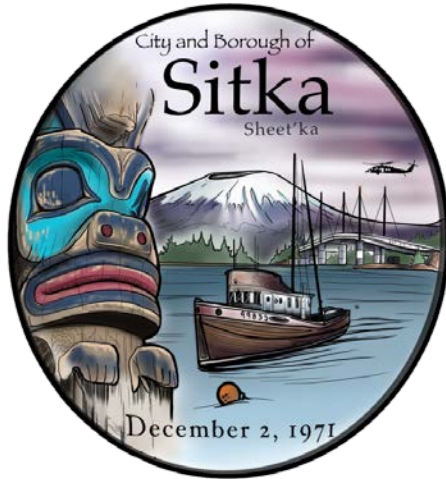


Cheryl Westover, Mayor

ATTEST:



Colleen Ingman, MMC
Municipal Clerk



GENERAL FUND

DRAFT

FISCAL YEAR 2025

OPERATING BUDGET

General Fund - Summary by Organization

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Projected Actual Amount	2025 Draft Budget
Fund: 100 General Fund						
Revenue						
100-300-301 - Property Tax	7,242,611.92	7,204,372.35	7,191,735.52	7,354,000.00	7,420,730.00	7,662,598.00
100-300-302 - Sales Tax	13,115,997.58	16,365,713.64	19,317,031.25	19,594,150.00	18,497,000.00	20,528,000.00
100-300-310 - State Revenue	935,594.60	989,808.94	779,905.64	1,037,000.00	1,037,000.00	975,811.00
100-300-315 - Federal Revenue	4,063,470.74	3,490,452.54	3,971,788.18	1,432,000.00	2,872,890.00	1,500,000.00
100-300-320 - Licenses & Permits	170,553.96	205,284.99	268,011.29	212,700.00	1,009,300.00	226,100.00
100-300-330 - Services	988,570.80	1,081,436.57	1,870,854.43	1,350,200.00	1,686,331.06	1,849,552.00
100-300-340 - Operating Revenue	337,763.05	322,150.15	252,261.30	700,000.00	504,500.00	450,000.00
100-300-360 - Uses of Prop & Investment	1,145,794.41	1,048,653.73	945,726.47	868,500.00	753,000.00	1,189,000.00
100-300-370 - Interfund Billings	2,705,560.08	2,784,693.72	2,861,120.04	2,902,413.00	2,902,413.00	3,129,204.00
100-300-380 - Miscellaneous	1,156,022.31	107,991.18	163,669.47	80,000.00	72,000.00	109,500.00
100-300-390 - Cash Basis Receipts	1,591,364.40	1,660,243.70	5,260,894.37	7,086,826.00	7,862,000.00	7,033,527.00
Revenue Totals	33,453,303.85	35,260,801.51	42,882,997.96	42,617,789.00	44,617,164.06	44,653,292.00
Expenditures						
100-500-001 - Administrator & Assembly	947,470.59	1,069,192.81	1,070,470.10	2,916,885.12	2,007,800.00	1,735,649.62
100-500-002 - Attorney	378,700.54	399,130.98	356,506.94	540,140.46	455,000.00	511,636.56
100-500-003 - Municipal Clerk	420,812.39	493,448.81	508,675.81	679,870.80	630,900.00	769,714.71
100-500-004 - Finance	2,165,907.11	2,376,008.23	2,610,455.23	3,079,653.86	2,917,500.00	3,362,411.85
100-500-005 - Assessing	414,720.95	388,837.61	425,295.04	499,600.46	485,700.00	539,030.48
100-500-006 - Planning & Community	263,256.80	267,549.26	473,789.82	1,059,597.59	887,300.00	1,639,358.74
100-500-007 - General Office	636,685.68	699,479.07	808,979.29	810,121.00	877,200.00	1,016,223.00
100-500-008 - Other Expenditures	273,233.00	327,907.19	349,220.00	421,080.00	390,100.00	395,000.00
100-520-021 - Police	4,589,548.78	4,382,133.07	3,862,806.42	5,815,358.04	4,262,600.00	6,132,799.59
100-520-022 - Fire Protection	1,716,812.27	1,855,966.54	2,116,061.85	2,459,060.67	2,392,400.00	2,836,655.33
100-520-023 - Ambulance	309,392.65	327,307.23	387,776.15	452,604.68	435,900.00	499,385.69
100-520-024 - Search and Rescue	28,563.15	21,260.08	27,795.99	37,026.50	13,500.00	41,623.12
100-530-031 -Public Works Administration	698,618.07	882,965.66	1,024,268.22	843,931.21	1,019,000.00	984,230.22
100-530-032 - Engineering	559,726.24	647,511.89	460,730.98	1,210,751.45	683,330.00	1,060,001.23
100-530-033 - Streets	1,162,117.32	1,324,154.29	1,341,778.93	2,063,293.64	1,685,600.00	2,740,660.42
100-530-034 - Recreation	661,753.27	795,762.96	1,019,124.56	1,080,698.01	1,004,000.00	1,251,525.40
100-530-035 - Building Officials	287,046.33	306,694.48	371,200.29	538,218.41	443,600.00	547,927.97
100-540-041 - Library	1,000,353.22	1,068,179.64	1,154,245.65	1,327,086.28	1,200,700.00	1,519,720.58
100-540-043 - Centennial Building	667,806.16	787,137.46	823,386.98	1,003,838.30	832,000.00	1,112,422.31
100-540-047 - Senior Citizens	86,144.84	84,108.53	57,572.26	69,965.00	52,400.00	80,916.00
100-545-050 - Contingency	87,153.90	-	-	-	-	-
100-550-650 - Debt Payments	28,608.31	27,070.65	25,532.01	25,199.00	25,200.00	24,864.00
100-550-660 - Support Payments	7,581,311.82	8,364,200.00	8,818,868.00	8,527,498.00	8,527,498.00	8,935,162.00
100-550-670 - Fixed Assets	127,965.04	5,799.00	15,158.96	82,971.30	75,600.00	38,500.00
100-550-680 - Transfer to Other Funds	4,117,708.82	8,421,989.62	13,826,436.30	8,871,249.00	7,625,400.00	6,834,253.00
Expenditure Totals	29,211,417.25	35,323,795.06	41,936,135.78	44,415,698.78	38,930,228.00	44,609,671.82
Fund Total: General Fund	4,241,886.60	-62,993.55	946,862.18	-1,797,909.78	5,686,936.06	43,620.18

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 100 - General Fund						
REVENUES						
<i>301 - Property Tax</i>						
3011.001	Property Tax Levy	7,553,189.86	7,550,835.65	7,590,720.92	7,775,000.00	8,085,098.00
3011.002	Auto Tax	81,529.48	89,366.04	79,900.16	80,000.00	86,500.00
3011.004	Penalty and Interest	77,072.54	65,891.82	55,824.31	70,000.00	70,000.00
3011.006	Taxes Paid Voluntarily	48,189.04	44,138.84	52,179.13	60,000.00	50,000.00
3012.000	Less Sr Citizen Exemption	(517,369.00)	(545,860.00)	(586,889.00)	(631,000.00)	(629,000.00)
<i>Account Classification Total: 301 - Property Tax</i>		\$7,242,611.92	\$7,204,372.35	\$7,191,735.52	\$7,354,000.00	\$7,662,598.00
<i>302 - Sales Tax</i>						
3021.001	1st Qtr Calendar Yr Sales	2,213,417.43	2,473,182.98	2,580,417.14	2,624,000.00	2,600,000.00
3021.002	2nd Qtr Calendar Yr Sales	4,349,786.04	5,616,410.21	6,070,336.26	5,958,000.00	6,190,000.00
3021.003	3rd Qtr Calendar Yr Sales	4,018,430.44	5,305,363.48	7,372,190.96	7,575,000.00	8,413,000.00
3021.004	4th Qtr Calendar Yr Sales	2,181,035.71	2,587,801.50	2,926,608.74	3,080,000.00	2,925,000.00
3021.005	Previous Quarters Tax	171,232.98	121,701.83	131,812.29	120,000.00	150,000.00
3021.006	Penalty & Interest	97,436.44	144,290.79	115,715.16	125,000.00	120,000.00
3021.007	Discount	(13,033.01)	(14,100.34)	(28,218.96)	(15,000.00)	(15,000.00)
3021.008	Home Construction Refund	(10,938.45)	(1,086.81)	0.00	(5,000.00)	(5,000.00)
3021.009	Other Sales Tax Revenue	0.00	0.00	(360.34)	0.00	0.00
3021.010	Fish Box Tax	108,630.00	132,150.00	148,530.00	132,150.00	150,000.00
<i>Account Classification Total: 302 - Sales Tax</i>		\$13,115,997.58	\$16,365,713.64	\$19,317,031.25	\$19,594,150.00	\$20,528,000.00
<i>310 - State Revenue</i>						
3101.003	Community Assistance	377,870.39	411,662.94	573,549.64	500,000.00	392,328.00
3101.007	Liquor Licenses	19,550.00	27,275.00	25,450.00	25,000.00	25,000.00
3101.012	Public Library Assistance	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
3101.016	Miscellaneous	4,795.56	0.00	0.00	5,000.00	1,000.00
3101.017	PERS Relief	526,378.65	543,871.00	173,906.00	500,000.00	550,483.00
<i>Account Classification Total: 310 - State Revenue</i>		\$935,594.60	\$989,808.94	\$779,905.64	\$1,037,000.00	\$975,811.00
<i>315 - Federal Revenue</i>						
3151.001	Secure Rural Schools	417,174.76	647,308.09	622,757.87	533,000.00	600,000.00
3151.002	Payment in Lieu of Taxes	807,410.00	877,397.00	817,985.00	799,000.00	800,000.00
3151.003	Grant Revenue	2,014,052.98	109,584.82	63,793.87	100,000.00	100,000.00
3151.006	Federal Relief Funding	824,833.00	1,856,162.63	2,467,251.44	0.00	0.00
<i>Account Classification Total: 315 - Federal Revenue</i>		\$4,063,470.74	\$3,490,452.54	\$3,971,788.18	\$1,432,000.00	\$1,500,000.00
<i>320 - Licenses & Permits</i>						
3201.001	Building Permits	154,358.81	169,946.90	110,934.58	150,000.00	150,000.00
3201.002	Planning & Zoning Permits	2,978.78	5,855.72	2,775.00	5,000.00	3,000.00
3201.003	Parking Permits	865.00	3,045.00	556.65	3,000.00	1,000.00
3201.004	Public Vehicle/Drivers	3,460.00	5,705.00	758.33	5,700.00	500.00
3201.006	Animal Licenses	983.12	958.87	1,146.81	1,000.00	1,100.00
3201.007	Itinerant Business Licens	25.00	55.00	67.00	0.00	0.00
3201.008	Miscellaneous	100.00	680.00	400.00	500.00	500.00
3201.010	Buiding Dept Fees	0.00	100.00	100.00	0.00	0.00
3201.011	Park & Rec. Fees	5,783.25	13,618.50	19,393.74	15,000.00	20,000.00
3201.012	Centennial Permit Fees	2,000.00	5,320.00	131,879.18	32,500.00	50,000.00
<i>Account Classification Total: 320 - Licenses & Permits</i>		\$170,553.96	\$205,284.99	\$268,011.29	\$212,700.00	\$226,100.00
<i>330 - Services</i>						
3301.002	Police Contracts	0.00	0.00	22,916.66	0.00	0.00
3301.003	Jail Contracts	391,194.00	391,194.00	587,052.30	391,200.00	587,052.00
3301.006	Impound/Storage Fees	11,485.00	8,974.00	3,573.75	10,000.00	5,000.00
3301.007	Police Other	(5,759.08)	5,371.70	6,304.18	8,000.00	7,000.00
3301.010	E911 Surcharge	171,856.46	167,347.11	175,931.66	180,000.00	180,000.00
3302.000	Police Medical Billings	450.00	0.00	0.00	0.00	0.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
3321.001	Ambulance Fees	413,941.09	501,436.23	980,652.87	700,000.00	840,000.00
3331.001	Library	379.65	2,914.85	9,178.33	5,000.00	8,000.00
3331.002	Library Lost Book Replace	336.00	1,192.50	1,468.50	1,000.00	1,500.00
3331.004	Library-Network	4,687.68	3,006.18	2,950.32	5,000.00	3,000.00
3334.000	Parks and Recreation Programs	0.00	0.00	80,825.86	50,000.00	218,000.00
<i>Account Classification Total: 330 - Services</i>		\$988,570.80	\$1,081,436.57	\$1,870,854.43	\$1,350,200.00	\$1,849,552.00
<i>340 - Operating Revenue</i>						
3491.000	Jobbing-Labor	337,249.05	322,150.15	252,261.30	700,000.00	450,000.00
3492.000	Jobbing-Materials/Parts	430.00	0.00	0.00	0.00	0.00
3493.000	Jobbing-Equipment	84.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 340 - Operating Revenue</i>		\$337,763.05	\$322,150.15	\$252,261.30	\$700,000.00	\$450,000.00
<i>360 - Uses of Property & Investments</i>						
3601.000	Rent - Land	226,262.71	288,034.14	303,709.80	325,000.00	325,000.00
3601.001	Interest Income-Leases	0.00	65,926.57	71,494.49	0.00	0.00
3602.000	Rent - Building	10,400.00	9,409.92	9,625.96	5,000.00	0.00
3603.000	Rent-Centennial Building	35,708.62	83,650.00	118,476.40	85,000.00	120,000.00
3606.000	Rent-Tom Young Cabin	10,980.00	10,816.00	8,900.00	10,500.00	9,000.00
3610.000	Interest Income	283,038.60	262,812.71	621,464.33	300,000.00	600,000.00
3615.000	Gain(Loss)on Investments	388,258.20	94,439.69	(368,465.66)	0.00	0.00
3620.000	Sale of Fixed Assets	25,327.00	1.00	0.00	0.00	0.00
3621.000	Cost of Fixed Assets Sold	0.00	33,010.40	0.00	0.00	0.00
3635.000	Gravel & Rock Royalties	63,238.05	46,623.75	2,760.00	20,000.00	2,000.00
3636.000	Waste Area Royalties	0.00	32,693.00	0.00	0.00	0.00
3640.000	Library-Special Sales	806.02	3,815.25	3,765.40	3,000.00	3,000.00
3650.000	City/State Building Cost Reimbursement	101,775.21	117,421.30	173,995.75	120,000.00	130,000.00
<i>Account Classification Total: 360 - Uses of Property & Investments</i>		\$1,145,794.41	\$1,048,653.73	\$945,726.47	\$868,500.00	\$1,189,000.00
<i>370 - Interfund Billings</i>						
3701.200	Electric Interfund Bill	888,246.96	944,703.00	1,002,440.04	1,048,324.00	1,114,128.00
3701.210	Water Interfund Bill	304,247.04	303,904.92	253,506.96	264,765.00	298,248.00
3701.220	WWater Interfund Bill	426,092.04	386,583.00	360,879.96	358,020.00	350,268.00
3701.230	SWaste Interfund Bill	381,828.00	418,737.00	398,721.00	408,508.00	444,852.00
3701.240	Harbor Interfund Bill	287,624.04	316,399.92	328,364.04	312,287.00	343,512.00
3701.250	Air Term Interfund Bill	91,065.00	82,854.00	91,437.96	101,035.00	118,296.00
3701.260	MSC Interfund Bill	19,418.04	21,213.96	24,002.04	24,435.00	26,880.00
3701.270	GPIP Interfund Bill	59,943.96	65,184.96	89,246.04	79,194.00	83,808.00
3701.300	IT Interfund Bill	84,174.96	92,406.96	156,860.04	147,449.00	162,192.00
3701.310	Garage Interfund Billing	83,312.04	77,547.00	70,752.00	73,185.00	80,508.00
3701.320	Maint Fund Interfund Bill	79,608.00	75,159.00	84,909.96	85,211.00	106,512.00
<i>Account Classification Total: 370 - Interfund Billings</i>		\$2,705,560.08	\$2,784,693.72	\$2,861,120.04	\$2,902,413.00	\$3,129,204.00
<i>380 - Miscellaneous Revenue</i>						
3801.000	Fines and Forfeits	45,401.01	62,873.67	45,702.15	25,000.00	25,000.00
3804.000	Return Check Fee (NSF)	275.00	325.00	200.00	500.00	500.00
3805.000	Cash, (Short)/Long	(43.24)	(100.13)	(10.96)	0.00	0.00
3807.000	Miscellaneous	39,315.49	9,631.31	6,739.28	20,000.00	15,000.00
3807.100	Miscellaneous Grant Revenue	3,000.00	3,000.00	0.00	0.00	0.00
3808.000	Salary Reimbursement	275.00	150.00	1,150.00	0.00	0.00
3809.000	Donations	1,004,000.00	57.75	0.00	500.00	0.00
3811.000	Property Damage Reimburse	10,145.22	2,375.00	518.75	0.00	0.00
3820.000	Bad Debt Collected	2,833.30	4,487.19	9,564.64	9,000.00	9,000.00
3850.000	Pcard Rebate	50,820.53	25,191.39	99,805.61	25,000.00	60,000.00
<i>Account Classification Total: 380 - Miscellaneous Revenue</i>		\$1,156,022.31	\$107,991.18	\$163,669.47	\$80,000.00	\$109,500.00
<i>390 - Cash Basis Receipts</i>						
3950.000	Interfund Transfers In	1,210.41	8,509.30	210.00	0.00	400,000.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
3950.194	Transfer In Comm Pass Tax	0.00	341,085.85	913,933.13	576,940.00	1,416,673.00
3950.195	Transfer in Visitor Enhancement	0.00	0.00	0.00	0.00	75,373.00
3950.400	Transfer In Permanent Fd	1,213,716.00	1,145,554.00	1,193,739.00	1,110,886.00	1,041,233.00
3950.410	Transfer In Revolving Fnd	14,085.89	9,543.78	22,136.80	15,000.00	17,000.00
3950.420	Transfer In Guarantee Fnd	3,422.52	2,314.28	5,345.98	4,000.00	4,500.00
3950.700	Transfer In Cap Proj Fund	358,929.58	153,236.49	529.46	0.00	0.00
3950.705	Transfer In Benchlands	0.00	0.00	0.00	330,000.00	0.00
3950.708	Transfer In Public Infrastructure Sinking Fund	0.00	0.00	3,125,000.00	5,050,000.00	4,078,748.00
<i>Account Classification Total: 390 - Cash Basis Receipts</i>		\$1,591,364.40	\$1,660,243.70	\$5,260,894.37	\$7,086,826.00	\$7,033,527.00
REVENUES Total		\$33,453,303.85	\$35,260,801.51	\$42,882,997.96	\$42,617,789.00	\$44,653,292.00
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	5,142,607.97	5,376,014.65	5,625,307.65	8,450,973.76	9,238,835.55
5110.002	Holidays	259,590.03	279,211.85	289,435.70	0.00	0.00
5110.003	Sick Leave	156,208.73	201,333.38	223,919.65	0.00	0.00
5110.004	Overtime	359,531.03	404,075.31	476,535.43	407,862.12	380,796.05
5110.010	Temp Wages	653,985.41	643,516.24	871,271.35	600,708.00	742,320.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$6,571,923.17	\$6,904,151.43	\$7,486,469.78	\$9,459,543.88	\$10,361,951.60
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	481,073.43	612,377.38	551,280.92	347,647.00	271,268.00
5120.002	SBS	429,546.22	459,060.05	491,237.64	600,664.97	645,587.32
5120.003	Medicare	102,223.16	109,276.32	115,756.92	144,041.81	154,181.66
5120.004	PERS	1,306,955.27	1,473,516.07	1,540,538.28	1,965,442.85	2,043,702.42
5120.005	Health Insurance	1,905,850.68	1,920,272.88	1,950,115.12	2,944,206.39	3,447,932.52
5120.006	Life Insurance	1,003.98	992.85	954.06	908.64	1,265.76
5120.007	Workmen's Compensation	166,201.71	167,538.78	176,207.15	216,175.04	202,704.39
5120.008	Unemployment	12,458.50	0.00	11,372.52	0.00	0.00
5120.010	Other Benefits	0.00	0.00	7,125.00	0.00	10,800.00
5120.011	PERS on Behalf	526,372.65	543,871.00	173,906.00	556,707.24	550,483.15
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$4,931,685.60	\$5,286,905.33	\$5,018,493.61	\$6,775,793.94	\$7,327,925.22
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	93,081.41	161,443.81	221,850.97	394,225.00	429,800.00
5202.000	Uniforms	33,676.93	33,386.02	21,050.94	42,450.00	44,950.00
5203.000	Utilities	60,731.44	57,000.00	60,000.00	66,000.00	182,000.00
5203.001	Utilities	428,164.02	453,491.56	513,355.40	486,000.00	534,500.00
5203.005	Fuel Oil	19,364.65	37,295.83	41,316.97	40,000.00	42,300.00
5203.006	Interruptable electric	16,142.62	34,021.39	44,518.84	30,000.00	30,000.00
5204.000	Telephone	75,895.17	85,111.76	71,076.91	75,966.00	72,198.00
5204.001	Cell Phone Stipend	8,523.89	8,962.50	8,312.89	17,520.00	12,620.00
5205.000	Insurance	442,528.85	447,134.15	515,235.13	495,140.00	719,000.00
5206.000	Supplies	419,374.47	489,094.69	654,552.85	641,961.00	1,054,522.00
5207.000	Repairs and Maintenance	31,500.45	31,815.20	25,485.33	106,894.55	123,300.00
5208.000	Bldg Repair & Maint	534,546.00	544,710.64	655,675.96	713,874.00	1,440,445.00
5211.000	IT Fees	1,186,771.68	1,060,124.28	1,151,394.12	1,456,108.00	1,795,056.00
5212.000	Contracted Services	844,731.69	1,173,269.62	981,763.55	2,278,822.13	2,371,909.00
5212.001	Sitka Historical Contract	97,200.00	97,200.00	97,200.00	100,000.00	100,000.00
5212.002	SEDA Contract	63,000.00	47,250.00	63,000.00	70,000.00	70,000.00
5214.000	Interdepartment Services	3,284.78	(66,243.72)	704.00	0.00	0.00
5221.000	Transportation/Vehicles	868,512.02	866,560.71	854,587.40	1,379,210.00	1,418,197.00
5222.000	Postage	28,315.36	31,713.90	42,497.24	51,900.00	46,100.00
5223.000	Tools & Small Equipment	89,430.33	124,914.42	93,172.57	179,953.50	162,800.00
5224.000	Dues and Publications	40,413.36	25,278.44	34,238.93	53,701.00	53,667.00
5225.000	Legal Expenditures	20,446.87	30,164.95	28,209.07	113,479.28	100,000.00

General Fund - By Classification

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
5226.000	Advertising	65,672.11	67,008.28	58,712.28	81,560.00	114,350.00
5227.001	Rent-Buildings	28,349.83	14,915.79	10,105.48	21,550.00	16,824.00
5227.002	Rent-Equipment	29,344.38	32,850.75	32,203.33	36,360.00	43,128.00
5228.000	Donations	112,933.00	119,334.00	145,000.00	175,000.00	125,000.00
5228.001	Pass through grants	0.00	48,273.19	43,920.00	76,080.00	100,000.00
5229.000	Investment Expenses	77,284.74	24,990.55	96,776.09	100,800.00	125,000.00
5231.000	Credit Card Expense	69,629.72	73,669.39	74,108.47	80,000.00	85,000.00
5240.000	Books & Publications	57,774.57	44,169.21	48,205.91	75,539.20	75,000.00
5265.000	ARSSTC Fees	126,188.11	189,729.46	162,696.56	190,800.00	210,000.00
5288.000	Administrator Contingency	252.84	755.72	1,262.24	3,000.00	3,000.00
5289.000	Mayor Contingency	1,000.00	0.00	0.00	3,000.00	3,000.00
5290.000	Other Expenses	7,444,941.02	8,288,482.54	8,711,855.69	9,514,048.00	8,268,512.00
5290.100	Unanticipated Repairs	14,520.00	0.00	0.00	50,000.00	50,000.00
5295.000	Interest Expense	6,298.54	4,760.88	3,222.24	2,888.00	2,553.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$13,439,824.85	\$14,682,639.91	\$15,567,267.36	\$19,203,829.66	\$20,024,731.00
<i>700 - Cash Basis Expenditures</i>						
7106.001	Fixed Assets-Admin	0.00	0.00	0.00	9,533.56	0.00
7106.003	Fixed Assets-Clerk	0.00	0.00	0.00	16,000.00	0.00
7106.007	Fixed Assets-Gen Office	0.00	0.00	0.00	36,000.00	0.00
7106.021	Fixed Assets-Police Dept	127,965.04	0.00	0.00	0.00	0.00
7106.023	Fixed Assets-Ambulance	0.00	0.00	0.00	0.00	32,000.00
7106.031	Fixed Assets-Public Works	0.00	5,799.00	0.00	0.00	0.00
7106.034	Fixed Assets-Recreation	0.00	0.00	0.00	6,238.00	0.00
7106.041	Fixed Assets - Library	0.00	0.00	0.00	15,199.74	0.00
7106.043	Fixed Assets - Cent Bldg	0.00	0.00	0.00	0.00	6,500.00
7108.031	Fixed Assets-Public Works	0.00	0.00	15,158.96	0.00	0.00
7200.000	Interfund Transfers Out	4,117,708.82	8,421,989.62	13,826,436.30	8,871,249.00	6,834,253.00
7301.000	Note Principal Payments	22,309.77	22,309.77	22,309.77	22,311.00	22,311.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$4,267,983.63	\$8,450,098.39	\$13,863,905.03	\$8,976,531.30	\$6,895,064.00
EXPENSES Total		\$29,211,417.25	\$35,323,795.06	\$41,936,135.78	\$44,415,698.78	\$44,609,671.82
Fund REVENUE	Total: 100 - General Fund	\$33,453,303.85	\$35,260,801.51	\$42,882,997.96	\$42,617,789.00	\$44,653,292.00
Fund EXPENSE	Total: 100 - General Fund	\$29,211,417.25	\$35,323,795.06	\$41,936,135.78	\$44,415,698.78	\$44,609,671.82
Fund Total: 100 - General Fund		\$4,241,886.60	(\$62,993.55)	\$946,862.18	(\$1,797,909.78)	\$43,620.18

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
EXPENSES						
Division: 500 - Administrative						
Department: 001 - Administrator & Assembly						
Sub-Department:						
5110.001	Regular Salaries/Wages	185,534.88	205,118.50	209,079.17	425,903.40	342,796.30
5110.002	Holidays	5,591.16	2,164.00	7,141.24	0.00	0.00
5110.003	Sick Leave	4,738.20	1,984.80	1,529.28	0.00	0.00
5110.010	Temp Wages	30,300.00	32,350.00	36,650.00	27,600.00	70,600.00
5120.001	Annual Leave	10,731.59	23,773.12	35,981.92	25,591.00	15,214.50
5120.002	SBS	14,542.52	16,051.79	17,765.61	28,922.63	26,273.77
5120.003	Medicare	3,439.91	3,852.53	4,202.35	6,946.87	6,214.98
5120.004	PERS	42,624.65	49,465.19	52,344.07	93,698.80	75,415.42
5120.005	Health Insurance	51,363.29	65,977.04	33,463.51	94,724.76	71,625.72
5120.006	Life Insurance	23.19	28.32	28.32	50.52	39.48
5120.007	Workmen's Compensation	795.67	799.63	824.10	4,196.20	2,221.23
5120.008	Unemployment	362.94	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	17,045.34	18,502.00	6,191.00	18,938.09	19,596.79
5201.000	Training and Travel	2,677.00	23,809.24	46,292.73	79,600.00	68,300.00
5204.000	Telephone	2,612.72	1,757.27	1,115.52	2,000.00	0.00
5204.001	Cell Phone Stipend	338.71	300.00	300.00	600.00	600.00
5206.000	Supplies	5,411.44	5,547.61	3,470.80	9,000.00	9,500.00
5211.000	IT Fees	22,413.00	40,335.00	49,091.04	67,129.00	64,412.00
5212.000	Contracted Services	177,710.50	193,348.25	225,639.88	382,372.25	278,724.00
5222.000	Postage	0.00	5.44	0.00	100.00	100.00
5223.000	Tools & Small Equipment	5,760.13	0.00	0.00	0.00	0.00
5224.000	Dues and Publications	25,740.15	8,863.91	16,772.44	17,765.00	18,418.00
5226.000	Advertising	1,373.30	1,742.60	2,113.35	5,000.00	5,000.00
5288.000	Administrator Contingency	252.84	755.72	1,262.24	3,000.00	3,000.00
5289.000	Mayor Contingency	1,000.00	0.00	0.00	3,000.00	3,000.00
5290.000	Other Expenses	6,520.25	12,724.35	19,645.45	1,115,250.00	21,000.00
Sub-Department Total		\$618,903.38	\$709,256.31	\$770,904.02	\$2,411,388.52	\$1,102,052.19
Sub-Department: 900 - Human Resources						
5110.001	Regular Salaries/Wages	116,102.85	101,274.84	93,825.87	93,126.40	203,812.29
5110.002	Holidays	5,384.60	3,698.04	1,478.66	0.00	0.00
5110.003	Sick Leave	5,327.41	2,311.69	10,623.92	0.00	0.00
5110.004	Overtime	403.26	260.51	0.00	0.00	0.00
5110.010	Temp Wages	0.00	0.00	13,656.50	0.00	0.00
5120.001	Annual Leave	21,391.34	7,220.50	18,043.73	0.00	0.00
5120.002	SBS	9,122.03	7,035.14	8,436.61	10,306.13	12,493.56
5120.003	Medicare	2,157.71	1,664.10	1,995.60	2,437.83	2,955.27
5120.004	PERS	27,980.82	25,248.54	25,985.37	36,987.85	44,838.76
5120.005	Health Insurance	37,174.16	19,768.75	15,423.20	53,843.16	93,507.36
5120.006	Life Insurance	18.96	15.12	15.38	14.16	22.20
5120.007	Workmen's Compensation	452.82	355.93	395.96	470.62	530.08
5120.011	PERS on Behalf	12,261.13	9,111.00	3,025.00	9,326.45	9,574.91
5201.000	Training and Travel	16,255.51	9,142.39	293.91	17,465.00	17,465.00
5204.001	Cell Phone Stipend	200.00	0.00	0.00	300.00	300.00
5206.000	Supplies	1,543.55	2,651.44	1,082.40	6,100.00	4,400.00
5211.000	IT Fees	12,891.96	16,548.96	17,124.00	21,381.00	24,065.00
5212.000	Contracted Services	53,990.25	142,635.04	84,292.54	226,569.00	191,969.00
5222.000	Postage	0.00	0.00	0.00	300.00	300.00
5224.000	Dues and Publications	3,217.45	3,403.02	229.00	7,759.00	2,364.00
5226.000	Advertising	2,616.40	7,341.49	3,638.43	19,110.00	25,000.00
5290.000	Other Expenses	75.00	250.00	0.00	0.00	0.00
Sub-Department Total: 900 - Human Resources		\$328,567.21	\$359,936.50	\$299,566.08	\$505,496.60	\$633,597.43
Department Total: 001 - Administrator & Assembly		\$947,470.59	\$1,069,192.81	\$1,070,470.10	\$2,916,885.12	\$1,735,649.62

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
Department:	002 - Attorney					
5110.001	Regular Salaries/Wages	189,169.67	174,345.24	165,866.04	241,079.80	233,548.02
5110.002	Holidays	8,438.49	9,750.92	7,805.26	0.00	0.00
5110.003	Sick Leave	8,962.44	14,962.29	8,297.29	0.00	0.00
5120.001	Annual Leave	9,184.06	21,952.20	24,157.09	12,176.00	11,505.00
5120.002	SBS	11,965.89	12,673.04	12,359.08	14,647.82	14,735.45
5120.003	Medicare	3,141.47	3,213.35	2,900.21	3,672.21	3,553.26
5120.004	PERS	45,404.91	48,622.20	44,247.77	53,037.65	51,380.71
5120.005	Health Insurance	44,696.77	45,278.68	35,916.54	54,804.36	49,743.96
5120.006	Life Insurance	22.20	21.24	12.91	19.32	13.20
5120.007	Workmen's Compensation	736.59	753.48	685.33	819.54	396.98
5120.011	PERS on Behalf	17,800.99	17,546.00	5,029.00	17,960.48	15,919.98
5201.000	Training and Travel	115.00	1,178.06	2,094.22	4,500.00	4,500.00
5204.000	Telephone	323.21	278.88	185.92	288.00	0.00
5204.001	Cell Phone Stipend	600.00	600.00	450.00	600.00	600.00
5206.000	Supplies	993.98	566.49	203.51	1,000.00	1,000.00
5211.000	IT Fees	15,723.00	16,548.96	17,124.00	21,381.00	24,065.00
5221.000	Transportation/Vehicles	300.00	0.00	0.00	0.00	0.00
5222.000	Postage	0.00	0.00	16.70	0.00	0.00
5224.000	Dues and Publications	675.00	675.00	675.00	675.00	675.00
5225.000	Legal Expenditures	20,446.87	30,164.95	28,209.07	113,479.28	100,000.00
5226.000	Advertising	0.00	0.00	272.00	0.00	0.00
Department Total: 002 - Attorney		\$378,700.54	\$399,130.98	\$356,506.94	\$540,140.46	\$511,636.56
Department:	003 - Municipal Clerk					
5110.001	Regular Salaries/Wages	151,256.24	201,620.32	202,930.22	238,258.80	246,883.86
5110.002	Holidays	1,571.60	1,727.72	7,158.68	0.00	0.00
5110.003	Sick Leave	1,028.80	2,123.28	3,085.74	0.00	0.00
5110.010	Temp Wages	12,302.50	11,459.00	14,133.20	0.00	10,000.00
5120.001	Annual Leave	11,144.16	8,877.72	20,741.84	6,519.00	9,178.00
5120.002	SBS	10,937.61	13,897.15	15,275.88	18,106.82	16,309.56
5120.003	Medicare	2,587.22	3,287.24	3,613.45	4,282.98	3,857.89
5120.004	PERS	34,722.40	47,156.67	51,461.60	52,417.04	54,314.54
5120.005	Health Insurance	49,646.20	47,617.12	52,281.48	57,634.20	82,380.24
5120.006	Life Insurance	26.82	30.24	31.63	30.24	30.24
5120.007	Workmen's Compensation	606.59	704.31	746.59	809.09	667.99
5120.008	Unemployment	529.79	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	13,613.51	17,018.00	5,707.00	17,419.13	18,066.39
5201.000	Training and Travel	532.00	8,912.77	13,443.90	14,150.00	16,375.00
5204.000	Telephone	323.21	255.64	185.92	500.00	0.00
5204.001	Cell Phone Stipend	325.00	900.00	900.00	1,500.00	900.00
5206.000	Supplies	13,818.85	6,905.52	8,433.37	10,000.00	11,000.00
5211.000	IT Fees	33,168.96	44,253.00	45,737.04	42,012.00	84,616.00
5212.000	Contracted Services	28,436.98	23,896.42	19,395.44	149,868.00	159,500.00
5221.000	Transportation/Vehicles	600.00	0.00	0.00	0.00	0.00
5222.000	Postage	0.00	33.51	29.90	0.00	0.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	6,702.50	0.00
5224.000	Dues and Publications	3,649.92	5,915.75	5,596.90	6,595.00	7,135.00
5226.000	Advertising	33,694.95	39,565.15	36,367.60	40,000.00	41,000.00
5227.001	Rent-Buildings	16,016.15	7,471.32	1,411.48	13,066.00	7,500.00
5290.000	Other Expenses	272.93	(179.04)	6.95	0.00	0.00
Department Total: 003 - Municipal Clerk		\$420,812.39	\$493,448.81	\$508,675.81	\$679,870.80	\$769,714.71

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
Department:	004 - Finance					
5110.001	Regular Salaries/Wages	811,137.06	881,520.38	1,014,015.69	1,264,747.80	1,319,855.82
5110.002	Holidays	42,426.85	43,330.69	47,298.12	0.00	0.00
5110.003	Sick Leave	46,705.80	36,107.08	48,349.79	0.00	0.00
5110.004	Overtime	5,554.82	0.00	1,777.36	0.00	0.00
5110.010	Temp Wages	32,565.00	16,426.25	23,825.19	10,000.00	25,000.00
5120.001	Annual Leave	76,041.61	110,825.04	83,194.10	45,451.00	35,268.00
5120.002	SBS	61,448.37	66,712.83	74,705.00	80,911.70	84,601.18
5120.003	Medicare	14,707.36	15,780.41	17,670.94	19,128.77	20,011.78
5120.004	PERS	199,436.30	227,377.55	259,346.72	278,244.22	290,368.29
5120.005	Health Insurance	297,735.90	318,876.61	372,079.00	428,187.87	571,157.40
5120.006	Life Insurance	165.95	175.87	183.90	173.76	197.88
5120.007	Workmen's Compensation	3,338.29	3,262.12	3,611.98	3,570.46	3,496.64
5120.011	PERS on Behalf	80,898.18	85,091.00	29,148.00	87,098.72	92,266.86
5201.000	Training and Travel	0.00	14,017.15	15,060.48	29,600.00	29,600.00
5204.000	Telephone	(10.00)	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	203.23	300.00	300.00	600.00	0.00
5206.000	Supplies	13,128.72	6,987.34	8,738.51	15,076.00	11,000.00
5211.000	IT Fees	154,638.96	151,206.96	203,418.96	236,349.00	314,613.00
5212.000	Contracted Services	113,584.97	166,564.09	141,839.75	272,659.56	216,720.00
5214.000	Interdepartment Services	1,009.78	0.00	0.00	0.00	0.00
5222.000	Postage	14.30	72.40	88.30	1,700.00	200.00
5223.000	Tools & Small Equipment	0.00	4,520.92	0.00	5,600.00	5,600.00
5224.000	Dues and Publications	395.00	775.00	3,296.55	755.00	1,055.00
5226.000	Advertising	5,805.48	3,096.95	2,919.85	7,300.00	5,500.00
5227.002	Rent-Equipment	0.00	(1,049.67)	(1,769.81)	0.00	0.00
5229.000	Investment Expenses	77,284.74	24,990.55	96,776.09	100,800.00	125,000.00
5265.000	ARSSTC Fees	126,188.11	189,729.46	162,696.56	190,800.00	210,000.00
5290.000	Other Expenses	1,502.33	9,311.25	1,884.20	900.00	900.00
Department Total: 004 - Finance		\$2,165,907.11	\$2,376,008.23	\$2,610,455.23	\$3,079,653.86	\$3,362,411.85
Department:	005 - Assessing					
5110.001	Regular Salaries/Wages	180,742.00	166,214.16	191,229.59	228,371.00	235,120.78
5110.002	Holidays	8,845.40	9,088.84	10,241.60	0.00	0.00
5110.003	Sick Leave	4,879.99	8,565.71	7,572.85	0.00	0.00
5110.010	Temp Wages	1,600.00	0.00	0.00	0.00	0.00
5120.001	Annual Leave	5,985.28	9,959.77	14,225.71	7,939.00	8,017.00
5120.002	SBS	12,386.06	11,894.38	13,699.60	14,485.85	14,904.19
5120.003	Medicare	2,929.76	2,813.53	3,240.52	3,426.50	3,525.50
5120.004	PERS	42,180.77	42,455.95	49,166.43	50,241.61	51,726.55
5120.005	Health Insurance	56,834.14	54,501.82	63,217.10	69,689.16	81,293.88
5120.006	Life Insurance	29.57	27.56	30.24	30.24	30.24
5120.007	Workmen's Compensation	681.54	599.50	669.66	639.58	611.25
5120.008	Unemployment	5,902.53	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	16,538.49	15,388.00	5,448.00	15,751.52	17,244.09
5201.000	Training and Travel	10,404.31	849.95	7,088.09	11,000.00	11,000.00
5204.000	Telephone	646.42	557.76	371.84	798.00	798.00
5206.000	Supplies	739.74	716.03	722.33	1,500.00	1,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	1,000.00	1,000.00
5211.000	IT Fees	36,161.04	38,845.92	31,386.96	52,665.00	79,252.00
5212.000	Contracted Services	20,558.65	21,424.72	21,817.59	30,800.00	15,700.00
5221.000	Transportation/Vehicles	3,552.56	3,384.57	3,167.75	4,693.00	10,407.00
5222.000	Postage	1,896.80	0.00	0.00	2,900.00	3,100.00
5223.000	Tools & Small Equipment	0.00	56.69	1,028.03	1,500.00	1,500.00
5224.000	Dues and Publications	612.05	375.00	971.15	2,170.00	2,300.00
5226.000	Advertising	613.85	1,117.75	0.00	0.00	0.00
Department Total: 005 - Assessing		\$414,720.95	\$388,837.61	\$425,295.04	\$499,600.46	\$539,030.48

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
Department: 006 - Planning & Community D						
Sub-Department:						
5110.001	Regular Salaries/Wages	130,588.54	123,987.84	233,887.83	312,345.80	412,183.15
5110.002	Holidays	4,227.52	4,613.08	9,006.67	0.00	0.00
5110.003	Sick Leave	740.19	407.52	8,159.59	0.00	0.00
5110.010	Temp Wages	1,610.00	3,220.00	5,860.00	0.00	15,000.00
5120.001	Annual Leave	3,646.64	11,994.62	11,338.79	14,134.00	8,250.00
5120.002	SBS	8,650.16	8,859.23	16,471.45	20,013.08	26,692.49
5120.003	Medicare	2,046.15	2,095.58	3,896.22	4,733.95	6,313.78
5120.004	PERS	29,291.64	30,109.58	57,726.25	68,715.94	90,680.26
5120.005	Health Insurance	33,994.28	32,254.42	67,842.41	82,670.64	145,155.24
5120.006	Life Insurance	21.53	20.19	34.64	30.24	58.56
5120.007	Workmen's Compensation	479.92	436.08	804.86	874.37	1,110.64
5120.011	PERS on Behalf	11,485.03	11,194.00	6,402.00	11,458.65	20,265.74
5201.000	Training and Travel	8,668.53	8,904.49	6,507.30	11,500.00	12,000.00
5204.001	Cell Phone Stipend	300.00	300.00	450.00	1,200.00	1,200.00
5206.000	Supplies	468.57	136.25	354.13	1,500.00	2,600.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	3,000.00	3,000.00
5211.000	IT Fees	18,237.96	19,213.92	34,247.04	42,763.00	48,129.00
5212.000	Contracted Services	6,900.00	6,900.00	6,900.00	45,000.00	27,500.00
5222.000	Postage	52.03	27.16	76.79	300.00	300.00
5223.000	Tools & Small Equipment	0.00	397.95	2,840.70	3,000.00	3,000.00
5224.000	Dues and Publications	100.00	199.00	199.00	4,700.00	3,520.00
5226.000	Advertising	1,185.34	2,193.35	135.60	1,000.00	2,000.00
5290.000	Other Expenses	562.77	85.00	83.55	0.00	0.00
Sub-Department Total		\$263,256.80	\$267,549.26	\$473,224.82	\$628,939.67	\$828,958.86
Sub-Department: 818 - Parks & Recreation						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	118,331.20	217,859.31
5110.004	Overtime	0.00	0.00	0.00	2,000.10	2,000.01
5110.010	Temp Wages	0.00	0.00	0.00	50,000.00	85,000.00
5120.001	Annual Leave	0.00	0.00	0.00	0.00	4,436.00
5120.002	SBS	0.00	0.00	0.00	10,422.11	18,959.87
5120.003	Medicare	0.00	0.00	0.00	2,469.91	4,484.77
5120.004	PERS	0.00	0.00	0.00	26,472.85	48,369.00
5120.005	Health Insurance	0.00	0.00	0.00	54,804.36	63,861.36
5120.006	Life Insurance	0.00	0.00	0.00	8.04	44.40
5120.007	Workmen's Compensation	0.00	0.00	0.00	6,677.35	7,960.16
5201.000	Training and Travel	0.00	0.00	0.00	4,500.00	9,000.00
5202.000	Uniforms	0.00	0.00	0.00	600.00	800.00
5203.000	Utilities	0.00	0.00	0.00	0.00	116,000.00
5204.000	Telephone	0.00	0.00	0.00	400.00	0.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	720.00	720.00
5206.000	Supplies	0.00	0.00	0.00	15,800.00	33,500.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	0.00	4,000.00
5211.000	IT Fees	0.00	0.00	0.00	28,012.00	32,116.00
5212.000	Contracted Services	0.00	0.00	565.00	109,440.00	133,500.00
5221.000	Transportation/Vehicles	0.00	0.00	0.00	0.00	25,849.00
5224.000	Dues and Publications	0.00	0.00	0.00	0.00	940.00
5226.000	Advertising	0.00	0.00	0.00	0.00	1,000.00
Sub-Department Total: 818 - Parks & Recreation		\$0.00	\$0.00	\$565.00	\$430,657.92	\$810,399.88
Total: 006 - Planning & Community Development		\$263,256.80	\$267,549.26	\$473,789.82	\$1,059,597.59	\$1,639,358.74
Department: 007 - General Office						
Sub-Department: 801 - 100 Lincoln St Bldg						
5203.001	Utilities	55,524.33	58,135.75	68,674.38	60,000.00	70,000.00
5205.000	Insurance	161,552.35	160,912.91	196,373.46	185,725.00	282,000.00
5206.000	Supplies	11,737.53	17,733.21	12,331.14	13,930.00	13,717.00
5207.000	Repairs and Maintenance	198.41	1,000.00	0.00	2,650.00	1,750.00
5208.000	Bldg Repair & Maint	75,515.00	88,516.92	122,415.96	130,156.00	157,606.00
5212.000	Contracted Services	36,908.21	38,367.36	36,742.40	40,908.00	40,908.00
5221.000	Transportation/Vehicles	3,067.40	3,187.99	2,938.66	4,064.00	11,697.00
5222.000	Postage	20,250.94	17,055.75	21,073.14	24,000.00	24,000.00
5227.002	Rent-Equipment	6,317.88	1,579.47	3,688.74	6,320.00	8,088.00
5231.000	Credit Card Expense	69,629.72	73,669.39	74,108.47	80,000.00	85,000.00
Sub-Department Total: 801 - 100 Lincoln St Bldg		\$440,701.77	\$460,158.75	\$538,346.35	\$547,753.00	\$694,766.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
Sub-Department: 802 - 304 Lake St Building						
5203.001	Utilities	64,193.13	83,504.94	79,322.09	87,000.00	87,000.00
5203.005	Fuel Oil	0.00	0.00	3,371.19	0.00	3,300.00
5203.006	Interruptable electric	16,142.62	34,021.39	44,518.84	30,000.00	30,000.00
5204.000	Telephone	450.44	611.27	620.14	620.00	675.00
5207.000	Repairs and Maintenance	0.00	0.00	(391.00)	0.00	0.00
5208.000	Bldg Repair & Maint	61,812.00	67,797.00	93,273.96	88,696.00	145,462.00
5212.000	Contracted Services	53,385.72	53,385.72	49,917.72	56,052.00	55,020.00
Sub-Department Total: 802 - 304 Lake St Building		\$195,983.91	\$239,320.32	\$270,632.94	\$262,368.00	\$321,457.00
Department Total: 007 - General Office		\$636,685.68	\$699,479.07	\$808,979.29	\$810,121.00	\$1,016,223.00
Department: 008 - Other Expenditures						
5212.000	Contracted Services	0.00	15,750.00	0.00	0.00	0.00
5212.001	Sitka Historical Contract	97,200.00	97,200.00	97,200.00	100,000.00	100,000.00
5212.002	SEDA Contract	63,000.00	47,250.00	63,000.00	70,000.00	70,000.00
5228.000	Donations	112,933.00	119,334.00	145,000.00	175,000.00	125,000.00
5228.001	Pass through grants	0.00	48,273.19	43,920.00	76,080.00	100,000.00
5290.000	Other Expenses	100.00	100.00	100.00	0.00	0.00
Department Total: 008 - Other Expenditures		\$273,233.00	\$327,907.19	\$349,220.00	\$421,080.00	\$395,000.00
Division Total: 500 - Administrative		\$5,500,787.06	\$6,021,553.96	\$6,603,392.23	\$10,006,949.29	\$9,969,024.96
Division: 520 - Public Safety						
Department: 021 - Police						
Sub-Department: 800 - Administration						
5110.001	Regular Salaries/Wages	46,720.03	47,049.24	43,269.34	242,071.44	255,479.85
5110.002	Holidays	2,389.24	2,636.00	2,834.52	0.00	0.00
5110.003	Sick Leave	753.13	1,028.04	4,606.38	0.00	0.00
5110.004	Overtime	0.00	0.00	2,484.96	0.00	0.00
5110.010	Temp Wages	184,613.44	179,375.20	191,668.14	0.00	0.00
5120.001	Annual Leave	4,362.96	6,326.40	9,269.28	9,622.00	10,116.00
5120.002	SBS	11,997.52	12,780.48	13,485.22	13,284.73	14,298.76
5120.003	Medicare	3,476.23	3,441.07	3,684.90	3,649.41	3,851.09
5120.004	PERS	11,440.86	12,108.83	13,742.27	53,255.55	13,848.66
5120.005	Health Insurance	12,136.53	12,290.16	13,502.15	14,883.96	17,107.68
5120.006	Life Insurance	8.04	8.04	8.04	8.04	8.04
5120.007	Workmen's Compensation	7,472.84	6,877.28	7,418.99	6,773.53	5,939.58
5120.011	PERS on Behalf	10,118.33	4,528.00	1,524.00	0.00	0.00
5201.000	Training and Travel	396.36	5,578.79	7,968.85	18,500.00	18,000.00
5202.000	Uniforms	202.60	709.93	1,217.95	1,000.00	1,000.00
5203.001	Utilities	0.00	624.53	0.00	0.00	0.00
5204.000	Telephone	63,353.61	74,236.21	62,179.11	64,000.00	67,000.00
5205.000	Insurance	128,597.09	126,846.49	129,039.44	144,950.00	206,000.00
5206.000	Supplies	9,036.18	7,591.05	3,673.21	10,000.00	12,000.00
5207.000	Repairs and Maintenance	25.83	114.19	0.00	2,000.00	2,000.00
5208.000	Bldg Repair & Maint	7,500.00	7,500.00	7,500.00	8,505.00	8,505.00
5211.000	IT Fees	448,677.96	274,188.96	170,035.04	346,362.00	407,686.00
5212.000	Contracted Services	3,838.03	3,336.78	5,550.96	6,600.00	6,600.00
5221.000	Transportation/Vehicles	900.00	900.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	14,844.45	11,155.14	11,486.66	12,000.00	18,000.00
5224.000	Dues and Publications	1,244.92	1,245.82	1,179.14	2,500.00	2,500.00
5226.000	Advertising	856.80	4,302.22	4,721.40	5,600.00	30,000.00
5227.001	Rent-Buildings	12,333.68	7,444.47	8,694.00	8,484.00	9,324.00
5227.002	Rent-Equipment	350.94	175.47	341.07	600.00	600.00
5290.000	Other Expenses	10,089.49	15,283.76	15,647.58	29,000.00	11,000.00
Sub-Department Total: 800 - Administration		\$997,737.09	\$829,682.55	\$736,732.60	\$1,003,649.66	\$1,120,864.66
Sub-Department: 803 - Patrol						
5110.001	Regular Salaries/Wages	885,922.27	784,320.58	639,046.34	1,395,939.88	1,458,803.67
5110.002	Holidays	52,758.20	55,941.40	50,884.64	0.00	0.00
5110.003	Sick Leave	4,361.35	0.00	0.00	0.00	0.00
5110.004	Overtime	135,764.48	120,736.52	225,873.64	224,796.00	224,796.00
5110.010	Temp Wages	123,205.00	133,250.70	153,325.30	0.00	0.00
5120.001	Annual Leave	81,078.68	124,147.80	66,759.01	69,322.00	34,985.00
5120.002	SBS	78,760.60	74,791.65	69,297.02	98,886.57	101,388.37
5120.003	Medicare	18,630.15	17,691.35	16,302.60	24,518.78	24,919.43
5120.004	PERS	234,348.76	237,779.02	213,334.99	356,561.81	340,132.24
5120.005	Health Insurance	325,911.34	348,677.24	309,310.08	528,312.24	651,379.80
5120.006	Life Insurance	201.37	154.61	79.21	145.44	187.92
5120.007	Workmen's Compensation	51,561.28	47,406.53	43,744.09	58,865.59	50,508.22
5120.011	PERS on Behalf	91,117.37	86,152.00	23,952.00	147,570.74	119,368.76

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
5201.000	Training and Travel	10,751.41	18,858.97	29,054.43	26,000.00	26,000.00
5202.000	Uniforms	19,381.73	20,014.18	10,197.71	19,500.00	19,500.00
5204.001	Cell Phone Stipend	2,129.03	2,200.00	1,775.00	3,000.00	3,000.00
5206.000	Supplies	9,461.79	15,225.34	13,132.52	16,000.00	16,000.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	800.00	800.00
5212.000	Contracted Services	5,370.76	4,828.86	1,588.05	5,000.00	14,000.00
5221.000	Transportation/Vehicles	127,453.17	123,105.69	114,229.64	261,696.00	279,231.00
5223.000	Tools & Small Equipment	7,000.28	13,734.94	7,504.46	7,500.00	7,500.00
5290.000	Other Expenses	21,916.87	19,006.78	8,614.00	13,500.00	4,500.00
Sub-Department Total: 803 - Patrol		\$2,287,085.89	\$2,248,024.16	\$1,998,004.73	\$3,257,915.05	\$3,377,000.41
Sub-Department: 804 - Services						
5110.001	Regular Salaries/Wages	219,838.78	261,720.03	135,264.45	382,758.22	409,296.16
5110.002	Holidays	13,578.06	16,949.80	9,095.08	0.00	0.00
5110.004	Overtime	30,738.65	35,666.53	36,975.17	0.00	0.00
5110.010	Temp Wages	20,140.80	5,370.88	64,852.00	0.00	0.00
5120.001	Annual Leave	16,137.76	22,987.48	16,206.28	19,738.00	8,699.00
5120.002	SBS	18,322.62	21,076.75	16,086.02	24,672.30	25,623.25
5120.003	Medicare	4,334.05	4,985.56	3,558.22	5,836.07	6,060.86
5120.004	PERS	57,584.08	72,844.98	36,547.23	84,206.49	90,045.55
5120.005	Health Insurance	128,982.17	97,327.82	61,355.10	183,712.80	193,126.44
5120.006	Life Insurance	51.77	53.75	31.07	30.24	80.76
5120.007	Workmen's Compensation	1,016.30	1,054.06	787.55	1,071.74	1,063.92
5120.011	PERS on Behalf	24,218.59	26,488.00	4,370.00	0.00	0.00
5201.000	Training and Travel	2,489.68	3,149.53	(379.00)	9,450.00	9,450.00
5202.000	Uniforms	1,569.20	2,089.56	0.00	3,200.00	3,200.00
5204.000	Telephone	61.92	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	0.00	125.00	87.89	0.00	0.00
5206.000	Supplies	3,869.69	4,285.74	2,957.22	7,000.00	7,000.00
5212.000	Contracted Services	0.00	0.00	0.00	0.00	7,000.00
5222.000	Postage	5,422.95	4,186.55	4,548.32	4,500.00	4,500.00
5223.000	Tools & Small Equipment	0.00	5,220.62	652.85	1,000.00	1,000.00
5226.000	Advertising	319.20	0.00	0.00	0.00	0.00
5290.000	Other Expenses	6,870.00	8,628.54	19,542.50	7,000.00	0.00
Sub-Department Total: 804 - Services		\$555,546.27	\$594,211.18	\$412,537.95	\$734,175.86	\$766,145.94
Sub-Department: 805 - Animal Control						
5110.001	Regular Salaries/Wages	39,995.02	38,288.64	3,235.20	46,768.80	51,302.16
5110.002	Holidays	1,931.68	1,622.40	162.24	0.00	0.00
5110.004	Overtime	0.00	547.56	60.84	0.00	0.00
5120.001	Annual Leave	9,616.05	486.72	2,142.18	2,599.00	2,839.00
5120.002	SBS	3,159.65	2,519.82	343.31	3,026.29	3,318.57
5120.003	Medicare	747.37	596.05	81.20	715.83	784.99
5120.004	PERS	9,397.55	9,043.68	760.82	10,289.24	11,286.43
5120.005	Health Insurance	30,072.05	25,594.68	191.63	30,962.64	19,368.48
5120.006	Life Insurance	11.80	7.37	0.67	0.00	8.04
5120.007	Workmen's Compensation	1,692.46	1,276.50	96.92	1,314.29	1,195.38
5120.011	PERS on Behalf	3,824.27	3,251.00	137.00	0.00	0.00
5201.000	Training and Travel	0.00	844.00	0.00	1,800.00	1,800.00
5202.000	Uniforms	250.23	951.61	495.42	1,000.00	1,000.00
5203.001	Utilities	9,200.21	7,726.27	7,614.65	8,000.00	8,000.00
5203.005	Fuel Oil	6,547.79	9,096.79	8,914.00	10,000.00	9,000.00
5204.000	Telephone	664.07	658.63	545.84	600.00	725.00
5206.000	Supplies	3,797.12	4,484.52	4,458.99	4,500.00	4,500.00
5207.000	Repairs and Maintenance	224.37	152.79	83.99	1,000.00	1,000.00
5208.000	Bldg Repair & Maint	9,624.00	8,273.00	10,422.96	15,652.00	16,166.00
5212.000	Contracted Services	4,938.11	8,154.40	2,109.72	8,000.00	9,000.00
5221.000	Transportation/Vehicles	1,984.72	3,811.44	26,880.00	0.00	0.00
5224.000	Dues and Publications	300.00	0.00	0.00	0.00	0.00
5290.000	Other Expenses	0.00	900.00	0.00	1,000.00	0.00
Sub-Department Total: 805 - Animal Control		\$137,978.52	\$128,287.87	\$68,737.58	\$147,228.09	\$141,294.05
Sub-Department: 806 - Jail						
5110.001	Regular Salaries/Wages	233,345.12	200,264.64	288,963.37	278,944.12	302,156.92
5110.002	Holidays	14,403.90	14,167.92	4,321.68	0.00	0.00
5110.003	Sick Leave	1,343.91	0.00	0.00	0.00	0.00
5110.004	Overtime	22,896.27	46,047.87	9,037.70	0.00	0.00
5120.001	Annual Leave	20,150.68	38,232.68	13,858.68	13,688.00	4,721.00
5120.002	SBS	17,976.86	18,269.81	19,381.87	17,940.19	18,812.25
5120.003	Medicare	4,252.25	4,321.59	4,584.62	4,243.55	4,449.97

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
5120.004	PERS	61,153.33	61,142.85	68,269.59	61,367.54	66,474.97
5120.005	Health Insurance	148,502.00	126,900.91	120,844.09	168,206.64	178,896.48
5120.006	Life Insurance	50.55	42.87	78.54	14.16	58.56
5120.007	Workmen's Compensation	12,001.85	10,834.38	12,068.31	10,125.18	9,064.38
5120.011	PERS on Behalf	16,232.00	23,715.00	7,715.00	0.00	0.00
5201.000	Training and Travel	4,800.04	2,276.71	0.00	6,810.00	6,810.00
5202.000	Uniforms	3,713.36	1,212.56	183.95	4,450.00	4,450.00
5203.001	Utilities	0.00	0.00	8,610.00	0.00	8,500.00
5205.000	Insurance	0.00	0.00	19,585.00	0.00	19,000.00
5206.000	Supplies	1,093.71	3,547.44	1,479.69	8,900.00	8,900.00
5207.000	Repairs and Maintenance	55.19	173.81	0.00	3,000.00	3,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	391.00	0.00	0.00
5211.000	IT Fees	0.00	0.00	26,992.00	0.00	0.00
5212.000	Contracted Services	27,894.24	19,882.98	24,362.22	61,000.00	76,000.00
5221.000	Transportation/Vehicles	0.00	0.00	2,232.00	0.00	0.00
5223.000	Tools & Small Equipment	0.00	136.27	1,481.90	3,700.00	3,700.00
5224.000	Dues and Publications	40.00	0.00	0.00	0.00	0.00
5226.000	Advertising	165.20	0.00	0.00	0.00	0.00
5290.000	Other Expenses	2,870.86	1,668.73	4,122.53	15,000.00	0.00
Sub-Department Total: 806 - Jail		\$592,941.32	\$572,839.02	\$638,563.74	\$657,389.38	\$714,994.53
Sub-Department: 810 - Safety Boat						
5110.004	Overtime	0.00	428.22	535.28	0.00	0.00
5120.002	SBS	0.00	26.25	32.82	0.00	0.00
5120.003	Medicare	0.00	6.21	7.76	0.00	0.00
5120.004	PERS	0.00	94.21	117.76	0.00	0.00
5120.007	Workmen's Compensation	0.00	16.66	20.82	0.00	0.00
5120.011	PERS on Behalf	5,721.43	34.00	13.00	0.00	0.00
5206.000	Supplies	435.59	347.15	4,476.41	5,000.00	5,000.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	4,500.00	4,500.00
5221.000	Transportation/Vehicles	12,102.67	8,135.59	1,544.07	2,500.00	0.00
5223.000	Tools & Small Equipment	0.00	0.00	1,481.90	3,000.00	3,000.00
Sub-Department Total: 810 - Safety Boat		\$18,259.69	\$9,088.29	\$8,229.82	\$15,000.00	\$12,500.00
Department Total: 021 - Police		\$4,589,548.78	\$4,382,133.07	\$3,862,806.42	\$5,815,358.04	\$6,132,799.59

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
Department: 022 - Fire Protection						
Sub-Department: 800 - Administration						
5110.001	Regular Salaries/Wages	93,240.06	182,734.37	203,900.64	265,051.54	268,495.08
5110.002	Holidays	2,993.28	9,401.44	11,954.48	0.00	0.00
5110.003	Sick Leave	799.36	7,453.71	11,441.35	0.00	0.00
5110.004	Overtime	1,236.51	7,284.63	15,664.09	0.00	0.00
5110.010	Temp Wages	29,093.71	16,800.00	16,080.00	0.00	0.00
5120.001	Annual Leave	12,329.77	22,486.84	29,966.62	4,708.00	8,581.00
5120.002	SBS	8,606.23	15,078.72	17,774.23	16,554.50	16,984.50
5120.003	Medicare	2,035.75	3,566.74	4,198.89	3,915.84	4,017.58
5120.004	PERS	20,918.34	46,881.60	56,526.87	58,311.23	59,068.98
5120.005	Health Insurance	24,729.30	65,977.04	97,111.54	119,761.20	110,615.04
5120.006	Life Insurance	11.61	36.71	38.75	42.48	36.36
5120.007	Workmen's Compensation	5,860.87	10,272.58	12,760.83	13,135.01	12,350.90
5120.010	Other Benefits	0.00	0.00	150.00	0.00	900.00
5120.011	PERS on Behalf	10,708.61	17,881.00	6,653.00	66,296.34	72,355.03
5201.000	Training and Travel	12,423.46	27,423.91	45,072.85	48,500.00	42,500.00
5202.000	Uniforms	2,736.98	3,252.39	1,205.21	4,000.00	5,500.00
5203.001	Utilities	41,095.38	38,088.66	43,859.18	40,000.00	45,000.00
5203.005	Fuel Oil	12,816.86	28,199.04	29,031.78	30,000.00	30,000.00
5204.001	Cell Phone Stipend	225.00	300.00	600.00	1,500.00	900.00
5205.000	Insurance	70,881.40	75,319.26	75,991.47	75,000.00	67,000.00
5206.000	Supplies	12,501.45	16,880.36	27,529.67	27,500.00	28,000.00
5207.000	Repairs and Maintenance	4,258.93	4,037.95	5,310.45	16,000.00	26,000.00
5211.000	IT Fees	100,538.04	96,442.92	135,500.04	148,773.00	187,923.00
5212.000	Contracted Services	3,572.28	1,135.37	12,161.98	23,850.00	51,500.00
5222.000	Postage	552.02	299.44	522.64	1,500.00	1,000.00
5223.000	Tools & Small Equipment	43,294.75	72,109.52	39,591.76	103,246.00	72,900.00
5224.000	Dues and Publications	1,060.00	799.49	669.03	4,100.00	4,850.00
5226.000	Advertising	2,654.70	618.85	61.60	1,000.00	1,000.00
5290.000	Other Expenses	37.29	4,504.59	503.26	0.00	0.00
Sub-Department Total: 800 - Administration		\$521,211.94	\$775,267.13	\$901,832.21	\$1,072,745.14	\$1,117,477.47
Sub-Department: 807 - Fire Station						
5110.001	Regular Salaries/Wages	340,559.14	328,805.12	400,667.20	493,376.68	674,369.76
5110.002	Holidays	20,822.04	20,584.64	28,597.44	0.00	0.00
5110.003	Sick Leave	9,548.00	17,555.47	24,714.66	0.00	0.00
5110.004	Overtime	117,949.68	93,263.23	83,792.45	95,066.00	90,000.00
5110.010	Temp Wages	8,732.00	0.00	6,580.00	99,960.00	20,000.00
5120.001	Annual Leave	35,661.05	29,705.30	33,186.88	23,124.00	21,874.00
5120.002	SBS	32,664.82	30,060.97	35,419.63	43,616.36	49,423.27
5120.003	Medicare	7,726.60	7,110.71	8,290.16	10,317.16	11,690.57
5120.004	PERS	109,384.16	104,287.41	121,633.74	129,457.40	168,160.64
5120.005	Health Insurance	141,784.57	97,040.62	121,892.12	147,627.48	256,856.64
5120.006	Life Insurance	66.79	65.42	71.00	58.56	96.84
5120.007	Workmen's Compensation	24,192.32	21,234.20	25,751.15	34,075.89	36,081.14
5120.010	Other Benefits	0.00	0.00	6,075.00	0.00	9,000.00
5120.011	PERS on Behalf	41,968.97	38,895.00	13,765.00	0.00	0.00
5204.001	Cell Phone Stipend	75.00	0.00	0.00	0.00	0.00
5206.000	Supplies	0.00	0.00	219.36	0.00	0.00
5208.000	Bldg Repair & Maint	28,060.00	24,240.96	38,446.32	35,236.00	48,371.00
5221.000	Transportation/Vehicles	202,277.82	200,162.64	191,801.14	233,400.00	243,382.00
5290.000	Other Expenses	0.00	0.00	50.00	0.00	0.00
Sub-Department Total: 807 - Fire Station		\$1,121,472.96	\$1,013,011.69	\$1,140,953.25	\$1,345,315.53	\$1,629,305.86
Sub-Department: 808 - Volunteers						
5110.001	Regular Salaries/Wages	0.00	0.00	400.00	0.00	0.00
5110.004	Overtime	698.25	888.00	915.00	0.00	0.00
5110.010	Temp Wages	28,690.00	25,884.00	25,560.00	0.00	40,000.00
5120.002	SBS	2,800.55	2,344.10	2,642.68	0.00	2,452.00
5120.003	Medicare	662.65	554.60	625.18	0.00	580.00
5120.007	Workmen's Compensation	2,020.33	1,557.06	1,904.13	0.00	1,840.00
5120.008	Unemployment	48.46	0.00	0.00	0.00	0.00
5206.000	Supplies	0.00	5,890.00	10,589.44	0.00	0.00
5212.000	Contracted Services	22,916.63	24,999.96	24,999.96	41,000.00	45,000.00
5290.000	Other Expenses	16,290.50	5,570.00	5,640.00	0.00	0.00
Sub-Department Total: 808 - Volunteers		\$74,127.37	\$67,687.72	\$73,276.39	\$41,000.00	\$89,872.00
Department Total: 022 - Fire Protection		\$1,716,812.27	\$1,855,966.54	\$2,116,061.85	\$2,459,060.67	\$2,836,655.33
Department: 023 - Ambulance						

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
5110.001	Regular Salaries/Wages	73,135.18	54,745.95	67,912.29	107,836.56	111,419.88
5110.002	Holidays	3,763.72	3,321.60	4,389.06	0.00	0.00
5110.003	Sick Leave	2,618.24	19,244.52	2,323.62	0.00	0.00
5110.004	Overtime	6,167.21	11,729.40	9,359.10	20,000.00	10,000.01
5110.010	Temp Wages	0.00	0.00	0.00	5,000.00	0.00
5120.001	Annual Leave	7,036.52	11,625.60	16,007.16	5,703.00	5,893.00
5120.002	SBS	5,683.76	6,170.83	6,147.86	8,510.95	7,804.18
5120.003	Medicare	1,344.45	1,459.68	1,441.17	2,013.17	1,846.04
5120.004	PERS	19,511.99	21,816.74	21,998.11	28,123.96	26,712.28
5120.005	Health Insurance	32,560.24	32,988.52	36,212.45	39,920.40	46,753.68
5120.006	Life Insurance	14.16	14.16	14.16	14.16	14.16
5120.007	Workmen's Compensation	4,209.58	4,358.48	4,589.86	6,872.48	5,856.46
5120.010	Other Benefits	0.00	0.00	900.00	0.00	900.00
5120.011	PERS on Behalf	7,686.93	7,992.00	2,440.00	0.00	0.00
5201.000	Training and Travel	4,767.38	16,213.91	15,357.60	26,350.00	70,500.00
5202.000	Uniforms	1,170.66	997.92	1,550.66	4,000.00	4,000.00
5204.000	Telephone	1,668.00	1,702.26	1,111.28	1,700.00	0.00
5204.001	Cell Phone Stipend	0.00	0.00	300.00	600.00	300.00
5206.000	Supplies	29,165.52	22,234.02	44,277.46	40,000.00	40,000.00
5207.000	Repairs and Maintenance	0.00	1,710.50	0.00	2,500.00	3,000.00
5212.000	Contracted Services	21,958.25	22,420.00	28,890.75	48,500.00	49,500.00
5221.000	Transportation/Vehicles	78,918.27	81,743.29	115,689.96	92,805.00	96,286.00
5222.000	Postage	44.55	25.70	141.45	500.00	500.00
5223.000	Tools & Small Equipment	7,644.05	4,757.15	6,722.15	11,505.00	17,900.00
5224.000	Dues and Publications	0.00	0.00	0.00	150.00	200.00
5290.000	Other Expenses	323.99	35.00	0.00	0.00	0.00
Department Total: 023 - Ambulance		\$309,392.65	\$327,307.23	\$387,776.15	\$452,604.68	\$499,385.69
Department:	024 - Search and Rescue					
5110.010	Temp Wages	6,500.00	6,150.00	5,200.00	5,000.00	8,400.00
5120.002	SBS	634.64	377.12	318.88	306.50	514.92
5120.003	Medicare	150.05	89.18	75.44	72.50	121.80
5120.007	Workmen's Compensation	474.78	265.68	216.48	247.50	386.40
5201.000	Training and Travel	8,270.00	6,780.67	7,369.77	16,000.00	17,000.00
5204.000	Telephone	1,658.48	1,474.10	1,308.12	1,600.00	0.00
5206.000	Supplies	4,132.98	231.90	1,644.27	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	4,010.00	5,260.00	4,780.60	2,100.00	3,500.00
5221.000	Transportation/Vehicles	144.00	384.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	1,716.22	147.43	5,947.43	4,000.00	4,000.00
5224.000	Dues and Publications	775.00	100.00	935.00	1,200.00	1,200.00
5290.000	Other Expenses	97.00	0.00	0.00	0.00	0.00
Department Total: 024 - Search and Rescue		\$28,563.15	\$21,260.08	\$27,795.99	\$37,026.50	\$41,623.12
Division Total: 520 - Public Safety		\$6,644,316.85	\$6,586,666.92	\$6,394,440.41	\$8,764,049.89	\$9,510,463.73

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
Division: 530 - Public Works						
Department: 031 - Administration						
5110.001	Regular Salaries/Wages	297,427.55	377,957.28	467,879.20	391,677.00	489,406.36
5110.002	Holidays	12,757.79	16,339.41	23,314.81	0.00	0.00
5110.003	Sick Leave	10,661.86	21,715.05	23,912.25	0.00	0.00
5110.004	Overtime	0.00	55.10	40.35	1,000.01	1,000.01
5110.010	Temp Wages	0.00	0.00	0.00	1,000.00	1,000.00
5120.001	Annual Leave	33,436.73	35,017.97	51,211.93	15,017.00	16,289.50
5120.002	SBS	21,809.44	27,768.16	34,705.38	25,017.97	31,121.73
5120.003	Medicare	5,158.88	6,568.30	8,209.28	5,926.06	7,361.47
5120.004	PERS	72,871.68	98,110.10	123,707.39	86,388.95	107,889.09
5120.005	Health Insurance	98,530.92	132,221.93	144,880.83	134,645.16	120,283.20
5120.006	Life Insurance	43.22	43.27	58.81	13.20	58.68
5120.007	Workmen's Compensation	1,188.98	4,737.38	4,592.99	1,144.34	2,451.85
5120.011	PERS on Behalf	28,717.22	35,812.00	13,819.00	36,657.52	43,742.33
5201.000	Training and Travel	0.00	1,468.32	795.44	11,500.00	10,000.00
5204.000	Telephone	247.55	158.88	105.92	160.00	0.00
5204.001	Cell Phone Stipend	600.00	850.00	550.00	1,500.00	1,200.00
5206.000	Supplies	2,641.44	5,260.66	3,786.54	8,500.00	8,200.00
5207.000	Repairs and Maintenance	0.00	636.97	0.00	0.00	0.00
5211.000	IT Fees	103,137.96	110,077.92	99,780.96	117,322.00	138,144.00
5212.000	Contracted Services	0.00	115.45	0.00	0.00	0.00
5221.000	Transportation/Vehicles	3,108.00	300.00	0.00	900.00	0.00
5222.000	Postage	0.00	0.00	0.00	100.00	100.00
5223.000	Tools & Small Equipment	0.00	0.00	899.99	0.00	0.00
5224.000	Dues and Publications	270.00	657.76	1,209.85	1,840.00	2,410.00
5226.000	Advertising	2,834.86	3,698.82	2,735.30	550.00	500.00
5227.002	Rent-Equipment	3,072.00	3,072.00	3,072.00	3,072.00	3,072.00
5290.000	Other Expenses	101.99	322.93	15,000.00	0.00	0.00
Department Total: 031 - Administration		\$698,618.07	\$882,965.66	\$1,024,268.22	\$843,931.21	\$984,230.22
Department: 032 - Engineering						
Sub-Department: 800 - Administration						
5110.001	Regular Salaries/Wages	142,269.21	202,697.21	167,452.62	438,344.40	481,712.04
5110.002	Holidays	8,520.76	9,796.60	8,288.20	0.00	0.00
5110.003	Sick Leave	4,479.36	15,144.76	21,691.57	0.00	0.00
5110.004	Overtime	6,220.50	9,594.00	0.00	30,000.00	5,000.00
5110.010	Temp Wages	86,827.00	95,476.00	49,011.00	85,000.00	125,000.00
5120.001	Annual Leave	29,981.05	20,997.48	21,998.52	15,350.00	13,964.00
5120.002	SBS	17,079.65	21,654.59	16,533.85	34,879.30	38,354.01
5120.003	Medicare	4,040.02	5,122.20	3,910.90	8,250.42	9,072.30
5120.004	PERS	35,672.00	54,534.53	47,004.23	103,036.06	107,076.69
5120.005	Health Insurance	36,441.38	62,026.96	53,833.03	146,700.12	128,047.56
5120.006	Life Insurance	23.38	32.82	19.17	22.20	38.28
5120.007	Workmen's Compensation	5,131.35	7,146.30	5,872.15	13,975.56	13,220.42
5120.011	PERS on Behalf	15,797.44	19,740.00	5,220.00	20,205.47	16,521.93
5201.000	Training and Travel	173.00	1,639.00	2,479.45	8,500.00	9,500.00
5202.000	Uniforms	0.00	0.00	0.00	0.00	800.00
5204.001	Cell Phone Stipend	325.00	300.00	525.00	2,100.00	800.00
5206.000	Supplies	277.31	860.78	1,575.11	2,000.00	3,000.00
5212.000	Contracted Services	148,828.16	149,680.00	47,973.88	274,910.92	70,000.00
5214.000	Interdepartment Services	0.00	(66,409.00)	0.00	0.00	0.00
5221.000	Transportation/Vehicles	4,458.02	7,194.53	5,036.64	6,047.00	26,394.00
5222.000	Postage	0.00	26.95	0.00	0.00	0.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	0.00	8,000.00
5224.000	Dues and Publications	0.00	100.00	81.00	430.00	1,400.00
5226.000	Advertising	11,675.20	521.70	1,238.00	1,000.00	2,000.00
5290.000	Other Expenses	1,506.45	29,634.48	986.66	20,000.00	100.00
Sub-Department Total: 800 - Administration		\$559,726.24	\$647,511.89	\$460,730.98	\$1,210,751.45	\$1,060,001.23
Department Total: 032 - Engineering		\$559,726.24	\$647,511.89	\$460,730.98	\$1,210,751.45	\$1,060,001.23
Department: 033 - Streets						
Sub-Department: 800 - Administration						
5110.001	Regular Salaries/Wages	68,607.61	69,174.58	119,410.24	371,589.40	384,437.74
5110.002	Holidays	9,575.24	11,356.75	10,405.16	0.00	0.00
5110.003	Sick Leave	11,044.43	11,128.87	6,615.22	0.00	0.00
5110.004	Overtime	4,993.21	15,502.24	30,453.75	27,500.00	27,500.00
5110.010	Temp Wages	9,680.00	6,433.00	13,020.00	98,204.00	98,204.00
5120.001	Annual Leave	14,001.91	21,037.07	10,085.51	11,968.00	10,483.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
5120.002	SBS	7,256.04	8,225.67	11,691.60	31,217.90	31,914.48
5120.003	Medicare	1,716.37	1,945.77	2,656.67	7,384.29	7,549.06
5120.004	PERS	22,669.28	25,782.90	38,688.09	87,799.71	90,626.29
5120.005	Health Insurance	26,569.51	24,623.42	37,003.80	122,591.04	146,241.60
5120.006	Life Insurance	14.30	13.36	22.57	24.12	58.56
5120.007	Workmen's Compensation	6,036.97	6,357.87	10,107.94	22,129.32	19,436.43
5120.008	Unemployment	0.00	0.00	3,125.36	0.00	0.00
5120.011	PERS on Behalf	8,293.85	10,023.00	4,255.00	25,231.86	22,009.26
5201.000	Training and Travel	998.05	1,283.42	8,519.28	10,000.00	12,000.00
5202.000	Uniforms	3,147.65	992.50	2,163.10	3,000.00	3,000.00
5203.001	Utilities	84,282.74	86,342.71	88,508.80	88,000.00	90,000.00
5204.000	Telephone	837.19	922.99	616.31	1,000.00	0.00
5204.001	Cell Phone Stipend	900.00	837.50	600.00	1,200.00	1,200.00
5206.000	Supplies	2,978.19	8,411.49	787.42	1,500.00	1,500.00
5207.000	Repairs and Maintenance	0.00	0.00	518.78	0.00	0.00
5208.000	Bldg Repair & Maint	9,526.00	11,598.00	15,219.96	12,950.00	14,538.00
5211.000	IT Fees	24,213.96	22,440.96	27,804.00	33,561.00	36,007.00
5212.000	Contracted Services	19,253.92	32,383.43	0.00	20,000.00	20,000.00
5214.000	Interdepartment Services	2,275.00	165.28	704.00	0.00	0.00
5221.000	Transportation/Vehicles	3,321.88	1,117.80	0.00	0.00	0.00
5223.000	Tools & Small Equipment	372.55	2,260.46	0.00	5,000.00	5,000.00
5226.000	Advertising	224.00	218.40	1,674.35	0.00	0.00
5227.002	Rent-Equipment	16,368.00	16,368.00	16,368.00	16,368.00	16,368.00
5290.000	Other Expenses	2,558.71	0.00	9,348.21	300.00	0.00
Sub-Department Total: 800 - Administration		\$361,716.56	\$396,947.44	\$470,373.12	\$998,518.64	\$1,038,073.42
Sub-Department: 811 - Projects						
5110.001	Regular Salaries/Wages	0.00	0.00	9,388.36	0.00	0.00
5110.004	Overtime	0.00	0.00	531.33	0.00	0.00
5110.010	Temp Wages	0.00	0.00	504.00	0.00	0.00
5120.002	SBS	0.00	0.00	619.11	0.00	0.00
5120.003	Medicare	0.00	0.00	146.42	0.00	0.00
5120.004	PERS	0.00	0.00	2,111.03	0.00	0.00
5120.005	Health Insurance	0.00	0.00	1,695.20	0.00	0.00
5120.006	Life Insurance	0.00	0.00	1.88	0.00	0.00
5120.007	Workmen's Compensation	0.00	0.00	390.60	0.00	0.00
Sub-Department Total: 811 - Projects		\$0.00	\$0.00	\$15,387.93	\$0.00	\$0.00
Sub-Department: 812 - Street Repair						
5110.001	Regular Salaries/Wages	97,989.40	87,475.70	38,511.61	0.00	0.00
5110.002	Holidays	189.12	0.00	0.00	0.00	0.00
5110.004	Overtime	4,158.96	10,113.47	3,080.46	0.00	0.00
5110.010	Temp Wages	0.00	4,908.00	10,932.00	0.00	0.00
5120.002	SBS	6,257.88	6,302.88	3,247.00	0.00	0.00
5120.003	Medicare	1,480.22	1,490.84	768.01	0.00	0.00
5120.004	PERS	21,482.71	21,211.52	9,106.12	0.00	0.00
5120.005	Health Insurance	27,945.75	24,808.25	6,027.12	0.00	0.00
5120.006	Life Insurance	15.51	13.35	3.71	0.00	0.00
5120.007	Workmen's Compensation	5,206.43	5,098.66	2,253.26	0.00	0.00
5120.011	PERS on Behalf	8,113.90	7,713.00	1,223.00	0.00	0.00
5201.000	Training and Travel	0.00	0.00	75.00	0.00	0.00
5202.000	Uniforms	0.00	2,024.51	2,269.72	0.00	0.00
5206.000	Supplies	73,410.91	76,905.09	64,512.01	176,000.00	181,000.00
5207.000	Repairs and Maintenance	153.34	0.00	760.88	0.00	0.00
5212.000	Contracted Services	6,494.96	24,795.00	14,657.80	50,000.00	450,000.00
5221.000	Transportation/Vehicles	337,637.31	346,195.09	295,782.35	630,275.00	546,587.00
5223.000	Tools & Small Equipment	3,530.68	4,102.56	2,839.75	3,000.00	5,000.00
5227.002	Rent-Equipment	2,520.00	0.00	4,159.42	0.00	5,000.00
5290.000	Other Expenses	0.00	86.00	0.00	0.00	0.00
5290.100	Unanticipated Repairs	14,000.00	0.00	0.00	0.00	0.00
Sub-Department Total: 812 - Street Repair		\$610,587.08	\$623,243.92	\$460,209.22	\$859,275.00	\$1,187,587.00
Sub-Department: 813 - Drain Maintenance						
5110.001	Regular Salaries/Wages	33,030.24	25,679.29	22,494.37	0.00	0.00
5110.004	Overtime	1,662.31	1,633.93	421.95	0.00	0.00
5120.002	SBS	2,130.89	1,681.54	1,375.01	0.00	0.00
5120.003	Medicare	504.03	397.74	325.30	0.00	0.00
5120.004	PERS	7,315.18	6,034.95	4,729.77	0.00	0.00
5120.005	Health Insurance	8,040.66	7,738.09	2,730.93	0.00	0.00
5120.006	Life Insurance	4.71	4.72	2.28	0.00	0.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
5120.007	Workmen's Compensation	1,772.78	1,377.36	1,060.47	0.00	0.00
5120.011	PERS on Behalf	3,036.35	2,168.00	559.00	0.00	0.00
5206.000	Supplies	5,693.46	16,906.48	440.21	15,000.00	15,000.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	10,000.00	10,000.00
5212.000	Contracted Services	0.00	10,591.63	72.00	10,000.00	10,000.00
5223.000	Tools & Small Equipment	0.00	0.00	35.99	0.00	0.00
5290.100	Unanticipated Repairs	520.00	0.00	0.00	50,000.00	50,000.00
Sub-Department Total: 813 - Drain Maintenance		\$63,710.61	\$74,213.73	\$34,247.28	\$85,000.00	\$85,000.00
Sub-Department: 814 - Street Cleaning						
5110.001	Regular Salaries/Wages	8,580.24	9,764.77	8,206.41	0.00	0.00
5110.004	Overtime	482.76	903.92	78.00	0.00	0.00
5110.010	Temp Wages	0.00	312.00	0.00	0.00	0.00
5120.002	SBS	555.01	673.45	505.07	0.00	0.00
5120.003	Medicare	131.23	159.31	119.48	0.00	0.00
5120.004	PERS	1,907.05	2,348.43	1,865.06	0.00	0.00
5120.005	Health Insurance	1,535.57	1,169.47	1,838.42	0.00	0.00
5120.006	Life Insurance	0.96	0.73	0.90	0.00	0.00
5120.007	Workmen's Compensation	461.75	551.70	320.53	0.00	0.00
5120.011	PERS on Behalf	818.76	847.00	202.00	0.00	0.00
5206.000	Supplies	0.00	1,695.13	0.00	0.00	0.00
Sub-Department Total: 814 - Street Cleaning		\$14,473.33	\$18,425.91	\$13,135.87	\$0.00	\$0.00
Sub-Department: 815 - Snow Removal						
5110.001	Regular Salaries/Wages	18,023.24	29,421.66	5,231.89	0.00	0.00
5110.004	Overtime	1,296.90	18,898.44	23,658.55	0.00	0.00
5120.002	SBS	1,184.44	2,961.98	1,770.95	0.00	0.00
5120.003	Medicare	280.20	700.66	418.94	0.00	0.00
5120.004	PERS	4,065.67	10,630.43	6,311.99	0.00	0.00
5120.005	Health Insurance	4,467.24	5,416.80	3,225.28	0.00	0.00
5120.006	Life Insurance	2.60	2.97	2.22	0.00	0.00
5120.007	Workmen's Compensation	985.30	2,425.68	1,461.85	0.00	0.00
5120.011	PERS on Behalf	2,199.13	3,836.00	705.00	0.00	0.00
5206.000	Supplies	65,703.27	88,797.27	293,406.20	90,000.00	390,000.00
5212.000	Contracted Services	2,466.76	4,252.50	1,395.00	17,000.00	25,000.00
5214.000	Interdepartment Services	0.00	19,407.16	0.00	0.00	0.00
5226.000	Advertising	237.18	106.85	0.00	0.00	0.00
5227.002	Rent-Equipment	0.00	4,720.80	0.00	0.00	0.00
Sub-Department Total: 815 - Snow Removal		\$100,911.93	\$191,579.20	\$337,587.87	\$107,000.00	\$415,000.00
Sub-Department: 816 - Street Signs						
5110.001	Regular Salaries/Wages	1,273.70	782.03	372.45	0.00	0.00
5110.004	Overtime	0.00	180.00	0.00	0.00	0.00
5110.010	Temp Wages	0.00	636.00	0.00	0.00	0.00
5120.002	SBS	78.10	97.97	22.86	0.00	0.00
5120.003	Medicare	18.48	23.19	5.41	0.00	0.00
5120.004	PERS	268.05	172.02	89.99	0.00	0.00
5120.005	Health Insurance	411.94	352.12	106.88	0.00	0.00
5120.006	Life Insurance	0.20	0.24	0.03	0.00	0.00
5120.007	Workmen's Compensation	64.93	80.21	18.83	0.00	0.00
5120.011	PERS on Behalf	219.58	62.00	9.00	0.00	0.00
5206.000	Supplies	8,239.59	17,358.31	8,823.04	13,500.00	15,000.00
5207.000	Repairs and Maintenance	0.00	0.00	1,389.15	0.00	0.00
5223.000	Tools & Small Equipment	143.24	0.00	0.00	0.00	0.00
Sub-Department Total: 816 - Street Signs		\$10,717.81	\$19,744.09	\$10,837.64	\$13,500.00	\$15,000.00
Department Total: 033 - Streets		\$1,162,117.32	\$1,324,154.29	\$1,341,778.93	\$2,063,293.64	\$2,740,660.42
Department: 034 - Recreation						
Sub-Department: 800 - Administration						
5110.001	Regular Salaries/Wages	138,763.49	159,096.86	195,615.80	185,153.80	185,452.94
5110.002	Holidays	6,140.12	7,899.55	10,107.81	0.00	0.00
5110.003	Sick Leave	6,399.57	10,977.64	7,923.93	0.00	0.00
5110.004	Overtime	11,233.08	26,085.10	22,213.14	4,000.01	14,500.01
5110.010	Temp Wages	45,851.21	71,907.50	130,268.16	97,950.00	104,000.00
5120.001	Annual Leave	7,668.21	10,706.03	10,583.94	6,407.00	6,025.00
5120.002	SBS	13,245.90	17,657.38	23,006.70	17,953.32	19,001.55
5120.003	Medicare	3,133.15	4,176.72	5,437.40	4,255.80	4,494.67
5120.004	PERS	35,427.50	46,582.88	50,469.46	41,613.61	43,989.71
5120.005	Health Insurance	59,787.65	69,793.43	87,165.39	95,652.96	79,389.96
5120.006	Life Insurance	32.47	35.02	38.69	36.36	36.36
5120.007	Workmen's Compensation	8,999.49	12,259.27	16,074.31	11,254.30	10,790.21

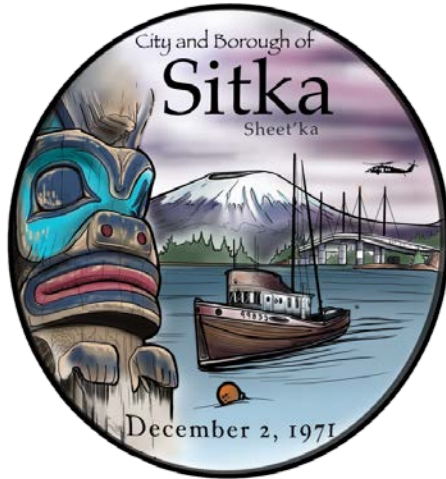
Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
5120.008	Unemployment	2,043.35	0.00	6,082.23	0.00	0.00
5120.011	PERS on Behalf	13,885.05	16,922.00	6,013.00	17,321.30	19,033.99
5201.000	Training and Travel	0.00	0.00	2,325.56	12,400.00	12,400.00
5203.001	Utilities	65,350.58	72,127.96	94,989.50	97,000.00	100,000.00
5204.000	Telephone	76.78	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	1,081.25	1,175.00	575.00	900.00	0.00
5205.000	Insurance	8,836.59	7,980.31	9,521.19	9,000.00	14,000.00
5206.000	Supplies	39.99	2,075.00	18,020.16	0.00	0.00
5208.000	Bldg Repair & Maint	63,851.00	46,914.00	55,515.72	86,041.00	108,618.00
5211.000	IT Fees	18,552.96	19,494.96	27,804.00	25,441.00	28,046.00
5212.000	Contracted Services	0.00	0.00	18,287.40	35,000.00	0.00
5214.000	Interdepartment Services	0.00	(19,407.16)	0.00	0.00	0.00
5221.000	Transportation/Vehicles	300.00	0.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	0.00	2,260.46	1,016.10	0.00	0.00
5226.000	Advertising	0.00	52.00	422.40	0.00	0.00
5290.000	Other Expenses	77.60	0.00	1,731.01	0.00	0.00
Sub-Department Total: 800 - Administration		\$510,776.99	\$586,771.91	\$801,208.00	\$747,380.46	\$749,778.40
Sub-Department: 817 - Grounds Maintena						
5110.004	Overtime	0.00	0.00	478.13	0.00	0.00
5110.010	Temp Wages	0.00	0.00	29,600.00	0.00	0.00
5120.002	SBS	0.00	0.00	1,843.81	0.00	0.00
5120.003	Medicare	0.00	0.00	212.79	0.00	0.00
5120.007	Workmen's Compensation	0.00	0.00	1,275.23	0.00	0.00
5201.000	Training and Travel	301.59	231.50	39.00	0.00	0.00
5202.000	Uniforms	1,504.52	1,140.86	1,767.22	1,700.00	1,700.00
5204.000	Telephone	191.68	0.00	0.00	0.00	0.00
5206.000	Supplies	44,226.72	84,284.50	36,283.35	64,700.00	82,900.00
5207.000	Repairs and Maintenance	19,201.89	21,753.26	13,251.77	42,394.55	46,000.00
5212.000	Contracted Services	11,518.30	22,562.59	45,284.08	97,000.00	220,750.00
5221.000	Transportation/Vehicles	67,510.60	65,384.58	70,999.27	111,323.00	132,847.00
5223.000	Tools & Small Equipment	4,682.67	3,380.11	9,568.61	5,000.00	6,000.00
5226.000	Advertising	820.30	1,548.80	887.60	600.00	800.00
5227.002	Rent-Equipment	715.56	7,984.68	6,343.91	10,000.00	10,000.00
5290.000	Other Expenses	302.45	720.17	81.79	600.00	750.00
Department Total: 817 - Grounds Maintenance		\$150,976.28	\$208,991.05	\$217,916.56	\$333,317.55	\$501,747.00
Department Total: 034 - Recreation		\$661,753.27	\$795,762.96	\$1,019,124.56	\$1,080,698.01	\$1,251,525.40
Department: 035 - Building Officials						
Sub-Department: 800 - Administration						
5110.001	Regular Salaries/Wages	123,314.09	132,978.14	165,126.11	211,140.80	220,775.88
5110.002	Holidays	5,265.72	5,330.80	7,633.57	0.00	0.00
5110.003	Sick Leave	3,283.57	3,308.89	2,551.66	0.00	0.00
5110.004	Overtime	0.00	0.00	658.58	0.00	1,000.01
5110.010	Temp Wages	0.00	0.00	0.00	0.00	15,000.00
5120.001	Annual Leave	7,407.72	8,563.58	8,270.68	7,698.00	6,218.00
5120.002	SBS	8,587.26	9,242.90	11,336.78	13,433.30	14,895.50
5120.003	Medicare	2,031.25	2,186.33	2,681.63	3,177.51	3,523.41
5120.004	PERS	29,223.07	33,039.92	40,532.79	46,450.83	48,790.70
5120.005	Health Insurance	55,288.54	56,025.32	67,076.68	82,670.64	112,026.24
5120.006	Life Insurance	16.08	16.08	19.43	24.12	24.12
5120.007	Workmen's Compensation	5,309.38	4,708.28	4,637.88	4,633.78	4,331.41
5120.011	PERS on Behalf	11,490.66	11,923.00	4,495.00	12,204.53	14,229.70
5201.000	Training and Travel	6,078.59	7,853.85	8,483.36	17,000.00	17,000.00
5204.001	Cell Phone Stipend	1,221.67	600.00	600.00	900.00	600.00
5206.000	Supplies	497.18	1,579.60	574.04	2,000.00	2,000.00
5211.000	IT Fees	15,723.00	16,548.96	20,684.04	25,441.00	28,046.00
5212.000	Contracted Services	737.64	0.00	12,758.61	92,486.90	25,000.00
5221.000	Transportation/Vehicles	10,004.84	11,104.37	10,823.48	16,507.00	30,517.00
5223.000	Tools & Small Equipment	0.00	186.32	51.10	200.00	200.00
5224.000	Dues and Publications	1,566.07	1,446.39	1,472.07	2,000.00	3,500.00
5226.000	Advertising	0.00	51.75	732.80	250.00	250.00
Sub-Department Total: 800 - Administration		\$287,046.33	\$306,694.48	\$371,200.29	\$538,218.41	\$547,927.97
Department Total: 035 - Building Officials		\$287,046.33	\$306,694.48	\$371,200.29	\$538,218.41	\$547,927.97
Division Total: 530 - Public Works		\$3,369,261.23	\$3,957,089.28	\$4,217,102.98	\$5,736,892.72	\$6,584,345.24

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
Division: 540 - Public Service						
Department: 041 - Library						
5110.001	Regular Salaries/Wages	312,321.78	335,215.01	349,730.62	450,317.92	454,864.63
5110.002	Holidays	17,026.83	20,747.93	20,164.79	0.00	0.00
5110.003	Sick Leave	19,250.20	21,986.11	23,964.47	0.00	0.00
5110.004	Overtime	24.23	242.04	0.00	0.00	0.00
5110.010	Temp Wages	0.00	7,207.50	7,845.00	28,878.00	33,000.00
5120.001	Annual Leave	26,342.85	41,598.48	42,908.57	21,474.00	21,800.00
5120.002	SBS	23,091.99	26,109.64	27,258.45	30,691.28	31,242.62
5120.003	Medicare	5,443.41	6,176.04	6,447.71	7,259.72	7,390.14
5120.004	PERS	78,591.47	89,674.17	96,041.75	99,069.90	100,070.12
5120.005	Health Insurance	105,183.74	103,642.44	113,771.11	125,420.88	146,241.60
5120.006	Life Insurance	77.63	85.44	83.68	82.68	76.56
5120.007	Workmen's Compensation	1,271.32	1,289.39	1,332.71	1,341.40	1,268.39
5120.008	Unemployment	1,357.29	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	30,936.83	33,328.00	10,657.00	34,114.30	33,733.52
5201.000	Training and Travel	2,979.50	1,027.18	3,614.84	8,600.00	8,600.00
5203.001	Utilities	23,784.19	21,329.12	27,728.08	22,000.00	29,000.00
5204.001	Cell Phone Stipend	0.00	175.00	300.00	300.00	300.00
5205.000	Insurance	34,868.60	36,356.55	40,803.04	39,225.00	61,000.00
5206.000	Supplies	43,414.50	42,890.56	27,910.12	21,240.00	79,800.00
5208.000	Bldg Repair & Maint	38,106.00	41,038.92	41,100.00	55,044.00	105,598.00
5211.000	IT Fees	118,230.96	122,958.96	166,787.04	155,908.00	187,517.00
5212.000	Contracted Services	58,984.45	59,769.07	80,614.77	129,518.00	129,518.00
5222.000	Postage	81.77	9,981.00	16,000.00	16,000.00	12,000.00
5223.000	Tools & Small Equipment	441.31	487.88	23.19	4,000.00	500.00
5224.000	Dues and Publications	767.80	694.00	952.80	1,062.00	1,200.00
5240.000	Books & Publications	57,774.57	44,169.21	48,205.91	75,539.20	75,000.00
Department Total: 041 - Library		\$1,000,353.22	\$1,068,179.64	\$1,154,245.65	\$1,327,086.28	\$1,519,720.58
Department: 043 - Centennial Building						
5110.001	Regular Salaries/Wages	203,720.58	193,762.27	182,394.73	267,839.00	278,802.95
5110.002	Holidays	10,988.71	8,742.32	7,151.99	0.00	0.00
5110.003	Sick Leave	9,282.92	5,327.95	6,556.08	0.00	0.00
5110.004	Overtime	370.50	4,014.60	8,445.60	3,500.00	5,000.00
5110.010	Temp Wages	153.60	26,350.21	72,700.86	92,116.00	92,116.00
5120.001	Annual Leave	37,736.81	23,854.98	11,142.50	9,419.00	6,912.00
5120.002	SBS	16,010.86	16,063.83	17,678.30	22,857.37	23,467.29
5120.003	Medicare	3,302.04	3,799.74	4,047.55	5,406.68	5,551.05
5120.004	PERS	52,081.05	48,959.22	46,671.02	59,694.61	62,436.54
5120.005	Health Insurance	65,524.84	41,383.22	30,118.05	106,779.72	82,872.96
5120.006	Life Insurance	48.61	43.38	42.23	36.36	46.32
5120.007	Workmen's Compensation	10,295.64	9,442.22	9,710.79	11,157.92	9,924.33
5120.008	Unemployment	2,214.14	0.00	2,164.93	0.00	0.00
5120.011	PERS on Behalf	21,624.71	18,711.00	5,230.00	19,152.14	16,553.87
5201.000	Training and Travel	0.00	0.00	293.91	500.00	0.00
5203.001	Utilities	62,672.14	66,255.15	73,921.98	64,000.00	75,000.00
5205.000	Insurance	34,219.33	36,426.17	40,662.25	37,740.00	65,000.00
5206.000	Supplies	10,506.96	17,501.73	46,354.53	45,865.00	57,505.00
5207.000	Repairs and Maintenance	7,382.49	2,235.73	4,561.31	13,250.00	12,250.00
5208.000	Bldg Repair & Maint	46,614.00	62,875.92	105,702.96	109,579.00	167,165.00
5211.000	IT Fees	64,461.96	71,017.92	77,877.96	91,608.00	110,419.00
5212.000	Contracted Services	7,498.92	116,830.00	69,165.45	43,187.50	40,000.00
5224.000	Dues and Publications	0.00	28.30	0.00	0.00	0.00
5226.000	Advertising	595.35	831.60	792.00	150.00	300.00
5290.000	Other Expenses	500.00	12,680.00	0.00	0.00	1,100.00
Department Total: 043 - Centennial Building		\$667,806.16	\$787,137.46	\$823,386.98	\$1,003,838.30	\$1,112,422.31
Department: 047 - Senior Citizens						
5203.001	Utilities	22,061.32	19,356.47	20,126.74	20,000.00	22,000.00
5204.000	Telephone	2,789.89	2,497.87	2,730.99	2,300.00	3,000.00
5205.000	Insurance	3,573.49	3,292.46	3,259.28	3,500.00	5,000.00
5206.000	Supplies	2,911.38	2,606.68	2,305.69	3,850.00	4,000.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	3,300.00	3,500.00
5208.000	Bldg Repair & Maint	43,938.00	35,905.92	15,687.12	22,015.00	28,416.00
5221.000	Transportation/Vehicles	10,870.76	10,449.13	13,462.44	15,000.00	15,000.00
5290.000	Other Expenses	0.00	10,000.00	0.00	0.00	0.00
Department Total: 047 - Senior Citizens		\$86,144.84	\$84,108.53	\$57,572.26	\$69,965.00	\$80,916.00
Division Total: 540 - Public Service		\$1,754,304.22	\$1,939,425.63	\$2,035,204.89	\$2,400,889.58	\$2,713,058.89

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Level 3
Division: 545 - Contingency						
Department: 050 - Contingency						
5110.004	Overtime	7,679.45	0.00	0.00	0.00	0.00
5110.010	Temp Wages	32,121.15	0.00	0.00	0.00	0.00
5120.002	SBS	2,598.87	0.00	0.00	0.00	0.00
5120.003	Medicare	614.75	0.00	0.00	0.00	0.00
5120.007	Workmen's Compensation	1,883.36	0.00	0.00	0.00	0.00
5206.000	Supplies	37,497.16	0.00	0.00	0.00	0.00
5212.000	Contracted Services	2,975.00	0.00	0.00	0.00	0.00
5290.000	Other Expenses	1,784.16	0.00	0.00	0.00	0.00
Department Total: 050 - Contingency		\$87,153.90	\$0.00	\$0.00	\$0.00	\$0.00
Division Total: 545 - Contingency		\$87,153.90	\$0.00	\$0.00	\$0.00	\$0.00
Division: 550 - Other						
Department: 650 - Debt Payments						
Sub-Department: 951 - General						
5295.000	Interest Expense	6,298.54	4,760.88	3,222.24	2,888.00	2,553.00
7301.000	Note Principal Payments	22,309.77	22,309.77	22,309.77	22,311.00	22,311.00
Sub-Department Total: 951 - General		\$28,608.31	\$27,070.65	\$25,532.01	\$25,199.00	\$24,864.00
Department Total: 650 - Debt Payments		\$28,608.31	\$27,070.65	\$25,532.01	\$25,199.00	\$24,864.00
Department: 660 - Support Payments						
Sub-Department: 952 - School						
5203.000	Utilities	60,731.44	57,000.00	60,000.00	66,000.00	66,000.00
5208.000	Bldg Repair & Maint	150,000.00	150,050.00	150,000.00	150,000.00	640,000.00
5290.000	Other Expenses	7,370,580.38	8,157,150.00	8,608,868.00	8,311,498.00	8,229,162.00
Sub-Department Total: 952 - School		\$7,581,311.82	\$8,364,200.00	\$8,818,868.00	\$8,527,498.00	\$8,935,162.00
Department Total: 660 - Support Payments		\$7,581,311.82	\$8,364,200.00	\$8,818,868.00	\$8,527,498.00	\$8,935,162.00
Department: 670 - Fixed Assets						
7106.001	Fixed Assets-Admin	0.00	0.00	0.00	9,533.56	0.00
7106.003	Fixed Assets-Clerk	0.00	0.00	0.00	16,000.00	0.00
7106.007	Fixed Assets-Gen Office	0.00	0.00	0.00	36,000.00	0.00
7106.021	Fixed Assets-Police Dept	127,965.04	0.00	0.00	0.00	0.00
7106.023	Fixed Assets-Ambulance	0.00	0.00	0.00	0.00	32,000.00
7106.031	Fixed Assets-Public Works	0.00	5,799.00	0.00	0.00	0.00
7106.034	Fixed Assets-Recreation	0.00	0.00	0.00	6,238.00	0.00
7106.041	Fixed Assets - Library	0.00	0.00	0.00	15,199.74	0.00
7106.043	Fixed Assets - Cent Bldg	0.00	0.00	0.00	0.00	6,500.00
7108.031	Fixed Assets-Public Works	0.00	0.00	15,158.96	0.00	0.00
Department Total: 670 - Fixed Assets		\$127,965.04	\$5,799.00	\$15,158.96	\$82,971.30	\$38,500.00
Department: 680 - Transfer to Other Funds						
7200.000	Interfund Transfers Out	4,117,708.82	8,421,989.62	13,826,436.30	8,871,249.00	6,834,253.00
Department Total: 680 - Transfer to Other Funds		\$4,117,708.82	\$8,421,989.62	\$13,826,436.30	\$8,871,249.00	\$6,834,253.00

General Fund - Fund 700
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bond ing	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)	-	-	5,189,614	105,000	-	-	-	5,294,614
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	-	2,539,540	-	-	-	-	2,539,540
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	-	-	750,000	-	-	-	-	750,000
Authorized/in progress	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	-	1,079,106	-	-	-	-	1,079,106
Authorized/in progress	90885	Senior Center - ADA Ramp & Rear Porch Improvements	-	-	95,000	-	-	-	-	95,000
Authorized/in progress	90886	Community Playground Safety Improvements	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90887	Lower Moller East Playground Improvements	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90888	Pioneer Park Shelter Improvements	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90907	Police Department Heat Pumps	-	-	239,000	-	-	-	-	239,000
Authorized/in progress	90912	Crescent Harbor Restroom Replacement	1,784	-	76,000	154,000	-	-	-	231,784
Authorized/in progress	90939	City Hall Building Carpet Replacement	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90940	HCH Cedar Trim and Lam Beam Refinishing	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90961	Wachusetts Storm Drains (Peterson Phase II)	200,000	-	883,371	-	580,000	-	-	1,663,371
Authorized/in progress	90966	CBS Facilities Condition Assessment + Schools	-	-	400,000	-	-	-	-	400,000
Authorized/in progress	90967	Senior Center Interior Floor Replacement Upgrade Common Areas	-	-	40,000	-	-	-	-	40,000
Authorized/in progress	90968	Senior Center Roof Replacement	-	-	175,000	-	-	-	-	175,000
Authorized/in progress	90969	Water/Wastewater Replacement at Senior Center	-	-	135,000	-	-	-	-	135,000
Authorized/in progress	90962	Police Mud Bay Repeater	125,000	-	-	10,000	-	-	-	135,000
Authorized/in progress	90964	2022 Tourism Projects	-	-	-	502,178	-	-	-	502,178
Authorized/in progress	90989	ADA Second Bus Shelter	-	-	29,854	-	-	-	-	29,854
Authorized/in progress	90996	Housing Study	-	-	750,000	-	-	-	-	750,000
Authorized/in progress	90997	Streets Condition Assessment	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90998	Senior Center - Sprinkler Replacement	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	90999	Lincoln Street (Jeff Davis to Lake) Road & Utility Project	-	-	392,668	-	-	-	-	392,668
Authorized/in progress	91001	City/State Building - Exterior Painting	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	91002	Fire Hall-Carpet Replacement	-	-	125,000	-	-	-	-	125,000
Authorized/in progress	91003	City/State Building - Window Replacement	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	91004	Fire Hall - Replace Fire Alarm Control Panel	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90994	Safe Streets for All	550,000	-	150,000	-	-	-	-	700,000
Authorized/in progress	91019	UTV Storage at Cruise Terminal	-	-	-	25,000	-	-	-	25,000
Authorized/in progress	91016	Tyler New World Time & Attendance	-	-	88,000	-	-	-	-	88,000
Authorized/in progress	91017	Police Security Door and Radio Upgrade	223,400	-	-	-	-	-	-	223,400
Authorized/in progress Total			1,100,184	-	14,809,553	1,245,561	580,000	-	-	17,735,298
New FY25	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	250,000	-	-	-	-	250,000
New FY25	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	-	1,272,748	-	-	-	-	1,272,748
New FY25	90866	City Hall HVAC & Controls Replacement	-	-	675,000	-	-	-	-	675,000
New FY25	90878	Katlian Street Road and Utility (HPR to Lincoln)	-	-	250,000	-	-	-	-	250,000
New FY25	90907	Police Department Heat Pumps	-	-	200,000	-	-	-	-	200,000
New FY25	90912	Crescent Harbor Restroom Replacement	-	-	250,000	-	-	-	-	250,000
New FY25	TBD	Lifting HVAC Heat Pumps HCH, Library and UV	-	-	10,000	-	-	-	-	10,000
New FY25	TBD	Governmental Asset Security Gates	-	-	100,000	-	-	-	-	100,000
New FY25	TBD	Refurbishing the City-State Building Roof	-	-	175,000	-	-	-	175,000	350,000
New FY25	TBD	Installing Fiber Optic Cable from Fire Hall	-	-	-	460,000	-	-	-	460,000
New FY25	TBD	City Hall Water Heater Replacement	-	-	6,000	-	-	-	-	6,000
New FY25	TBD	Moller Exterior Clubhouse Painting	-	-	20,000	-	-	-	-	20,000
New FY25	TBD	City Hall Exterior Work	-	-	150,000	-	-	-	-	150,000
New FY25	TBD	Fire Hall Front Door Replacements	-	-	20,000	-	-	-	-	20,000
New FY25	TBD	Centralized permitting software	-	-	100,000	-	-	-	-	100,000
New FY25 Total			-	-	3,478,748	460,000	-	-	175,000	4,113,748
Physically complete	90739	Kettleson Memorial Library Expansion	5,350,000	-	392,114	1,212,842	-	-	-	6,954,956
Physically complete	90814	Cross Trail Multimodal Pathway Phase 6	2,382,698	-	165,171	50,000	-	-	-	2,597,869
Physically complete Total			7,732,698	-	557,285	1,262,842	-	-	-	9,552,825



ELECTRIC FUND

DRAFT

FISCAL YEAR 2025

OPERATING BUDGET

Electric Fund - Summary by Organization Report

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Projected Amount	2025 Draft Budget
Fund: 200 Electric Fund						
Revenue						
200-300-310 - State Revenue	\$ 233,848	\$ 622	\$ 72,544	\$ 208,058	\$ 208,058	\$ 206,988
200-300-315 - Federal Revenue	\$ 9,701	\$ 25,435	\$ 3,500	\$ -	\$ 2,000,000	\$ -
200-300-340 - Operating Revenue	\$ 18,314,208	\$ 19,653,916	\$ 20,669,241	\$ 20,538,280	\$ 20,865,600	\$ 21,390,118
200-300-350 - Non-Operating Revenue	\$ 382,372	\$ 188,415	\$ 186,823	\$ 200,000	\$ 226,000	\$ 202,000
200-300-360 - Uses of Prop & Investment	\$ (80,760)	\$ (582,020)	\$ 504,208	\$ 250,000	\$ 450,000	\$ 480,000
200-300-370 - Interfund Billings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200-300-380 - Miscellaneous	\$ 4,015	\$ 261,160	\$ 39,998	\$ 25,000	\$ 5,000	\$ 3,000
200-300-390 - Cash Basis Receipts	\$ 260,990	\$ 8,846,702	\$ 1,470,017	\$ 198,000	\$ 184,500	\$ 230,400
200-680 - Transfers Between Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Totals	\$ 19,124,375	\$ 28,394,229	\$ 22,946,329	\$ 21,419,338	\$ 23,939,158	\$ 22,512,506
Expenditures						
200-600-601 - Administration	\$ 1,638,179	\$ 1,442,526	\$ 1,407,475	\$ 3,361,617	\$ 3,064,000	\$ 3,321,010
200-600-602 - Stores	\$ 196,519	\$ 191,970	\$ 207,422	\$ 208,468	\$ 131,100	\$ 139,141
200-600-603 - Operations & Maintenance	\$ 3,270,335	\$ 3,797,664	\$ 3,700,577	\$ 4,788,069	\$ 4,437,500	\$ 5,265,075
200-600-604 - Transmission	\$ 148,327	\$ 197,569	\$ 177,340	\$ 227,500	\$ 133,400	\$ 789,685
200-600-605 - Distribution	\$ 1,505,676	\$ 1,787,927	\$ 1,854,078	\$ 2,485,984	\$ 2,372,300	\$ 2,510,061
200-600-606 - Metering	\$ 432,867	\$ 502,517	\$ 541,634	\$ 590,491	\$ 527,300	\$ 621,624
200-600-635 - Jobbing Expenses	\$ 183,875	\$ 156,831	\$ 93,953	\$ 150,000	\$ 133,000	\$ 150,000
200-640 - Depreciation/Amortization	\$ 7,903,250	\$ 8,250,132	\$ 5,700,203	\$ 8,212,389	\$ 5,700,000	\$ 5,700,206
200-650 - Debt Payments	\$ 2,579,921	\$ 3,034,416	\$ 3,079,249	\$ 6,758,657	\$ 6,758,700	\$ 6,775,544
200-670 - Fixed Assets	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
200-680 - Transfers Between Funds	\$ 2,105,507	\$ 1,655,000	\$ 3,571,630	\$ 3,775,000	\$ 3,775,000	\$ 7,526,001
200-690 - Other Financing Sources/Uses	\$ 784,336	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ 20,748,792	\$ 21,016,553	\$ 20,333,564	\$ 30,608,176	\$ 27,032,300	\$ 32,848,347
Fund Total: Electric Fund	\$ (1,624,417)	\$ 7,377,676	\$ 2,612,766	\$ (9,188,838)	\$ (3,093,142)	\$ (10,335,841)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 200 - Electric Fund						
EXPENSES						
400 - Salaries and Wages						
5110.001	Regular Salaries/Wages	1,751,921.92	2,006,624.15	2,015,204.70	2,927,545.84	2,911,501.36
5110.002	Holidays	90,346.84	102,420.53	107,573.13	0.00	0.00
5110.003	Sick Leave	93,960.90	95,715.18	89,164.00	0.00	0.00
5110.004	Overtime	263,888.50	270,370.10	322,085.51	200,000.00	220,000.01
5110.010	Temp Wages	274,398.21	304,220.16	260,800.27	175,000.00	200,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$2,474,516.37	\$2,779,350.12	\$2,794,827.61	\$3,302,545.84	\$3,331,501.37
450 - Fringe Benefits						
5120.001	Annual Leave	170,016.05	217,351.81	202,378.62	99,287.00	82,636.00
5120.002	SBS	158,317.40	174,053.09	174,209.28	201,583.62	203,180.68
5120.003	Medicare	38,341.77	42,744.54	43,923.62	49,348.33	49,504.99
5120.004	PERS	457,945.42	543,623.29	564,056.40	688,060.18	688,930.05
5120.005	Health Insurance	445,132.96	478,318.26	519,106.54	760,631.28	784,575.48
5120.006	Life Insurance	240.52	263.69	256.20	235.56	296.04
5120.007	Workmen's Compensation	80,326.21	70,800.46	62,687.87	53,021.17	48,634.59
5120.008	Unemployment	19,939.56	0.00	3,258.36	0.00	0.00
5120.009	IBEW Benefits	90,627.94	93,135.37	151,328.10	154,570.00	150,236.00
5120.011	PERS on Behalf	(173,800.25)	188,715.00	(421,625.00)	208,058.25	206,987.79
5400.000	OPEB Expense	(255,646.00)	(844,144.00)	(608,674.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$1,031,441.58	\$964,861.51	\$690,905.99	\$2,214,795.39	\$2,214,981.62
500 - Operating Expenses						
5201.000	Training and Travel	17,628.96	20,368.14	18,962.09	36,500.00	25,501.00
5202.000	Uniforms	7,258.18	19,818.83	15,923.46	34,165.83	8,152.00
5203.001	Utilities	33,759.25	29,581.21	34,367.16	33,000.00	37,000.00
5203.005	Fuel Oil	39,061.05	81,745.20	27,203.25	240,600.00	241,000.00
5204.000	Telephone	18,204.80	18,066.58	18,914.98	19,800.00	19,800.00
5204.001	Cell Phone Stipend	154.17	1,500.00	1,513.44	8,100.00	5,100.00
5205.000	Insurance	924,383.40	1,021,848.07	1,178,363.53	1,037,970.00	1,506,000.00
5206.000	Supplies	293,780.26	287,834.25	259,457.82	410,847.38	311,411.00
5207.000	Repairs and Maintenance	100,411.07	150,596.74	124,030.56	318,000.00	434,000.00
5208.000	Bldg Repair & Maint	13,588.00	17,859.96	18,788.04	31,001.00	25,000.00
5211.000	IT Fees	156,791.04	169,518.96	187,094.04	296,870.00	335,794.00
5212.000	Contracted Services	525,773.39	722,049.65	611,563.04	1,461,917.35	1,874,885.00
5214.000	Interdepartment Services	898,855.21	948,787.19	1,011,891.10	1,048,324.00	1,048,324.00
5221.000	Transportation/Vehicles	216,032.94	244,582.20	262,259.70	469,057.00	531,166.00
5222.000	Postage	3,659.58	7,191.92	6,686.38	7,210.00	7,210.00
5223.000	Tools & Small Equipment	52,296.08	69,743.11	99,156.84	102,826.00	128,750.00
5224.000	Dues and Publications	16,583.07	9,648.06	10,236.67	18,900.00	17,000.00
5226.000	Advertising	3,067.90	5,870.44	3,661.96	6,000.00	6,000.00
5227.002	Rent-Equipment	548.00	266.85	1,788.23	7,300.00	10,300.00
5227.003	Rent-Other	0.00	0.00	12,186.00	0.00	15,000.00
5230.000	Bad Debts	134,816.39	33,058.88	29,378.55	120,000.00	33,100.00
5231.000	Credit Card Expense	158,826.15	202,852.85	208,536.45	190,000.00	215,000.00
5290.000	Other Expenses	185,558.60	202,635.91	161,697.07	198,200.00	184,220.00
5295.000	Interest Expense	2,574,920.76	3,029,916.19	3,074,498.63	3,403,006.00	3,288,234.00
5297.000	Debt Admin Expense	5,000.00	4,500.00	4,750.00	0.00	5,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$6,380,958.25	\$7,299,841.19	\$7,382,908.99	\$9,499,594.56	\$10,312,947.00
600 - Amortization & Depreciation						
6101.100	Amortization - FERC lic	0.00	100,785.01	19,826.52	19,827.00	19,827.00
6201.000	Depreciation-Land Improve	15,149.76	15,149.76	15,149.76	15,150.00	15,150.00
6202.000	Depreciation-Plants	7,727,765.62	7,973,862.71	5,499,612.43	7,973,863.00	5,499,613.00
6205.000	Depreciation-Buildings	50,439.12	50,439.12	50,439.12	50,440.00	50,440.00
6206.000	Depreciation-Machinery	66,682.98	66,683.04	71,962.94	109,896.00	71,963.00
6208.000	Deprec-Furniture/Fixtures	7,939.92	7,939.92	7,939.92	7,940.00	7,940.00
6209.000	Deprec-Heat Conversions	35,272.65	35,272.68	35,272.68	35,273.00	35,273.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$7,903,250.05	\$8,250,132.24	\$5,700,203.37	\$8,212,389.00	\$5,700,206.00
691 - Other Financing Uses						
7740.000	Bonds issuance costs	784,336.08	0.00	0.00	0.00	0.00
<i>Account Classification Total: 691 - Other Financing Uses</i>		\$784,336.08	\$0.00	\$0.00	\$0.00	\$0.00
700 - Cash Basis Expenditures						
5291.000	Utility Subsidization	68,782.53	67,368.20	193,087.73	198,200.00	230,400.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	50,000.00	50,000.00
7200.000	Interfund Transfers Out	2,105,507.00	1,655,000.00	3,571,630.00	3,775,000.00	7,526,001.00
7301.000	Note Principal Payments	0.00	0.00	0.00	110,651.00	112,310.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	3,245,000.00	3,370,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$2,174,289.53	\$1,722,368.20	\$3,764,717.73	\$7,378,851.00	\$11,288,711.00
EXPENSES Total		\$20,748,791.86	\$21,016,553.26	\$20,333,563.69	\$30,608,175.79	\$32,848,346.99
Fund REVENUE Total: 200 - Electric Fund						
Fund EXPENSE Total: 200 - Electric Fund		\$20,748,791.86	\$21,016,553.26	\$20,333,563.69	\$30,608,175.79	\$32,848,346.99
Fund Total: 200 - Electric Fund		(\$20,748,791.86)	(\$21,016,553.26)	(\$20,333,563.69)	(\$30,608,175.79)	(\$32,848,346.99)

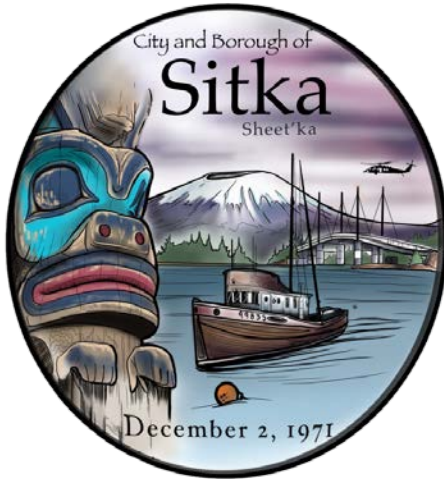
Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 200 - Electric Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.001	Regular Salaries/Wages	176,774.80	209,499.99	254,755.00	317,075.20	229,074.48
5110.002	Holidays	6,970.00	4,986.68	8,764.52	0.00	0.00
5110.003	Sick Leave	21,082.30	5,184.25	10,020.15	0.00	0.00
5110.004	Overtime	9,225.00	4,263.98	2,825.47	200,000.00	220,000.01
5110.010	Temp Wages	114,103.92	78,819.40	73,684.15	175,000.00	200,000.00
5120.001	Annual Leave	5,779.06	63,767.86	(16,213.98)	10,432.00	7,910.00
5120.002	SBS	20,471.69	18,400.14	21,191.97	36,041.76	34,167.62
5120.003	Medicare	4,828.42	4,583.65	5,283.31	10,190.61	9,526.25
5120.004	PERS	44,319.52	51,368.65	62,656.96	113,756.44	98,796.48
5120.005	Health Insurance	55,288.54	47,796.66	60,650.22	66,859.32	78,303.60
5120.006	Life Insurance	22.20	25.74	34.00	36.36	22.20
5120.007	Workmen's Compensation	1,135.41	1,051.54	1,548.33	8,501.00	7,945.60
5120.011	PERS on Behalf	(347,953.92)	4,225.00	(479,711.00)	69,352.75	68,995.93
5201.000	Training and Travel	17,283.86	14,498.61	10,992.28	15,500.00	15,000.00
5202.000	Uniforms	0.00	573.20	1,355.59	2,200.00	2,200.00
5203.001	Utilities	24,181.82	20,684.92	23,428.31	22,000.00	25,000.00
5203.005	Fuel Oil	8,968.97	19,323.35	19,166.40	20,000.00	20,000.00
5204.000	Telephone	17,537.57	17,455.75	18,294.84	19,000.00	19,000.00
5204.001	Cell Phone Stipend	25.00	300.00	300.00	900.00	900.00
5205.000	Insurance	163,866.40	169,193.07	177,165.74	185,000.00	242,000.00
5206.000	Supplies	8,805.29	12,520.22	10,732.41	13,000.00	13,000.00
5207.000	Repairs and Maintenance	0.00	568.20	84.83	2,000.00	2,000.00
5208.000	Bldg Repair & Maint	13,588.00	17,859.96	18,788.04	31,001.00	25,000.00
5211.000	IT Fees	156,791.04	169,518.96	187,094.04	296,870.00	335,794.00
5212.000	Contracted Services	64,847.57	37,461.79	55,144.13	143,026.85	90,200.00
5214.000	Interdepartment Services	898,855.21	948,412.27	1,011,891.10	1,048,324.00	1,048,324.00
5222.000	Postage	3,639.18	7,008.98	6,686.38	7,100.00	7,100.00
5223.000	Tools & Small Equipment	4,110.62	5,626.20	3,297.11	5,750.00	5,750.00
5224.000	Dues and Publications	16,464.07	9,081.06	9,611.92	15,500.00	15,500.00
5226.000	Advertising	3,067.90	5,870.44	3,661.96	6,000.00	6,000.00
5227.003	Rent-Other	0.00	0.00	12,186.00	0.00	15,000.00
5230.000	Bad Debts	134,816.39	33,058.88	29,378.55	120,000.00	33,100.00
5231.000	Credit Card Expense	158,826.15	202,852.85	208,536.45	190,000.00	215,000.00
5290.000	Other Expenses	17,320.21	33,459.55	9,776.43	13,000.00	0.00
5291.000	Utility Subsidization	68,782.53	67,368.20	193,087.73	198,200.00	230,400.00
5400.000	OPEB Expense	(255,646.00)	(844,144.00)	(608,674.00)	0.00	0.00
Department Total: 601 - Administration		\$1,638,178.72	\$1,442,526.00	\$1,407,475.34	\$3,361,617.29	\$3,321,010.17
Department: 602 - Stores						
5110.001	Regular Salaries/Wages	81,440.00	75,004.00	88,414.24	105,346.00	74,750.56
5110.002	Holidays	4,500.00	4,968.00	5,191.56	0.00	0.00
5110.003	Sick Leave	990.00	9,292.00	0.00	0.00	0.00
5110.004	Overtime	8,865.00	9,614.00	12,042.12	0.00	0.00
5120.001	Annual Leave	7,380.00	7,084.00	7,114.36	3,935.00	2,225.00
5120.002	SBS	6,324.62	6,498.48	6,912.38	6,698.60	4,718.54
5120.003	Medicare	1,496.04	1,537.17	1,635.06	1,584.52	1,116.11
5120.004	PERS	21,638.23	23,245.64	24,730.68	23,176.03	16,444.99
5120.005	Health Insurance	22,728.30	23,036.80	25,277.18	27,866.28	0.00
5120.006	Life Insurance	14.16	14.16	14.16	14.16	8.04
5120.007	Workmen's Compensation	3,796.86	3,099.21	2,808.31	2,138.58	1,308.17
5120.009	IBEW Benefits	0.00	0.00	3,371.63	4,160.00	5,220.00
5120.011	PERS on Behalf	6,936.85	8,413.00	2,751.00	0.00	0.00
5201.000	Training and Travel	0.00	0.00	0.00	2,000.00	0.00
5202.000	Uniforms	0.00	0.00	0.00	350.00	350.00
5206.000	Supplies	21,091.11	11,430.04	20,918.60	20,199.12	22,000.00
5207.000	Repairs and Maintenance	97.50	44.27	0.00	1,000.00	1,000.00
5212.000	Contracted Services	0.00	67.80	0.00	0.00	0.00
5223.000	Tools & Small Equipment	9,101.37	8,054.15	5,616.45	9,000.00	9,000.00
5224.000	Dues and Publications	119.00	567.00	624.75	1,000.00	1,000.00
Department Total: 602 - Stores		\$196,519.04	\$191,969.72	\$207,422.48	\$208,468.29	\$139,141.41
Department: 603 - Operations & Maintenance						
5110.001	Regular Salaries/Wages	967,746.78	1,069,485.44	1,021,628.22	1,388,333.24	1,407,774.60
5110.002	Holidays	50,965.26	63,281.43	60,945.01	0.00	0.00
5110.003	Sick Leave	46,589.42	54,034.30	55,111.40	0.00	0.00
5110.004	Overtime	54,962.04	50,091.01	57,410.94	0.00	0.00
5110.010	Temp Wages	64,267.95	71,822.06	88,423.83	0.00	0.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
5120.001	Annual Leave	95,792.04	86,919.27	144,669.93	48,801.00	44,582.00
5120.002	SBS	78,490.96	85,585.46	87,567.86	88,094.54	89,027.30
5120.003	Medicare	18,566.26	20,244.50	20,713.34	20,838.15	21,058.80
5120.004	PERS	252,789.27	288,714.43	282,473.36	305,432.03	309,708.39
5120.005	Health Insurance	232,558.64	239,021.99	274,205.49	366,846.60	414,550.20
5120.006	Life Insurance	128.64	138.09	126.94	106.20	139.32
5120.007	Workmen's Compensation	43,709.76	37,744.67	31,451.51	23,680.93	22,588.16
5120.008	Unemployment	8,169.42	0.00	0.00	0.00	0.00
5120.009	IBEW Benefits	0.00	0.00	34,824.26	45,760.00	56,376.00
5120.011	PERS on Behalf	83,068.59	104,617.00	32,566.00	69,352.75	0.00
5201.000	Training and Travel	345.10	1,950.97	1,976.22	10,000.00	10,500.00
5202.000	Uniforms	182.53	0.00	2,317.49	5,600.00	5,600.00
5203.001	Utilities	9,577.43	8,896.29	10,938.85	11,000.00	12,000.00
5203.005	Fuel Oil	30,092.08	62,421.85	8,036.85	220,600.00	221,000.00
5204.000	Telephone	667.23	610.83	620.14	800.00	800.00
5204.001	Cell Phone Stipend	0.00	0.00	50.00	0.00	3,300.00
5205.000	Insurance	760,517.00	852,655.00	1,001,197.79	852,970.00	1,264,000.00
5206.000	Supplies	32,606.74	74,256.00	70,086.77	96,064.22	97,400.00
5207.000	Repairs and Maintenance	59,874.70	97,485.91	40,204.55	207,000.00	226,000.00
5212.000	Contracted Services	185,650.29	328,004.56	203,504.59	778,759.25	819,000.00
5221.000	Transportation/Vehicles	540.00	540.00	41.64	540.00	540.00
5222.000	Postage	20.40	139.65	0.00	110.00	110.00
5223.000	Tools & Small Equipment	23,713.56	30,136.81	17,717.18	55,380.00	44,000.00
5224.000	Dues and Publications	0.00	0.00	0.00	500.00	500.00
5227.002	Rent-Equipment	548.00	266.85	988.17	7,300.00	10,300.00
5290.000	Other Expenses	168,195.21	168,599.55	150,779.00	184,200.00	184,220.00
Department Total: 603 - Operations & Maintenance		\$3,270,335.30	\$3,797,663.92	\$3,700,577.33	\$4,788,068.91	\$5,265,074.77
Department: 604 - Transmission						
5110.001	Regular Salaries/Wages	4,027.32	2,536.00	0.00	0.00	0.00
5110.004	Overtime	1,118.70	0.00	2,332.00	0.00	0.00
5110.010	Temp Wages	367.50	0.00	0.00	0.00	0.00
5120.002	SBS	364.14	155.46	142.96	0.00	0.00
5120.003	Medicare	86.14	36.78	33.80	0.00	0.00
5120.004	PERS	1,170.78	557.92	513.04	0.00	0.00
5120.005	Health Insurance	188.12	1,152.72	800.42	0.00	0.00
5120.006	Life Insurance	0.14	0.71	0.28	0.00	0.00
5120.007	Workmen's Compensation	218.59	73.81	58.30	0.00	0.00
5120.009	IBEW Benefits	0.00	0.00	67.14	0.00	0.00
5120.011	PERS on Behalf	90.93	201.00	57.00	0.00	0.00
5206.000	Supplies	1,825.29	5,043.12	1,729.08	11,000.00	29,000.00
5207.000	Repairs and Maintenance	11,302.91	38,493.53	25,771.18	41,000.00	65,000.00
5212.000	Contracted Services	127,490.00	142,966.98	145,551.39	170,000.00	685,685.00
5223.000	Tools & Small Equipment	76.27	6,351.15	283.84	5,500.00	10,000.00
Department Total: 604 - Transmission		\$148,326.83	\$197,569.18	\$177,340.43	\$227,500.00	\$789,685.00
Department: 605 - Distribution						
5110.001	Regular Salaries/Wages	315,676.63	403,194.82	404,085.39	816,028.60	893,507.80
5110.002	Holidays	16,004.08	14,881.08	19,199.44	0.00	0.00
5110.003	Sick Leave	18,839.58	16,335.04	12,515.42	0.00	0.00
5110.004	Overtime	188,017.32	204,371.01	244,522.20	0.00	0.00
5110.010	Temp Wages	95,658.84	153,578.70	97,983.54	0.00	0.00
5120.001	Annual Leave	35,929.45	42,485.88	27,236.36	24,901.00	16,469.00
5120.002	SBS	37,248.16	45,507.80	39,044.76	51,567.20	55,781.67
5120.003	Medicare	9,717.97	12,106.95	11,681.16	12,197.82	13,194.69
5120.004	PERS	89,069.89	116,796.08	126,689.53	179,528.03	196,573.53
5120.005	Health Insurance	66,045.91	87,611.44	81,935.94	217,315.80	196,310.40
5120.006	Life Insurance	32.90	42.29	37.67	36.36	84.00
5120.007	Workmen's Compensation	22,580.06	20,555.25	19,388.65	12,576.71	11,430.72
5120.008	Unemployment	11,770.14	0.00	3,258.36	0.00	0.00
5120.009	IBEW Benefits	90,627.94	93,135.37	103,679.17	92,170.00	73,080.00
5120.011	PERS on Behalf	67,862.75	48,570.00	15,300.00	69,352.75	137,991.86
5201.000	Training and Travel	0.00	3,302.56	4,009.49	6,000.00	1.00
5202.000	Uniforms	7,075.65	19,245.63	12,250.38	24,965.83	2.00
5204.001	Cell Phone Stipend	75.00	300.00	263.44	900.00	0.00
5206.000	Supplies	34,847.92	28,944.36	62,583.27	80,000.00	8.00
5207.000	Repairs and Maintenance	29,135.96	14,004.83	57,970.00	50,000.00	70,000.00
5212.000	Contracted Services	138,635.00	198,890.25	191,607.21	352,331.25	255,000.00
5221.000	Transportation/Vehicles	215,492.94	244,042.20	262,218.06	468,517.00	530,626.00
5223.000	Tools & Small Equipment	15,294.26	19,469.82	54,677.26	25,196.00	60,000.00
5224.000	Dues and Publications	0.00	0.00	0.00	1,400.00	0.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
5227.002	Rent-Equipment	0.00	0.00	800.06	0.00	0.00
5290.000	Other Expenses	37.50	555.99	1,141.64	1,000.00	0.00
Department Total: 605 - Distribution		\$1,505,675.85	\$1,787,927.35	\$1,854,078.40	\$2,485,984.35	\$2,510,060.67
Department: 606 - Metering						
5110.001	Regular Salaries/Wages	206,256.39	241,490.40	236,266.65	300,762.80	306,393.92
5110.002	Holidays	11,907.50	14,303.34	13,472.60	0.00	0.00
5110.003	Sick Leave	6,459.60	10,869.59	11,517.03	0.00	0.00
5110.004	Overtime	1,700.44	2,030.10	2,952.78	0.00	0.00
5120.001	Annual Leave	25,135.50	17,094.80	39,571.95	11,218.00	11,450.00
5120.002	SBS	15,417.83	17,573.90	18,676.85	19,181.52	19,485.55
5120.003	Medicare	3,646.94	4,156.99	4,417.86	4,537.23	4,609.14
5120.004	PERS	48,957.73	61,749.61	64,735.23	66,167.65	67,406.66
5120.005	Health Insurance	68,323.45	79,160.95	73,257.38	81,743.28	95,411.28
5120.006	Life Insurance	42.48	42.48	42.48	42.48	42.48
5120.007	Workmen's Compensation	8,885.53	8,259.20	7,378.78	6,123.95	5,361.94
5120.009	IBEW Benefits	0.00	0.00	9,375.99	12,480.00	15,560.00
5120.011	PERS on Behalf	16,194.55	22,689.00	7,412.00	0.00	0.00
5201.000	Training and Travel	0.00	616.00	1,984.10	3,000.00	0.00
5202.000	Uniforms	0.00	0.00	0.00	1,050.00	0.00
5204.001	Cell Phone Stipend	54.17	900.00	900.00	6,300.00	900.00
5206.000	Supplies	10,728.87	6,753.56	16,352.08	40,584.04	3.00
5207.000	Repairs and Maintenance	0.00	0.00	0.00	17,000.00	70,000.00
5212.000	Contracted Services	9,150.53	14,658.27	15,755.72	17,800.00	25,000.00
5222.000	Postage	0.00	43.29	0.00	0.00	0.00
5223.000	Tools & Small Equipment	0.00	104.98	17,565.00	2,000.00	0.00
5224.000	Dues and Publications	0.00	0.00	0.00	500.00	0.00
5290.000	Other Expenses	5.68	20.82	0.00	0.00	0.00
Department Total: 606 - Metering		\$432,867.19	\$502,517.28	\$541,634.48	\$590,490.95	\$621,623.97
Department: 635 - Jobbing Expenses						
5110.001	Regular Salaries/Wages	0.00	5,413.50	10,055.20	0.00	0.00
5110.010	Temp Wages	0.00	0.00	708.75	0.00	0.00
5120.002	SBS	0.00	331.85	672.50	0.00	0.00
5120.003	Medicare	0.00	78.50	159.09	0.00	0.00
5120.004	PERS	0.00	1,190.96	2,257.60	0.00	0.00
5120.005	Health Insurance	0.00	537.70	2,979.91	0.00	0.00
5120.006	Life Insurance	0.00	0.22	0.67	0.00	0.00
5120.007	Workmen's Compensation	0.00	16.78	53.99	0.00	0.00
5120.009	IBEW Benefits	0.00	0.00	9.91	0.00	0.00
5206.000	Supplies	183,875.04	148,886.95	77,055.61	150,000.00	150,000.00
5214.000	Interdepartment Services	0.00	374.92	0.00	0.00	0.00
Department Total: 635 - Jobbing Expenses		\$183,875.04	\$156,831.38	\$93,953.23	\$150,000.00	\$150,000.00
Division Total: 600 - Operations		\$7,375,777.97	\$8,077,004.83	\$7,982,481.69	\$11,812,129.79	\$12,796,595.99
Division: 640 - Depreciation/Amortization						
6101.100	Amortization - FERC lic	0.00	100,785.01	19,826.52	19,827.00	19,827.00
6201.000	Depreciation-Land Improve	15,149.76	15,149.76	15,149.76	15,150.00	15,150.00
6202.000	Depreciation-Plants	7,727,765.62	7,973,862.71	5,499,612.43	7,973,863.00	5,499,613.00
6205.000	Depreciation-Buildings	50,439.12	50,439.12	50,439.12	50,440.00	50,440.00
6206.000	Depreciation-Machinery	66,682.98	66,683.04	71,962.94	109,896.00	71,963.00
6208.000	Deprec-Furniture/Fixtures	7,939.92	7,939.92	7,939.92	7,940.00	7,940.00
6209.000	Deprec-Heat Conversions	35,272.65	35,272.68	35,272.68	35,273.00	35,273.00
Division Total: 640 - Depreciation/Amortization		\$7,903,250.05	\$8,250,132.24	\$5,700,203.37	\$8,212,389.00	\$5,700,206.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	2,574,920.76	3,029,916.19	3,074,498.63	3,403,006.00	3,288,234.00
5297.000	Debt Admin Expense	5,000.00	4,500.00	4,750.00	0.00	5,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	110,651.00	112,310.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	3,245,000.00	3,370,000.00
Division Total: 650 - Debt Payments		\$2,579,920.76	\$3,034,416.19	\$3,079,248.63	\$6,758,657.00	\$6,775,544.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	50,000.00	50,000.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	2,105,507.00	1,655,000.00	3,571,630.00	3,775,000.00	7,526,001.00
Division Total: 680 - Transfers Between Funds		\$2,105,507.00	\$1,655,000.00	\$3,571,630.00	\$3,775,000.00	\$7,526,001.00
Division: 690 - Other Financing Sources/Uses						
7740.000	Bonds issuance costs	784,336.08	0.00	0.00	0.00	0.00
Division Total: 690 - Other Financing Sources/Uses		\$784,336.08	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES Total		\$20,748,791.86	\$21,016,553.26	\$20,333,563.69	\$30,608,175.79	\$32,848,346.99
Fund REVENUE Total: 200 - Electric Fund						
Fund EXPENSE Total: 200 - Electric Fund		\$20,748,791.86	\$21,016,553.26	\$20,333,563.69	\$30,608,175.79	\$32,848,346.99

Electric Fund - Fund 710
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source - Total authorized (approved + contingent)
Authorized/in progress	90261	Island Improvements	-	-	745,000	24,500	-	-	-	769,500
Authorized/in progress	90410	SCADA Communication Upgrades	-	-	110,000	-	-	-	-	110,000
Authorized/in progress	90410	SCADA System Enhancements	-	-	775,336	-	-	-	-	775,336
Authorized/in progress	90777	Metering	-	-	1,095,000	-	-	-	-	1,095,000
Authorized/in progress	90840	Green Lake Power Plant Pre Overhaul Inspection	-	-	374,256	-	-	-	-	374,256
Authorized/in progress	90841	Jarvis Fuel System Repairs and Storage Tanks	-	-	304,458	-	-	-	-	304,458
Authorized/in progress	90868	69 kv Thimbleberry Trans Line Bypass	-	-	5,000	-	-	-	-	5,000
Authorized/in progress	90942	Master Plan/rate study	-	-	400,000	-	-	-	-	400,000
Authorized/in progress	90943	Asset management/GIS	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90944	Howell -- Bunger valve/gate	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90945	Facility security cameras	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90946	Mobile diesel generator	-	-	40,000	-	-	-	-	40,000
Authorized/in progress	90947	Green Lake Excitation upgrade	-	-	125,000	-	-	-	-	125,000
Authorized/in progress	90948	Green Lake Dam power cable replacement	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90970	Blue Lake upgrades	-	-	641,000	-	-	-	-	641,000
Authorized/in progress	90971	Green Lake upgrades	-	-	378,000	-	-	-	-	378,000
Authorized/in progress	90972	Green Lake Phase 2/3	-	-	2,515,000	-	5,500,000	-	-	8,015,000
Authorized/in progress	90973	Regulatory/FERC	-	-	550,000	-	-	-	-	550,000
Authorized/in progress	90974	Future Initiatives	-	-	65,000	-	-	-	-	65,000
Authorized/in progress	90975	Diesel Generation upgrades	-	-	2,265,000	-	-	-	-	2,265,000
Authorized/in progress	90976	Transmission and Distribution (Feeder Improvements)	-	-	2,052,003	-	-	-	-	2,052,003
Authorized/in progress	90977	Substation upgrades	-	-	480,000	-	-	-	-	480,000
Authorized/in progress	90978	Grid Expansion	-	-	250,000	-	-	-	-	250,000
Authorized/in progress Total			-	-	13,505,053	24,500	5,500,000	-	-	19,029,553
New FY25										
New FY25	90261	Island Improvements	-	-	300,000	-	-	-	-	300,000
New FY25	90777	Metering	-	-	131,446	-	-	-	-	131,446
New FY25	90868	69 kv Thimbleberry Trans Line Bypass	-	-	500,000	-	-	-	-	500,000
New FY25	TBD	Hydro-power Generation	-	-	500,000	-	-	-	-	500,000
New FY25	90972	Green Lake Phase 2/3	-	-	4,133,015	-	-	-	-	4,133,015
New FY25	90973	Regulatory/FERC	-	-	640,000	-	-	-	-	640,000
New FY25	90975	Diesel Generation upgrades	-	-	500,000	-	-	-	-	500,000
New FY25	90976	Transmission and Distribution (Feeder Improvements)	-	-	750,000	-	-	-	-	750,000
New FY25 Total			-	-	7,454,461	-	-	-	-	7,454,461
FY25 Reallocation										
FY25 Reallocation	90610	Blue Lake FERC License Mitigation	-	-	(50,000)	-	-	-	-	(50,000)
FY25 Reallocation	90777	Metering	-	-	148,573	-	-	-	-	148,573
FY25 Reallocation	90823	Marine St. N-1 Design to New HPR	-	-	(145,528)	-	-	-	-	(145,528)
FY25 Reallocation	90829	Harbor Meters	-	-	(148,573)	-	-	-	-	(148,573)
FY25 Reallocation	90839	Green Lake Power Plant 35 Year Overhaul-Phase 1	-	-	(79,899)	-	-	-	-	(79,899)
FY25 Reallocation	90884	Blue Lake Dam Completion	-	-	(37,515)	-	-	-	-	(37,515)
FY25 Reallocation	90970	Blue Lake upgrades	-	-	37,515	-	-	-	-	37,515
FY25 Reallocation	90971	Green Lake upgrades	-	-	(287,059)	-	-	-	-	(287,059)
FY25 Reallocation	90972	Green Lake Phase 2/3	-	-	366,958	-	-	-	-	366,958
FY25 Reallocation	90973	Regulatory/FERC	-	-	50,000	-	-	-	-	50,000
FY25 Reallocation	90977	Substation upgrades	-	-	145,528	-	-	-	-	145,528
FY25 Reallocation Total			-	-	-	-	-	-	-	-
Grand Total			-	-	20,959,514	24,500	5,500,000	-	-	26,484,014



WATER FUND

DRAFT

FISCAL YEAR 2025

OPERATING BUDGET

Water Fund - Summary by Organization Report

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Projected Amount	2025 Draft Budget
Fund: 210 Water Fund						
Revenue						
210-300-310 - State Revenue	\$ 23,576	\$ 58	\$ 7,359	\$ 19,412	\$ 19,412	\$ 20,997
210-300-315 - Federal Revenue	-	-	-	-	-	-
210-300-340 - Operating Revenue	2,888,751.36	3,117,652.09	3,327,094.05	3,503,200.00	3,601,600.00	3,718,300.00
210-300-350 - Non-Operating Revenue	17,925.00	26,600.00	21,640.00	15,000.00	28,100.00	15,000.00
210-300-360 - Uses of Prop & Investment	(45,150.50)	(19,752.59)	(165,662.05)	30,000.00	165,400.00	100,000.00
210-300-370 - Interfund Billings	-	-	-	-	-	-
210-300-380 - Miscellaneous	726.73	4,513.49	8,094.88	7,000.00	1,000.00	1,000.00
210-300-390 - Cash Basis Receipts	189,067.29	530,000.00	50,000.00	-	-	-
210-680 - Transfers Between Funds	-	-	-	-	-	-
Revenue Totals	\$ 3,074,896	\$ 3,659,071	\$ 3,248,526	\$ 3,574,612	\$ 3,815,512	\$ 3,855,297
Expenditures						
210-600-601 - Administration	\$ 601,818	\$ 543,559	\$ 570,874	\$ 676,421	\$ 626,657	\$ 815,789
210-600-605 - Distribution	461,779	413,848	560,805	767,216	498,097	994,826
210-600-610 - Treatment	310,573	280,684	343,329	386,956	358,135	469,183
210-600-635 - Jobbing Expenses	-	-	-	-	-	-
210-640 - Depreciation/Amortization	1,392,250	1,396,777	1,396,226	1,396,779	1,396,779	2,122,227
210-650 - Debt Payments	93,542	149,521	279,593	1,756,934	936,300	1,692,615
210-670 - Fixed Assets	-	-	-	-	-	60,000
210-680 - Transfers Between Funds	5,760,165	9,091,361	1,792,928	1,220,000	1,220,000	1,337,844
210-690 - Other Financing Sources/Uses	-	-	-	-	-	-
Expenditure Totals	\$ 8,620,126	\$ 11,875,750	\$ 4,943,754	\$ 6,204,306	\$ 5,035,967	\$ 7,492,484
Fund Total: Water Fund	\$ (5,545,231)	\$ (8,216,679)	\$ (1,695,228)	\$ (2,629,694)	\$ (1,220,455)	\$ (3,637,187)

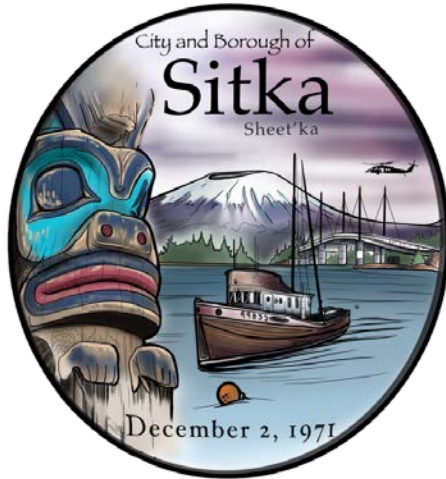
Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 210 - Water Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	173,427.61	172,474.35	204,002.48	253,966.18	372,529.52
5110.002	Holidays	8,782.36	10,298.85	10,413.72	0.00	0.00
5110.003	Sick Leave	12,375.99	10,627.21	8,055.27	0.00	0.00
5110.004	Overtime	18,321.52	17,336.51	23,207.23	23,000.00	25,000.01
5110.010	Temp Wages	0.00	0.00	0.00	20,000.00	20,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$212,907.48	\$210,736.92	\$245,678.70	\$296,966.18	\$417,529.53
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	22,906.64	25,789.60	31,590.81	14,740.00	16,540.00
5120.002	SBS	14,267.60	14,621.99	16,720.24	19,107.61	26,608.60
5120.003	Medicare	3,374.88	3,458.72	3,955.05	4,519.74	6,294.01
5120.004	PERS	48,612.47	52,254.28	59,809.47	60,932.46	87,456.53
5120.005	Health Insurance	87,089.79	77,437.43	85,927.05	94,724.76	157,368.72
5120.006	Life Insurance	42.48	42.48	42.48	42.48	36.36
5120.007	Workmen's Compensation	7,701.49	7,104.50	8,204.87	8,612.07	10,020.82
5120.011	PERS on Behalf	59,084.95	(8,995.00)	(12,386.00)	19,412.42	20,997.00
5400.000	OPEB Expense	(27,233.00)	(76,263.00)	(71,323.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$215,847.30	\$95,451.00	\$122,540.97	\$222,091.54	\$325,322.04
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	2,638.89	10,505.09	5,702.50	8,500.00	8,500.00
5202.000	Uniforms	622.29	583.01	1,107.44	1,000.00	1,200.00
5203.001	Utilities	84,980.79	101,565.05	96,794.38	190,000.00	240,000.00
5203.005	Fuel Oil	1,425.24	3,945.17	3,299.65	3,500.00	3,500.00
5204.001	Cell Phone Stipend	900.00	900.00	900.00	900.00	900.00
5205.000	Insurance	56,067.15	55,185.02	80,868.58	80,000.00	152,000.00
5206.000	Supplies	106,532.43	111,599.44	126,417.44	142,250.00	173,500.00
5207.000	Repairs and Maintenance	31,550.73	30,317.92	40,559.38	40,000.00	84,000.00
5208.000	Bldg Repair & Maint	4,313.00	4,837.92	8,337.96	12,521.00	31,458.00
5211.000	IT Fees	33,645.96	38,731.92	30,465.96	50,364.00	68,223.00
5212.000	Contracted Services	36,748.02	36,751.57	35,132.22	89,770.06	83,225.00
5214.000	Interdepartment Services	449,379.10	449,717.14	439,819.59	354,765.00	398,248.00
5221.000	Transportation/Vehicles	13,784.02	22,492.92	22,492.97	40,765.00	61,342.00
5222.000	Postage	4,631.29	7,565.15	6,187.50	7,800.00	7,800.00
5223.000	Tools & Small Equipment	2,053.05	6,087.00	5,870.25	16,800.00	12,000.00
5224.000	Dues and Publications	574.00	1,079.00	1,186.50	2,000.00	2,000.00
5226.000	Advertising	484.75	77.60	0.00	1,100.00	1,100.00
5227.002	Rent-Equipment	0.00	244.60	1,149.50	3,000.00	3,000.00
5230.000	Bad Debts	36,620.62	9,886.58	9,453.07	35,000.00	9,900.00
5231.000	Credit Card Expense	25,837.54	34,975.07	36,765.31	35,000.00	42,000.00
5290.000	Other Expenses	447.42	2,305.25	3,669.06	2,500.00	3,050.00
5290.100	Unanticipated Repairs	52,178.76	2,550.00	150,608.62	150,000.00	150,000.00
5295.000	Interest Expense	93,541.58	149,521.26	279,593.07	423,542.00	358,574.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$1,038,956.63	\$1,081,423.68	\$1,386,380.95	\$1,735,077.06	\$1,895,520.00
<i>600 - Amortization & Depreciation</i>						
6202.000	Depreciation-Plants	1,083,806.81	1,084,595.12	1,084,043.79	1,084,596.00	1,810,044.00
6205.000	Depreciation-Buildings	296,720.40	296,720.40	296,720.40	296,721.00	296,721.00
6206.000	Depreciation-Machinery	11,722.54	15,461.79	15,461.76	15,462.00	15,462.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$1,392,249.75	\$1,396,777.31	\$1,396,225.95	\$1,396,779.00	\$2,122,227.00
<i>700 - Cash Basis Expenditures</i>						
7103.000	Fixed Assets-Plant	0.00	0.00	0.00	0.00	50,000.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	0.00	10,000.00
7200.000	Interfund Transfers Out	5,760,165.31	9,091,361.20	1,792,927.72	1,220,000.00	1,337,844.00
7301.000	Note Principal Payments	0.00	0.00	0.00	1,333,392.00	1,334,041.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$5,760,165.31	\$9,091,361.20	\$1,792,927.72	\$2,553,392.00	\$2,731,885.00
EXPENSES Total		\$8,620,126.47	\$11,875,750.11	\$4,943,754.29	\$6,204,305.78	\$7,492,483.57
Fund REVENUE Total: 210 - Water Fund						
Fund EXPENSE Total: 210 - Water Fund		\$8,620,126.47	\$11,875,750.11	\$4,943,754.29	\$6,204,305.78	\$7,492,483.57
Fund Total: 210 - Water Fund		(\$8,620,126.47)	(\$11,875,750.11)	(\$4,943,754.29)	(\$6,204,305.78)	(\$7,492,483.57)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 210 - Water Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.004	Overtime	0.00	0.00	0.00	23,000.00	25,000.01
5110.010	Temp Wages	0.00	0.00	0.00	20,000.00	20,000.00
5120.001	Annual Leave	5,248.86	(2,350.75)	5,408.56	14,740.00	16,540.00
5120.002	SBS	0.00	0.00	0.00	3,539.46	3,772.40
5120.003	Medicare	0.00	0.00	0.00	837.23	892.33
5120.004	PERS	0.00	0.00	0.00	5,060.00	5,500.00
5120.007	Workmen's Compensation	0.00	0.00	0.00	1,247.00	1,080.00
5201.000	Training and Travel	50.00	467.70	392.40	0.00	0.00
5203.001	Utilities	192.63	0.00	0.00	0.00	0.00
5203.005	Fuel Oil	1,425.24	3,945.17	3,299.65	3,500.00	3,500.00
5205.000	Insurance	56,067.15	55,185.02	80,868.58	80,000.00	152,000.00
5206.000	Supplies	226.80	78.27	296.85	500.00	500.00
5207.000	Repairs and Maintenance	32.75	0.00	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	4,313.00	4,837.92	8,337.96	12,521.00	31,458.00
5211.000	IT Fees	33,645.96	38,731.92	30,465.96	50,364.00	68,223.00
5212.000	Contracted Services	10,336.00	15,592.76	18,437.18	24,947.20	25,225.00
5214.000	Interdepartment Services	447,705.27	449,717.14	439,529.85	354,765.00	398,248.00
5222.000	Postage	4,226.42	7,547.36	6,187.50	7,800.00	7,800.00
5223.000	Tools & Small Equipment	1,858.05	0.00	0.00	0.00	0.00
5224.000	Dues and Publications	574.00	1,079.00	888.00	2,000.00	2,000.00
5226.000	Advertising	484.75	77.60	0.00	1,100.00	1,100.00
5230.000	Bad Debts	36,620.62	9,886.58	9,453.07	35,000.00	9,900.00
5231.000	Credit Card Expense	25,837.54	34,975.07	36,765.31	35,000.00	42,000.00
5290.000	Other Expenses	205.88	51.25	1,866.06	500.00	1,050.00
5400.000	OPEB Expense	(27,233.00)	(76,263.00)	(71,323.00)	0.00	0.00
Department Total: 601 - Administration		\$601,817.92	\$543,559.01	\$570,873.93	\$676,420.89	\$815,788.74
Department: 605 - Distribution						
5110.001	Regular Salaries/Wages	117,622.13	115,358.95	127,936.82	249,130.18	367,693.52
5110.002	Holidays	8,782.36	10,298.85	10,413.72	0.00	0.00
5110.003	Sick Leave	12,375.99	10,627.21	8,055.27	0.00	0.00
5110.004	Overtime	15,519.92	14,640.56	23,110.33	0.00	0.00
5120.001	Annual Leave	17,657.78	28,140.35	26,182.25	0.00	0.00
5120.002	SBS	10,682.37	10,952.32	12,058.46	15,271.64	22,539.69
5120.003	Medicare	2,526.83	2,590.73	2,852.36	3,612.37	5,331.54
5120.004	PERS	36,302.79	39,084.20	43,078.38	54,808.33	80,892.40
5120.005	Health Insurance	66,851.94	59,507.78	63,767.64	94,724.76	157,368.72
5120.006	Life Insurance	32.07	31.67	31.23	42.48	36.36
5120.007	Workmen's Compensation	5,759.85	5,322.33	5,916.51	7,224.80	8,824.73
5120.011	PERS on Behalf	13,208.42	14,216.00	(14,244.00)	19,412.42	20,997.00
5201.000	Training and Travel	1,707.95	4,938.74	1,665.20	3,500.00	3,500.00
5202.000	Uniforms	430.99	553.02	812.45	500.00	700.00
5203.001	Utilities	36,067.63	36,558.48	37,244.92	40,000.00	40,000.00
5204.001	Cell Phone Stipend	900.00	900.00	900.00	900.00	900.00
5206.000	Supplies	6,878.08	9,306.76	6,291.72	3,000.00	3,000.00
5207.000	Repairs and Maintenance	23,584.23	22,202.20	14,539.06	34,000.00	34,000.00
5212.000	Contracted Services	16,814.85	2,780.00	9,521.19	37,823.75	30,000.00
5214.000	Interdepartment Services	1,673.83	0.00	0.00	0.00	0.00
5221.000	Transportation/Vehicles	13,784.02	22,492.92	22,492.97	40,765.00	61,342.00
5223.000	Tools & Small Equipment	195.00	0.00	5,870.25	9,000.00	4,200.00
5227.002	Rent-Equipment	0.00	244.60	1,149.50	3,000.00	3,000.00
5290.000	Other Expenses	241.54	550.00	550.00	500.00	500.00
5290.100	Unanticipated Repairs	52,178.76	2,550.00	150,608.62	150,000.00	150,000.00
Department Total: 605 - Distribution		\$461,779.33	\$413,847.67	\$560,804.85	\$767,215.73	\$994,825.96
Department: 610 - Treatment						
5110.001	Regular Salaries/Wages	55,805.48	57,115.40	76,065.66	4,836.00	4,836.00
5110.004	Overtime	2,801.60	2,695.95	96.90	0.00	0.00
5120.002	SBS	3,585.23	3,669.67	4,661.78	296.51	296.51
5120.003	Medicare	848.05	867.99	1,102.69	70.14	70.14
5120.004	PERS	12,309.68	13,170.08	16,731.09	1,064.13	1,064.13
5120.005	Health Insurance	20,237.85	17,929.65	22,159.41	0.00	0.00
5120.006	Life Insurance	10.41	10.81	11.25	0.00	0.00
5120.007	Workmen's Compensation	1,941.64	1,782.17	2,288.36	140.27	116.09
5120.011	PERS on Behalf	45,876.53	(23,211.00)	1,858.00	0.00	0.00
5201.000	Training and Travel	880.94	5,098.65	3,644.90	5,000.00	5,000.00
5202.000	Uniforms	191.30	29.99	294.99	500.00	500.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
5203.001	Utilities	48,720.53	65,006.57	59,549.46	150,000.00	200,000.00
5206.000	Supplies	99,427.55	102,214.41	119,828.87	138,750.00	170,000.00
5207.000	Repairs and Maintenance	7,933.75	8,115.72	26,020.32	50,000.00	50,000.00
5212.000	Contracted Services	9,597.17	18,378.81	7,173.85	26,999.11	28,000.00
5214.000	Interdepartment Services	0.00	0.00	289.74	0.00	0.00
5222.000	Postage	404.87	17.79	0.00	0.00	0.00
5223.000	Tools & Small Equipment	0.00	6,087.00	0.00	7,800.00	7,800.00
5224.000	Dues and Publications	0.00	0.00	298.50	0.00	0.00
5290.000	Other Expenses	0.00	1,704.00	1,253.00	1,500.00	1,500.00
Department Total: 610 - Treatment		\$310,572.58	\$280,683.66	\$343,328.77	\$386,956.16	\$469,182.87
Division Total: 600 - Operations		\$1,374,169.83	\$1,238,090.34	\$1,475,007.55	\$1,830,592.78	\$2,279,797.57
Division: 640 - Depreciation/Amortization						
6202.000	Depreciation-Plants	1,083,806.81	1,084,595.12	1,084,043.79	1,084,596.00	1,810,044.00
6205.000	Depreciation-Buildings	296,720.40	296,720.40	296,720.40	296,721.00	296,721.00
6206.000	Depreciation-Machinery	11,722.54	15,461.79	15,461.76	15,462.00	15,462.00
Division Total: 640 - Depreciation/Amortization		\$1,392,249.75	\$1,396,777.31	\$1,396,225.95	\$1,396,779.00	\$2,122,227.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	93,541.58	149,521.26	279,593.07	423,542.00	358,574.00
7301.000	Note Principal Payments	0.00	0.00	0.00	1,333,392.00	1,334,041.00
Division Total: 650 - Debt Payments		\$93,541.58	\$149,521.26	\$279,593.07	\$1,756,934.00	\$1,692,615.00
Division: 670 - Fixed Assets						
7103.000	Fixed Assets-Plant	0.00	0.00	0.00	0.00	50,000.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	0.00	10,000.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	5,760,165.31	9,091,361.20	1,792,927.72	1,220,000.00	1,337,844.00
Division Total: 680 - Transfers Between Funds		\$5,760,165.31	\$9,091,361.20	\$1,792,927.72	\$1,220,000.00	\$1,337,844.00
EXPENSES Total		\$8,620,126.47	\$11,875,750.11	\$4,943,754.29	\$6,204,305.78	\$7,492,483.57
Fund REVENUE Total: 210 - Water Fund						
Fund EXPENSE Total: 210 - Water Fund		\$8,620,126.47	\$11,875,750.11	\$4,943,754.29	\$6,204,305.78	\$7,492,483.57
Fund Total: 210 - Water Fund		(\$8,620,126.47)	(\$11,875,750.11)	(\$4,943,754.29)	(\$6,204,305.78)	(\$7,492,483.57)

Water Fund - Fund 720
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	-	-	-	-	-	-	-	-
Authorized/in progress	90833	Critical Secondary Water Supply	-	17,620,000	530,000	-	-	-	-	18,150,000
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	1,500,000	100,000	-	-	895,000	-	2,495,000
Authorized/in progress	90870	Water Master Plan	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90883	Water Transmission Main Emergency repair	-	-	400,000	-	-	-	-	400,000
Authorized/in progress	90889	Blue Lake Watershed Plan	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90893	SCADA Reporting Software	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	60,000	-	-	-	-	60,000
Authorized/in progress	90913	Tank Cleaning and Inspection	-	-	40,000	-	-	-	-	40,000
Authorized/in progress	90914	Transmission Main Condition Assessment	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	90981	SCADA Communications Upgrades	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90979	Distribution System Water Meter Installation	-	-	425,000	-	-	-	-	425,000
Authorized/in progress	90980	Gibson St Water Project	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	91005	Kirkman Drive Water Main Replacement	-	-	220,000	-	-	-	-	220,000
Authorized/in progress	91006	Booster Station Communications and VFDs	-	-	450,000	-	-	-	-	450,000
Authorized/in progress	91007	W Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	-	150,000
Authorized/in progress Total			-	19,120,000	2,855,000	-	-	895,000	-	22,870,000
New FY25	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	-	340,000	-	-	-	-	340,000
New FY25	90913	Tank Cleaning and Inspection	-	-	200,000	-	-	-	-	200,000
New FY25	TBD	Lifting HVAC Heat Pumps HCH, Library and UV	-	-	5,000	-	-	-	-	5,000
New FY25	TBD	Repaint Tanks	-	-	495,000	-	-	-	-	495,000
New FY25	TBD	Maksoutoff Galvanized Water Line Replacement	-	-	260,000	-	-	-	-	260,000
New FY25 Total			-	-	1,300,000	-	-	-	-	1,300,000
Physically complete	90652	UV Disinfection Feasibility	5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
Physically complete Total			5,561,000	6,550,000	18,000	-	-	-	-	12,129,000
Grand Total			5,561,000	25,670,000	4,173,000	-	-	895,000	-	36,299,000



WASTEWATER FUND

DRAFT

FISCAL YEAR 2025

OPERATING BUDGET

Wastewater Fund - Summary by Organization Report

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Projected Amount	2025 Draft Budget
Fund: 220 Wastewater Treatment						
Revenue						
220-300-310 - State Revenue	\$ 69,158	\$ 167	\$ 17,862	\$ 55,970	\$ 55,970	\$ 55,971
220-300-315 - Federal Revenue	13,397.01	-	-	-	-	-
220-300-340 - Operating Revenue	3,576,595.35	3,758,797.24	4,140,630.59	4,351,000.00	4,428,006.00	4,801,215.00
220-300-350 - Non-Operating Revenue	15,380.00	27,125.00	20,730.00	15,000.00	24,000.00	15,000.00
220-300-360 - Uses of Prop & Investment	(26,602.00)	(312,090.09)	143,865.27	75,000.00	200,300.00	100,000.00
220-300-370 - Interfund Billings	-	-	-	-	-	-
220-300-380 - Miscellaneous	3,197.68	3,693.36	8,259.69	7,500.00	1,250.00	1,500.00
220-300-390 - Cash Basis Receipts	286,716.48	10,846,800.43	1,167,520.42	-	-	-
Revenue Totals	\$ 3,937,842	\$ 14,324,493	\$ 5,498,868	\$ 4,504,470	\$ 4,709,526	\$ 4,973,686
Expenditures						
220-600-601 - Administration	\$ 937,539	\$ 690,634	\$ 549,414	\$ 1,043,271	\$ 873,600	\$ 1,127,939
220-600-605 - Distribution	-	-	-	-	20,100	-
220-600-607 - Collections	1,008,646	1,026,360	994,405	1,838,246	1,021,700	1,681,897
220-600-610 - Treatment	676,232	667,156	615,889	336,919	617,900	358,679
220-640 - Depreciation/Amortization	883,547	1,159,828	1,288,890	1,159,831	1,288,900	1,288,891
220-650 - Debt Payments	123,680	213,311	278,906	1,138,977	1,139,000	921,738
220-670 - Fixed Assets	-	-	-	6,000	5,500	90,000
220-680 - Transfers Between Funds	9,180,802	901,611	134,474	2,775,000	2,775,000	1,340,000
Expenditure Totals	\$ 12,810,446	\$ 4,658,900	\$ 3,861,978	\$ 8,298,244	\$ 7,741,700	\$ 6,809,144
Fund Total: Wastewater Treatment	\$ (8,872,603)	\$ 9,665,593	\$ 1,636,890	\$ (3,793,774)	\$ (3,032,174)	\$ (1,835,458)

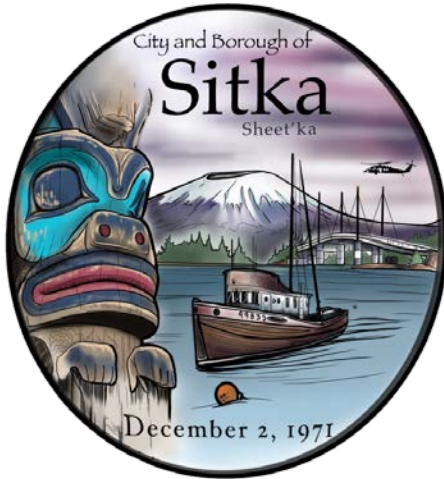
Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 220 - Waste Water Treatment						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	527,899.14	516,059.74	492,909.87	838,089.20	790,889.92
5110.002	Holidays	23,182.71	28,880.81	29,922.45	0.00	0.00
5110.003	Sick Leave	25,590.07	37,952.35	53,420.40	0.00	0.00
5110.004	Overtime	53,638.82	43,933.60	23,583.29	29,000.00	30,000.00
5110.010	Temp Wages	0.00	2,700.00	4,441.50	20,000.00	20,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$630,310.74	\$629,526.50	\$604,277.51	\$887,089.20	\$840,889.92
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	55,660.32	63,656.69	66,968.65	30,228.00	25,706.00
5120.002	SBS	41,706.35	42,565.74	40,818.39	56,231.23	53,122.45
5120.003	Medicare	9,865.29	10,068.60	9,655.25	13,301.10	12,565.65
5120.004	PERS	142,383.13	150,673.01	143,758.51	190,759.54	180,595.92
5120.005	Health Insurance	209,168.03	186,083.25	161,267.64	244,254.72	240,566.52
5120.006	Life Insurance	101.04	97.50	77.92	80.76	80.76
5120.007	Workmen's Compensation	24,425.10	25,090.24	21,875.41	27,322.18	22,703.77
5120.011	PERS on Behalf	171,666.74	(44,003.00)	(188,857.00)	55,970.23	55,970.23
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$654,976.00	\$434,232.03	\$255,564.77	\$618,147.76	\$591,311.30
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	200.00	2,250.00	3,546.31	12,000.00	11,000.00
5202.000	Uniforms	2,943.42	1,391.95	2,150.93	3,500.00	3,500.00
5203.001	Utilities	245,766.52	250,414.32	293,997.07	255,000.00	304,000.00
5203.005	Fuel Oil	2,262.30	0.00	2,246.30	10,000.00	10,000.00
5204.000	Telephone	1,233.13	1,221.66	1,230.30	1,260.00	1,260.00
5204.001	Cell Phone Stipend	2,025.00	2,050.00	1,525.00	2,100.00	2,100.00
5205.000	Insurance	45,046.28	46,769.30	51,229.80	46,770.00	97,300.00
5206.000	Supplies	81,097.29	68,391.86	91,478.25	79,200.00	99,200.00
5207.000	Repairs and Maintenance	29,077.06	50,100.66	32,019.64	94,406.43	78,400.00
5208.000	Bldg Repair & Maint	25,873.00	40,281.00	21,279.60	31,736.00	48,078.00
5211.000	IT Fees	72,953.04	80,104.92	73,275.00	99,758.00	112,371.00
5212.000	Contracted Services	77,634.46	96,369.17	81,650.53	161,292.11	129,725.00
5214.000	Interdepartment Services	451,759.57	413,650.74	375,057.38	358,020.00	390,268.00
5221.000	Transportation/Vehicles	171,923.87	181,613.70	182,743.20	273,582.00	211,864.00
5222.000	Postage	5,536.97	7,341.83	6,196.43	8,000.00	8,000.00
5223.000	Tools & Small Equipment	6,635.20	1,599.00	4,429.60	7,900.00	3,400.00
5224.000	Dues and Publications	1,326.25	1,676.75	1,319.45	2,000.00	2,000.00
5226.000	Advertising	0.00	404.05	730.00	1,000.00	1,000.00
5227.002	Rent-Equipment	4,248.00	4,248.00	4,248.00	4,748.00	4,748.00
5230.000	Bad Debts	44,232.60	11,675.35	16,053.38	48,000.00	16,100.00
5231.000	Credit Card Expense	30,489.62	41,659.35	45,970.47	40,000.00	50,000.00
5290.000	Other Expenses	0.00	433.78	1,046.50	2,000.00	2,000.00
5290.100	Unanticipated Repairs	34,866.48	16,744.16	6,442.50	170,926.50	150,000.00
5295.000	Interest Expense	123,679.58	213,310.92	278,906.09	376,555.00	158,035.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$1,460,809.64	\$1,533,702.47	\$1,578,771.73	\$2,089,754.04	\$1,894,349.00
<i>600 - Amortization & Depreciation</i>						
6202.000	Depreciation-Plants	797,627.57	1,067,843.15	1,190,607.02	1,067,844.00	1,190,608.00
6205.000	Depreciation-Buildings	33,599.16	33,599.16	33,315.90	33,600.00	33,316.00
6206.000	Depreciation-Machinery	52,320.24	58,386.11	64,966.70	58,387.00	64,967.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$883,546.97	\$1,159,828.42	\$1,288,889.62	\$1,159,831.00	\$1,288,891.00
<i>700 - Cash Basis Expenditures</i>						
7103.000	Fixed Assets-Plant	0.00	0.00	0.00	0.00	50,000.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	6,000.00	40,000.00
7200.000	Interfund Transfers Out	9,180,802.24	901,611.00	134,474.27	2,775,000.00	1,340,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	762,422.00	763,703.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$9,180,802.24	\$901,611.00	\$134,474.27	\$3,543,422.00	\$2,193,703.00
EXPENSES Total		\$12,810,445.59	\$4,658,900.42	\$3,861,977.90	\$8,298,244.00	\$6,809,144.22
Fund REVENUE	Total: 220 - Waste Water Treatment					
Fund EXPENSE	Total: 220 - Waste Water Treatment	\$12,810,445.59	\$4,658,900.42	\$3,861,977.90	\$8,298,244.00	\$6,809,144.22
Fund Total: 220 - Waste Water Treatment		(\$12,810,445.59)	(\$4,658,900.42)	(\$3,861,977.90)	(\$8,298,244.00)	(\$6,809,144.22)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 220 - Waste Water Treatment						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.001	Regular Salaries/Wages	63,189.72	59,907.27	72,371.93	142,628.20	145,643.64
5110.002	Holidays	2,934.36	3,992.28	5,349.90	0.00	0.00
5110.003	Sick Leave	451.44	939.36	1,416.15	0.00	0.00
5110.004	Overtime	0.00	48.20	0.00	29,000.00	30,000.00
5110.010	Temp Wages	0.00	0.00	0.00	20,000.00	20,000.00
5120.001	Annual Leave	17,030.96	11,376.47	17,277.28	30,228.00	25,706.00
5120.002	SBS	4,617.73	4,617.15	5,496.27	13,599.65	13,568.69
5120.003	Medicare	1,092.28	1,092.20	1,300.09	3,216.89	3,209.55
5120.004	PERS	15,661.01	16,372.65	19,711.66	37,757.69	38,641.24
5120.005	Health Insurance	9,009.76	7,328.03	8,886.83	14,883.96	17,107.68
5120.006	Life Insurance	5.93	4.79	5.30	8.04	8.04
5120.007	Workmen's Compensation	2,704.37	2,722.21	2,972.77	5,902.05	5,282.21
5120.011	PERS on Behalf	121,961.10	(92,767.00)	(202,774.00)	55,970.23	55,970.23
5202.000	Uniforms	0.00	0.00	243.75	0.00	0.00
5203.001	Utilities	1,035.92	0.00	0.00	0.00	0.00
5203.005	Fuel Oil	2,262.30	0.00	2,246.30	10,000.00	10,000.00
5204.000	Telephone	1,233.13	1,221.66	1,230.30	1,260.00	1,260.00
5205.000	Insurance	45,046.28	46,769.30	51,229.80	46,770.00	97,300.00
5206.000	Supplies	1,154.20	330.50	999.14	1,200.00	1,200.00
5207.000	Repairs and Maintenance	126.57	0.00	435.72	0.00	0.00
5208.000	Bldg Repair & Maint	25,873.00	40,281.00	21,279.60	31,736.00	48,078.00
5211.000	IT Fees	72,953.04	80,104.92	73,275.00	99,758.00	112,371.00
5212.000	Contracted Services	15,077.72	29,817.73	21,582.43	41,432.50	35,225.00
5214.000	Interdepartment Services	451,759.57	413,650.74	375,057.38	358,020.00	390,268.00
5221.000	Transportation/Vehicles	900.00	900.00	0.00	900.00	0.00
5222.000	Postage	5,529.97	7,329.14	6,187.50	8,000.00	8,000.00
5224.000	Dues and Publications	1,206.25	856.25	879.00	2,000.00	2,000.00
5226.000	Advertising	0.00	404.05	730.00	1,000.00	1,000.00
5230.000	Bad Debts	44,232.60	11,675.35	16,053.38	48,000.00	16,100.00
5231.000	Credit Card Expense	30,489.62	41,659.35	45,970.47	40,000.00	50,000.00
Department Total: 601 - Administration		\$937,538.83	\$690,633.60	\$549,413.95	\$1,043,271.21	\$1,127,939.28
Department: 607 - Collections						
5110.001	Regular Salaries/Wages	232,107.49	232,211.24	221,742.91	686,179.00	635,964.28
5110.002	Holidays	20,248.35	24,485.01	23,837.25	0.00	0.00
5110.003	Sick Leave	25,138.63	36,980.86	51,049.65	0.00	0.00
5110.004	Overtime	40,892.44	32,293.52	20,761.71	0.00	0.00
5110.010	Temp Wages	0.00	1,260.00	1,152.00	0.00	0.00
5120.001	Annual Leave	38,629.36	52,280.22	48,452.97	0.00	0.00
5120.002	SBS	22,023.93	23,440.36	22,603.05	42,062.48	38,984.66
5120.003	Medicare	5,209.57	5,544.65	5,346.59	9,949.60	9,221.49
5120.004	PERS	75,006.85	82,547.39	79,116.74	150,959.40	139,912.23
5120.005	Health Insurance	117,627.81	117,806.79	110,833.88	229,370.76	223,458.84
5120.006	Life Insurance	58.02	59.58	49.81	72.72	72.72
5120.007	Workmen's Compensation	12,898.22	13,811.65	12,022.21	21,134.19	17,170.90
5120.011	PERS on Behalf	30,933.18	30,030.00	8,926.00	0.00	0.00
5201.000	Training and Travel	200.00	950.00	2,171.99	9,000.00	8,000.00
5202.000	Uniforms	2,913.92	1,151.96	1,554.46	2,500.00	2,500.00
5203.001	Utilities	124,341.28	126,410.59	132,187.66	125,000.00	139,000.00
5204.001	Cell Phone Stipend	2,025.00	2,050.00	1,525.00	2,100.00	2,100.00
5206.000	Supplies	25,091.87	9,759.18	34,434.56	28,000.00	28,000.00
5207.000	Repairs and Maintenance	15,906.72	28,280.18	10,965.10	70,462.25	58,000.00
5212.000	Contracted Services	4,352.00	1,800.00	6,818.44	10,198.75	10,000.00
5221.000	Transportation/Vehicles	171,023.87	180,713.70	182,743.20	272,682.00	211,864.00
5223.000	Tools & Small Equipment	2,903.01	417.17	4,132.60	2,400.00	2,400.00
5224.000	Dues and Publications	0.00	650.50	240.45	0.00	0.00
5227.002	Rent-Equipment	4,248.00	4,248.00	4,248.00	4,248.00	4,248.00
5290.000	Other Expenses	0.00	433.78	1,046.50	1,000.00	1,000.00
5290.100	Unanticipated Repairs	34,866.48	16,744.16	6,442.50	170,926.50	150,000.00
Department Total: 607 - Collections		\$1,008,646.00	\$1,026,360.49	\$994,405.23	\$1,838,245.65	\$1,681,897.12
Department: 610 - Treatment						
5110.001	Regular Salaries/Wages	232,601.93	223,941.23	198,795.03	9,282.00	9,282.00
5110.002	Holidays	0.00	403.52	735.30	0.00	0.00
5110.003	Sick Leave	0.00	32.13	954.60	0.00	0.00
5110.004	Overtime	12,746.38	11,591.88	2,821.58	0.00	0.00
5110.010	Temp Wages	0.00	1,440.00	3,289.50	0.00	0.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
5120.001	Annual Leave	0.00	0.00	1,238.40	0.00	0.00
5120.002	SBS	15,064.69	14,508.23	12,719.07	569.10	569.10
5120.003	Medicare	3,563.44	3,431.75	3,008.57	134.61	134.61
5120.004	PERS	51,715.27	51,752.97	44,930.11	2,042.45	2,042.45
5120.005	Health Insurance	82,530.46	60,948.43	41,546.93	0.00	0.00
5120.006	Life Insurance	37.09	33.13	22.81	0.00	0.00
5120.007	Workmen's Compensation	8,822.51	8,556.38	6,880.43	285.94	250.66
5120.011	PERS on Behalf	18,772.46	18,734.00	4,991.00	0.00	0.00
5201.000	Training and Travel	0.00	1,300.00	1,374.32	3,000.00	3,000.00
5202.000	Uniforms	29.50	239.99	352.72	1,000.00	1,000.00
5203.001	Utilities	120,389.32	124,003.73	161,809.41	130,000.00	165,000.00
5206.000	Supplies	54,851.22	58,302.18	56,044.55	50,000.00	70,000.00
5207.000	Repairs and Maintenance	13,043.77	21,820.48	20,618.82	23,944.18	20,400.00
5212.000	Contracted Services	58,204.74	64,751.44	53,249.66	109,660.86	84,500.00
5222.000	Postage	7.00	12.69	8.93	0.00	0.00
5223.000	Tools & Small Equipment	3,732.19	1,181.83	297.00	5,500.00	1,000.00
5224.000	Dues and Publications	120.00	170.00	200.00	0.00	0.00
5227.002	Rent-Equipment	0.00	0.00	0.00	500.00	500.00
5290.000	Other Expenses	0.00	0.00	0.00	1,000.00	1,000.00
Department Total: 610 - Treatment		\$676,231.97	\$667,155.99	\$615,888.74	\$336,919.14	\$358,678.82
Division Total: 600 - Operations		\$2,622,416.80	\$2,384,150.08	\$2,159,707.92	\$3,218,436.00	\$3,168,515.22
Division: 640 - Depreciation/Amortization						
6202.000	Depreciation-Plants	797,627.57	1,067,843.15	1,190,607.02	1,067,844.00	1,190,608.00
6205.000	Depreciation-Buildings	33,599.16	33,599.16	33,315.90	33,600.00	33,316.00
6206.000	Depreciation-Machinery	52,320.24	58,386.11	64,966.70	58,387.00	64,967.00
Division Total: 640 - Depreciation/Amortization		\$883,546.97	\$1,159,828.42	\$1,288,889.62	\$1,159,831.00	\$1,288,891.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	123,679.58	213,310.92	278,906.09	376,555.00	158,035.00
7301.000	Note Principal Payments	0.00	0.00	0.00	762,422.00	763,703.00
Division Total: 650 - Debt Payments		\$123,679.58	\$213,310.92	\$278,906.09	\$1,138,977.00	\$921,738.00
Division: 670 - Fixed Assets						
7103.000	Fixed Assets-Plant	0.00	0.00	0.00	0.00	50,000.00
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	6,000.00	40,000.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$6,000.00	\$90,000.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	9,180,802.24	901,611.00	134,474.27	2,775,000.00	1,340,000.00
Division Total: 680 - Transfers Between Funds		\$9,180,802.24	\$901,611.00	\$134,474.27	\$2,775,000.00	\$1,340,000.00
EXPENSES Total		\$12,810,445.59	\$4,658,900.42	\$3,861,977.90	\$8,298,244.00	\$6,809,144.22
Fund REVENUE	Total: 220 - Waste Water Treatment					
Fund EXPENSE	Total: 220 - Waste Water Treatment	\$12,810,445.59	\$4,658,900.42	\$3,861,977.90	\$8,298,244.00	\$6,809,144.22
Fund Total: 220 - Waste Water Treatment		(\$12,810,445.59)	(\$4,658,900.42)	(\$3,861,977.90)	(\$8,298,244.00)	(\$6,809,144.22)

Wastewater Fund - Fund 730
FY2025 Capital Projects

Status	Project number	Project Description	Source -	Source -	Source -	Source -	Source -	Source -	Source -	
			Grants (approved)	Loans/ Proceeds (approved)	Working Capital	Other source	Contingent Grants	Contingent Loans/Bonding	Contingent Other	authorized (approved + contingent)
Authorized/in progress	90447	WWTP Control System	-	-	478,580	-	-	-	-	478,580
Authorized/in progress	90531	Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	-	-	-	-	-	-	-	-
Authorized/in progress	90565	Jamestown East Lift Station Replacement	-	-	85,000	-	-	-	-	85,000
Authorized/in progress	90655	WWTP-Rehabilitation	-	9,737,000	14,420	-	-	-	-	9,751,420
Authorized/in progress	90783	Replace Generators - Lift Stations	-	311,000	236,000	-	-	-	-	547,000
Authorized/in progress	90809	Replace WWTP Influent Grinder	-	-	100,000	-	-	-	-	100,000
Authorized/in progress	90816	Channel Lift Station Rehabilitation	-	371,734	71,887	-	-	-	-	443,621
Authorized/in progress	90819	South Lake/West DeGroff Utilities & Street Improvements	500,000	343,700	16,186	-	-	-	-	859,886
Authorized/in progress	90838	Lincoln Street Paving (Harbor Way to Harbor Drive)	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	1,250,000	80,000	-	-	810,000	-	2,140,000
Authorized/in progress	90862	Japonski Sewer Force Main Condition Assessment	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90877	Brady-Gavan Road and Utility Project	-	-	5,000	-	-	-	-	5,000
Authorized/in progress	90894	Asset Management/CMMS Implementation	-	-	65,000	-	-	-	-	65,000
Authorized/in progress	90895	Wastewater Master Plan	-	-	120,000	-	-	-	-	120,000
Authorized/in progress	90916	WWTP Blower Manifold Assessment/Design	-	-	53,000	-	-	-	-	53,000
Authorized/in progress	90917	Lincoln Street Lift Station Valve Replacement	-	-	55,000	-	-	-	-	55,000
Authorized/in progress	90918	WWTP Clarifier Drive Replacement	-	-	62,000	-	-	-	-	62,000
Authorized/in progress	90919	Thomsen Harbor Lift Station Rehabilitation	-	1,300,000	1,525,143	-	-	1,700,000	-	4,525,143
Authorized/in progress	90952	Sludge thickener catwalk replacement	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90983	SCADA Communication Upgrades	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90982	Old Sitka Rocks Lift Station Control Panel	-	-	65,000	-	-	-	-	65,000
Authorized/in progress	91008	WW Emergency Unanticipated Capital Repairs	-	-	150,000	-	-	-	-	150,000
Authorized/in progress	91009	Lake & Lincoln Lift Station Rehabilitation	-	-	25,000	-	-	2,500,000	-	2,525,000
Authorized/in progress	91010	WWTP Effluent Disinfection System	-	-	750,000	-	-	7,000,000	-	7,750,000
Authorized/in progress	91011	Sewer Force Main Replacement	-	-	700,000	-	-	-	-	700,000
Authorized/in progress	91012	WWTP Lime Feed System	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	91013	WW Equipment Condition Assessment	-	-	100,000	-	-	-	-	100,000
Authorized/in progress Total			500,000	13,313,434	5,347,216	-	-	12,010,000	-	31,170,650
New FY25	90843	Lake St (DeGroff to Arrowhead) and Hirst Utility & Street Improvements	-	-	670,000	-	-	-	-	670,000
New FY25	TBD	Sludge Dewatering Assessment and Design	-	-	175,000	-	-	-	-	175,000
New FY25	TBD	WWTP Pipe Replacement	-	-	20,000	-	-	-	-	20,000
New FY25	90983	SCADA Communications Upgrades	-	-	75,000	-	-	-	-	75,000
New FY25	91009	Lake & Lincoln Lift Station Rehabilitation	-	-	400,000	-	-	-	-	400,000
New FY25	91011	Sewer Force Main Replacement	-	-	-	-	-	6,000,000	-	6,000,000
New FY25 Total			-	-	1,340,000	-	-	6,000,000	-	7,340,000
Grand Total			500,000	13,313,434	6,687,216	-	-	18,010,000	-	38,510,650



SOLID WASTE FUND

DRAFT

FISCAL YEAR 2025

OPERATING BUDGET

City and Borough of Sitka

Solid Waste Fund - Summary by Organization Report

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Projected Amount	2025 Draft Budget
Fund: 230 Solid Waste Fund						
Revenue						
230-300-310 - State Revenue	15,189.74	36.00	3,825.00	11,916.00	11,916.00	10,914.00
230-300-340 - Operating Revenue	4,914,771.18	5,771,592.99	5,683,578.65	6,134,625.00	6,124,600.00	6,197,500.00
230-300-360 - Uses of Prop & Investment	(16,547.75)	(99,807.93)	78,927.93	35,000.00	60,100.00	60,000.00
230-300-380 - Miscellaneous	9,419.65	1,025.26	13,909.52	10,500.00	2,500.00	2,500.00
230-300-390 - Cash Basis Receipts	15,137.59	210,000.00	-	862,500.00	862,500.00	-
Revenue Totals	\$ 4,937,970	\$ 5,882,846	\$ 5,780,241	\$ 7,054,541	\$ 7,061,616	\$ 6,270,914
Expenditures						
230-600-601 - Administration	\$ 1,644,594	\$ 1,703,001	\$ 1,819,118	\$ 2,142,205	\$ 1,779,900	\$ 741,023
230-600-620 - Transfer Station	2,028,585	2,144,611	1,966,226	2,574,622	2,009,400	938,866
230-600-621 - Landfill	341,206	330,834	112,194	450,343	375,600	204,328
230-600-622 - Scrap Yard	597,506	580,956	538,647	623,638	692,300	974,956
230-600-623 - Dropoff Recycle Center	31,579	90,458	41,248	15,941	64,300	148,939
230-600-624 - Solid Waste Collection	-	-	-	-	-	2,721,600
230-640 - Depreciation/Amortization	176,517	147,596	119,974	147,598	147,600	119,976
230-650 - Debt Payments	15,643	13,912	12,178	219,220	219,200	217,483
230-670 - Fixed Assets	-	-	-	886,500	809,100	35,000
230-680 - Transfers Between Funds	33,222	3,070,000	-	1,470,840	1,470,840	-
Expenditure Totals	\$ 4,868,852	\$ 8,081,367	\$ 4,609,585	\$ 8,530,907	\$ 7,568,240	\$ 6,102,171
Fund Total: Solid Waste Fund	\$ 69,118	\$ (2,198,521)	\$ 1,170,656	\$ (1,476,366)	\$ (506,624)	\$ 168,743

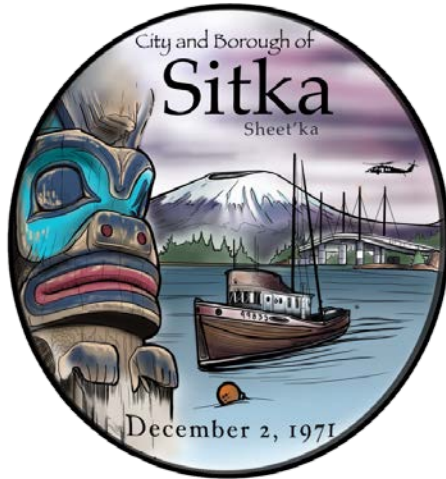
Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 230 - Solid Waste Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	118,762.81	119,679.27	115,175.70	162,718.40	180,238.32
5110.002	Holidays	6,886.10	6,571.06	6,314.92	0.00	0.00
5110.003	Sick Leave	7,710.31	2,078.10	7,383.40	0.00	0.00
5110.004	Overtime	11,976.75	10,868.97	4,546.01	0.00	3,000.00
5110.010	Temp Wages	0.00	0.00	119.60	0.00	10,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$145,335.97	\$139,197.40	\$133,539.63	\$162,718.40	\$193,238.32
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	8,579.79	6,212.88	11,788.46	5,522.00	4,323.00
5120.002	SBS	9,366.31	8,998.82	8,669.47	10,313.14	12,110.44
5120.003	Medicare	2,215.55	2,128.64	2,050.65	2,439.49	2,864.63
5120.004	PERS	32,093.06	31,355.84	30,560.95	35,798.09	40,312.35
5120.005	Health Insurance	24,273.06	45,438.04	32,715.51	29,767.92	66,851.64
5120.006	Life Insurance	34.00	28.23	26.89	30.24	36.36
5120.007	Workmen's Compensation	11,758.24	5,389.06	5,199.41	6,053.32	6,304.93
5120.008	Unemployment	6,995.07	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	58,936.74	(16,431.00)	(39,209.00)	11,916.24	10,913.65
5400.000	OPEB Expense	(17,957.00)	(45,791.00)	(26,741.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$136,294.82	\$37,329.51	\$25,061.34	\$101,840.44	\$143,717.00
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	361.37	3,619.92	5,026.35	22,000.00	102,000.00
5202.000	Uniforms	1,113.58	2,096.59	1,026.61	2,000.00	5,000.00
5203.001	Utilities	53,440.37	44,285.36	40,654.22	48,000.00	49,500.00
5204.000	Telephone	1,999.23	1,983.08	1,985.97	2,000.00	2,100.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	900.00	900.00
5205.000	Insurance	5,436.84	5,276.66	6,265.29	5,940.00	9,800.00
5206.000	Supplies	19,881.63	32,523.51	12,179.13	37,000.00	42,000.00
5207.000	Repairs and Maintenance	0.00	1,605.03	1,379.08	0.00	0.00
5208.000	Bldg Repair & Maint	8,624.00	11,489.92	8,337.96	12,521.00	16,166.00
5211.000	IT Fees	18,552.96	19,494.96	25,685.04	25,441.00	30,046.00
5212.000	Contracted Services	3,406,201.28	3,638,839.44	3,564,655.52	4,478,310.79	4,331,365.00
5214.000	Interdepartment Services	419,225.82	462,878.74	437,380.72	438,508.00	524,852.00
5221.000	Transportation/Vehicles	344,415.22	329,430.73	92,428.56	323,069.00	114,828.00
5222.000	Postage	3,375.00	6,750.00	6,187.50	6,500.00	6,500.00
5223.000	Tools & Small Equipment	4,571.81	3,008.11	914.12	0.00	14,000.00
5224.000	Dues and Publications	268.00	0.00	0.00	0.00	0.00
5226.000	Advertising	1,858.20	1,533.80	196.00	0.00	0.00
5227.002	Rent-Equipment	70.20	62,000.00	31,000.00	35,000.00	35,600.00
5230.000	Bad Debts	44,152.99	22,675.28	30,101.42	40,000.00	30,100.00
5231.000	Credit Card Expense	38,832.99	54,147.55	59,153.00	60,000.00	62,000.00
5290.000	Other Expenses	(10,542.15)	(30,306.09)	(5,724.03)	5,000.00	16,000.00
5295.000	Interest Expense	15,642.61	13,911.82	12,178.08	10,422.00	8,685.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$4,377,481.95	\$4,687,244.41	\$4,331,010.54	\$5,552,611.79	\$5,401,442.00
<i>600 - Amortization & Depreciation</i>						
6201.000	Depreciation-Land Improve	89,989.45	89,989.44	89,989.44	89,990.00	89,990.00
6202.000	Depreciation-Plants	12,069.64	12,069.60	12,069.60	12,070.00	12,070.00
6205.000	Depreciation-Buildings	68,447.04	38,561.15	8,675.59	38,562.00	8,676.00
6206.000	Depreciation-Machinery	6,011.22	6,975.51	9,239.15	6,976.00	9,240.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$176,517.35	\$147,595.70	\$119,973.78	\$147,598.00	\$119,976.00
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	886,500.00	35,088.00
7200.000	Interfund Transfers Out	33,222.00	3,070,000.00	0.00	1,470,840.00	0.00
7301.000	Note Principal Payments	0.00	0.00	0.00	208,798.00	208,798.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$33,222.00	\$3,070,000.00	\$0.00	\$2,566,138.00	\$243,886.00
EXPENSES Total		\$4,868,852.09	\$8,081,367.02	\$4,609,585.29	\$8,530,906.63	\$6,102,259.32
Fund REVENUE Total: 230 - Solid Waste Fund						
Fund EXPENSE Total: 230 - Solid Waste Fund		\$4,868,852.09	\$8,081,367.02	\$4,609,585.29	\$8,530,906.63	\$6,102,259.32
Fund Total: 230 - Solid Waste Fund		(\$4,868,852.09)	(\$8,081,367.02)	(\$4,609,585.29)	(\$8,530,906.63)	(\$6,102,259.32)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 230 - Solid Waste Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5120.001	Annual Leave	762.32	(1,223.59)	3,902.78	0.00	0.00
5201.000	Training and Travel	0.00	0.00	0.00	0.00	50,000.00
5205.000	Insurance	5,436.84	5,276.66	6,265.29	5,940.00	9,800.00
5206.000	Supplies	1,794.42	3,963.40	84.00	1,500.00	1,500.00
5211.000	IT Fees	18,552.96	19,494.96	25,685.04	25,441.00	30,046.00
5212.000	Contracted Services	1,134,274.74	1,179,850.07	1,278,460.01	1,564,316.00	20,225.00
5214.000	Interdepartment Services	413,555.51	456,060.24	433,260.09	438,508.00	524,852.00
5222.000	Postage	3,375.00	6,750.00	6,187.50	6,500.00	6,500.00
5224.000	Dues and Publications	268.00	0.00	0.00	0.00	0.00
5226.000	Advertising	1,545.00	810.90	0.00	0.00	0.00
5230.000	Bad Debts	44,152.99	22,675.28	30,101.42	40,000.00	30,100.00
5231.000	Credit Card Expense	38,832.99	54,147.55	59,153.00	60,000.00	62,000.00
5290.000	Other Expenses	0.00	986.40	2,760.00	0.00	6,000.00
5400.000	OPEB Expense	(17,957.00)	(45,791.00)	(26,741.00)	0.00	0.00
Department Total: 601 - Administration		\$1,644,593.77	\$1,703,000.87	\$1,819,118.13	\$2,142,205.00	\$741,023.00
Department: 620 - Transfer Station						
5201.000	Training and Travel	122.00	0.00	0.00	0.00	0.00
5203.001	Utilities	9,043.03	9,566.62	10,646.44	10,000.00	16,000.00
5206.000	Supplies	803.82	0.00	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	8,624.00	11,279.92	8,337.96	12,521.00	16,166.00
5212.000	Contracted Services	2,007,451.47	2,122,868.72	1,947,241.53	2,552,101.00	906,700.00
5214.000	Interdepartment Services	2,540.97	895.49	0.00	0.00	0.00
Department Total: 620 - Transfer Station		\$2,028,585.29	\$2,144,610.75	\$1,966,225.93	\$2,574,622.00	\$938,866.00
Department: 621 - Landfill						
5201.000	Training and Travel	0.00	200.00	1,998.20	12,000.00	12,000.00
5206.000	Supplies	4,893.99	9,735.55	2,968.90	15,500.00	15,500.00
5207.000	Repairs and Maintenance	0.00	1,605.03	0.00	0.00	0.00
5212.000	Contracted Services	8,077.58	27,859.83	27,713.21	94,773.79	52,000.00
5214.000	Interdepartment Services	0.00	0.00	2,849.97	0.00	0.00
5221.000	Transportation/Vehicles	338,567.13	322,002.90	85,357.43	323,069.00	114,828.00
5226.000	Advertising	313.20	722.90	0.00	0.00	0.00
5290.000	Other Expenses	(10,646.03)	(31,292.49)	(8,694.03)	5,000.00	10,000.00
Department Total: 621 - Landfill		\$341,205.87	\$330,833.72	\$112,193.68	\$450,342.79	\$204,328.00
Department: 622 - Scrap Yard						
5110.001	Regular Salaries/Wages	118,762.81	119,679.27	115,175.70	162,718.40	180,238.32
5110.002	Holidays	6,886.10	6,571.06	6,314.92	0.00	0.00
5110.003	Sick Leave	7,710.31	2,078.10	7,383.40	0.00	0.00
5110.004	Overtime	11,976.75	10,868.97	4,546.01	0.00	0.00
5110.010	Temp Wages	0.00	0.00	119.60	0.00	0.00
5120.001	Annual Leave	7,817.47	7,436.47	7,885.68	0.00	0.00
5120.002	SBS	9,366.31	8,998.82	8,669.47	9,974.64	11,048.54
5120.003	Medicare	2,215.55	2,128.64	2,050.65	2,359.42	2,613.45
5120.004	PERS	32,093.06	31,355.84	30,560.95	35,798.09	39,652.35
5120.005	Health Insurance	24,273.06	45,438.04	32,715.51	29,767.92	66,851.64
5120.006	Life Insurance	34.00	28.23	26.89	30.24	36.36
5120.007	Workmen's Compensation	11,758.24	5,389.06	5,199.41	6,053.32	6,002.03
5120.008	Unemployment	6,995.07	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	58,936.74	(16,431.00)	(39,209.00)	11,916.24	10,913.65
5201.000	Training and Travel	239.37	3,419.92	3,028.15	10,000.00	40,000.00
5202.000	Uniforms	1,113.58	2,096.59	1,026.61	2,000.00	5,000.00
5203.001	Utilities	32,239.74	25,537.66	21,630.18	28,000.00	25,000.00
5204.000	Telephone	1,999.23	1,983.08	1,985.97	2,000.00	2,100.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	900.00	900.00
5206.000	Supplies	12,389.40	18,824.56	9,126.23	20,000.00	25,000.00
5207.000	Repairs and Maintenance	0.00	0.00	1,379.08	0.00	0.00
5208.000	Bldg Repair & Maint	0.00	210.00	0.00	0.00	0.00
5212.000	Contracted Services	239,326.47	227,593.08	278,704.52	267,120.00	510,000.00
5214.000	Interdepartment Services	778.55	5,313.94	936.06	0.00	0.00
5221.000	Transportation/Vehicles	5,848.09	7,427.83	7,071.13	0.00	0.00
5223.000	Tools & Small Equipment	4,571.81	3,008.11	914.12	0.00	14,000.00
5226.000	Advertising	0.00	0.00	196.00	0.00	0.00
5227.002	Rent-Equipment	70.20	62,000.00	31,000.00	35,000.00	35,600.00
5290.000	Other Expenses	103.88	0.00	210.00	0.00	0.00
Department Total: 622 - Scrap Yard		\$597,505.79	\$580,956.27	\$538,647.24	\$623,638.27	\$974,956.34
Department: 623 - Dropoff Recycle Center						

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
5110.004	Overtime	0.00	0.00	0.00	0.00	3,000.00
5110.010	Temp Wages	0.00	0.00	0.00	0.00	10,000.00
5120.001	Annual Leave	0.00	0.00	0.00	5,522.00	4,323.00
5120.002	SBS	0.00	0.00	0.00	338.50	1,061.90
5120.003	Medicare	0.00	0.00	0.00	80.07	251.18
5120.004	PERS	0.00	0.00	0.00	0.00	660.00
5120.007	Workmen's Compensation	0.00	0.00	0.00	0.00	302.90
5203.001	Utilities	12,157.60	9,181.08	8,377.60	10,000.00	8,500.00
5212.000	Contracted Services	17,071.02	80,667.74	32,536.25	0.00	120,840.00
5214.000	Interdepartment Services	2,350.79	609.07	334.60	0.00	0.00
Department Total: 623 - Dropoff Recycle Center		\$31,579.41	\$90,457.89	\$41,248.45	\$15,940.57	\$148,938.98
Department: 624 - Solid Waste Collection						
5212.000	Contracted Services	0.00	0.00	0.00	0.00	2,721,600.00
Department Total: 624 - Solid Waste Collection		\$0.00	\$0.00	\$0.00	\$0.00	\$2,721,600.00
Division Total: 600 - Operations		\$4,643,470.13	\$4,849,859.50	\$4,477,433.43	\$5,806,748.63	\$5,729,712.32
Division: 640 - Depreciation/Amortization						
6201.000	Depreciation-Land Improve	89,989.45	89,989.44	89,989.44	89,990.00	89,990.00
6202.000	Depreciation-Plants	12,069.64	12,069.60	12,069.60	12,070.00	12,070.00
6205.000	Depreciation-Buildings	68,447.04	38,561.15	8,675.59	38,562.00	8,676.00
6206.000	Depreciation-Machinery	6,011.22	6,975.51	9,239.15	6,976.00	9,240.00
Division Total: 640 - Depreciation/Amortization		\$176,517.35	\$147,595.70	\$119,973.78	\$147,598.00	\$119,976.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	15,642.61	13,911.82	12,178.08	10,422.00	8,685.00
7301.000	Note Principal Payments	0.00	0.00	0.00	208,798.00	208,798.00
Division Total: 650 - Debt Payments		\$15,642.61	\$13,911.82	\$12,178.08	\$219,220.00	\$217,483.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	886,500.00	35,088.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$886,500.00	\$35,088.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	33,222.00	3,070,000.00	0.00	1,470,840.00	0.00
Division Total: 680 - Transfers Between Funds		\$33,222.00	\$3,070,000.00	\$0.00	\$1,470,840.00	\$0.00
EXPENSES Total		\$4,868,852.09	\$8,081,367.02	\$4,609,585.29	\$8,530,906.63	\$6,102,259.32
Fund REVENUE	Total: 230 - Solid Waste Fund					
Fund EXPENSE	Total: 230 - Solid Waste Fund	\$4,868,852.09	\$8,081,367.02	\$4,609,585.29	\$8,530,906.63	\$6,102,259.32
Fund Total: 230 - Solid Waste Fund		(\$4,868,852.09)	(\$8,081,367.02)	(\$4,609,585.29)	(\$8,530,906.63)	(\$6,102,259.32)

Solid Waste Fund - Fund 740
FY2025 Capital Projects

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



HARBOR FUND

DRAFT

FISCAL YEAR 2025

OPERATING BUDGET

Harbor Fund - Summary by Organization Report

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Projected Amount	2025 Draft Budget
Fund: 240 Harbor Fund						
Revenue						
240-300-310 - State Revenue	\$ 907,385	\$ 1,752,302	\$ 1,468,076	\$ 890,997	\$ 891,000	\$ 946,349
240-300-340 - Operating Revenue	2,318,099	2,626,062	2,986,854	3,195,140	3,143,700	3,316,000
240-300-350 - Non-Operating Revenue	189,287	407,467	415,416	357,500	415,400	436,000
240-300-360 - Uses of Prop & Investment	(56,655)	(271,753)	108,165	115,000	347,700	250,000
240-300-380 - Miscellaneous	8,735	19,847	23,801	25,000	11,900	15,000
240-300-390 - Cash Basis Receipts	14,571,904	554,205	285,439	134,645	162,900	147,000
Revenue Totals	\$ 17,938,754	\$ 5,088,130	\$ 5,287,751	\$ 4,718,282	\$ 4,972,600	\$ 5,110,349
Expenditures						
240-600-601 - Operations,Administration	\$ 780,140	\$ 606,545	\$ 729,895	\$ 1,075,321	\$ 847,700	\$ 1,326,152
240-600-630 - Operations	\$ 1,562,141	\$ 1,716,083	\$ 1,884,197	\$ 1,878,374	\$ 1,783,100	\$ 2,228,513
240-640 - Depreciation/Amortization	\$ 1,992,288	\$ 1,489,218	\$ 1,767,392	\$ 1,746,281	\$ 1,767,700	\$ 1,767,394
240-650 - Debt Payments	\$ 440,226	\$ 314,143	\$ 325,902	\$ 881,430	\$ 881,400	\$ 884,749
240-670 - Fixed Assets	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,000	\$ -
240-680 - Transfers Between Funds	\$ 576,000	\$ 3,657,000	\$ 2,247,000	\$ 1,113,104	\$ 1,113,100	\$ 92,500
240-690 - Other Financing Sources/Uses	\$ 28,876	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ 5,379,671	\$ 7,782,989	\$ 6,954,386	\$ 6,700,511	\$ 6,397,000	\$ 6,299,308
Fund Total: Harbor Fund	\$ 12,559,083	\$ (2,694,859)	\$ (1,666,635)	\$ (1,982,229)	\$ (1,424,400)	\$ (1,188,959)

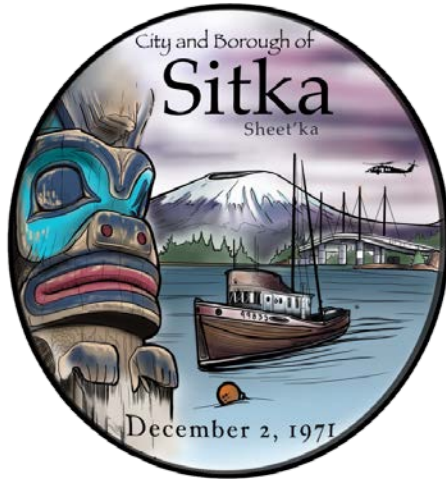
Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 240 - Harbor Fund						
EXPENSES						
400 - Salaries and Wages						
5110.001	Regular Salaries/Wages	412,106.66	389,472.53	478,660.59	609,343.20	707,243.60
5110.002	Holidays	19,344.24	21,444.75	23,838.37	0.00	0.00
5110.003	Sick Leave	19,135.85	26,963.34	19,313.74	0.00	0.00
5110.004	Overtime	14,588.98	15,777.39	12,266.83	10,500.00	15,000.00
5110.010	Temp Wages	56,850.25	61,794.33	75,307.86	98,000.00	164,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$522,025.98	\$515,452.34	\$609,387.39	\$717,843.20	\$886,243.60
450 - Fringe Benefits						
5120.001	Annual Leave	43,557.07	48,584.98	61,304.13	26,034.00	26,712.00
5120.002	SBS	34,559.32	34,742.59	41,475.53	45,599.94	55,731.42
5120.003	Medicare	8,179.56	8,218.03	9,624.34	10,786.23	13,237.86
5120.004	PERS	103,698.50	106,742.74	124,692.48	136,365.42	158,893.60
5120.005	Health Insurance	193,033.85	188,744.56	192,806.44	228,444.24	252,018.48
5120.006	Life Insurance	109.52	107.16	114.85	115.20	129.36
5120.007	Workmen's Compensation	20,039.22	20,338.53	25,771.74	25,553.55	26,660.40
5120.008	Unemployment	3,776.77	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	128,012.72	(47,751.00)	5,903.00	40,997.95	46,348.25
5400.000	OPEB Expense	(19,681.00)	(198,362.00)	(167,914.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$515,285.53	\$161,365.59	\$293,778.51	\$513,896.53	\$579,731.37
500 - Operating Expenses						
5201.000	Training and Travel	931.35	195.25	5,882.89	14,000.00	11,170.00
5202.000	Uniforms	971.48	3,459.89	3,009.62	2,100.00	2,900.00
5203.001	Utilities	519,928.46	577,586.83	678,665.21	550,000.00	680,000.00
5204.000	Telephone	1,037.60	741.17	499.19	750.00	0.00
5204.001	Cell Phone Stipend	650.00	600.00	662.60	1,200.00	900.00
5205.000	Insurance	80,433.72	86,061.84	93,535.41	87,450.00	152,800.00
5206.000	Supplies	18,352.51	17,336.83	19,934.97	18,150.00	20,500.00
5207.000	Repairs and Maintenance	36,259.82	47,165.49	51,215.55	70,000.00	50,000.00
5207.001	Boat Repair and Maintenance	3,786.56	3,534.35	4,568.68	6,000.00	6,000.00
5207.002	Crush derelict boats	0.00	1,656.20	6,419.85	10,000.00	10,000.00
5208.000	Bldg Repair & Maint	8,624.00	9,676.92	8,337.96	12,521.00	16,166.00
5211.000	IT Fees	59,210.04	62,218.92	68,403.00	93,186.00	107,621.00
5212.000	Contracted Services	107,872.16	180,747.32	132,772.08	257,775.00	319,800.00
5214.000	Interdepartment Services	295,957.46	344,101.94	350,182.50	312,287.00	343,512.00
5221.000	Transportation/Vehicles	41,204.84	45,595.09	48,522.67	62,507.00	97,300.00
5222.000	Postage	3,064.65	6,014.75	5,500.00	6,000.00	6,000.00
5223.000	Tools & Small Equipment	9,904.88	13,033.09	20,213.88	14,000.00	15,326.00
5224.000	Dues and Publications	635.00	991.80	849.00	800.00	800.00
5226.000	Advertising	1,874.22	2,196.60	1,915.30	4,750.00	5,500.00
5227.002	Rent-Equipment	228.15	399.95	0.00	1,000.00	1,000.00
5227.003	Rent-Other	0.00	0.00	0.00	0.00	1,800.00
5230.000	Bad Debts	67,285.44	174,154.07	134,094.14	126,000.00	150,000.00
5231.000	Credit Card Expense	46,307.22	63,258.88	72,846.61	70,000.00	88,000.00
5290.000	Other Expenses	450.10	5,082.13	2,894.81	1,480.00	1,595.00
5295.000	Interest Expense	438,726.33	312,643.08	324,151.70	351,082.00	338,401.00
5297.000	Debt Admin Expense	1,500.00	1,500.00	1,750.00	0.00	1,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$1,745,195.99	\$1,959,952.39	\$2,036,827.62	\$2,073,038.00	\$2,428,091.00
600 - Amortization & Depreciation						
6201.000	Depreciation-Land Improve	6,922.98	0.00	0.00	4,184.00	4,920.00
6203.000	Depreciation-Harbors	1,953,745.19	1,455,629.81	1,733,305.42	1,708,508.00	1,728,386.00
6205.000	Depreciation-Buildings	1,050.33	1,194.71	1,194.72	1,195.00	1,195.00
6206.000	Depreciation-Machinery	30,569.08	32,393.77	32,892.24	32,394.00	32,893.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$1,992,287.58	\$1,489,218.29	\$1,767,392.38	\$1,746,281.00	\$1,767,394.00
691 - Other Financing Uses						
7740.000	Bonds issuance costs	28,876.07	0.00	0.00	0.00	0.00
<i>Account Classification Total: 691 - Other Financing Uses</i>		\$28,876.07	\$0.00	\$0.00	\$0.00	\$0.00
700 - Cash Basis Expenditures						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	6,000.00	0.00
7200.000	Interfund Transfers Out	576,000.00	3,657,000.00	2,247,000.00	1,113,104.00	92,500.00
7301.000	Note Principal Payments	0.00	0.00	0.00	45,348.00	45,348.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	485,000.00	500,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$576,000.00	\$3,657,000.00	\$2,247,000.00	\$1,649,452.00	\$637,848.00
EXPENSES Total		\$5,379,671.15	\$7,782,988.61	\$6,954,385.90	\$6,700,510.73	\$6,299,307.97
Fund REVENUE Total: 240 - Harbor Fund						
Fund EXPENSE Total: 240 - Harbor Fund		\$5,379,671.15	\$7,782,988.61	\$6,954,385.90	\$6,700,510.73	\$6,299,307.97
Fund Total: 240 - Harbor Fund		(\$5,379,671.15)	(\$7,782,988.61)	(\$6,954,385.90)	(\$6,700,510.73)	(\$6,299,307.97)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 240 - Harbor Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.001	Regular Salaries/Wages	39,594.17	39,993.32	78,507.40	108,500.00	118,095.60
5110.002	Holidays	1,919.40	2,535.36	3,930.00	0.00	0.00
5110.003	Sick Leave	2,699.05	2,621.92	3,442.03	0.00	0.00
5110.004	Overtime	510.98	1,134.30	1,612.45	10,500.00	15,000.00
5110.010	Temp Wages	34,472.50	34,423.95	2,121.76	98,000.00	164,000.00
5120.001	Annual Leave	5,510.68	784.47	(139.95)	26,034.00	26,712.00
5120.002	SBS	5,041.73	5,139.15	5,817.56	14,897.87	19,616.40
5120.003	Medicare	1,192.55	1,215.62	1,376.11	3,523.99	4,695.21
5120.004	PERS	10,010.72	10,749.19	20,393.81	26,180.00	29,281.06
5120.005	Health Insurance	34,193.90	32,988.52	28,972.20	39,920.40	46,753.68
5120.006	Life Insurance	14.16	14.16	21.53	22.20	22.20
5120.007	Workmen's Compensation	279.73	260.61	284.25	5,118.86	6,805.98
5120.011	PERS on Behalf	90,482.68	(83,881.00)	(6,479.00)	0.00	0.00
5201.000	Training and Travel	599.60	0.00	3,251.87	13,500.00	10,000.00
5202.000	Uniforms	0.00	0.00	0.00	100.00	100.00
5204.000	Telephone	1,037.60	741.17	499.19	750.00	0.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	600.00	900.00
5205.000	Insurance	80,433.72	86,061.84	93,535.41	87,450.00	152,800.00
5206.000	Supplies	3,802.48	2,378.68	4,216.64	2,150.00	4,500.00
5207.000	Repairs and Maintenance	395.96	84.13	154.99	0.00	0.00
5208.000	Bldg Repair & Maint	8,624.00	9,676.92	8,337.96	12,521.00	16,166.00
5211.000	IT Fees	59,210.04	62,218.92	68,403.00	93,186.00	107,621.00
5212.000	Contracted Services	3,271.93	11,930.08	11,869.72	5,050.00	7,675.00
5214.000	Interdepartment Services	295,957.46	332,065.92	350,182.50	312,287.00	343,512.00
5221.000	Transportation/Vehicles	1,181.06	200.00	0.00	0.00	0.00
5222.000	Postage	3,000.00	6,014.75	5,500.00	6,000.00	6,000.00
5223.000	Tools & Small Equipment	57.75	0.00	0.00	6,000.00	1.00
5224.000	Dues and Publications	635.00	991.80	849.00	800.00	800.00
5226.000	Advertising	1,809.15	2,067.80	1,915.30	4,750.00	5,500.00
5230.000	Bad Debts	67,285.44	174,154.07	134,094.14	126,000.00	150,000.00
5231.000	Credit Card Expense	46,307.22	63,258.88	72,846.61	70,000.00	88,000.00
5290.000	Other Expenses	290.32	5,082.13	2,292.74	1,480.00	1,595.00
5400.000	OPEB Expense	(19,681.00)	(198,362.00)	(167,914.00)	0.00	0.00
Department Total: 601 - Administration		\$780,139.98	\$606,544.66	\$729,895.22	\$1,075,321.32	\$1,326,152.13
Department: 630 - Operations						
5110.001	Regular Salaries/Wages	372,512.49	349,479.21	400,153.19	500,843.20	589,148.00
5110.002	Holidays	17,424.84	18,909.39	19,908.37	0.00	0.00
5110.003	Sick Leave	16,436.80	24,341.42	15,871.71	0.00	0.00
5110.004	Overtime	14,078.00	14,643.09	10,654.38	0.00	0.00
5110.010	Temp Wages	22,377.75	27,370.38	73,186.10	0.00	0.00
5120.001	Annual Leave	38,046.39	47,800.51	61,444.08	0.00	0.00
5120.002	SBS	29,517.59	29,603.44	35,657.97	30,702.07	36,115.02
5120.003	Medicare	6,987.01	7,002.41	8,248.23	7,262.24	8,542.65
5120.004	PERS	93,687.78	95,993.55	104,298.67	110,185.42	129,612.54
5120.005	Health Insurance	158,839.95	155,756.04	163,834.24	188,523.84	205,264.80
5120.006	Life Insurance	95.36	93.00	93.32	93.00	107.16
5120.007	Workmen's Compensation	19,759.49	20,077.92	25,487.49	20,434.69	19,854.42
5120.008	Unemployment	3,776.77	0.00	0.00	0.00	0.00
5120.011	PERS on Behalf	37,530.04	36,130.00	12,382.00	40,997.95	46,348.25
5201.000	Training and Travel	331.75	195.25	2,631.02	500.00	1,170.00
5202.000	Uniforms	971.48	3,459.89	3,009.62	2,000.00	2,800.00
5203.001	Utilities	519,928.46	577,586.83	678,665.21	550,000.00	680,000.00
5204.001	Cell Phone Stipend	650.00	600.00	662.60	600.00	0.00
5206.000	Supplies	14,550.03	14,958.15	15,718.33	16,000.00	16,000.00
5207.000	Repairs and Maintenance	35,863.86	47,081.36	51,060.56	70,000.00	50,000.00
5207.001	Boat Repair and Maintenance	3,786.56	3,534.35	4,568.68	6,000.00	6,000.00
5207.002	Crush derelict boats	0.00	1,656.20	6,419.85	10,000.00	10,000.00
5212.000	Contracted Services	104,600.23	168,817.24	120,902.36	252,725.00	312,125.00
5214.000	Interdepartment Services	0.00	12,036.02	0.00	0.00	0.00
5221.000	Transportation/Vehicles	40,023.78	45,395.09	48,522.67	62,507.00	97,300.00
5222.000	Postage	64.65	0.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	9,847.13	13,033.09	20,213.88	8,000.00	15,325.00
5226.000	Advertising	65.07	128.80	0.00	0.00	0.00
5227.002	Rent-Equipment	228.15	399.95	0.00	1,000.00	1,000.00
5227.003	Rent-Other	0.00	0.00	0.00	0.00	1,800.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
5290.000	Other Expenses	159.78	0.00	602.07	0.00	0.00
	Department Total: 630 - Operations	\$1,562,141.19	\$1,716,082.58	\$1,884,196.60	\$1,878,374.41	\$2,228,512.84
	Division Total: 600 - Operations	\$2,342,281.17	\$2,322,627.24	\$2,614,091.82	\$2,953,695.73	\$3,554,664.97
Division: 640 - Depreciation/Amortization						
6201.000	Depreciation-Land Improve	6,922.98	0.00	0.00	4,184.00	4,920.00
6203.000	Depreciation-Harbors	1,953,745.19	1,455,629.81	1,733,305.42	1,708,508.00	1,728,386.00
6205.000	Depreciation-Buildings	1,050.33	1,194.71	1,194.72	1,195.00	1,195.00
6206.000	Depreciation-Machinery	30,569.08	32,393.77	32,892.24	32,394.00	32,893.00
	Division Total: 640 - Depreciation/Amortization	\$1,992,287.58	\$1,489,218.29	\$1,767,392.38	\$1,746,281.00	\$1,767,394.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	438,726.33	312,643.08	324,151.70	351,082.00	338,401.00
5297.000	Debt Admin Expense	1,500.00	1,500.00	1,750.00	0.00	1,000.00
7301.000	Note Principal Payments	0.00	0.00	0.00	45,348.00	45,348.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	485,000.00	500,000.00
	Division Total: 650 - Debt Payments	\$440,226.33	\$314,143.08	\$325,901.70	\$881,430.00	\$884,749.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	6,000.00	0.00
	Division Total: 670 - Fixed Assets	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	576,000.00	3,657,000.00	2,247,000.00	1,113,104.00	92,500.00
	Division Total: 680 - Transfers Between Funds	\$576,000.00	\$3,657,000.00	\$2,247,000.00	\$1,113,104.00	\$92,500.00
Division: 690 - Other Financing Sources/Uses						
7740.000	Bonds issuance costs	28,876.07	0.00	0.00	0.00	0.00
	Division Total: 690 - Other Financing Sources/Uses	\$28,876.07	\$0.00	\$0.00	\$0.00	\$0.00
	EXPENSES Total	\$5,379,671.15	\$7,782,988.61	\$6,954,385.90	\$6,700,510.73	\$6,299,307.97
Fund REVENUE Total: 240 - Harbor Fund						
Fund EXPENSE Total: 240 - Harbor Fund		\$5,379,671.15	\$7,782,988.61	\$6,954,385.90	\$6,700,510.73	\$6,299,307.97
Fund Total: 240 - Harbor Fund		(\$5,379,671.15)	(\$7,782,988.61)	(\$6,954,385.90)	(\$6,700,510.73)	(\$6,299,307.97)

Harbor Fund - Fund 750
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source - Total (approved + contingent)
Authorized/in progress	90798	Eliason Harbor Electrical Upgrades	-	-	5,144,772	-	-	-	-	5,144,772
Authorized/in progress	90810	Sealing Cove Harbor Maintenance Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90922	Crescent Harbor High Load Dock Project	133,774	-	1,512,000	-	-	-	-	1,645,774
Authorized/in progress	90955	Harbor Master Plan/Condition Assessment	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90956	Harbor Parking Lot Repairs	-	-	75,000	-	-	-	-	75,000
Authorized/in progress	90957	Sealing Cove Lift Station	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90985	Crescent Harbor Finger Float Repairs	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90986	Crescent Harbor Tender Float Repairs	-	-	35,000	-	-	-	-	35,000
Authorized/in progress	90987	MSC Anode Replacement Phase I/II	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	90988	Sealing Cove Harbor Cameras	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90984	ANB Security Camera Replacement	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90991	Crescent Harbor Vandalism Repair	-	-	250,000	-	-	-	-	250,000
Authorized/in progress	90993	MSC Bulkhead Repairs	-	-	1,050,000	1,050,000	7,842,488	-	-	9,942,488
Authorized/in progress	91015	Eliason Harbor Restroom and Shower Repair	-	-	50,000	-	-	-	-	50,000
Authorized/in progress	91018	Fishermen's Work Float Fortification	-	-	500,000	-	390,000	-	-	890,000
Authorized/in progress Total			133,774	-	9,006,772	1,050,000	8,232,488	-	-	18,423,034
New FY25	TBD	Sealing Cove Fish Cleaning Station Rehabilitaiton	-	-	35,000	-	-	-	-	35,000
New FY25	90987	MSC Anode Replacement Phase I/II	-	-	50,000	-	-	-	-	50,000
New FY25	90984	ANB Security Camera Replacement	-	-	7,500	-	-	-	-	7,500
New FY25 Total			-	-	92,500	-	-	-	-	92,500
Grand Total			133,774	-	9,099,272	1,050,000	8,232,488	-	-	18,515,534



AIRPORT FUND

DRAFT

FISCAL YEAR 2025

OPERATING BUDGET

Airport Fund - Summary by Organization Report

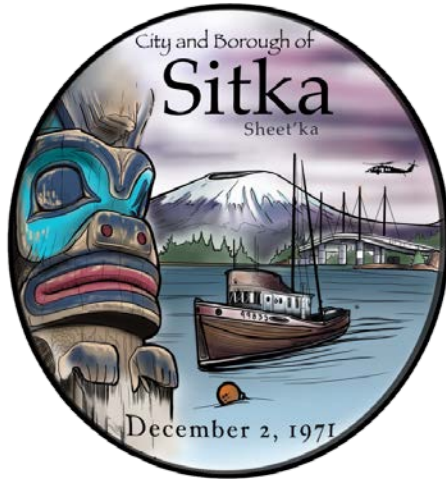
	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Projected Amount	2025 Draft Budget
Fund: 250 Airport Fund						
Revenue						
250-300-340 -Operating Revenue	\$ 459,909	\$ 417,142	\$ 428,698	\$ 424,365	\$ 429,659	\$ 491,460
250-300-350 -Non-Operating Revenue	\$ 165,126	\$ 376,471	\$ 347,229	\$ 355,000	\$ 385,300	\$ 435,000
250-300-360 -Uses of Prop & Investment	\$ (13,093)	\$ (35,245)	\$ 49,869	\$ 10,000	\$ 15,000	\$ 1,000
250-300-390 -Cash Basis Receipts	\$ 220,000	\$ -	\$ 78,699	\$ -	\$ -	\$ -
Revenue Totals	\$ 831,942	\$ 758,368	\$ 904,494	\$ 789,365	\$ 829,959	\$ 927,460
Expenditures						
250-600-630 - Operations	\$ 391,636	\$ 396,483	\$ 431,180	\$ 786,798	\$ 543,600	\$ 797,954
250-640 - Depreciation/Amortization	\$ 171,361	\$ 168,227	\$ 167,966	\$ 168,228	\$ 168,200	\$ 167,968
250-650 - Debt Payments	\$ 165,626	\$ 159,949	\$ 153,992	\$ 333,500	\$ 333,500	\$ 336,500
250-680 - Transfers Between Funds	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ 928,623	\$ 724,658	\$ 753,138	\$ 1,288,526	\$ 1,045,300	\$ 1,302,422
Fund Total: Airport Terminal Building	\$ (96,681)	\$ 33,710	\$ 151,356	\$ (499,161)	\$ (215,341)	\$ (374,962)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 250 - Airport Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	89,003.20	82,413.36
5110.010	Temp Wages	0.00	0.00	0.00	0.00	5,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$0.00	\$0.00	\$0.00	\$89,003.20	\$87,413.36
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	0.00	0.00	0.00	1,891.00	2,536.00
5120.002	SBS	0.00	0.00	0.00	5,571.82	5,513.88
5120.003	Medicare	0.00	0.00	0.00	1,317.98	1,304.26
5120.004	PERS	0.00	0.00	0.00	19,580.60	18,130.89
5120.005	Health Insurance	0.00	0.00	0.00	39,920.40	17,107.68
5120.006	Life Insurance	0.00	0.00	0.00	0.00	8.04
5120.007	Workmen's Compensation	0.00	0.00	0.00	254.38	227.28
5120.011	PERS on Behalf	0.00	0.00	0.00	0.00	5,000.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$0.00	\$0.00	\$0.00	\$68,536.18	\$49,828.03
<i>500 - Operating Expenses</i>						
5203.001	Utilities	90,498.65	96,994.70	110,310.08	112,000.00	110,000.00
5203.005	Fuel Oil	18,968.62	36,518.76	37,571.16	40,000.00	40,000.00
5204.000	Telephone	4,259.34	4,234.02	4,226.45	4,400.00	4,500.00
5205.000	Insurance	15,897.55	16,615.40	18,761.23	16,700.00	36,000.00
5206.000	Supplies	0.00	850.48	0.00	0.00	3,000.00
5208.000	Bldg Repair & Maint	68,244.00	74,562.96	74,430.24	86,920.00	113,893.00
5211.000	IT Fees	0.00	0.00	0.00	17,322.00	20,084.00
5212.000	Contracted Services	80,797.83	81,782.04	87,502.86	234,381.12	132,940.00
5214.000	Interdepartment Services	95,374.66	87,756.32	95,435.93	101,035.00	174,296.00
5226.000	Advertising	0.00	0.00	494.00	0.00	1,000.00
5227.002	Rent-Equipment	16,025.68	(4,874.19)	881.94	15,000.00	20,000.00
5231.000	Credit Card Expense	1,569.63	2,042.06	1,566.00	1,500.00	5,000.00
5295.000	Interest Expense	165,126.34	159,449.18	152,991.84	173,500.00	165,500.00
5297.000	Debt Admin Expense	500.00	500.00	1,000.00	0.00	1,000.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$557,262.30	\$556,431.73	\$585,171.73	\$802,758.12	\$827,213.00
<i>600 - Amortization & Depreciation</i>						
6205.000	Depreciation-Buildings	133,029.45	129,895.33	129,635.14	129,896.00	129,636.00
6206.000	Depreciation-Machinery	38,331.24	38,331.24	38,331.24	38,332.00	38,332.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$171,360.69	\$168,226.57	\$167,966.38	\$168,228.00	\$167,968.00
<i>700 - Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	200,000.00	0.00	0.00	0.00	0.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	160,000.00	170,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$200,000.00	\$0.00	\$0.00	\$160,000.00	\$170,000.00
EXPENSES Total		\$928,622.99	\$724,658.30	\$753,138.11	\$1,288,525.50	\$1,302,422.39
Fund REVENUE	Total: 250 - Airport Fund					
Fund EXPENSE	Total: 250 - Airport Fund	\$928,622.99	\$724,658.30	\$753,138.11	\$1,288,525.50	\$1,302,422.39
Fund Total: 250 - Airport Fund		(\$928,622.99)	(\$724,658.30)	(\$753,138.11)	(\$1,288,525.50)	(\$1,302,422.39)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 250 - Airport Fund						
EXPENSES						
Division: 600 - Operations						
Department: 630 - Operations						
5110.001	Regular Salaries/Wages	0.00	0.00	0.00	89,003.20	82,413.36
5110.010	Temp Wages	0.00	0.00	0.00	0.00	5,000.00
5120.001	Annual Leave	0.00	0.00	0.00	1,891.00	2,536.00
5120.002	SBS	0.00	0.00	0.00	5,571.82	5,513.88
5120.003	Medicare	0.00	0.00	0.00	1,317.98	1,304.26
5120.004	PERS	0.00	0.00	0.00	19,580.60	18,130.89
5120.005	Health Insurance	0.00	0.00	0.00	39,920.40	17,107.68
5120.006	Life Insurance	0.00	0.00	0.00	0.00	8.04
5120.007	Workmen's Compensation	0.00	0.00	0.00	254.38	227.28
5120.011	PERS on Behalf	0.00	0.00	0.00	0.00	5,000.00
5203.001	Utilities	90,498.65	96,994.70	110,310.08	112,000.00	110,000.00
5203.005	Fuel Oil	18,968.62	36,518.76	37,571.16	40,000.00	40,000.00
5204.000	Telephone	4,259.34	4,234.02	4,226.45	4,400.00	4,500.00
5205.000	Insurance	15,897.55	16,615.40	18,761.23	16,700.00	36,000.00
5206.000	Supplies	0.00	850.48	0.00	0.00	3,000.00
5208.000	Bldg Repair & Maint	68,244.00	74,562.96	74,430.24	86,920.00	113,893.00
5211.000	IT Fees	0.00	0.00	0.00	17,322.00	20,084.00
5212.000	Contracted Services	80,797.83	81,782.04	87,502.86	234,381.12	132,940.00
5214.000	Interdepartment Services	95,374.66	87,756.32	95,435.93	101,035.00	174,296.00
5226.000	Advertising	0.00	0.00	494.00	0.00	1,000.00
5227.002	Rent-Equipment	16,025.68	(4,874.19)	881.94	15,000.00	20,000.00
5231.000	Credit Card Expense	1,569.63	2,042.06	1,566.00	1,500.00	5,000.00
Department Total: 630 - Operations		\$391,635.96	\$396,482.55	\$431,179.89	\$786,797.50	\$797,954.39
Division Total: 600 - Operations		\$391,635.96	\$396,482.55	\$431,179.89	\$786,797.50	\$797,954.39
Division: 640 - Depreciation/Amortization						
6205.000	Depreciation-Buildings	133,029.45	129,895.33	129,635.14	129,896.00	129,636.00
6206.000	Depreciation-Machinery	38,331.24	38,331.24	38,331.24	38,332.00	38,332.00
Division Total: 640 - Depreciation/Amortization		\$171,360.69	\$168,226.57	\$167,966.38	\$168,228.00	\$167,968.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	165,126.34	159,449.18	152,991.84	173,500.00	165,500.00
5297.000	Debt Admin Expense	500.00	500.00	1,000.00	0.00	1,000.00
7302.000	Bond Principal Payments	0.00	0.00	0.00	160,000.00	170,000.00
Division Total: 650 - Debt Payments		\$165,626.34	\$159,949.18	\$153,991.84	\$333,500.00	\$336,500.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	200,000.00	0.00	0.00	0.00	0.00
Division Total: 680 - Transfers Between Funds		\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSES Total		\$928,622.99	\$724,658.30	\$753,138.11	\$1,288,525.50	\$1,302,422.39
Fund REVENUE Total: 250 - Airport Fund						
Fund EXPENSE Total: 250 - Airport Fund		\$928,622.99	\$724,658.30	\$753,138.11	\$1,288,525.50	\$1,302,422.39
Fund Total: 250 - Airport Fund		(\$928,622.99)	(\$724,658.30)	(\$753,138.11)	(\$1,288,525.50)	(\$1,302,422.39)

Airport Fund - Fund 760
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90835	SIT Airport Terminal Improvements	22,408,662	4,000,000	-	264,468	18,130,967	-	-	44,804,097
Authorized/in progress	90873	Heat Pumps for Hold Room	-	-	46,000	-	-	-	-	46,000
Authorized/in progress	90879	Seaplane base	4,050,695	-	2,281,176	-	21,832,800	-	-	28,164,671
Authorized/in progress	90924	Exterior Painting-Front and South sides	-	-	100,000	-	-	-	-	100,000
Authorized/in progress Total			26,459,357	4,000,000	2,427,176	264,468	39,963,767	-	-	73,114,768
New FY25	90835	SIT Airport Terminal Improvements	-	-	-	-	1,869,033	-	-	1,869,033
New FY25 Total			-	-	-	-	1,869,033	-	-	1,869,033
Grand Total			26,459,357	4,000,000	2,427,176	264,468	41,832,800	-	-	74,983,801



MARINE SERVICE CENTER FUND

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**FISCAL YEAR 2025
OPERATING BUDGET**

Marine Service Center Fund - Summary by Organization Report

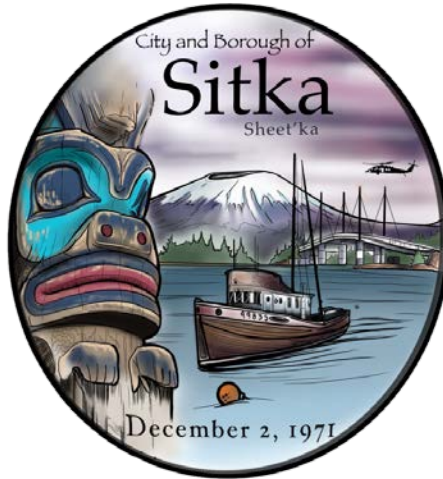
	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Projected Amount	2025 Draft Budget
Fund: 260 Marine Service Center						
Revenue						
260-300-340 - Operating Revenue	\$ 253,544	\$ 267,048	\$ 273,188	\$ 312,000	\$ 312,000	\$ 318,240
260-300-360 - Uses of Prop & Investment	\$ (16,421)	\$ (78,502)	\$ 67,484	\$ 8,000	\$ 36,000	\$ 25,000
260-300-390 - Cash Basis Receipts	\$ 20,000	\$ 81,923	\$ 35,000	\$ -	\$ -	\$ -
Revenue Totals	\$ 257,122	\$ 270,469	\$ 375,672	\$ 320,000	\$ 348,000	\$ 343,240
Expenditures						
260-600-630 - Operations	\$ 89,016	\$ 122,341	\$ 137,508	\$ 248,588	\$ 107,500	\$ 196,943
260-640 - Depreciation/Amortization	\$ 31,214	\$ 30,992	\$ 30,770	\$ 30,993	\$ 31,000	\$ 30,993
260-670 - Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
260-680 - Transfers Between Funds	\$ 55,000	\$ 15,000	\$ 1,085,000	\$ 165,000	\$ 165,000	\$ 122,000
Expenditure Totals	\$ 175,230	\$ 168,333	\$ 1,253,278	\$ 444,581	\$ 303,500	\$ 367,936
Fund Total: Marine Service Center	\$ 81,892	\$ 102,135	\$ (877,606)	\$ (124,581)	\$ 44,500	\$ (24,696)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 260 - Marine Service Center						
EXPENSES						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	(14,698.17)	11,914.22	(7,425.81)	17,000.00	17,000.00
5204.000	Telephone	2,961.52	2,944.29	2,938.92	2,900.00	3,150.00
5205.000	Insurance	7,424.24	7,919.04	8,790.76	7,950.00	16,300.00
5208.000	Bldg Repair & Maint	64,231.00	76,482.96	106,926.96	45,303.00	111,373.00
5212.000	Contracted Services	6,817.68	1,598.66	1,822.45	151,000.00	22,240.00
5214.000	Interdepartment Services	21,941.06	21,481.96	24,455.06	24,435.00	26,880.00
5226.000	Advertising	339.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$89,016.33	\$122,341.13	\$137,508.34	\$248,588.00	\$196,943.00
<i>600 - Amortization & Depreciation</i>						
6201.000	Depreciation-Land Improve	1,563.00	1,563.00	1,563.00	1,563.00	1,563.00
6205.000	Depreciation-Buildings	18,524.88	18,302.90	18,080.86	18,303.00	18,303.00
6206.000	Depreciation-Machinery	11,126.16	11,126.16	11,126.16	11,127.00	11,127.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$31,214.04	\$30,992.06	\$30,770.02	\$30,993.00	\$30,993.00
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	0.00	18,000.00
7200.000	Interfund Transfers Out	55,000.00	15,000.00	1,085,000.00	165,000.00	122,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$55,000.00	\$15,000.00	\$1,085,000.00	\$165,000.00	\$140,000.00
EXPENSES Total		\$175,230.37	\$168,333.19	\$1,253,278.36	\$444,581.00	\$367,936.00
Fund REVENUE	Total: 260 - Marine Service Center					
Fund EXPENSE	Total: 260 - Marine Service Center	\$175,230.37	\$168,333.19	\$1,253,278.36	\$444,581.00	\$367,936.00
Fund Total: 260 - Marine Service Center		(\$175,230.37)	(\$168,333.19)	(\$1,253,278.36)	(\$444,581.00)	(\$367,936.00)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 260 - Marine Service Center						
EXPENSES						
Division: 600 - Operations						
Department: 630 - Operations						
5203.001	Utilities	(14,698.17)	11,914.22	(7,425.81)	17,000.00	17,000.00
5204.000	Telephone	2,961.52	2,944.29	2,938.92	2,900.00	3,150.00
5205.000	Insurance	7,424.24	7,919.04	8,790.76	7,950.00	16,300.00
5208.000	Bldg Repair & Maint	64,231.00	76,482.96	106,926.96	45,303.00	111,373.00
5212.000	Contracted Services	6,817.68	1,598.66	1,822.45	151,000.00	22,240.00
5214.000	Interdepartment Services	21,941.06	21,481.96	24,455.06	24,435.00	26,880.00
5226.000	Advertising	339.00	0.00	0.00	0.00	0.00
Department Total: 630 - Operations		\$89,016.33	\$122,341.13	\$137,508.34	\$248,588.00	\$196,943.00
Division Total: 600 - Operations		\$89,016.33	\$122,341.13	\$137,508.34	\$248,588.00	\$196,943.00
Division: 640 - Depreciation/Amortization						
6201.000	Depreciation-Land Improve	1,563.00	1,563.00	1,563.00	1,563.00	1,563.00
6205.000	Depreciation-Buildings	18,524.88	18,302.90	18,080.86	18,303.00	18,303.00
6206.000	Depreciation-Machinery	11,126.16	11,126.16	11,126.16	11,127.00	11,127.00
Division Total: 640 - Depreciation/Amortization		\$31,214.04	\$30,992.06	\$30,770.02	\$30,993.00	\$30,993.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	0.00	18,000.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	55,000.00	15,000.00	1,085,000.00	165,000.00	122,000.00
Division Total: 680 - Transfers Between Funds		\$55,000.00	\$15,000.00	\$1,085,000.00	\$165,000.00	\$122,000.00
EXPENSES Total		\$175,230.37	\$168,333.19	\$1,253,278.36	\$444,581.00	\$367,936.00
Fund REVENUE	Total: 260 - Marine Service Center					
Fund EXPENSE	Total: 260 - Marine Service Center	\$175,230.37	\$168,333.19	\$1,253,278.36	\$444,581.00	\$367,936.00
Fund Total: 260 - Marine Service Center		(\$175,230.37)	(\$168,333.19)	(\$1,253,278.36)	(\$444,581.00)	(\$367,936.00)

MSC Fund - Fund 770
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	90905	MSC Bulkhead Condition Assessment	-	-	80,000	-	-	-	-	80,000
Authorized/in progress	90926	Arctic Door Replacement Egress	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90928	Freezer Vestibule Entry Curtains	-	-	10,000	-	-	-	-	10,000
Authorized/in progress	90930	Replace Loading Dock Bumper	-	-	15,000	-	-	-	-	15,000
Authorized/in progress	90959	MSC Overhead Door Replacement	-	-	30,000	-	-	-	-	30,000
Authorized/in progress	90995	MSC Pre-shutdown Condition Assessment	-	-	185,000	-	-	-	-	185,000
Authorized/in progress Total			-	-	330,000	-	-	-	-	330,000
New FY25	90959	MSC Overhead Door Replacement	-	-	90,000	-	-	-	-	90,000
New FY25	TBD	MCS Lighting Replacement	-	-	32,000	-	-	-	-	32,000
New FY25 Total			-	-	122,000	-	-	-	-	122,000
Grand Total			-	-	452,000	-	-	-	-	452,000



GARY PAXTON INDUSTRIAL PARK FUND

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**FISCAL YEAR 2025
OPERATING BUDGET**

GPIP Fund - Summary by Organization Report

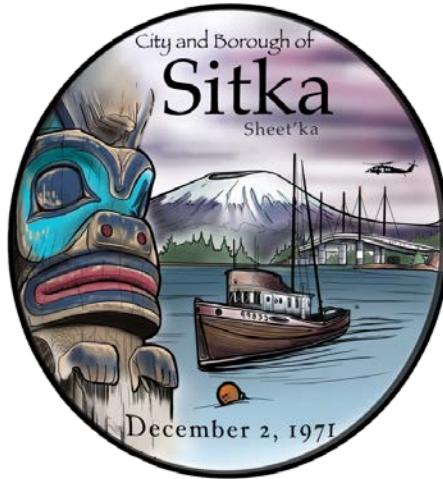
	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Projected Amount	2025 Draft Budget
Fund: 270 Gary Paxton Industrial Park						
Revenue						
270-300-340 - Operating Revenue	\$ 62,922	\$ 88,411	\$ 71,335	\$ 70,700	\$ 88,000	\$ 76,000
270-300-350 - Non-Operating Revenue	\$ 117	\$ 1,578	\$ -	\$ -	\$ -	\$ -
270-300-360 - Uses of Prop & Investment	\$ 84,854	\$ 134,299	\$ 152,924	\$ 143,959	\$ 309,500	\$ 211,116
270-300-380 - Miscellaneous	\$ 5,215	\$ 2,627	\$ 5,612	\$ -	\$ 4,000	\$ -
270-300-390 - Cash Basis Receipts	\$ 124,183	\$ 34,234	\$ 6,783	\$ 15,700	\$ 4,500	\$ 2,401
Revenue Totals	\$ 277,290	\$ 261,150	\$ 236,654	\$ 230,359	\$ 406,000	\$ 289,517
Expenditures						
270-600-630 - Operations	\$ 218,470	\$ 254,132	\$ 229,667	\$ 271,719	\$ 246,500	\$ 312,784
270-640 - Depreciation/Amortization	\$ 434,825	\$ 410,097	\$ 401,156	\$ 410,099	\$ 401,200	\$ 406,158
270-680 - Transfers Between Funds	\$ 41,756	\$ 22,290	\$ 575,843	\$ 20,000	\$ 19,900	\$ 22,000
Expenditure Totals	\$ 696,670	\$ 686,519	\$ 1,206,666	\$ 701,818	\$ 667,600	\$ 740,942
Fund Total: Gary Paxton Industrial Park	\$ (419,379)	\$ (425,369)	\$ (970,012)	\$ (471,459)	\$ (261,600)	\$ (451,425)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 270 - Gary Paxton Industrial Park						
EXPENSES						
<i>500 - Operating Expenses</i>						
5203.001	Utilities	19,466.02	22,287.08	13,321.41	25,000.00	25,000.00
5203.004	Solid Waste	0.00	4,023.64	0.00	2,500.00	7,500.00
5203.005	Fuel Oil	0.00	0.00	0.00	0.00	10,000.00
5204.000	Telephone	1,416.38	2,462.07	1,420.65	1,500.00	1,550.00
5205.000	Insurance	19,831.43	19,303.93	22,138.72	24,000.00	37,000.00
5206.000	Supplies	0.00	1,486.07	0.00	2,500.00	2,500.00
5207.000	Repairs and Maintenance	1,611.49	0.00	0.00	15,000.00	15,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	0.00	4,041.00
5212.000	Contracted Services	106,839.40	97,521.35	91,848.20	112,725.00	118,085.00
5214.000	Interdepartment Services	66,863.52	83,336.06	98,742.00	79,194.00	83,808.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	1,000.00	1,000.00
5225.000	Legal Expenditures	522.00	23,340.86	1,704.25	5,000.00	5,000.00
5226.000	Advertising	457.24	0.00	0.00	1,500.00	1,500.00
5230.000	Bad Debts	404.29	0.00	4.00	0.00	0.00
5231.000	Credit Card Expense	1,058.66	370.52	487.53	800.00	800.00
5290.000	Other Expenses	0.00	0.00	0.00	1,000.00	0.00
5295.000	Interest Expense	1,617.92	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$220,088.35	\$254,131.58	\$229,666.76	\$271,719.00	\$312,784.00
<i>600 - Amortization & Depreciation</i>						
6101.000	Amortization	24,660.24	0.00	0.00	0.00	0.00
6201.000	Depreciation-Land Improve	145,262.40	145,262.40	145,262.40	145,263.00	145,263.00
6202.000	Depreciation-Plants	62,520.12	62,520.12	62,520.12	62,521.00	62,521.00
6203.000	Depreciation-Harbors	190,842.00	190,842.00	190,842.00	190,842.00	190,842.00
6205.000	Depreciation-Buildings	11,540.52	11,472.65	2,531.56	11,473.00	7,532.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$434,825.28	\$410,097.17	\$401,156.08	\$410,099.00	\$406,158.00
<i>700 - Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	41,756.04	22,290.04	575,842.86	20,000.00	22,000.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$41,756.04	\$22,290.04	\$575,842.86	\$20,000.00	\$22,000.00
EXPENSES Total		\$696,669.67	\$686,518.79	\$1,206,665.70	\$701,818.00	\$740,942.00
Fund REVENUE	Total: 270 - Gary Paxton Industrial Park					
Fund EXPENSE	Total: 270 - Gary Paxton Industrial Park	\$696,669.67	\$686,518.79	\$1,206,665.70	\$701,818.00	\$740,942.00
Fund Total: 270 - Gary Paxton Industrial Park		(\$696,669.67)	(\$686,518.79)	(\$1,206,665.70)	(\$701,818.00)	(\$740,942.00)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 270 - Gary Paxton Industrial Park						
EXPENSES						
Division: 600 - Operations						
Department: 630 - Operations						
5203.001	Utilities	19,466.02	22,287.08	13,321.41	25,000.00	25,000.00
5203.004	Solid Waste	0.00	4,023.64	0.00	2,500.00	7,500.00
5203.005	Fuel Oil	0.00	0.00	0.00	0.00	10,000.00
5204.000	Telephone	1,416.38	2,462.07	1,420.65	1,500.00	1,550.00
5205.000	Insurance	19,831.43	19,303.93	22,138.72	24,000.00	37,000.00
5206.000	Supplies	0.00	1,486.07	0.00	2,500.00	2,500.00
5207.000	Repairs and Maintenance	1,611.49	0.00	0.00	15,000.00	15,000.00
5208.000	Bldg Repair & Maint	0.00	0.00	0.00	0.00	4,041.00
5212.000	Contracted Services	106,839.40	97,521.35	91,848.20	112,725.00	118,085.00
5214.000	Interdepartment Services	66,863.52	83,336.06	98,742.00	79,194.00	83,808.00
5223.000	Tools & Small Equipment	0.00	0.00	0.00	1,000.00	1,000.00
5225.000	Legal Expenditures	522.00	23,340.86	1,704.25	5,000.00	5,000.00
5226.000	Advertising	457.24	0.00	0.00	1,500.00	1,500.00
5230.000	Bad Debts	404.29	0.00	4.00	0.00	0.00
5231.000	Credit Card Expense	1,058.66	370.52	487.53	800.00	800.00
5290.000	Other Expenses	0.00	0.00	0.00	1,000.00	0.00
Department Total: 630 - Operations		\$218,470.43	\$254,131.58	\$229,666.76	\$271,719.00	\$312,784.00
Division Total: 600 - Operations		\$218,470.43	\$254,131.58	\$229,666.76	\$271,719.00	\$312,784.00
Division: 640 - Depreciation/Amortization						
6101.000	Amortization	24,660.24	0.00	0.00	0.00	0.00
6201.000	Depreciation-Land Improve	145,262.40	145,262.40	145,262.40	145,263.00	145,263.00
6202.000	Depreciation-Plants	62,520.12	62,520.12	62,520.12	62,521.00	62,521.00
6203.000	Depreciation-Harbors	190,842.00	190,842.00	190,842.00	190,842.00	190,842.00
6205.000	Depreciation-Buildings	11,540.52	11,472.65	2,531.56	11,473.00	7,532.00
Division Total: 640 - Depreciation/Amortization		\$434,825.28	\$410,097.17	\$401,156.08	\$410,099.00	\$406,158.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	1,617.92	0.00	0.00	0.00	0.00
Division Total: 650 - Debt Payments		\$1,617.92	\$0.00	\$0.00	\$0.00	\$0.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	41,756.04	22,290.04	575,842.86	20,000.00	22,000.00
Division Total: 680 - Transfers Between Funds		\$41,756.04	\$22,290.04	\$575,842.86	\$20,000.00	\$22,000.00
EXPENSES Total		\$696,669.67	\$686,518.79	\$1,206,665.70	\$701,818.00	\$740,942.00
Fund REVENUE	Total: 270 - Gary Paxton Industrial Park					
Fund EXPENSE	Total: 270 - Gary Paxton Industrial Park	\$696,669.67	\$686,518.79	\$1,206,665.70	\$701,818.00	\$740,942.00
Fund Total: 270 - Gary Paxton Industrial Park		(\$696,669.67)	(\$686,518.79)	(\$1,206,665.70)	(\$701,818.00)	(\$740,942.00)

GPIP Fund - Fund 780
FY2025 Capital Projects

Status	Project number	Project Description	Source - Grants (approved)	Source - Loans/ Bond Proceeds (approved)	Source - Working Capital	Source - Other source	Source - Contingent Grants	Source - Contingent Loans/Bonding	Source - Contingent Other	Source- Total authorized (approved + contingent)
Authorized/in progress	80273	Site Improvements	-	-	232,185	-	-	-	-	232,185
Authorized/in progress	90875	GPIP Wash down pad	-	-	20,000	-	-	-	-	20,000
Authorized/in progress	90960	Geotech assessment of APC landfill sites	-	-	-	270,000	-	-	-	270,000
Authorized/in progress	90938	GPIP Potable Water	-	-	25,000	-	-	-	-	25,000
Authorized/in progress	90931	Marine Vessel Haul Out and Shipyard	1,000,000	-	8,281,040	1,300,000	-	-	-	10,581,040
Authorized/in progress	90935	Bulk Water Line Repair	-	-	-	64,000	-	-	-	64,000
Authorized/in progress Total			1,000,000	-	8,558,225	1,634,000	-	-	-	11,192,225
Grand Total			1,000,000	-	8,558,225	1,634,000	-	-	-	11,192,225



INFORMATION TECHNOLOGY FUND

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**FISCAL YEAR 2025
OPERATING BUDGET**

Summary by Organization Report

Summary

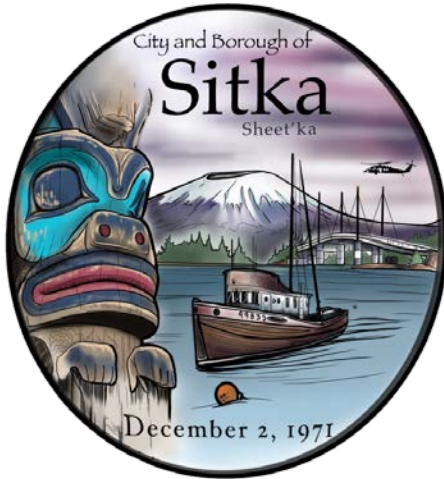
	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 300 Information Technology Fund					
Revenue					
300-300-310 - State Revenue	31,537	78	10,762	26,113	30,708
300-300-315 - Federal Revenue	13,024	-	-	-	-
300-300-340 - Operating Revenue	1,552,139	1,483,402	1,587,847	2,083,301	2,545,243
300-300-350 - Non-Operating Revenue	-	-	-	-	-
300-300-360 - Uses of Prop & Investment	(1,451)	(26,978)	18,791	5,000	5,000
300-300-390 - Cash Basis Receipts	-	381,706	-	-	-
Revenue Totals	1,595,249	1,838,208	1,617,400	2,114,414	2,580,951
Expenditures					
300-600-630 - Operations	1,385,490	1,367,437	1,576,671	2,312,979	2,317,538
300-640 - Depreciation/Amortization	266,169	180,815	142,840	180,816	142,840
300-650 - Debt Payments	7,066	3,533	36,713	-	-
300-670 - Fixed Assets	-	-	-	-	195,000
300-680 - Transfers Between Funds	-	-	104,918	88,000	460,000
Expenditure Totals	1,658,725	1,551,785	1,861,142	2,581,795	3,115,378
Fund Total: Information Technology Fund	(63,476)	286,423	(243,743)	(467,381)	(534,427)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 300 - Information Technology Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	258,063.91	269,961.36	336,994.29	438,984.00	455,621.44
5110.002	Holidays	13,009.16	13,048.44	17,563.47	0.00	0.00
5110.003	Sick Leave	4,758.72	3,652.80	16,627.24	0.00	0.00
5110.004	Overtime	1,007.58	678.09	1,629.53	0.00	0.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$276,839.37	\$287,340.69	\$372,814.53	\$438,984.00	\$455,621.44
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	34,516.73	31,201.38	39,185.19	15,210.00	16,161.00
5120.002	SBS	19,018.64	19,804.92	24,462.26	27,842.12	28,920.39
5120.003	Medicare	4,498.69	4,684.68	5,786.34	6,585.81	6,840.84
5120.004	PERS	63,787.92	70,080.47	87,528.66	96,576.71	100,237.05
5120.005	Health Insurance	114,194.89	84,564.73	98,302.06	82,670.64	138,056.40
5120.006	Life Insurance	47.64	42.63	49.76	52.44	52.44
5120.007	Workmen's Compensation	1,036.59	992.45	1,195.54	1,229.03	1,184.63
5120.011	PERS on Behalf	81,408.81	(9,476.00)	22,752.00	26,113.02	30,707.77
5400.000	OPEB Expense	(36,478.00)	(102,835.00)	(117,190.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$282,031.91	\$99,060.26	\$162,071.81	\$256,279.77	\$322,160.52
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	595.00	8,068.30	7,083.91	15,500.00	15,000.00
5204.000	Telephone	262,906.98	266,321.64	304,539.98	392,400.00	449,700.00
5204.001	Cell Phone Stipend	900.00	1,125.00	1,200.00	1,500.00	1,500.00
5205.000	Insurance	22,944.39	18,977.29	20,980.00	25,000.00	39,000.00
5206.000	Supplies	1,518.52	262.84	836.11	15,000.00	15,000.00
5207.000	Repairs and Maintenance	199,063.18	180,356.61	168,306.59	266,450.00	346,651.00
5208.000	Bldg Repair & Maint	5,961.00	6,987.96	10,380.00	11,673.00	14,077.00
5212.000	Contracted Services	176,609.48	305,501.87	239,131.25	586,643.63	330,836.00
5214.000	Interdepartment Services	84,174.96	92,406.96	156,860.04	147,449.00	162,192.00
5221.000	Transportation/Vehicles	900.00	0.00	0.00	2,700.00	0.00
5222.000	Postage	28.95	40.55	232.84	0.00	0.00
5223.000	Tools & Small Equipment	70,710.70	99,556.92	148,891.58	153,400.00	165,800.00
5226.000	Advertising	0.00	1,274.76	27.20	0.00	0.00
5227.002	Rent-Equipment	0.00	0.00	(16,686.24)	0.00	0.00
5290.000	Other Expenses	305.61	155.65	1.63	0.00	0.00
5295.000	Interest Expense	7,066.16	3,532.74	0.00	0.00	0.00
5295.060	Subscription Interest Expense	0.00	0.00	1,678.79	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$833,684.93	\$984,569.09	\$1,043,463.68	\$1,617,715.63	\$1,539,756.00
<i>600 - Amortization & Depreciation</i>						
6205.000	Depreciation-Buildings	1,416.96	1,416.96	1,416.96	1,417.00	1,417.00
6206.000	Depreciation-Machinery	264,002.29	179,398.43	141,422.99	179,399.00	141,423.00
6208.000	Deprec-Furniture/Fixtures	749.55	0.00	0.00	0.00	0.00
6210.060	Amortization Expense-SAAS	0.00	0.00	35,034.48	0.00	0.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$266,168.80	\$180,815.39	\$177,874.43	\$180,816.00	\$142,840.00
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	0.00	195,000.00
7200.000	Interfund Transfers Out	0.00	0.00	104,918.00	88,000.00	460,000.00

Budget by Classification Report

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$0.00	\$0.00	\$104,918.00	\$88,000.00	\$655,000.00
EXPENSES Total		\$1,658,725.01	\$1,551,785.43	\$1,861,142.45	\$2,581,795.40	\$3,115,377.96
Fund EXPENSE	Total: 300 - Information Technology Fund	\$1,658,725.01	\$1,551,785.43	\$1,861,142.45	\$2,581,795.40	\$3,115,377.96
Fund Total: 300 - Information Technology Fund		(\$1,658,725.01)	(\$1,551,785.43)	(\$1,861,142.45)	(\$2,581,795.40)	(\$3,115,377.96)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 300 - Information Technology Fund						
EXPENSES						
Division: 600 - Operations						
Department: 630 - Operations						
5110.001	Regular Salaries/Wages	258,063.91	269,961.36	336,994.29	438,984.00	455,621.44
5110.002	Holidays	13,009.16	13,048.44	17,563.47	0.00	0.00
5110.003	Sick Leave	4,758.72	3,652.80	16,627.24	0.00	0.00
5110.004	Overtime	1,007.58	678.09	1,629.53	0.00	0.00
5120.001	Annual Leave	34,516.73	31,201.38	39,185.19	15,210.00	16,161.00
5120.002	SBS	19,018.64	19,804.92	24,462.26	27,842.12	28,920.39
5120.003	Medicare	4,498.69	4,684.68	5,786.34	6,585.81	6,840.84
5120.004	PERS	63,787.92	70,080.47	87,528.66	96,576.71	100,237.05
5120.005	Health Insurance	114,194.89	84,564.73	98,302.06	82,670.64	138,056.40
5120.006	Life Insurance	47.64	42.63	49.76	52.44	52.44
5120.007	Workmen's Compensation	1,036.59	992.45	1,195.54	1,229.03	1,184.63
5120.011	PERS on Behalf	81,408.81	(9,476.00)	22,752.00	26,113.02	30,707.77
5201.000	Training and Travel	595.00	8,068.30	7,083.91	15,500.00	15,000.00
5204.000	Telephone	262,906.98	266,321.64	304,539.98	392,400.00	449,700.00
5204.001	Cell Phone Stipend	900.00	1,125.00	1,200.00	1,500.00	1,500.00
5205.000	Insurance	22,944.39	18,977.29	20,980.00	25,000.00	39,000.00
5206.000	Supplies	1,518.52	262.84	836.11	15,000.00	15,000.00
5207.000	Repairs and Maintenance	199,063.18	180,356.61	168,306.59	266,450.00	346,651.00
5208.000	Bldg Repair & Maint	5,961.00	6,987.96	10,380.00	11,673.00	14,077.00
5212.000	Contracted Services	176,609.48	305,501.87	239,131.25	586,643.63	330,836.00
5214.000	Interdepartment Services	84,174.96	92,406.96	156,860.04	147,449.00	162,192.00
5221.000	Transportation/Vehicles	900.00	0.00	0.00	2,700.00	0.00
5222.000	Postage	28.95	40.55	232.84	0.00	0.00
5223.000	Tools & Small Equipment	70,710.70	99,556.92	148,891.58	153,400.00	165,800.00
5226.000	Advertising	0.00	1,274.76	27.20	0.00	0.00
5227.002	Rent-Equipment	0.00	0.00	(16,686.24)	0.00	0.00
5290.000	Other Expenses	305.61	155.65	1.63	0.00	0.00
5400.000	OPEB Expense	(36,478.00)	(102,835.00)	(117,190.00)	0.00	0.00
Department Total: 630 - Operations		\$1,385,490.05	\$1,367,437.30	\$1,576,671.23	\$2,312,979.40	\$2,317,537.96
Division Total: 600 - Operations		\$1,385,490.05	\$1,367,437.30	\$1,576,671.23	\$2,312,979.40	\$2,317,537.96
Division: 640 - Depreciation/Amortization						
6205.000	Depreciation-Buildings	1,416.96	1,416.96	1,416.96	1,417.00	1,417.00
6206.000	Depreciation-Machinery	264,002.29	179,398.43	141,422.99	179,399.00	141,423.00
6208.000	Deprec-Furniture/Fixtures	749.55	0.00	0.00	0.00	0.00
Division Total: 640 - Depreciation/Amortization		\$266,168.80	\$180,815.39	\$142,839.95	\$180,816.00	\$142,840.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	7,066.16	3,532.74	0.00	0.00	0.00
5295.060	Subscription Interest Expense	0.00	0.00	1,678.79	0.00	0.00
6210.060	Amortization Expense-SAAS	0.00	0.00	35,034.48	0.00	0.00
Division Total: 650 - Debt Payments		\$7,066.16	\$3,532.74	\$36,713.27	\$0.00	\$0.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	0.00	195,000.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$0.00	\$195,000.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	0.00	0.00	104,918.00	88,000.00	460,000.00
Division Total: 680 - Transfers Between Funds		\$0.00	\$0.00	\$104,918.00	\$88,000.00	\$460,000.00
EXPENSES Total		\$1,658,725.01	\$1,551,785.43	\$1,861,142.45	\$2,581,795.40	\$3,115,377.96



CENTRAL GARAGE FUND

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**FISCAL YEAR 2025
OPERATING BUDGET**

Summary by Organization Report

Summary

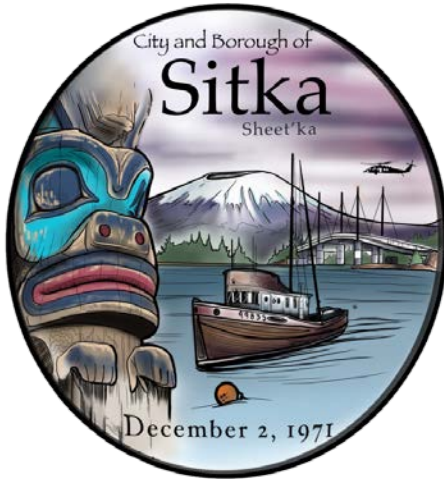
Fund: 310 Central Garage Fund					
Revenue					
310-300-310 - State Revenue	11,308	32	3,814	10,686	10,884
310-300-340 - Operating Revenue	1,654,918	1,702,070	1,480,015	2,556,483	2,506,459
310-300-360 - Uses of Prop & Investment	62,926	(197,860)	132,192	78,688	98,688
310-300-380 - Miscellaneous	8,494	525	402	-	-
310-300-390 - Cash Basis Receipts	115,855	296,787	253,191	374,623	681,556
Revenue Totals	1,853,500	1,801,553	1,869,614	3,020,480	3,297,587
Expenditures					
310-600-601 - Administration	292,574	236,199	215,746	300,543	391,933
310-600-630 - Operations	389,042	515,509	516,723	722,115	789,566
310-640 - Depreciation/Amortization	674,823	673,980	660,799	673,981	660,801
310-650 - Debt Payments	2,500	-	-	-	-
310-670 - Fixed Assets	-	-	-	1,464,565	899,312
310-680 - Transfers Between Funds	-	-	-	862,500	-
Expenditure Totals	1,358,939	1,425,687	1,393,268	4,023,704	2,741,612
Fund Total: Central Garage Fund	494,561	375,866	476,345	(1,003,224)	555,975

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 310 - Central Garage Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	98,813.23	111,248.22	99,068.30	136,884.80	174,413.92
5110.002	Holidays	4,306.40	6,051.28	6,936.12	0.00	0.00
5110.003	Sick Leave	552.80	3,587.08	1,293.74	0.00	0.00
5110.004	Overtime	1,503.36	1,998.27	3,946.34	1,000.01	1,000.01
5110.010	Temp Wages	0.00	0.00	0.00	0.00	30,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$105,175.79	\$122,884.85	\$111,244.50	\$137,884.81	\$205,413.93
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	7,347.12	11,359.72	11,556.59	6,494.00	5,239.00
5120.002	SBS	6,755.32	8,061.07	8,638.11	8,850.37	12,913.09
5120.003	Medicare	1,597.93	1,906.78	2,043.27	2,093.49	3,054.48
5120.004	PERS	23,190.81	28,930.11	25,732.57	30,334.51	38,591.01
5120.005	Health Insurance	31,186.93	34,537.56	32,565.25	41,822.88	17,107.68
5120.006	Life Insurance	19.52	22.20	19.01	22.20	16.08
5120.007	Workmen's Compensation	4,375.06	4,580.67	4,180.66	4,356.98	5,833.74
5120.011	PERS on Behalf	(13,138.28)	20,362.00	(17,625.00)	10,686.44	10,883.44
5400.000	OPEB Expense	(12,249.00)	(44,358.00)	(33,438.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$49,085.41	\$65,402.11	\$33,672.46	\$104,660.87	\$93,638.52
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	0.00	2,484.36	210.00	2,000.00	22,000.00
5202.000	Uniforms	697.10	543.17	554.05	500.00	5,000.00
5203.001	Utilities	37,677.49	35,194.23	21,192.13	35,000.00	35,000.00
5203.005	Fuel Oil	6,295.12	12,125.46	14,063.55	12,500.00	14,000.00
5204.000	Telephone	1,914.54	1,891.81	1,900.32	2,000.00	2,050.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	0.00	600.00
5205.000	Insurance	122,644.26	103,719.95	108,424.40	105,000.00	152,000.00
5206.000	Supplies	158,466.66	202,674.26	246,897.25	250,000.00	300,000.00
5207.000	Repairs and Maintenance	75,512.77	81,450.58	71,722.40	151,682.99	150,000.00
5208.000	Bldg Repair & Maint	9,594.00	13,674.96	15,510.00	13,540.00	15,041.00
5211.000	IT Fees	10,692.00	11,220.96	17,124.00	14,751.00	16,013.00
5212.000	Contracted Services	8,842.27	13,964.42	9,817.61	45,700.00	43,735.00
5214.000	Interdepartment Services	86,594.69	79,270.03	74,935.88	73,185.00	80,508.00
5221.000	Transportation/Vehicles	0.00	3,130.72	3,000.00	3,753.00	0.00
5223.000	Tools & Small Equipment	1,462.86	1,171.55	1,273.00	69,500.00	46,500.00
5226.000	Advertising	92.30	212.85	0.00	1,000.00	0.00
5231.000	Credit Card Expense	464.92	65.15	0.00	0.00	0.00
5290.000	Other Expenses	1,004.00	626.00	927.36	0.00	0.00
5290.001	Loss on Disposal of Fixed Assets	5,400.00	0.00	0.00	0.00	0.00
5295.000	Interest Expense	2,500.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$529,854.98	\$563,420.46	\$587,551.95	\$780,111.99	\$882,447.00
<i>600 - Amortization & Depreciation</i>						
6201.000	Depreciation-Land Improve	971.04	971.04	971.04	972.00	972.00
6205.000	Depreciation-Buildings	27,507.96	27,507.96	27,507.96	27,508.00	27,508.00
6206.000	Depreciation-Machinery	37,533.98	31,257.99	60,171.96	31,258.00	60,172.00
6207.000	Depreciation-Vehicles	608,810.25	614,242.82	572,148.30	614,243.00	572,149.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$674,823.23	\$673,979.81	\$660,799.26	\$673,981.00	\$660,801.00
<i>700 - Cash Basis Expenditures</i>						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	1,131,033.00	458,452.00
7107.000	Fixed Assets-Vehicles	0.00	0.00	0.00	333,532.35	440,860.00
7200.000	Interfund Transfers Out	0.00	0.00	0.00	862,500.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$0.00	\$0.00	\$0.00	\$2,327,065.35	\$899,312.00
EXPENSES Total		\$1,358,939.41	\$1,425,687.23	\$1,393,268.17	\$4,023,704.02	\$2,741,612.45
Fund EXPENSE	Total: 310 - Central Garage Fund	\$1,358,939.41	\$1,425,687.23	\$1,393,268.17	\$4,023,704.02	\$2,741,612.45
Fund Total: 310 - Central Garage Fund		(\$1,358,939.41)	(\$1,425,687.23)	(\$1,393,268.17)	(\$4,023,704.02)	(\$2,741,612.45)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 310 - Central Garage Fund						
REVENUES						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.004	Overtime	0.00	0.00	0.00	1,000.01	1,000.01
5110.010	Temp Wages	0.00	0.00	0.00	0.00	30,000.00
5120.001	Annual Leave	1,927.92	2,743.86	(18,113.39)	6,494.00	5,239.00
5120.002	SBS	0.00	0.00	0.00	459.38	2,221.45
5120.003	Medicare	0.00	0.00	0.00	108.66	525.47
5120.004	PERS	0.00	0.00	0.00	220.00	220.00
5120.007	Workmen's Compensation	0.00	0.00	0.00	31.60	880.40
5201.000	Training and Travel	0.00	2,484.36	210.00	2,000.00	8,500.00
5202.000	Uniforms	482.11	308.98	434.35	0.00	0.00
5203.001	Utilities	37,677.49	35,194.23	21,192.13	35,000.00	35,000.00
5203.005	Fuel Oil	6,295.12	12,125.46	14,063.55	12,500.00	14,000.00
5204.000	Telephone	1,914.54	1,891.81	1,900.32	2,000.00	2,050.00
5205.000	Insurance	122,644.26	103,719.95	108,424.40	105,000.00	152,000.00
5206.000	Supplies	5,249.87	505.84	147.82	0.00	0.00
5207.000	Repairs and Maintenance	6,797.42	0.00	0.00	0.00	0.00
5208.000	Bldg Repair & Maint	9,594.00	13,674.96	15,510.00	13,540.00	15,041.00
5211.000	IT Fees	10,692.00	11,220.96	17,124.00	14,751.00	16,013.00
5212.000	Contracted Services	7,377.53	13,391.34	8,669.34	30,500.00	28,735.00
5214.000	Interdepartment Services	86,594.69	79,270.03	74,935.88	73,185.00	80,508.00
5221.000	Transportation/Vehicles	0.00	3,130.72	3,000.00	3,753.00	0.00
5223.000	Tools & Small Equipment	614.86	0.00	1,273.00	0.00	0.00
5226.000	Advertising	92.30	212.85	0.00	0.00	0.00
5231.000	Credit Card Expense	464.92	65.15	0.00	0.00	0.00
5290.000	Other Expenses	1,004.00	616.00	413.00	0.00	0.00
5290.001	Loss on Disposal of Fixed Assets	5,400.00	0.00	0.00	0.00	0.00
5400.000	OPEB Expense	(12,249.00)	(44,358.00)	(33,438.00)	0.00	0.00
Department Total: 601 - Administration		\$292,574.03	\$236,198.50	\$215,746.40	\$300,542.65	\$391,933.33
Department: 630 - Operations						
5110.001	Regular Salaries/Wages	98,813.23	111,248.22	99,068.30	136,884.80	174,413.92
5110.002	Holidays	4,306.40	6,051.28	6,936.12	0.00	0.00
5110.003	Sick Leave	552.80	3,587.08	1,293.74	0.00	0.00
5110.004	Overtime	1,503.36	1,998.27	3,946.34	0.00	0.00
5120.001	Annual Leave	5,419.20	8,615.86	29,669.98	0.00	0.00
5120.002	SBS	6,755.32	8,061.07	8,638.11	8,390.99	10,691.64
5120.003	Medicare	1,597.93	1,906.78	2,043.27	1,984.83	2,529.01
5120.004	PERS	23,190.81	28,930.11	25,732.57	30,114.51	38,371.01
5120.005	Health Insurance	31,186.93	34,537.56	32,565.25	41,822.88	17,107.68
5120.006	Life Insurance	19.52	22.20	19.01	22.20	16.08
5120.007	Workmen's Compensation	4,375.06	4,580.67	4,180.66	4,325.38	4,953.34
5120.011	PERS on Behalf	(13,138.28)	20,362.00	(17,625.00)	10,686.44	10,883.44
5201.000	Training and Travel	0.00	0.00	0.00	0.00	13,500.00
5202.000	Uniforms	214.99	234.19	119.70	500.00	5,000.00
5204.001	Cell Phone Stipend	0.00	0.00	0.00	0.00	600.00
5206.000	Supplies	153,216.79	202,168.42	246,749.43	250,000.00	300,000.00
5207.000	Repairs and Maintenance	68,715.35	81,450.58	71,722.40	151,682.99	150,000.00
5212.000	Contracted Services	1,464.74	573.08	1,148.27	15,200.00	15,000.00
5223.000	Tools & Small Equipment	848.00	1,171.55	0.00	69,500.00	46,500.00

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
5226.000	Advertising	0.00	0.00	0.00	1,000.00	0.00
5290.000	Other Expenses	0.00	10.00	514.36	0.00	0.00
Department Total: 630 - Operations		\$389,042.15	\$515,508.92	\$516,722.51	\$722,115.02	\$789,566.12
Division Total: 600 - Operations		\$681,616.18	\$751,707.42	\$732,468.91	\$1,022,657.67	\$1,181,499.45
Division: 640 - Depreciation/Amortization						
6201.000	Depreciation-Land Improve	971.04	971.04	971.04	972.00	972.00
6205.000	Depreciation-Buildings	27,507.96	27,507.96	27,507.96	27,508.00	27,508.00
6206.000	Depreciation-Machinery	37,533.98	31,257.99	60,171.96	31,258.00	60,172.00
6207.000	Depreciation-Vehicles	608,810.25	614,242.82	572,148.30	614,243.00	572,149.00
Division Total: 640 - Depreciation/Amortization		\$674,823.23	\$673,979.81	\$660,799.26	\$673,981.00	\$660,801.00
Division: 650 - Debt Payments						
5295.000	Interest Expense	2,500.00	0.00	0.00	0.00	0.00
Division Total: 650 - Debt Payments		\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Division: 670 - Fixed Assets						
7106.000	Fixed Assets-Machinery	0.00	0.00	0.00	1,131,033.00	458,452.00
7107.000	Fixed Assets-Vehicles	0.00	0.00	0.00	333,532.35	440,860.00
Division Total: 670 - Fixed Assets		\$0.00	\$0.00	\$0.00	\$1,464,565.35	\$899,312.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	0.00	0.00	0.00	862,500.00	0.00
Division Total: 680 - Transfers Between Funds		\$0.00	\$0.00	\$0.00	\$862,500.00	\$0.00
EXPENSES Total		\$1,358,939.41	\$1,425,687.23	\$1,393,268.17	\$4,023,704.02	\$2,741,612.45



**BUILDING
MAINTENANCE FUND
*DRAFT***

**FISCAL YEAR 2025
OPERATING BUDGET**

Summary by Organization Report

Summary

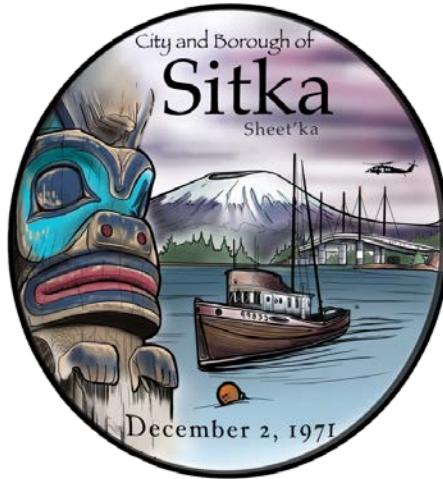
Fund: 320 Building Maintenance Fund					
Revenue					
320-300-310 - State Revenue	23,310	62	7,609	20,138	21,712
320-300-315 - Federal Revenue	6,788	-	-	-	-
320-300-340 - Operating Revenue	593,598	651,072	777,614	821,610	1,845,440
320-300-350 - Non-Operating Revenue	-	14,500	-	-	-
320-300-360 - Uses of Prop & Investment	(13,521)	(33,461)	18,159	10,000	12,000
320-300-380 - Miscellaneous	-	13,908	675	-	-
320-300-390 - Cash Basis Receipts	30,831	17,637	21,972	6,000	24,000
Revenue Totals	641,007	663,718	826,028	857,748	1,903,152
Expenditures					
320-600-601 - Administration	181,333	181,478	184,892	331,659	435,638
320-600-630 - Operations	542,850	525,685	539,984	1,133,548	1,779,758
320-640 - Depreciation/Amortization	880	880	880	881	881
320-680 - Transfers Between Funds	-	300,000	35,000	-	-
Expenditure Totals	725,064	1,008,044	760,756	1,466,088	2,216,277
Fund Total: Building Maintenance Fund	(84,057)	(344,326)	65,272	(608,340)	(313,125)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 320 - Building Maintenance Fund						
EXPENSES						
<i>400 - Salaries and Wages</i>						
5110.001	Regular Salaries/Wages	183,783.14	203,891.82	209,251.81	261,476.80	519,865.12
5110.002	Holidays	8,445.93	8,985.49	8,625.28	0.00	0.00
5110.003	Sick Leave	8,592.36	8,753.61	6,687.00	0.00	0.00
5110.004	Overtime	11,461.38	13,461.83	13,276.19	7,500.00	12,000.00
5110.010	Temp Wages	0.00	0.00	1,050.00	6,534.00	20,000.00
<i>Account Classification Total: 400 - Salaries and Wages</i>		\$212,282.81	\$235,092.75	\$238,890.28	\$275,510.80	\$551,865.12
<i>450 - Fringe Benefits</i>						
5120.001	Annual Leave	12,979.46	20,423.01	27,538.77	10,638.00	11,055.00
5120.002	SBS	14,595.60	15,152.07	17,328.42	17,540.99	34,507.04
5120.003	Medicare	3,452.47	3,584.08	4,098.87	4,149.14	8,162.36
5120.004	PERS	49,914.17	54,180.94	56,783.40	59,174.98	117,010.29
5120.005	Health Insurance	92,595.29	88,224.44	95,052.73	106,779.72	297,954.60
5120.006	Life Insurance	36.36	36.36	37.38	36.36	99.12
5120.007	Workmen's Compensation	8,959.63	7,934.22	8,068.76	6,429.54	17,756.19
5120.011	PERS on Behalf	43,748.44	7,988.00	(13,987.00)	20,138.23	21,711.04
5400.000	OPEB Expense	(26,643.00)	(80,741.00)	(73,376.00)	0.00	0.00
<i>Account Classification Total: 450 - Fringe Benefits</i>		\$199,638.42	\$116,782.12	\$121,545.33	\$224,886.96	\$508,255.64
<i>500 - Operating Expenses</i>						
5201.000	Training and Travel	370.00	0.00	313.50	15,600.00	17,000.00
5202.000	Uniforms	237.05	277.80	819.56	900.00	900.00
5203.005	Fuel Oil	0.00	17.21	0.00	0.00	0.00
5204.000	Telephone	400.00	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	900.00	900.00	886.62	900.00	900.00
5206.000	Supplies	54,456.49	49,182.63	67,479.70	73,755.00	79,050.00
5207.000	Repairs and Maintenance	14,040.77	17,048.48	19,748.06	36,770.66	32,565.00
5211.000	IT Fees	13,521.96	14,166.00	20,684.04	18,810.00	54,020.00
5212.000	Contracted Services	123,415.81	173,841.66	136,191.89	700,963.00	776,024.00
5214.000	Interdepartment Services	82,798.92	75,837.31	85,032.02	85,211.00	106,514.00
5221.000	Transportation/Vehicles	19,071.35	20,170.84	24,300.98	24,505.00	72,302.00
5223.000	Tools & Small Equipment	1,468.27	1,488.11	6,702.12	4,894.55	10,000.00
5226.000	Advertising	339.00	242.40	0.00	0.00	0.00
5227.002	Rent-Equipment	1,242.47	583.60	2,051.98	2,500.00	6,000.00
5290.000	Other Expenses	0.00	1,532.54	229.96	0.00	0.00
<i>Account Classification Total: 500 - Operating Expenses</i>		\$312,262.09	\$355,288.58	\$364,440.43	\$964,809.21	\$1,155,275.00
<i>600 - Amortization & Depreciation</i>						
6206.000	Depreciation-Machinery	880.20	880.20	880.20	881.00	881.00
<i>Account Classification Total: 600 - Amortization & Depreciation</i>		\$880.20	\$880.20	\$880.20	\$881.00	\$881.00
<i>700 - Cash Basis Expenditures</i>						
7200.000	Interfund Transfers Out	0.00	300,000.00	35,000.00	0.00	0.00
<i>Account Classification Total: 700 - Cash Basis Expenditures</i>		\$0.00	\$300,000.00	\$35,000.00	\$0.00	\$0.00
EXPENSES Total		\$725,063.52	\$1,008,043.65	\$760,756.24	\$1,466,087.97	\$2,216,276.76
Fund EXPENSE Total:	320 - Building Maintenance Fund	\$725,063.52	\$1,008,043.65	\$760,756.24	\$1,466,087.97	\$2,216,276.76
Fund Total: 320 - Building Maintenance Fund		(\$725,063.52)	(\$1,008,043.65)	(\$760,756.24)	(\$1,466,087.97)	(\$2,216,276.76)

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 320 - Building Maintenance Fund						
EXPENSES						
Division: 600 - Operations						
Department: 601 - Administration						
5110.001	Regular Salaries/Wages	74,654.44	75,444.60	69,882.38	95,846.40	95,925.04
5110.002	Holidays	2,732.24	2,446.80	2,676.98	0.00	0.00
5110.003	Sick Leave	0.00	2,732.26	738.04	0.00	0.00
5120.001	Annual Leave	3,596.78	12,478.33	7,493.13	0.00	0.00
5120.002	SBS	5,151.37	5,253.20	5,934.11	5,875.48	5,880.26
5120.003	Medicare	1,218.52	1,242.58	1,403.64	1,389.77	1,390.91
5120.004	PERS	17,621.05	18,786.93	19,000.81	21,086.25	21,103.52
5120.005	Health Insurance	32,560.24	32,988.52	34,402.51	39,920.40	32,636.28
5120.006	Life Insurance	8.04	8.04	9.06	8.04	14.16
5120.007	Workmen's Compensation	285.69	266.16	823.01	268.32	3,405.33
5120.011	PERS on Behalf	31,840.43	(4,908.00)	(18,491.00)	20,138.23	21,711.04
5201.000	Training and Travel	0.00	0.00	0.00	15,600.00	17,000.00
5203.005	Fuel Oil	0.00	17.21	0.00	0.00	0.00
5204.001	Cell Phone Stipend	300.00	300.00	286.62	0.00	0.00
5206.000	Supplies	104.21	0.00	535.00	0.00	0.00
5211.000	IT Fees	13,521.96	14,166.00	20,684.04	18,810.00	54,020.00
5212.000	Contracted Services	2,119.19	4,745.98	3,556.71	3,000.00	3,735.00
5214.000	Interdepartment Services	3,190.92	75,837.31	85,032.02	85,211.00	106,514.00
5221.000	Transportation/Vehicles	19,071.35	20,170.84	24,300.98	24,505.00	72,302.00
5226.000	Advertising	0.00	242.40	0.00	0.00	0.00
5400.000	OPEB Expense	(26,643.00)	(80,741.00)	(73,376.00)	0.00	0.00
Department Total: 601 - Administration		\$181,333.43	\$181,478.16	\$184,892.04	\$331,658.89	\$435,637.54
Department: 630 - Operations						
5110.001	Regular Salaries/Wages	109,128.70	128,447.22	139,369.43	165,630.40	423,940.08
5110.002	Holidays	5,713.69	6,538.69	5,948.30	0.00	0.00
5110.003	Sick Leave	8,592.36	6,021.35	5,948.96	0.00	0.00
5110.004	Overtime	11,461.38	13,461.83	13,276.19	7,500.00	12,000.00
5110.010	Temp Wages	0.00	0.00	1,050.00	6,534.00	20,000.00
5120.001	Annual Leave	9,382.68	7,944.68	20,045.64	10,638.00	11,055.00
5120.002	SBS	9,444.23	9,898.87	11,394.31	11,665.51	28,626.78
5120.003	Medicare	2,233.95	2,341.50	2,695.23	2,759.37	6,771.45
5120.004	PERS	32,293.12	35,394.01	37,782.59	38,088.73	95,906.77
5120.005	Health Insurance	60,035.05	55,235.92	60,650.22	66,859.32	265,318.32
5120.006	Life Insurance	28.32	28.32	28.32	28.32	84.96
5120.007	Workmen's Compensation	8,673.94	7,668.06	7,245.75	6,161.22	14,350.86
5120.011	PERS on Behalf	11,908.01	12,896.00	4,504.00	0.00	0.00
5201.000	Training and Travel	370.00	0.00	313.50	0.00	0.00
5202.000	Uniforms	237.05	277.80	819.56	900.00	900.00
5204.000	Telephone	400.00	0.00	0.00	0.00	0.00
5204.001	Cell Phone Stipend	600.00	600.00	600.00	900.00	900.00
5206.000	Supplies	54,352.28	49,182.63	66,944.70	73,755.00	79,050.00
5207.000	Repairs and Maintenance	14,040.77	17,048.48	19,748.06	36,770.66	32,565.00
5212.000	Contracted Services	121,296.62	169,095.68	132,635.18	697,963.00	772,289.00
5214.000	Interdepartment Services	79,608.00	0.00	0.00	0.00	0.00
5223.000	Tools & Small Equipment	1,468.27	1,488.11	6,702.12	4,894.55	10,000.00
5226.000	Advertising	339.00	0.00	0.00	0.00	0.00
5227.002	Rent-Equipment	1,242.47	583.60	2,051.98	2,500.00	6,000.00
5290.000	Other Expenses	0.00	1,532.54	229.96	0.00	0.00

Budget by Department Report

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Department Total: 630 - Operations		\$542,849.89	\$525,685.29	\$539,984.00	\$1,133,548.08	\$1,779,758.22
Division Total: 600 - Operations		\$724,183.32	\$707,163.45	\$724,876.04	\$1,465,206.97	\$2,215,395.76
Division: 640 - Depreciation/Amortization						
6206.000	Depreciation-Machinery	880.20	880.20	880.20	881.00	881.00
Division Total: 640 - Depreciation/Amortization		\$880.20	\$880.20	\$880.20	\$881.00	\$881.00
Division: 680 - Transfers Between Funds						
7200.000	Interfund Transfers Out	0.00	300,000.00	35,000.00	0.00	0.00
Division Total: 680 - Transfers Between Funds		\$0.00	\$300,000.00	\$35,000.00	\$0.00	\$0.00
EXPENSES Total		\$725,063.52	\$1,008,043.65	\$760,756.24	\$1,466,087.97	\$2,216,276.76



Special Revenue and Other Governmental Funds

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**FISCAL YEAR 2025
OPERATING BUDGET**

City and Borough of Sitka
Summary by Organization Report

Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 113 Pet Adoption Fund					
Revenue					
113-300-360 - Uses of Prop & Investment	942.72	591.49	1,030.57	600.00	600.00
113-300-380 - Miscellaneous	3,930.00	12,698.85	2,835.00	5,000.00	2,500.00
113-300-390 - Cash Basis Receipts	-	-	-	-	-
Revenue Totals	4,872.72	13,290.34	3,865.57	5,600.00	3,100.00
Expenditures					
113-500-601 - Administration	10,082.62	23,513.96	20,035.77	25,000.00	15,000.00
Expenditure Totals	10,082.62	23,513.96	20,035.77	25,000.00	15,000.00
Fund Total: Pet Adoption Fund	(5,209.90)	(10,223.62)	(16,170.20)	(19,400.00)	(11,900.00)
Fund: 151 Sitka's Forfeiture Fund					
Revenue					
151-300-310 - State Revenue	-	-	-	-	-
151-300-315 - Federal Revenue	-	-	-	-	-
151-300-360 - Uses of Prop & Investment	-	-	-	-	-
151-300-370 - Interfund Billings	-	-	-	-	-
151-300-380 - Miscellaneous	75,261.17	-	-	1,000.00	1,000.00
Revenue Totals	75,261.17	-	-	1,000.00	1,000.00
Expenditures					
151-500-601 - Administration	-	-	-	50,000.00	75,000.00
Expenditure Totals	-	-	-	50,000.00	75,000.00
Fund Total: Sitka's Forfeiture Fund	75,261.17	-	-	(49,000.00)	(74,000.00)
Fund: 165 Library Building Fund					
Revenue					
165-300-360 - Uses of Prop & Investment	(159.74)	(656.51)	337.08	200.00	300.00
165-300-380 - Miscellaneous	-	-	-	-	-
Revenue Totals	(159.74)	(656.51)	337.08	200.00	300.00
Expenditures					
165-500-601 - Administration	-	-	-	1,000.00	5,000.00
Expenditure Totals	-	-	-	1,000.00	5,000.00
Fund Total: Library Building Fund	(159.74)	(656.51)	337.08	(800.00)	(4,700.00)

City and Borough of Sitka
Summary by Organization Report

Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 171 SE Alaska Economic Dev.					
Revenue					
171-300-310 - State Revenue	-	-	-	-	-
171-300-315 - Federal Revenue	-	-	-	-	-
171-300-360 - Uses of Prop & Investment	43,995.90	15,908.42	8,041.63	6,000.00	2,640.00
171-300-370 - Interfund Billings	-	-	-	-	-
171-300-380 - Miscellaneous	-	-	-	-	-
Revenue Totals	43,995.90	15,908.42	8,041.63	6,000.00	2,640.00
Expenditures					
171-500-601 - Administration	130,831.25	7,925.03	5,495.25	356,000.00	3,000.00
Expenditure Totals	130,831.25	7,925.03	5,495.25	356,000.00	3,000.00
Fund Total: SE Alaska Economic Dev.	(86,835.35)	7,983.39	2,546.38	(350,000.00)	(360.00)

Fund: 173 GPIIP Contingency					
Revenue					
173-300-360 - Uses of Prop & Investment	7,681.79	4,232.31	6,783.35	4,500.00	4,500.00
173-300-370 - Interfund Billings	-	-	-	-	-
173-300-380 - Miscellaneous	-	-	-	-	-
173-300-390 - Cash Basis Receipts	-	-	-	-	-
Revenue Totals	7,681.79	4,232.31	6,783.35	4,500.00	4,500.00
Expenditures					
173-500-601 - Administration	7,681.79	274,234.19	6,783.35	244,500.00	4,000.00
Expenditure Totals	7,681.79	274,234.19	6,783.35	244,500.00	4,000.00
Fund Total: GPIIP Contingency	-	(270,001.88)	-	(240,000.00)	500.00

City and Borough of Sitka
Summary by Organization Report

Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 190 SCH Dedicated Fund					
Revenue					
190-300-305 - Tobacco Excise Tax	850,328.74	886,146.93	846,826.11	850,000.00	860,000.00
190-300-320 - Licenses & Permits	900.00	800.00	700.00	-	800.00
190-300-360 - Uses of Prop & Investment	758,920.46	744,778.71	754,533.33	730,000.00	750,000.00
190-300-380 - Miscellaneous	365,698.37	110,108.62	105,631.66	75,000.00	60,000.00
190-300-390 - Cash Basis Receipts	-	-	-	-	-
Revenue Totals	1,975,847.57	1,741,834.26	1,707,691.10	1,655,000.00	1,670,800.00
Expenditures					
190-600-601 - Administration	1,830,258.84	1,674,236.61	1,190,099.54	1,595,692.00	1,727,016.00
190-600-680 - Transfer to Other Funds	-	-	-	-	-
190-650 - Debt Payments	2,073.57	-	-	-	-
Expenditure Totals	1,832,332.41	1,674,236.61	1,190,099.54	1,595,692.00	1,727,016.00
Fund Total: SCH Dedicated Fund	143,515.16	67,597.65	517,591.56	59,308.00	(56,216.00)
Fund: 191 Student Activities Fund					
Revenue					
191-300-304 - Other Local Taxes	-	-	125,753.79	300,000.00	310,000.00
191-300-320 - Licenses & Permits	1,900.00	2,700.00	300.00	2,500.00	2,500.00
191-300-360 - Uses of Prop & Investment	138.14	120.93	596.62	150.00	1,000.00
191-300-380 - Miscellaneous	-	-	-	-	-
Revenue Totals	2,038.14	2,820.93	126,650.41	302,650.00	313,500.00
Expenditures					
191-600-601 - Administration	-	-	-	305,000.00	305,000.00
191-600-680 - Transfer to Other Funds	-	-	-	-	-
Expenditure Totals	-	-	-	305,000.00	305,000.00
Fund Total: Student Activities Fund	2,038.14	2,820.93	126,650.41	(2,350.00)	8,500.00

City and Borough of Sitka
Summary by Organization Report

Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 192 Fisheries Enhancement					
Revenue					
192-300-360 - Uses of Prop & Investment	11.17	(308.65)	640.51	-	-
192-300-380 - Miscellaneous	-	-	-	-	-
192-300-390 - Cash Basis Receipts	21,309.00	41,097.00	42,301.15	50,000.00	45,000.00
Revenue Totals	21,320.17	40,788.35	42,941.66	50,000.00	45,000.00
Expenditures					
192-600-630 - Operations	22,462.50	30,600.00	50,000.00	50,000.00	50,000.00
192-600-680 - Transfer to Other Funds	-	-	-	-	-
Expenditure Totals	22,462.50	30,600.00	50,000.00	50,000.00	50,000.00
Fund Total: Fisheries Enhancement	(1,142.33)	10,188.35	(7,058.34)	-	(5,000.00)
Fund: 193 Utility Subsidization Fund					
Revenue					
193-300-360 - Uses of Prop & Investment	(1,256.91)	(1,519.04)	(3,072.01)	-	-
193-300-390 - Cash Basis Receipts	30,000.00	39,000.00	356,400.00	198,000.00	165,000.00
Revenue Totals	28,743.09	37,480.96	353,327.99	198,000.00	165,000.00
Expenditures					
193-600-630 - Operations	-	-	-	-	-
193-600-680 - Transfer to Other Funds	68,782.53	67,368.20	193,087.73	198,000.00	230,400.00
Expenditure Totals	68,782.53	67,368.20	193,087.73	198,000.00	230,400.00
Fund Total: Utility Subsidization Fund	(40,039.44)	(29,887.24)	160,240.26	-	(65,400.00)
Fund: 194 Comm Vessel Passenger Tax					
Revenue					
194-300-310 - State Revenue	615,545.00	615,545.00	1,725,380.00	1,900,000.00	2,500,000.00
194-300-360 - Uses of Prop & Investment	(10,413.04)	(45,709.42)	14,857.55	18,000.00	40,000.00
194-300-380 - Miscellaneous	-	-	-	-	-
194-300-390 - Cash Basis Receipts	-	-	-	-	-
Revenue Totals	605,131.96	569,835.58	1,740,237.55	1,918,000.00	2,540,000.00
Expenditures					
194-600-630 - Operations	-	19,128.39	-	100,000.00	100,000.00
194-600-680 - Transfer to Other Funds	91,199.97	829,175.07	1,005,064.45	952,939.00	1,516,673.00
Expenditure Totals	91,199.97	848,303.46	1,005,064.45	1,052,939.00	1,616,673.00
Fund Total: Comm Vessel Passenger Tax	513,931.99	(278,467.88)	735,173.10	865,061.00	923,327.00

City and Borough of Sitka
Summary by Organization Report

Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 195 Visitor Enhancement Fund					
Revenue					
195-300-303 - Bed Tax	407,024.41	669,959.22	792,949.95	839,500.00	711,500.00
195-300-360 - Uses of Prop & Investment	(530.00)	(4,078.57)	2,293.89	4,500.00	5,000.00
195-300-380 - Miscellaneous	-	-	-	-	-
Revenue Totals	406,494.41	665,880.65	795,243.84	844,000.00	716,500.00
Expenditures					
195-600-630 - Operations	501,047.68	463,769.64	530,557.38	693,000.00	16,750.00
195-600-680 - Transfer to Other Funds	-	-	-	-	75,373.00
Expenditure Totals	501,047.68	463,769.64	530,557.38	693,000.00	92,123.00
Fund Total: Visitor Enhancement Fund	(94,553.27)	202,111.01	264,686.46	151,000.00	624,377.00
Fund: 400 Permanent Fund					
Revenue					
400-300-360 - Uses of Prop & Investment	5,906,879.69	4,982,707.04	2,051,043.53	450,000.00	450,000.00
400-300-370 - Interfund Billings	-	-	-	-	-
400-300-390 -Cash Basis Receipts	-	-	554,000.00	-	-
Revenue Totals	5,906,879.69	4,982,707.04	2,605,043.53	450,000.00	450,000.00
Expenditures					
400-600-601 - Administration	46,584.81	11,103.79	33,090.13	50,000.00	49,500.00
400-600-680 - Transfer to Other Funds	1,213,716.00	1,145,554.00	9,374,779.28	1,110,886.00	1,041,233.00
Expenditure Totals	1,260,300.81	1,156,657.79	9,407,869.41	1,160,886.00	1,090,733.00
Fund Total: Permanent Fund	4,646,578.88	3,826,049.25	(6,802,825.88)	(710,886.00)	(640,733.00)
Fund: 410 LID Revolving Fund					
Revenue					
410-300-360 - Uses of Prop & Investment	(9,861.37)	(40,175.24)	21,875.62	12,000.00	20,000.00
410-300-380 - Miscellaneous	-	115.24	6.42	-	-
410-300-390 - Cash Basis Receipts	1,349.89	2,496.85	3,508.21	3,500.00	2,000.00
Revenue Totals	(8,511.48)	(37,563.15)	25,390.25	15,500.00	22,000.00
Expenditures					
410-600-601 - Administration	42.64	12.33	71.29	100.00	100.00
410-600-680 - Transfer to Other Funds	14,085.89	9,543.78	22,136.80	15,000.00	30,000.00
Expenditure Totals	14,128.53	9,556.11	22,208.09	15,100.00	30,100.00
Fund Total: LID Revolving Fund	(22,640.01)	(47,119.26)	3,182.16	400.00	(8,100.00)

City and Borough of Sitka
Summary by Organization Report

Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 420 LID Guaranty Fund					
Revenue					
420-300-360 - Uses of Prop & Investment	(2,503.48)	(9,922.20)	5,240.98	3,000.00	4,000.00
420-300-390 - Cash Basis Receipts	-	-	-	-	-
Revenue Totals	(2,503.48)	(9,922.20)	5,240.98	3,000.00	4,000.00
Expenditures					
420-600-680 - Transfer to Other Funds	3,422.52	2,314.28	5,345.98	4,000.00	8,400.00
Expenditure Totals	3,422.52	2,314.28	5,345.98	4,000.00	8,400.00
Fund Total: LID Guaranty Fund	(5,926.00)	(12,236.48)	(105.00)	(1,000.00)	(4,400.00)
Fund: 430 Cemetery Fund					
Revenue					
430-300-360 - Uses of Prop & Investment	(939.26)	(3,621.11)	1,871.30	1,350.00	2,500.00
430-300-380 - Miscellaneous	-	-	-	-	-
Revenue Totals	(939.26)	(3,621.11)	1,871.30	1,350.00	2,500.00
Expenditures					
430-600-601 - Administration	1,927.37	1,249.74	840.89	2,000.00	2,500.00
Expenditure Totals	1,927.37	1,249.74	840.89	2,000.00	2,500.00
Fund Total: Cemetery Fund	(2,866.63)	(4,870.85)	1,030.41	(650.00)	-
Fund: 440 Rowe Trust Fund					
Revenue					
440-300-360 - Uses of Prop & Investment	(1,958.11)	(8,017.85)	4,113.24	2,500.00	3,000.00
440-300-380 - Miscellaneous	-	-	-	-	-
Revenue Totals	(1,958.11)	(8,017.85)	4,113.24	2,500.00	3,000.00
Expenditures					
440-600-601 - Administration	-	1,759.37	-	2,500.00	3,000.00
Expenditure Totals	-	1,759.37	-	2,500.00	3,000.00
Fund Total: Rowe Trust Fund	(1,958.11)	(9,777.22)	4,113.24	-	-

City and Borough of Sitka
Summary by Organization Report

Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 500 Library Endowment Fund					
Revenue					
500-300-360 - Uses of Prop & Investment	(2,223.64)	(9,412.50)	4,754.49	2,000.00	3,000.00
500-300-380 - Miscellaneous	8,416.00	24,826.14	610.00	2,000.00	2,500.00
Revenue Totals	6,192.36	15,413.64	5,364.49	4,000.00	5,500.00
Expenditures					
500-600-601 - Administration	3,982.57	35,000.00	-	10,000.00	5,500.00
Expenditure Totals	3,982.57	35,000.00	-	10,000.00	5,500.00
Fund Total: Library Endowment Fund	2,209.79	(19,586.36)	5,364.49	(6,000.00)	-
Fund: 540 Bulk Water Fund					
Revenue					
540-300-340 - Operating Revenue	21,350.00	1,150.00	1,250.00	1,200.00	1,200.00
540-300-360 - Uses of Prop & Investment	(7,688.17)	(29,354.82)	14,913.73	9,000.00	3,000.00
540-300-390 - Cash Basis Receipts	86,025.38	570.09	-	-	-
Revenue Totals	99,687.21	(27,634.73)	16,163.73	10,200.00	4,200.00
Expenditures					
540-600-680 -Transfer to Other Funds	104,000.00	30,000.00	-	711,200.00	4,850.00
Expenditure Totals	104,000.00	30,000.00	-	711,200.00	4,850.00
Fund Total: Bulk Water Fund	(4,312.79)	(57,634.73)	16,163.73	(701,000.00)	(650.00)
Fund: 651 Debt Service School Bonds					
Revenue					
651-300-310 - State Revenue	-	4,609,571.00	1,532,250.00	1,526,330.00	1,047,016.00
651-300-360 - Uses of Prop & Investment	(44,271.21)	(39,509.00)	(53,179.68)	35,000.00	40,000.00
651-300-370 - Interfund Billings	-	-	-	-	-
651-300-380 - Miscellaneous	-	-	-	-	-
651-300-390 - Cash Basis Receipts	1,394,702.75	1,820,295.62	2,327,841.00	2,255,500.00	-
Revenue Totals	1,350,431.54	6,390,357.62	3,806,911.32	3,816,830.00	1,087,016.00
Expenditures					
651-600-650 - Debt Payments	2,397,540.00	2,302,883.72	2,303,200.91	2,297,012.00	1,496,736.00
651-600-680 - Transfer to Other Funds	-	-	-	-	-
651-600-690 - Other Financing Sources	(8,628.57)	-	-	-	-
651-600-691 - Other Financing Uses	-	-	-	-	-
Expenditure Totals	2,388,911.43	2,302,883.72	2,303,200.91	2,297,012.00	1,496,736.00
Fund Total: Debt Service School Bonds	(1,038,479.89)	4,087,473.90	1,503,710.41	1,519,818.00	(409,720.00)

City and Borough of Sitka
Summary by Organization Report

Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Draft Budget
Fund: 706 School Building Infrastructure					
Revenue					
706-300-360 - Uses of Prop & Investment	-	-	-	-	-
706-300-390 - Cash Basis Receipts	-	-	-	-	2,473,333.00
Revenue Totals	-	-	-	-	2,473,333.00
Expenditures					
706-600-680 - Transfer to Other Funds	-	-	-	-	400,000.00
Expenditure Totals	-	-	-	-	400,000.00
Fund Total: School Building Infrastructur	-	-	-	-	2,073,333.00
Fund: 708 Public Infrastructure Sinking Fund					
Revenue					
708-300-360 - Uses of Prop & Investment	14,885.26	(116,792.06)	19,362.35	-	75,000.00
708-300-380 - Miscellaneous	-	-	-	-	-
708-300-390 - Cash Basis Receipts	2,600,000.00	5,000,000.00	4,500,000.00	-	-
Revenue Totals	2,614,885.26	4,883,207.94	4,519,362.35	-	75,000.00
Expenditures					
708-600-630 - Operations	-	-	-	-	-
708-600-680 - Transfer to Other Funds	-	-	3,125,000.00	5,050,000.00	4,078,748.00
Expenditure Totals	-	-	3,125,000.00	5,050,000.00	3,978,748.00
Fund Total: Public Infrastructure Sinking	2,614,885.26	4,883,207.94	1,394,362.35	(5,050,000.00)	(3,903,748.00)

City and Borough of Sitka

FY2025 Consolidated Operating Budget

Summary of Significant Accounting and Budgeting Policies

Significant Budgeting Policies

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

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

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

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

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

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

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

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