CITY OF VALDEZ ALASKA

City of Valdez 2026 Budget Adoption Ledger

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CITY OF VALDEZ ALASKA

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MEMORANDUM

To: Valdez City Council and Valdez Citizens
From: Nathan Duval, City Manager
Cc: City of Valdez Department Directors
Re: 2026 City of Valdez Budget
Date: November 18, 2025

CITY MANAGERS BUDGET MESSAGE

The 2026 Citywide budget represents total appropriations of \$72.16M on revenue of \$73.03M. The revenues above expenditures of \$867,150 will be contributed to the Valdez Permanent Fund. Appropriations are comprised of direct city operations (\$43.7M), education (\$12.7M), operational and administrative Reserves (\$7.9M), servicing debt (\$6.5M), community support (\$1.3M). The 2026 budget also includes \$9.3M in previously appropriated funds repurposed for projects and maintenance. The proposed budget aligns with the budget parameters resolution (Res 25-36). Approved by the Valdez City Council on August 19th, 2026. The budget is a direct reflection of the work program and priorities of the organization. The hierarchical order of the workplan is to:

1. Provide essential services to the community of Valdez,
2. Make progress toward achievement of Council Priorities, and
3. Work toward achievement of adopted master plan goals.

The mission of the City of Valdez is *to cultivate an environment of opportunity, sustained prosperity, and well-being for all people of Valdez.* All work activities relate to accomplishing this mission. The proposed budget reflects a sustained service level from the prior year. Inflationary increases are offset by reductions in department budgets where historical budgeting exceeds historical actual expenditures or where budgeted initiatives do not align with the workplan priorities listed above.

City administration and departments will continue to monitor the unknown future property tax scenarios and explore appropriate additional revenues or reduced expenditures to ensure financial stewardship with public funds. The settlement agreement with the Trans Alaska Pipeline System (TAPS) owner companies expires December 31, 2025. Valdez City Council and Legal department are actively working toward a long-term property valuation. Oil and Gas property tax accounts for 86% of all property taxes and 66% total city-wide revenues.

PROCESS

The *City of Valdez 2026 Budget* was presented for adoption to the City Council on December 2nd, 2025. A public hearing was conducted on November 18th. The document reflects the annual operating budget and formally sets appropriations (the legal authority to spend), for the twelve months beginning January 1, 2026. The budget's adoption is the culmination of a seven-month process that begins with department operations reports and progresses through council prioritization, director level coordination, staff development of department budgets, City Manager review, Museum Corporation annual meeting, and seven public workshops (see *Annual Budgeting Process*).

COUNCIL PRIORITIES AND STRATEGIC GOALS

Valdez City Council held the annual strategic planning retreat during a two-day professionally moderated work session in June. During these sessions, the Council reiterated its mission statement, discussed a multi-year financial planning model, prioritized 2026 objectives, and continued to build on the Comprehensive plan, known as *Plan Valdez*, adopted on November 2nd, 2021.

In partnership with the moderator the City Council revisited the 2025 Budget Parameters, refined and revisited Plan Valdez high priorities, and established the four top priorities for 2026. The council top priorities for 2026 are:

- **Housing**: *Increase housing stock by Fall 2027, utilizing the housing needs survey*
- **Childcare**: *Complete an operating, active, licensed childcare facility by Fall 2026*
- **Maintenance**: *Annually appropriate funds toward deferred maintenance on critical infrastructure*
- **Expanding**: *Outdoor Recreation, Tourism, Maritime and Community*

The Council provided specific targeted instructions to city staff through the adoption of the budget priorities resolution August 19th, 2025.

COUNCIL PRIORITIES

The City of Valdez continues to pursue policies to address the shortage of available housing as well as addressing home affordability through incentives and tax exemptions. To support development of housing supply, an incentive of $10,000 per Dwelling Unit Constructed and funding for Land Development remains in held reserve in the form of previously appropriated funds. The FY26 budget assumes the maximum increase in the residential home exemption as well as all available optional exemptions. The presented budget includes funds for updating the City's comprehensive plan as well as funds to pursue participation in a Mobile Home Replacement Program.

The city has received federal earmarks and childcare grants. The City, in conjunction with Valdez City Schools, participated in design and continues construction of a childcare facility to be ready in the fall of 2026. In addition, the City continues to partner with PWSC to offer courses to prepare a workforce to fill roles in the childcare industry. Previous appropriations to childcare were multi-year appropriations, and remaining balances of these accounts are sufficient to continue progress toward a fully functional childcare facility by the fall of 2026. The FY26 budget does not require any additional funds for childcare projects or incentives.

The FY26 budget appropriates $9.3M in project funding to increase community connectivity and provide deferred maintenance. In addition to these funds $1.8M is appropriated to the major equipment reserve.

The City utilized the Capital projects planning reserve ($4.2M) as well as a transfer of remaining fund balance in the Debt Service Fund ($5.1M) bolsters the projects reserve in FY2025 resulting in total appropriations to capital projects and maintenance of $9.3M. For FY26 the project planning reserve appropriates $7.0M to pavement management phase IV for work on Meals Avenue and Robe River Drive, $1.0M for the fire/EMS radio tower project, $750K to continue the nuisance abatement program through the scrap barge program, and $550K to the major maintenance reserve for City facilities and parks. In addition to the capital projects appropriations the special revenue funds of Port and Harbor have budgeted revenues above expenditures of $414K and $63K. These funds will be appropriated to major maintenance reserves for Ports and Harbors projects.

2026 BUDGET SUMMARY

Basis of Accounting, the City of Valdez utilizes the modified accrual basis of accounting, ensuring compliance with Government Finance Officers Association (GFOA) guidelines. This method aligns with Generally Accepted Accounting Principles (GAAP) for governmental entities, recognizing revenues when they become measurable and available while recording expenditures when incurred. By adhering to these standards, the City maintains transparency, fiscal responsibility, and accountability in financial reporting.

Budget Structure, the basic structure of the 2026 Budget continues with the following conventions established over the past ten years:

- Property Tax of $55.6M represents 92% of General Fund revenues and 66% of citywide revenues.
- 86% of the Property Tax revenue is attributable to the TAPS Marine Terminal and other Oil and Gas properties.
- Property tax is levied at a rate of twenty mills, which is the maximum allowed by state statute.
- The FY26 budget includes payment of bonded debt totaling $6.7M.
- The general fund provides subsidies for special revenue funds where fees do not cover total fund expenses. The FY26 budget leaves utility rates unchanged and includes operating subsidies of $1.2MM to the Utility Fund. The FY26 budget also includes a transfer of $229K to the Airport Fund.
- The budget includes a contribution of $867K to the Permanent Fund.

TRENDS AND FORECASTS

Inflation remained consistently above the 2% target in 2025. While inflation has remained persistently elevated it has become steadier and more predictable. The 2026 budget was crafted to reflect an Alaska CPI-based employee wage increase of 2.3% and lower expected heating oil, gasoline, and utility expenses.

The City continues to receive a high yield on its cash reserves. Changes in the composition of the City's central treasury will continue to return higher than usual returns, however, decreased fund balances and reduced short-term yields offset these excess returns. The FY26 budget acknowledges the variable nature of these rates and uses the City of Valdez central treasury maturity and coupon schedule as well as a conservative 3.25% estimate for yield on money market funds.

Personnel Costs remain the City's largest expense category, with Full-Time Equivalent (FTE) Payroll totaling 34% of citywide appropriations, an increase over last year's 33%. The presented budget allocates 137.38 FTE employees, no change over the previous year. Management will continue to explore attrition planning and reallocation of positions, as well as conducting a thorough review of service levels and related metrics to ensure that staff levels are both sustainable and right sized to Council objectives and available resources.

Intergovernmental Revenues in the FY26 budget anticipate a continuation of the State of Alaska school-debt reimbursement program. The FY25 budget also anticipates no change to revenue from the State of Alaska Community Assistance Program, payments in-lieu of taxes, and National Forest receipts.

Notwithstanding these programs, the Council acknowledges the broader trend of reduced state and federal funding, as well as a greater expectation of self-reliance among political subdivisions. Council continues to task its state and federal lobbyists with monitoring and advocacy for all funding sources, including the National Forest Secure Rural Schools program, the Shared Fisheries Tax, and other Federal and State grant and revenue sharing programs.

Reliance on Property Tax provides a measure of stability to the City's primary revenue stream. The expiration of the previous TAPS settlement is the largest risk the City faces. Administration and the City legal team is working closely with stakeholders to resolve the revenue picture post 2025. The FY26 budget utilizes previously accepted revenue projection method where the prior year tax roll is budgeted with no forecasted increase to oil and gas or residential property tax valuations. There remain hazards embedded in this topic, closely monitoring legislation and litigation efforts related to oil & gas taxation remain at the forefront of revenue strategy.

Citywide Revenue is concentrated among very few, stable sources, although management anticipates revenue variation until the completion of an updated valuation agreement related to the Trans Alaska Pipeline System (TAPS). Additional property, previously anticipated to be collected via VMC 3.30, was added to the statewide property tax roll. This resulted in increased revenue of $4.2M, and continued litigation on similar revenues in jeopardy. The City Council and Management recognize the significance of the end of the TAPS valuation agreement and are actively engaged in strategy related to planning for FY26. Moderate near-term revenue variance is due to the 1.5% permanent fund appropriation ($4.3M) and decreased interest income. The permanent fund appropriation is based on the most recently audited Permanent Fund Balance and is expected to continue to Increase for FY27. Decreased interest income is two parts, the first being lower interest rates and secondly decreased fund balance due to the expenditure of bond proceeds and other large Capital Projects.

RECOMMENDED VS ADOPTED BUDGETS

The City Council removed a funding request from the Valdez Convention and Visitors Bureau (VCVB) of $562K. The City Council requested a completed FY24 Financial Audit, and new budget from the VCVB be presented not to exceed the projected Public Accommodation Tax revenue. Pursuant to this request, $505K is appropriated to reserve pending council direction.

Nominal changes related to other Community Service Organization requests were also incorporated into the adopted budget

Finally, the City Council approved reducing the appropriation to the repayment reserve by $867K to contribute to the Permanent Fund.

PROCEDURAL CHANGES

The council authorized revenues to exceed expenses and directed the excess revenues for contribution to the permanent fund.

CONCLUSION

I would like to thank the Finance Department for establishing a process that is both thorough and expedient, City Directors for compiling clear work plans and resource requests, and City Council for their efforts to ensure stewardship of the City's resources. The adopted FY26 budget, and its preceding process reflects our community's values; and I am thrilled and proud to implement this budget, and all its exciting initiatives, over the next fiscal year. The following pages contain high-level summaries, history and analysis, detailed appropriations, and department-by-department work plans. I welcome your feedback and/or inquiries about any aspect of the City budget.

Nathan Duval, City Manager

Annual Budgeting Process

Operating Budget and Capital Budgeting (Process Combined 2025)

PRIORITIZATION

July	Public workshop(s) are held to establish citywide priorities	Future Projects Evaluatied for best financing option	March
	Council priorities are communicated to staff via City Manager memo		

PRELIMINARY BUDGET DEVELOPMENT

August	Budget Priorities Resolution Adopted	Capital Facilities Dir. (CFD) solicits stakeholders for project requests	February
	Department Directors create preliminary department budgets	CFD establishes preliminary ranking for City Manager review	

CITY MANAGER (CM) REVIEW

September	CM reviews department budgets with Directors and staff	CM conducts citywide stakeholder meetings to allocate City funding	September
	CM authorizes recommended budget for Council consideration	CM authorizes final projects prioritization for Council consideration	

CITY COUNCIL REVIEW

October	Sevaral public workshops are held to review citywide budgets	Public workshops are held to review and finalize approved projects	October
	Council directs final budget revisions for adoption	CM directs final project prioritization for adoption	

ADOPTION

December	Council holds final pubic hearing prior to adotion	Council holds final pubic hearing prior to adotion	December
	Council adopts annual budget via Resolution	Council adopts annual budget via Resolution	

MONITORING AND REVISION

Ongoing / Quarterly

- Appropriations are set and controlled at the general ledger line-item level, rather than the fund- or department-level
- Expenses are continuously monitored by Departments and Finance staff via ERP software and monthly department budget reports
- Intra-departmental adjustments must be authorized by City Manager
- Finance prepares quarterly internal financial statements to Council showing year-to-date budget / actual figures
- CM and Directors provide quarterly work-plan status to Council
- Inter-departmental adjustments must be authorized by Council

Ongoing / Quarterly

- Appropriations are set and controlled at the general ledger line-item level, rather than the fund- or department-level
- New and/or unanticipated projects are considered by Council on a case-by-case basis
- Major Maintenance funding may be adjusted by CM on a limited basis
- Capital Project funding revision must be authorized by Council
- Project financial summaries are provided to Council Monthly

Indicates Public Engagement

Annual Budgeting Process by Calendar Quarter

Quarter 1

January
- Budget Appropriations Take Effect
- Capital Facilities Director assigns cost estimates for future Fiscal Year projects

February
- Repurposed Funds and Funds Carried-forward from previous Fiscal Year determined
- Budget Amendment Resolution to CIP Planning Reserve for future Fiscal Year projects

March
- Future projects evaluated for best available financing option

Quarter 2

April
- Initial operations reports to council

May
- City Council Elections
- Education Fiscal Year Budget Approval

June
- Council Orientation
- Directors Retreat
- Final operations reports to council

Quarter 3

July
- Council Prioritization of Projects and Service Initiatives
- Council and Directors Strategic Planning Session

August
- Preparation of Preliminary Department Budgets
- Adopt Budget Parameters Resolution

September
- City Manager Review of Preliminary Budget and Preparation of Recommended Budget

Quarter 4

October
- Budget Public Workshops

November
- City Manager Preserntation of Operating and Capital Budgets
- Budget Public Hearing

December
- Operating and Capital Budget Adoption by Resolution
- Solicitation of Requests for future Fiscal Year projects

Position Summary Schedule

Authorized Position Count	2022	2023	2024	2025	2026
Administration	**30**	**30**	**30**	**30**	**30**
ADMINISTRATION	2.8	2.8	2.8	2.8	2.8
CITY CLERK	5	5	5	5	5
CITY COUNCIL	0	0	0	0	0
COMMUNITY DEVELOPMENT	7	7	7	7	7
ECONOMIC DEVELOPMENT	2.2	1.2	1.2	1.2	1.2
FINANCE	6	6	6	6	6
HUMAN RESOURCES	2	2	2	2	2
INFORMATION SERVICES	5	6	6	6	6
Emergency Services	**37**	**38**	**38**	**39**	**39**
ANIMAL CONTROL	3.2	3.2	3.2	3.2	3.2
EMERGENCY MANAGEMENT	1	1.5	1.5	2	2
FIRE/EMS	11	11	11	11	11
LAW ENFORCEMENT	12.3	12.8	12.8	13.3	13.3
PUBLIC SAFETY	9.5	9.5	9.5	9.5	9.5
Facilities, Fleet & Infrastructure	**37**	**36.5**	**36.5**	**37**	**37**
BUILDING MAINTENANCE	8.5	8.5	8.5	8.5	8.5
ENGINEERING	7	6.5	5.5	5.5	5.5
SEWER	2.75	2.75	2.75	2.75	2.75
SOLID WASTE	6.75	6.75	6.75	6.75	6.75
STREETS/SHOP	9.25	9.25	10.25	10.75	10.75
WATER	2.75	2.75	2.75	2.75	2.75
Parks, Recreation & Cultural Services	**17.98**	**18.38**	**18.38**	**18.38**	**18.38**
CIVIC CENTER	4.6	4.6	4.6	4.6	4.6
LIBRARY	4.98	4.98	4.98	4.98	4.98
PARK MAINTENANCE	4.65	5.05	5.05	5.05	5.05
PARKS & RECREATION	3.75	3.75	3.75	3.75	3.75
Ports & Harbor	**12**	**12**	**12**	**13**	**13**
AIRPORT	0.9	0.9	0.9	0.9	1.1
HARBOR	7.95	7.95	7.95	7.95	7.45
PORT	3.15	3.15	3.15	4.15	4.45
Grand Total	**133.98**	**134.88**	**134.88**	**137.38**	**137.38**

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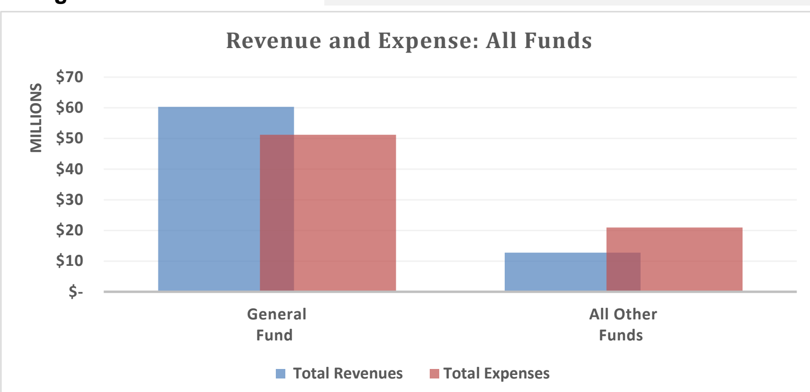
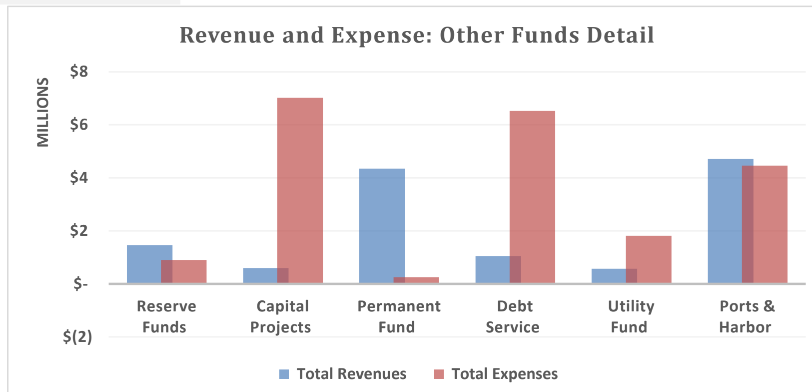
Financial Schedule

All Values in Millions	General Fund	Reserve Funds	Capital Projects	Permanent Fund	Debt Service	Utility Fund	Ports & Harbor	Other Funds*	Grand Total
Beginning Fund Balance	**19.1**	**65.0**	**22.3**	**290.1**	**-**	**3.0**	**9.5**	**25.6**	**434.6**
Property Taxes	55.6	-	-	-	-	-	-	-	55.6
Other	4.7	1.5	0.6	4.4	1.0	0.6	4.7	-	17.5
Total Revenues	**60.3**	**1.5**	**0.6**	**4.4**	**1.0**	**0.6**	**4.7**	**-**	**73.03**
Transfer In (Out)	(7.6)	(0.6)	6.4	(3.2)	5.5	-	(0.5)	-	-
Operating Subsidy	(1.5)	-	-	-	-	1.2	0.2	-	-
Net of Transfer/Subsidy	**(9.1)**	**(0.6)**	**6.4**	**(3.2)**	**5.5**	**1.2**	**(0.2)**	**-**	**-**
Division									
Administration	13.4	5.6	-	0.3	-	-	-	-	19.2
Facilities, Fleet & Infrastructure	10.1	(5.1)	7.0	-	6.5	1.8	-	-	20.3
Parks, Recreation & Cultural Service:	4.2	-	-	-	-	-	-	-	4.2
Ports & Harbor	-	0.5	-	-	-	-	4.5	-	4.9
Support	13.9	-	-	-	-	-	-	-	13.9
Emergency Services	9.6	-	-	-	-	-	-	-	9.6
Total Expenses	**51.2**	**0.9**	**7.0**	**0.3**	**6.5**	**1.8**	**4.5**	**-**	**72.16**
Net Increase (Reduction)	-	-	-	0.87	-	-	-	-	0.87
Ending Fund Balance	**19.1**	**65.0**	**22.3**	**291.0**	**-**	**3.0**	**9.5**	**25.6**	**435.5**





Indicates Major Fund

**Other Funds include: Health Insurance, Hospital Special Revenue, and Museum*

Financial Schedule by Category

All Values in Millions	General Fund	Reserve Funds	Capital Projects	Permanent Fund	Debt Service	Utility Fund	Ports & Harbor	Other Funds*	Grand Total
Beginning Fund Balance	**19.1**	**65.0**	**22.3**	**290.1**	**-**	**3.0**	**9.5**	**25.6**	**434.6**
Property Taxes	55.6	-	-	-	-	-	-	-	55.6
Other	4.7	1.5	0.6	4.4	1.0	0.6	4.7	-	17.5
Total Revenues	**60.3**	**1.5**	**0.6**	**4.4**	**1.0**	**0.6**	**4.7**	**-**	**73.0**
Transfer In (Out)	(7.6)	(0.6)	6.4	(3.2)	5.5	-	(0.5)	-	-
Operating Subsidy	(1.5)	-	-	-	-	1.2	0.2	-	-
Net of Transfer/Subsidy	**(9.1)**	**(0.6)**	**6.4**	**(3.2)**	**5.5**	**1.2**	**(0.2)**	**-**	**-**
Expense Category									
FTE Payroll	21.5	-	-	-	-	1.0	2.1	-	24.7
Education	12.7	-	-	-	-	-	-	-	12.7
Other Operating	3.4	4.3	-	0.0	-	0.1	0.6	-	8.4
Debt Service	-	-	-	-	6.5	-	-	-	6.5
CSO	1.3	-	-	-	-	-	-	-	1.3
Legal	4.5	-	-	-	-	-	-	-	4.5
Contracts	3.7	-	-	0.3	-	0.0	0.4	-	4.4
Other Personnel	2.7	-	-	-	-	0.1	0.6	-	3.4
Equipment	-	3.1	-	-	-	-	-	-	3.1
Utilities	1.2	-	-	-	-	0.6	0.8	-	2.5
Events	0.2	-	-	-	-	-	-	-	0.2
Projects	-	(6.5)	7.0	-	-	-	-	-	0.5
Total Expenses	**51.2**	**0.9**	**7.0**	**0.3**	**6.5**	**1.8**	**4.5**	**-**	**72.2**
Net Increase (Reduction)	-	-	-	0.9	-	-	-	-	0.9
Ending Fund Balance	**19.1**	**65.0**	**22.3**	**291.0**	**-**	**3.0**	**9.5**	**25.6**	**435.5**

**Other Funds include: Health Insurance, Hospital Special Revenue, and Museum*

Financial Schedule by Division

All Values in Millions	General Fund	Reserve Funds	Capital Projects	Permanent Fund	Debt Service	Utility Fund	Ports & Harbor	Other Funds*	Grand Total
Beginning Fund Balance	**19.1**	**65.0**	**22.3**	**290.1**	**-**	**3.0**	**9.5**	**25.6**	**434.6**
Property Taxes	55.6	-	-	-	-	-	-	-	55.6
Other	4.7	1.5	0.6	4.4	1.0	0.6	4.7	-	17.5
Total Revenues	**60.3**	**1.5**	**0.6**	**4.4**	**1.0**	**0.6**	**4.7**	**-**	**73.0**
Transfer In (Out)	(7.6)	(0.6)	6.4	(3.2)	5.5	-	(0.5)	-	-
Operating Subsidy	(1.5)	-	-	-	-	1.2	0.2	-	-
Net of Transfer/Subsidy	**(9.1)**	**(0.6)**	**6.4**	**(3.2)**	**5.5**	**1.2**	**(0.2)**	**-**	**-**
Division									
Administration	13.4	5.6	-	0.3	-	-	-	-	19.2
Facilities, Fleet & Infrastructure	10.1	(5.1)	7.0	-	6.5	1.8	-	-	20.3
Parks, Recreation & Cultural Services	4.2	-	-	-	-	-	-	-	4.2
Ports & Harbor	-	0.5	-	-	-	-	4.5	-	4.9
Support	13.9	-	-	-	-	-	-	-	13.9
Emergency Services	9.6	-	-	-	-	-	-	-	9.6
Total Expenses	**51.2**	**0.9**	**7.0**	**0.3**	**6.5**	**1.8**	**4.5**	**-**	**72.2**
Net Increase (Reduction)	-	-	-	0.9	-	-	-	-	0.9
Ending Fund Balance	**19.1**	**65.0**	**22.3**	**291.0**	**-**	**3.0**	**9.5**	**25.6**	**435.5**

Indicates Major Fund

**Other Funds include: Health Insurance, Hospital Special Revenue, and Museum*

CITY OF
VALDEZ
ALASKA

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FUND NAME	General Fund
DEPT NAME	All
REV/EXP	REV

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
Taxes	001-0000-31100	Real Property Taxes - Current	(48,919,428)	(49,620,912)	(51,056,922)	(55,569,441)	(51,145,130)	(55,569,441)
	001-0000-31400	Public Accommodation Tax	(559,726)	(600,574)	(569,595)	(505,000)	(580,000)	(505,000)
	001-0000-31700	Cruise Ship Passenger Tax	(61,845)	(69,560)	(107,570)	(127,060)	(116,358)	(138,600)
	001-0000-31900	Penalty & Interest on Delinque	(72,285)	(38,873)	(35,193)	(7,500)	(3,000)	(3,000)
	001-0000-31950	Reimbursement of Foreclosure C	(471)	(8,125)	(10,286)	-	-	-
Federal and State Grants	001-0000-33416	Jail Grant	(490,929)	(588,858)	(650,232)	(629,023)	(631,000)	(605,000)
	001-0000-33417	Misc Library Grants	(4,337)	-	-	-	-	-
	001-0000-33418	Library Consortium Grant	(13,500)	(13,500)	(13,500)	(13,500)	(13,500)	(13,500)
	001-0000-33419	Library Grant	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
	001-0000-33427	Police Grant		(10,545)	-	-	-	-
	001-0000-33430	SOA DNR Forestry Grant	(5,000)	-	(6,300)	(9,900)	(6,500)	(6,300)
PILT	001-0000-33302	PILT - Federal	(651,022)	(763,175)	(805,367)	(840,000)	(805,000)	(799,700)
	001-0000-33620	PILT - North Pacific Rim Housi	(1,360)	(1,707)	(2,601)	(1,700)	(1,700)	(1,700)
	001-0000-33640	PILT - Alaska Housing Finance	(3,597)	(1,773)	(3,935)	(3,052)	(3,900)	(3,000)
	001-0000-33920	Harbor Residential Surcharge	(4,181)	(6,070)	(4,189)	(13,500)	(5,000)	(10,100)
State Shared Revenue	001-0000-31600	Telephone & Electric Coop Tax	(194,331)	(183,377)	(183,859)	(186,000)	(183,860)	(186,000)
	001-0000-33550	State Revenue Sharing Program	(169,007)	(126,039)	(121,496)	(100,000)	(100,000)	(115,000)
	001-0000-33592	National Forest Receipts	(1,420,362)	(1,457,044)	(1,310,777)	(21,801)	(1,312,000)	(1,055,734)
Recreational Activities	001-0000-34704	Alison Point Camping Fees	-	(500)	-	-	-	-
	001-0000-34713	Teen Center Snak Bar/Vending	(14,267)	(12,723)	(8,199)	(4,425)	(9,557)	(8,900)
	001-0000-34714	Teen Center Rentals	(4,889)	(6,297)	(4,452)	(4,905)	(4,800)	(6,200)
	001-0000-34715	Park & Recreation Revenue	(26,750)	(36,182)	(17,275)	(26,953)	(35,528)	(32,100)
	001-0000-34716	Teen Council Revenue	(15)	(20)	-	-	-	-
	001-0000-34720	Pool Revenue	(22,585)	(26,715)	(25,175)	(18,492)	(27,597)	(27,300)
	001-0000-34722	Ski Hill Revenue	(1,431)	-	-	-	-	-
Misc Revenue	001-0000-34204	Police Donations	(1,009)	(1,141)	(425)	-	-	-
	001-0000-34218	911 Surcharge		(68,241)	(47,989)	(46,752)	(45,000)	(46,752)
	001-0000-34556	Animal Maintenance Fees	(1,071)	(255)	(645)	(125)	(900)	(250)

FUND NAME	General Fund
DEPT NAME	All
REV/EXP	REV

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
Misc Revenue	**001-0000-34766**	Library Donations	-	(7,781)	(11,996)	(10,000)	-	(5,000)
	001-0000-35200	PVMC Reserve Transfer	(55,100)	-	-	-	-	-
	001-0000-36110	Interest Income	295,704	(1,229,557)	(950,467)	(277,350)	(863,203)	(428,989)
	001-0000-36140	Interest Charges on A/R and Ci	(2,891)	(6,477)	(8,719)	(1,800)	-	(2,000)
	001-0000-36440	Animal Control Donations/ Misc	(210)	(1,554)	(2,808)	(3,000)	(1,500)	(2,000)
	001-0000-39500	Revenue/Expense Clearing	(2,048)	(4,132)	0	-	-	-
	001-0000-39510	Other Misc Revenue	(335)	(4,487)	(46)	-	-	-
	001-0000-39520	Reimbursements of Expenditures	(102,468)	(100,656)	(69,898)	-	-	-
	001-0000-39530	Restitutions/Insurance Settlem			(32,233)			
	001-0000-39550	P-Card Revenue Share	(17,141)	(20,609)	(21,978)	(24,488)	(21,978)	(24,500)
	001-0000-39600	Recovery of Written Off Accoun	(2,989)	718	-	-	-	-
	001-0000-39610	Cash Over/Short	(17)	32	16	-	-	-
Sales	**001-0000-34020**	Civic Center Rental Fees	(29,019)	(48,911)	(50,293)	(63,708)	(48,000)	(61,600)
	001-0000-34034	Civic Center Catering	(22,791)	(42,397)	(35,786)	(52,136)	(42,000)	(53,700)
	001-0000-34036	Civic Center Movies	(59,667)	(58,298)	(53,913)	(52,168)	(55,000)	(50,000)
	001-0000-34038	Civic Center Concessions	(44,380)	(46,521)	(45,001)	(45,740)	(53,608)	(41,000)
	001-0000-34122	Appraisal Reimbursement	(10,805)	(8,837)	(14,000)	(10,000)	(10,000)	(10,000)
	001-0000-34133	Copy Sales (BlueLine Only)	(372)	(200)	(91)	-	(250)	-
	001-0000-34136	Gravel Sales	(19,400)	(25,967)	(12,000)	(12,000)	(12,500)	(12,000)
	001-0000-34210	Police Misc Revenue	-	(10)	-	-	-	-
	001-0000-34212	Police Fingerprint/Pictures	(2,260)	(2,720)	(2,150)	(1,000)	(2,500)	-
	001-0000-34220	Fire Misc Training Revenue	(340)	(200)	-	-	-	-
	001-0000-34515	Ambulance Service	(14,120)	(46,253)	(125,151)	(117,000)	(60,000)	(125,000)
	001-0000-34544	Animal Shelt Engraving	(410)	(430)	(428)	(300)	(400)	(250)
	001-0000-34550	Animal Adoption Fees	(3,770)	(5,243)	(8,314)	(4,000)	(3,950)	(4,000)
	001-0000-34553	Animal Cremations	(1,882)	(3,235)	(3,105)	(3,400)	(3,500)	(3,000)
	001-0000-34725	Valdez Cemetery Fees	(100)	(15,125)	(2,350)	-	(500)	(1,000)
	001-0000-34760	Library Sales	(1,985)	(2,836)	(2,802)	(2,800)	(2,500)	(3,000)
	001-0000-36200	Property Rentals	(218,937)	(137,545)	(196,295)	(191,334)	(248,000)	(190,200)
	001-0000-36210	Equipment Rental	(10,980)	(200)	-	-	-	-
Utilities	**001-0000-34430**	Dumpsters	(64,250)	(64,435)	(59,830)	(63,428)	(64,425)	(62,500)
	001-0000-34442	Solid Waste Revenue	(85,379)	(61,121)	(54,826)	(36,251)	(70,500)	(45,000)
	001-0000-34444	Recycling	(115)	(33)	(1)	-	-	-

FUND NAME	General Fund
DEPT NAME	All
REV/EXP	REV

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
Licenses and Permits	001-0000-32110	Liquor Licenses	(15,500)	(9,600)	(3,650)	(12,125)	(9,600)	(10,900)
	001-0000-32200	Other Licenses	(205)	(410)	(95)	(240)	(100)	(250)
	001-0000-32210	Building Permits	(1,260)	(1,400)	(1,225)	(740)	(1,100)	(1,000)
	001-0000-34554	Animal Licenses	(500)	(470)	(415)	(300)	(500)	(400)
Fines and Forfeitures	001-0000-34100	Ordinance Violations	(1,780)	(1,979)	(4,424)	(2,189)	-	-
	001-0000-34552	Animal Fines/Impounds	(1,180)	(970)	(1,740)	(1,000)	(1,500)	(500)
	001-0000-35120	Library Fines	(140)	(112)	(306)	(207)	-	-
Grand Total			**(53,149,420)**	**(55,609,167)**	**(56,769,302)**	**(59,124,833)**	**(56,614,444)**	**(60,278,366)**

FUND NAME	General Fund
DEPT NAME	Administration
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-5100-41100	Salaries and Wages	277,149	389,592	372,612	461,153	362,659	378,832
	001-5100-41300	Benefits	129,786	184,625	207,365	201,056	211,520	220,100
Other Personnel	001-5100-41150	Temporary Wages	2,401	-	-	-	-	-
	001-5100-41200	Overtime	-	-	-	-	-	1,306
	001-5100-45800	Travel & Transportation	9,039	14,920	36,086	15,000	26,000	49,500
	001-5100-45900	Training	5,341	2,850	7,104	4,000	12,175	6,625
	001-5100-46400	Dues & Subscriptions	2,049	3,495	5,452	1,500	9,955	2,600
	001-5100-46500	Clothing	114	421	331	500	1,050	1,000
Other Operating	001-5100-45300	Communications/Postage	27,313	29,421	27,060	40,000	40,689	39,989
	001-5100-45400	Advertising & Promotion	9,379	3,852	10,707	5,600	5,600	9,300
	001-5100-45500	Reproduction & Copying	2,117	2,356	1,891	2,000	2,400	4,900
	001-5100-46100	Office Supplies	10,453	7,928	9,906	10,000	12,000	11,000
	001-5100-46120	Operating Supplies	8,155	7,109	5,661	12,200	12,200	13,050
	001-5100-46260	Vehicle & Equipment Fuels	-	-	-	-	-	1,400
	001-5100-47430	Office/Capital Expense 1-5K	2,559	-	-	-	-	-
	001-5100-48500	Contingencies	8,403	7,346	-	-	30,000	20,000
Contracts	001-5100-43200	Professional Fees & Services	-	-	10,931	113,600	76,600	29,200
	001-5100-43400	Contractual Services	46,262	80,278	46,145	-	7,000	6,900
Grand Total			**540,521**	**734,194**	**741,251**	**866,609**	**809,848**	**795,702**

FUND NAME	General Fund
DEPT NAME	Animal Control
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	**001-3400-41100**	Salaries and Wages	218,912	241,177	228,292	245,586	269,272	263,174
	001-3400-41300	Benefits	152,193	170,737	175,282	196,586	201,963	225,263
Other Personnel	**001-3400-41150**	Temporary Wages	17,086	34,941	49,390	37,596	37,596	46,168
	001-3400-41200	Overtime	12,775	14,047	15,035	12,000	16,485	16,955
	001-3400-43404	Volunteer Services	1,101	1,319	277	1,300	1,500	1,500
	001-3400-45800	Travel & Transportation	986	13,597	10,114	7,176	6,800	3,000
	001-3400-45900	Training	4,013	1,497	5,448	1,400	1,620	3,795
	001-3400-46400	Dues & Subscriptions	56	341	124	498	476	200
	001-3400-46500	Clothing	3,002	2,996	2,979	3,000	3,000	3,900
Other Operating	**001-3400-43424**	Permits	-	-	-	-	-	300
	001-3400-45300	Communications/Postage	1,287	2,476	1,400	2,400	2,990	1,590
	001-3400-45400	Advertising & Promotion	3,679	6,286	1,783	1,100	2,200	1,600
	001-3400-45500	Printing	1,439	1,303	904	1,700	2,220	2,220
	001-3400-46120	Operating Supplies	24,160	19,386	28,845	27,000	31,400	25,950
	001-3400-46260	Vehicle & Equipment Fuels	5,679	4,759	3,818	4,500	5,000	5,000
	001-3400-47430	Office/Capital Expense 1-5K	1,472	2,101	1,866	-	-	-
Contracts	**001-3400-43200**	Professional Fees & Services	17,326	20,298	19,955	30,100	26,500	31,000
	001-3400-43400	Contractual Services	10,323	-	-	-	-	-
Grand Total			**475,487**	**537,262**	**545,512**	**571,942**	**609,021**	**631,615**

FUND NAME	General Fund
DEPT NAME	Building Maintenance
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-4200-41100	Salaries and Wages	709,032	712,914	761,130	788,331	861,058	859,159
	001-4200-41300	Benefits	488,387	492,738	571,368	634,229	594,737	648,510
Other Personnel	001-4200-41150	Temporary Wages	119,679	68,206	87,118	83,807	83,807	115,430
	001-4200-41200	Overtime	77,212	52,484	44,326	49,454	49,454	51,559
	001-4200-45800	Travel & Transportation	1,298	8,371	941	773	5,500	6,500
	001-4200-45900	Training	3,083	4,123	2,514	3,000	14,550	14,750
	001-4200-46400	Dues & Subscriptions	249	469	640	267	875	500
	001-4200-46500	Clothing	4,903	2,656	2,373	4,075	4,075	5,125
Other Operating	001-4200-44420	Equipment Rental	4,977	1,488	360	1,000	1,000	1,000
	001-4200-45300	Communications/Postage	17,428	14,371	14,732	15,600	15,600	15,600
	001-4200-45500	Reproduction & Copying	481	565	544	700	700	700
	001-4200-46100	Office Supplies	5,029	2,486	1,464	2,700	2,700	2,700
	001-4200-46120	Operating Supplies	197,032	148,321	177,533	188,278	201,585	226,925
	001-4200-46260	Vehicle & Equipment Fuels	25,295	20,922	19,053	25,000	25,000	25,000
	001-4200-46700	Parts & Supplies for Equipment	9,960	8,250	19,923	23,500	20,000	20,000
	001-4200-47300	Other Capital Equipment 5-10K	-	-	7,202	-	-	-
	001-4200-47430	Office/Capital Expense 1-5K	31,859	23,977	14,871	23,607	10,300	-
Contracts	001-4200-43400	Contractual Services	530,971	228,531	241,356	256,150	256,150	276,200
	001-4200-44230	Janitorial Services	295,701	326,272	274,269	292,454	292,454	299,254
Utilities	001-4200-46200	Heating	684,030	600,433	507,035	530,000	660,500	585,000
	001-4200-46220	Electricity	559,472	525,333	502,763	571,139	571,139	571,139
Grand Total			**3,766,075**	**3,242,910**	**3,251,514**	**3,494,064**	**3,671,183**	**3,725,050**

FUND NAME	General Fund
DEPT NAME	City Clerk
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-5350-41100	Salaries and Wages	413,629	474,517	465,023	495,187	469,953	464,570
	001-5350-41300	Benefits	238,477	282,152	297,501	336,529	314,511	349,916
Other Personnel	001-5350-41150	Temporary Wages	319	-	-	-	-	14,592
	001-5350-41200	Overtime	1,024	-	91	600	2,191	1,599
	001-5350-45800	Travel & Transportation	10,855	24,751	22,451	26,000	28,600	31,200
	001-5350-45900	Training	5,596	10,018	10,452	10,250	10,250	15,200
	001-5350-46400	Dues & Subscriptions	1,567	1,728	2,006	2,350	2,116	2,365
	001-5350-46500	Clothing	250	-	1,151	500	500	1,250
Other Operating	001-5350-43350	Elections	12,004	15,863	14,274	17,290	12,400	13,500
	001-5350-45300	Communications/Postage	1,292	1,377	1,341	1,272	1,500	1,500
	001-5350-45400	Advertising & Promotion	855	1,184	447	2,000	2,000	2,000
	001-5350-46100	Office Supplies	1,524	3,522	1,884	3,500	3,700	3,700
	001-5350-46950	Records Management	1,472	8,276	785	11,735	11,735	12,000
	001-5350-47430	Office/Capital Expense 1-5K	-	-	-	5,000	10,200	-
Contracts	001-5350-43200	Professional Fees & Services	1,768	1,483	5,090	12,000	12,000	8,000
	001-5350-43400	Contractual Services	6,067	6,067	7,387	7,387	7,387	7,387
Grand Total			**696,697**	**830,937**	**829,884**	**931,600**	**889,044**	**928,779**

FUND NAME	General Fund
DEPT NAME	City Council
REV/EXP	EXP

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
Other Personnel	**001-5300-45800**	Travel & Transportation	14,086	31,154	48,459	48,900	48,900	49,000
	001-5300-45900	Training	1,525	1,950	5,307	2,950	3,500	4,000
	001-5300-46400	Dues & Subscriptions	8,623	6,174	5,874	6,150	6,150	5,837
	001-5300-46500	Clothing	851	120	743	1,050	1,050	1,050
Other Operating	**001-5300-45300**	Communications/Postage	79	-	-	-	-	-
	001-5300-45400	Advertising & Promotion	70,564	56,724	71,235	92,000	90,600	109,700
	001-5300-46100	Office Supplies	255	344	1,249	1,500	1,500	4,500
	001-5300-46950	Stipened	13,050	13,300	16,182	16,800	18,000	18,000
	001-5300-47430	Office/Capital Expense 1-5K	-	-	-	1,500	1,500	-
	001-5300-48500	Contingencies	13,009	7,805	5,000	30,000	50,000	50,000
Contracts	**001-5300-43200**	Professional Fees & Services	170,100	177,528	217,868	267,291	253,800	318,700
	001-5300-43302	Professional Fees: Gas Line De	9,598	-	-	-	-	-
Grand Total			**301,741**	**295,099**	**371,917**	**468,141**	**475,000**	**560,787**

FUND NAME	General Fund
DEPT NAME	Civic Center
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-6400-41100	Salaries and Wages	290,028	299,448	336,023	348,049	349,221	367,090
	001-6400-41300	Benefits	188,159	209,565	260,062	283,363	278,474	316,989
Other Personnel	001-6400-41150	Temporary Wages	48,881	59,010	61,320	78,000	80,521	80,456
	001-6400-41200	Overtime	5,728	4,232	6,088	7,500	10,660	10,905
	001-6400-45800	Travel & Transportation	2,453	2,486	3,053	7,819	6,500	13,500
	001-6400-45900	Training	1,061	1,252	2,557	4,000	6,500	4,875
	001-6400-46400	Dues & Subscriptions	891	2,452	3,619	7,500	9,783	3,590
	001-6400-46500	Clothing	680	691	-	-	500	1,100
Other Operating	001-6400-44425	Movie Rental & Freight	28,467	29,219	29,109	28,000	42,000	38,000
	001-6400-45300	Communications/Postage	3,300	4,305	5,441	5,000	9,600	9,260
	001-6400-45400	Advertising & Promotion	4,635	4,199	7,000	12,300	12,300	22,100
	001-6400-45500	Reproduction & Copying	175	117	834	1,050	1,900	1,900
	001-6400-46100	Office Supplies	382	537	589	850	1,000	1,000
	001-6400-46120	Operating Supplies	25,219	21,670	28,010	2,000	27,300	32,000
	001-6400-46350	Concessions	22,545	29,135	31,138	28,000	35,500	30,500
	001-6400-46700	Parts & Supplies for Equipment	1,117	1,736	2,454	3,800	4,000	3,500
	001-6400-47300	Other Capital Equipment 5-10K	7,594	-	-	25,000	25,000	-
	001-6400-47430	Office/Capital Expense 1-5K	21,188	1,846	-	-	-	-
Contracts	001-6400-43200	Professional Fees & Services	4,175	7,744	-	-	-	-
	001-6400-43400	Contractual Services	996	1,960	6,466	13,800	8,500	26,500
Grand Total			**657,673**	**681,606**	**783,761**	**856,031**	**909,259**	**963,264**

FUND NAME	General Fund
DEPT NAME	Community Development
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-5500-41100	Salaries and Wages	597,953	688,725	756,915	794,239	797,199	839,056
	001-5500-41300	Benefits	352,669	401,168	464,419	515,498	495,806	544,537
Other Personnel	001-5500-41150	Temporary Wages	33,169	4,670	-	3,000	10,488	11,144
	001-5500-41200	Overtime	1,372	1,404	2,761	3,850	3,850	20,803
	001-5500-45800	Travel & Transportation	13,415	11,196	23,631	25,000	35,500	28,000
	001-5500-45900	Training	10,226	6,814	12,558	14,000	16,335	17,250
	001-5500-46400	Dues & Subscriptions	2,481	3,981	2,891	3,610	3,610	3,550
	001-5500-46500	Clothing	689	1,433	1,478	1,300	1,300	2,350
Other Operating	001-5500-45300	Communications/Postage	2,098	3,214	4,324	3,112	3,112	3,112
	001-5500-45400	Advertising & Promotion	5,586	5,409	8,189	12,000	12,000	12,000
	001-5500-45500	Reproduction & Copying	1,386	1,285	1,568	3,000	4,000	4,000
	001-5500-46100	Office Supplies	466	1,001	922	700	700	700
	001-5500-46120	Operating Supplies	7,670	6,712	15,992	10,400	10,400	10,400
	001-5500-46260	Vehicle & Equipment Fuels	1,048	471	617	500	750	750
	001-5500-47430	Office/Capital Expense 1-5K	-	1,360	7,377	-	-	-
Contracts	001-5500-43200	Professional Fees & Services	55,557	13,950	27,008	111,345	51,000	80,000
	001-5500-43400	Contractual Services	109,896	326,946	88,347	244,973	180,000	141,000
Grand Total			**1,195,681**	**1,479,736**	**1,418,996**	**1,746,527**	**1,626,050**	**1,718,652**

FUND NAME	General Fund
DEPT NAME	CSO
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
CSO	001-0700-48600	Valdez Arts Council	-	15,000	20,000	20,000	20,000	20,000
	001-0730-48600	Valdez Adventure Alliance	69,215	67,784	67,784	65,750	65,750	67,000
	001-0740-48600	SWAN	37,800	37,800	37,800	37,800	37,800	37,800
	001-0750-48600	Day Care Program	75,000					
	001-0760-48600	Valdez Torpedoes Swim Club				25,000	25,000	25,000
	001-0820-48600	Valdez Senior Center	265,000	265,000	266,000	266,000	266,000	287,200
	001-0830-48600	Advocates for Victims of Violence	45,000	45,000	45,000	45,000	45,000	45,000
	001-0855-48600	KCHU	-	50,000				50,000
	001-0860-48600	Food Bank	40,000	60,000	65,000	60,000	60,000	60,000
	001-0865-48600	Connections to Care	4,000	7,500	5,000	5,200	5,200	7,500
	001-0870-48600	Copper River Basin Child Adv Ctr	11,400	11,400	12,000	25,000	25,000	25,000
	001-0880-48600	Avalanche Center	50,000	50,000	50,000	50,000	50,000	79,500
	001-0895-48600	Valdez Preschool		4,000		30,000	30,000	-
	001-new2-48600	Friends of Valdez Animal Shelter						20,000
Grand Total			**597,415**	**613,484**	**568,584**	**629,750**	**629,750**	**724,000**

FUND NAME	General Fund
DEPT NAME	Economic Development
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	**001-5400-41100**	Salaries and Wages	134,770	150,565	144,448	169,346	166,409	167,793
	001-5400-41300	Benefits	79,538	85,941	86,444	98,687	95,896	106,073
Other Personnel	**001-5400-41150**	Temporary Wages	3,981	4,761	-	-	-	-
	001-5400-45800	Travel & Transportation	5,790	12,646	23,633	27,000	33,000	37,000
	001-5400-45900	Training	957	729	675	-	1,000	1,500
	001-5400-46400	Dues & Subscriptions	3,664	1,200	1,092	800	800	4,000
	001-5400-46500	Clothing	300	300	229	350	350	600
Other Operating	**001-5400-45300**	Communication/Postage	1,475	880	641	500	500	700
	001-5400-45400	Advertising & Promotion	-	36,774	10,183	13,000	13,000	52,500
	001-5400-45500	Reproduction & Copying	1,070	-	981	-	-	-
	001-5400-46100	Office Supplies	138	459	163	250	250	500
	001-5400-46120	Operating Supplies	22,185	5,709	10,212	11,500	11,500	10,000
	001-5400-47430	Office/Capital Expense 1-5K	-	-	-	-	5,000	-
Contracts	**001-5400-43400**	Contractual Services	30,350	89,778	180,615	162,000	162,000	118,000
Events	**001-5400-46950**	Events	198,463	190,169	123,400	130,796	130,796	128,998
Support	**001-5400-48600**	Contributions-VCVB 2022+	446,245	531,245	531,245	546,650	546,650	-
	001-5400-48610	Contributions - VFDA 2022+	398,284	158,381	120,906	139,415	139,415	73,242
Grand Total			**1,327,210**	**1,269,535**	**1,234,868**	**1,300,294**	**1,306,566**	**700,906**

FUND NAME	General Fund
DEPT NAME	Education
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
Education	**001-0100-48600**	Contributions	10,862,874	11,005,195	11,188,393	11,249,589	11,249,589	11,717,492
	001-0100-48610	Dual Credit Program	110,000	93,478	74,826	130,000	130,000	130,000
	001-0100-48620	Contributions - PWSC	820,000	820,000	820,000	820,000	820,000	820,000
Grand Total			**11,792,874**	**11,918,673**	**12,083,219**	**12,199,589**	**12,199,589**	**12,667,492**

FUND NAME	General Fund
DEPT NAME	Emergency Management
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-3550-41100	Salaries and Wages	138,708	187,007	203,914	202,607	241,200	232,439
	001-3550-41300	Benefits	39,337	101,263	118,394	125,159	143,034	156,881
Other Personnel	001-3550-41200	Overtime	3,897	-	-	225	-	-
	001-3550-45800	Travel & Transportation	8,428	10,055	7,996	5,312	18,500	17,500
	001-3550-45900	Training	45,323	23,192	63,442	14,302	50,800	10,800
Other Operating	001-3550-45300	Communications/Postage	727	1,816	1,955	2,180	7,000	8,400
	001-3550-45400	Advertising & Promotion	4,985	3,212	3,391	-	15,000	10,000
	001-3550-45500	Printing	-	3,150	-	3,084	6,000	3,500
	001-3550-46120	Operating Supplies	245,825	92,265	20,961	8,822	29,450	17,100
	001-3550-46260	Vehicle & Equipment Fuels	2,147	5,215	4,382	2,554	6,000	6,000
	001-3550-46400	Dues & Subscriptions	50	-	65	345	200	2,200
	001-3550-47300	Other Capital Equipment 5-10K	7,152	10,498	6,167	-	9,500	-
Contracts	001-3550-43400	Contractual Services	16,324	24,669	36,321	26,858	101,500	114,000
Grand Total			**512,904**	**462,343**	**466,988**	**391,447**	**628,184**	**578,820**

FUND NAME	General Fund
DEPT NAME	Engineering
REV/EXP	EXP

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
FTE Payroll	001-5780-41100	Salaries and Wages	551,539	514,884	590,853	535,062	619,710	595,506
	001-5780-41300	Benefits	334,424	328,525	380,589	393,583	386,729	422,060
Other Personnel	001-5780-41150	Temporary Wages	7,409	-	-	-	-	-
	001-5780-41200	Overtime	12,087	18,205	19,794	16,436	17,409	18,240
	001-5780-45800	Travel & Transportation	1,133	7,442	-	1,300	6,500	6,500
	001-5780-45900	Training	1,745	450	145	2,100	5,000	5,000
	001-5780-46400	Dues & Subscriptions	135	270	396	750	1,000	1,000
	001-5780-46500	Clothing	1,686	1,481	1,479	2,000	2,000	3,050
Other Operating	001-5780-43424	Permits	-	-	-	200	-	-
	001-5780-45300	Communications/Postage	4,202	3,241	4,219	4,000	4,200	4,200
	001-5780-45500	Reproduction & Copying	1,498	821	553	1,750	1,750	1,750
	001-5780-46100	Office Supplies	735	565	795	1,000	1,200	1,200
	001-5780-46120	Operating Supplies	1,109	1,499	6,858	2,000	2,000	2,000
	001-5780-46260	Vehicle & Equipment Fuels	6,937	5,179	3,152	3,500	5,500	5,500
Contracts	001-5780-43200	Professional Fees & Services	3,673	2,370	4,808	-	2,500	2,500
	001-5780-43400	Contractual Services	69,396	43,182	34,948	50,000	50,000	65,000
Grand Total			**997,708**	**928,115**	**1,048,589**	**1,013,681**	**1,105,498**	**1,133,506**

FUND NAME	General Fund
DEPT NAME	Finance
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-5200-41100	Salaries and Wages	400,200	500,773	547,339	564,527	577,017	596,628
	001-5200-41300	Benefits	254,012	318,874	369,561	402,447	383,392	430,665
Other Personnel	001-5200-41150	Temporary Wages	-	-	1,620	-	-	-
	001-5200-41200	Overtime	15,758	4,226	5,607	5,000	10,757	9,236
	001-5200-45800	Travel & Transportation	1,084	9,014	5,985	12,800	12,095	11,895
	001-5200-45900	Training	2,686	4,799	3,635	5,000	5,500	5,500
	001-5200-46400	Dues & Subscriptions	1,210	650	2,893	3,000	4,217	2,917
	001-5200-46500	Clothing	-	-	-	247	300	1,200
Other Operating	001-5200-45300	Communications/Postage	1,788	1,028	794	1,500	1,500	1,500
	001-5200-45400	Advertising & Promotion	2,539	3,073	7,280	6,500	7,000	7,000
	001-5200-45500	Reproduction & Copying	597	1,565	1,340	2,200	2,200	2,200
	001-5200-46120	Operating Supplies	3,260	5,385	2,859	5,500	2,600	2,800
	001-5200-47430	Office/Capital Expense 1-5K	-	8,285	-	-	-	-
Contracts	001-5200-43200	Professional Fees & Services	89,617	71,615	103,863	150,000	118,150	199,000
	001-5200-43400	Contractual Services	123,436	61,370	91,364	193,800	71,500	122,800
Grand Total			**896,187**	**990,656**	**1,144,141**	**1,352,521**	**1,196,228**	**1,393,341**

FUND NAME	General Fund
DEPT NAME	Fire/EMS
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-3200-41100	Salaries and Wages	1,074,809	1,117,004	1,149,326	1,188,448	1,180,906	1,214,603
	001-3200-41300	Benefits	691,600	769,298	826,846	907,445	870,933	951,827
Other Personnel	001-3200-41150	Temporary Wages	47,166	56,631	88,427	88,500	90,912	98,061
	001-3200-41200	Overtime	165,173	195,026	184,820	176,869	214,137	177,627
	001-3200-43404	Volunteer Services	42,545	52,739	43,470	48,000	48,000	49,500
	001-3200-45800	Travel & Transportation	41,608	52,975	38,574	46,500	50,000	50,500
	001-3200-45900	Training	36,140	84,000	49,928	60,000	60,000	63,900
	001-3200-46400	Dues & Subscriptions	3,048	3,462	2,216	3,900	3,900	5,000
	001-3200-46500	Clothing	8,265	10,602	13,224	11,500	11,500	13,150
Other Operating	001-3200-44310	Vehicle Maintenance	1,194	2,472	170	2,950	3,000	3,500
	001-3200-45300	Communications/Postage	5,818	6,632	11,900	10,500	11,100	11,100
	001-3200-45400	Advertising & Promotion	2,591	3,994	1,977	4,500	4,700	5,500
	001-3200-45500	Printing	941	1,048	643	1,850	2,000	2,000
	001-3200-45910	DNR Fire Assist Training Grant	5,000	-	6,300	-	-	-
	001-3200-46100	Office Supplies	744	1,528	1,253	1,600	1,600	1,600
	001-3200-46120	Operating Supplies	139,005	114,350	119,194	117,500	117,500	193,500
	001-3200-46260	Vehicle & Equipment Fuels	17,816	13,711	11,320	9,200	10,000	10,000
	001-3200-46420	Public Awareness	2,153	4,011	1,818	2,100	2,500	2,500
	001-3200-46950	Misc Supplies	1,811	-	-	-	-	-
	001-3200-47300	Other Capital Equipment 5-10K	5,232	19,090	16,125	44,000	44,000	20,000
	001-3200-47430	Office/Capital Expense 1-5K	25,560	43,996	78,312	103,500	103,500	-
Contracts	001-3200-43200	Professional Fees & Services	65,216	56,526	49,024	56,000	56,000	56,000
	001-3200-43400	Contractual Services	-	11,846	29,666	53,000	37,000	108,000
Grand Total			**2,383,435**	**2,620,940**	**2,724,532**	**2,937,862**	**2,923,188**	**3,037,868**

FUND NAME	General Fund
DEPT NAME	Human Resources
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	**001-5150-41100**	Salaries and Wages	201,290	233,238	242,327	258,153	259,700	261,721
	001-5150-41300	Benefits	121,191	133,191	145,223	165,546	147,935	164,478
Other Personnel	**001-5150-41200**	Overtime	311	70	-	-	-	-
	001-5150-41550	Wellness Program	13,250	17,086	15,338	18,000	20,000	36,440
	001-5150-45800	Travel & Transportation	10,821	12,736	15,880	14,000	27,700	14,550
	001-5150-45900	Training	6,060	8,314	9,282	10,000	11,890	12,000
	001-5150-46400	Dues & Subscriptions	1,260	1,537	1,083	1,800	2,745	1,744
	001-5150-46500	Clothing	100	100	-	100	100	400
Other Operating	**001-5150-45300**	Communication and Postage	1,279	1,366	1,366	1,500	1,800	1,800
	001-5150-46100	Office Supplies	379	948	227	1,200	2,000	1,000
	001-5150-46120	Operating Supplies	-	-	10	-	-	-
	001-5150-46950	Recruitment	30,185	22,510	2,562	15,000	20,000	15,000
	001-5150-47500	Employee Recognition	3,479	1,445	1,785	3,500	3,500	3,500
	001-5150-47600	Safety Recognition	5,548	3,143	1,261	5,000	5,000	6,500
	001-5150-48500	Contingencies	-	68	-	-	-	-
Contracts	**001-5150-43200**	Professional Fees & Services	6,253	5,291	4,767	6,500	10,000	7,500
	001-5150-43400	Contractual Services	20,996	12,998	16,403	9,000	10,000	44,000
Grand Total			**422,401**	**454,039**	**457,514**	**509,299**	**522,370**	**570,632**

FUND NAME	General Fund
DEPT NAME	Information Services
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-5050-41100	Salaries and Wages	521,885	539,713	567,043	653,059	642,853	657,921
	001-5050-41300	Benefits	297,863	310,394	361,043	452,058	413,418	449,080
Other Personnel	001-5050-41150	Temporary Wages	-	16,334	-	-	-	-
	001-5050-45800	Travel & Transportation	24,184	13,123	21,558	3,000	34,000	29,000
	001-5050-45900	Training	21,487	19,073	18,399	19,000	28,000	23,000
	001-5050-46500	Clothing	994	466	1,214	1,100	1,100	2,000
Other Operating	001-5050-45300	Communications/Postage	275,294	272,285	273,870	276,000	276,000	282,300
	001-5050-46110	Data Processing	2,825	-	350	2,000	4,000	1,000
	001-5050-46120	Operating Supplies	3,421	1,871	3,809	4,000	4,000	4,000
	001-5050-46260	Vehicle & Equipment Fuels	318	294	323	150	-	-
	001-5050-46700	Parts & Supplies for Equipment	13,236	14,778	10,692	10,000	15,000	15,000
	001-5050-48500	Contingencies	4,990	3,148	5,498	5,000	6,000	6,000
Contracts	001-5050-43400	Contractual Services	32,413	51,374	151,555	60,000	50,000	40,000
Grand Total			**1,198,909**	**1,242,853**	**1,415,353**	**1,485,367**	**1,474,371**	**1,509,301**

FUND NAME	General Fund
DEPT NAME	Insurance
REV/EXP	EXP

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
Contracts	**001-5700-43200**	Professional Fees & Services	36,000	36,000	36,000	37,500	37,500	37,500
Other Operating	**001-5700-45200**	Insurance	441,809	475,362	555,494	596,467	596,467	623,276
	001-5700-45210	Insurance Contingencies	-	-	1,810	-	25,000	20,000
Grand Total			**477,809**	**511,362**	**593,304**	**633,967**	**658,967**	**680,776**

FUND NAME	General Fund
DEPT NAME	Law
REV/EXP	EXP

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
Legal	**001-5600-43200**	Professional Fees & Services	2,135,625	2,777,790	7,118,992	3,381,242	4,500,000	4,500,000
Grand Total			**2,135,625**	**2,777,790**	**7,118,992**	**3,381,242**	**4,500,000**	**4,500,000**

FUND NAME	General Fund
DEPT NAME	Law Enforcement
REV/EXP	EXP

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
FTE Payroll	001-3500-41100	Salaries and Wages	1,250,633	1,364,970	1,459,011	1,494,017	1,679,850	1,629,163
	001-3500-41300	Benefits	778,306	861,528	949,329	1,008,767	1,065,846	1,127,999
Other Personnel	001-3500-41150	Temporary Wages	-	2,444	9,765	17,500	12,500	13,335
	001-3500-41200	Overtime	158,986	175,606	202,368	143,096	162,734	144,218
	001-3500-45800	Travel & Transportation	28,317	32,472	34,436	27,000	32,000	30,500
	001-3500-45900	Training	10,536	36,450	19,654	22,000	27,000	31,000
	001-3500-46400	Dues & Subscriptions	2,157	1,710	3,251	2,000	2,310	2,360
	001-3500-46500	Clothing	6,246	10,476	29,185	17,900	17,900	20,500
Other Operating	001-3500-45300	Communications/Postage	20,339	17,247	19,326	18,500	20,100	20,100
	001-3500-45400	Advertising & Promotion	7,997	10,038	11,533	12,650	12,650	33,150
	001-3500-45500	Reproduction & Copying	1,775	661	3,428	4,000	4,500	4,500
	001-3500-46120	Operating Supplies	30,624	39,300	45,850	42,700	42,700	64,200
	001-3500-46260	Vehicle & Equipment Fuels	43,080	38,770	34,118	37,500	42,000	42,000
	001-3500-46950	Miscellaneous Supplies	7,800	-	-	-	7,000	10,000
	001-3500-47300	Other Capital Equipment 5-10K	-	6,500	-	-	-	-
	001-3500-47430	Office/Capital Expense 1-5K	25,441	32,493	18,223	60,000	60,500	-
Contracts	001-3500-43200	Professional Fees & Services	17,464	16,978	18,734	20,400	20,800	21,000
	001-3500-43400	Contractual Services	90,574	99,371	69,646	204,500	204,500	69,000
Grand Total			**2,480,274**	**2,747,014**	**2,927,857**	**3,132,530**	**3,414,890**	**3,263,025**

FUND NAME	General Fund
DEPT NAME	Library
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-6100-41100	Salaries and Wages	303,047	357,905	369,589	366,526	411,353	420,217
	001-6100-41300	Benefits	139,395	188,943	205,042	203,059	296,817	335,481
Other Personnel	001-6100-41150	Temporary Wages	9,171	8,717	20,637	30,970	24,346	25,402
	001-6100-41200	Overtime	2,877	2,661	5,018	2,100	2,179	2,285
	001-6100-45800	Travel & Transportation	2,197	2,638	2,601	5,479	5,500	5,500
	001-6100-45900	Training	690	442	300	1,403	1,500	1,500
	001-6100-46400	Dues & Subscriptions	429	422	548	600	600	600
	001-6100-46500	Clothing	281	430	552	489	500	1,400
Other Operating	001-6100-45300	Communications/Postage	1,595	586	2,620	1,309	1,300	1,300
	001-6100-45400	Advertising & Promotion	662	754	235	993	1,000	1,000
	001-6100-45500	Reproduction & Copying	551	797	1,016	1,000	1,000	1,000
	001-6100-46100	Office Supplies	920	3,880	4,501	3,900	4,100	3,500
	001-6100-46120	Operating Supplies	38,657	36,475	56,316	51,800	51,800	51,200
	001-6100-47430	Office/Capital Expense 1-5K	-	2,028	4,910	-	-	-
Contracts	001-6100-43400	Contractual Services	7,693	9,864	13,441	23,340	23,400	24,900
Grand Total			**508,164**	**616,541**	**687,326**	**692,968**	**825,395**	**875,285**

FUND NAME	General Fund
DEPT NAME	Museum
REV/EXP	EXP

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
Museum	**001-0400-48600**	Contributions	490,000	535,000	535,000	535,000	535,000	535,000
Grand Total			**490,000**	**535,000**	**535,000**	**535,000**	**535,000**	**535,000**

FUND NAME	General Fund
DEPT NAME	Park Maintenance
REV/EXP	EXP

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
FTE Payroll	001-6500-41100	Salaries and Wages	327,104	359,001	311,001	336,210	398,258	411,322
	001-6500-41300	Benefits	220,905	257,993	230,594	231,095	290,218	324,635
Other Personnel	001-6500-41150	Temporary Wages	49,500	32,520	71,899	89,000	92,855	83,420
	001-6500-41200	Overtime	14,068	13,631	6,209	4,000	12,188	10,740
	001-6500-43404	Volunteer Services	75	144	596	300	1,000	1,000
	001-6500-45800	Travel & Transportation	3,983	1,860	2,949	2,808	6,450	4,000
	001-6500-45900	Training	3,893	449	3,118	3,400	3,400	3,400
	001-6500-46400	Dues & Subscriptions	-	-	-	-	-	475
	001-6500-46500	Clothing	2,302	2,791	2,116	2,550	2,900	3,500
Other Operating	001-6500-44320	Building & Grounds Maintenance	42,008	53,994	55,202	55,000	60,000	76,000
	001-6500-44420	Equipment Rental	1,811	2,390	1,349	2,000	2,000	2,000
	001-6500-45300	Communications/Postage	610	608	1,346	1,336	1,320	1,320
	001-6500-45400	Advertising & Promotion	-	704	1,077	-	1,000	-
	001-6500-45550	Reproduction & Copying	-	-	-	1,000	1,000	-
	001-6500-46100	Office Supplies	1,854	28	376	400	400	400
	001-6500-46120	Operating Supplies	23,459	19,016	20,761	23,000	33,000	20,000
	001-6500-46260	Vehicle & Equipment Fuels	12,094	8,849	9,085	9,500	9,500	9,500
	001-6500-46700	Parts & Supplies for Equipment	6,539	2,109	2,772	3,500	3,500	3,500
	001-6500-47300	Other Capital Equipment 5-10K	16,387	15,394	-	-	-	-
	001-6500-47430	Office/Capital Expense 1-5K	17,572	30,348	-	9,805	7,000	-
Contracts	001-6500-43400	Contractual Services	243,657	207,742	233,314	231,390	231,390	231,340
Grand Total			**987,821**	**1,009,570**	**953,764**	**1,006,294**	**1,157,379**	**1,186,552**

FUND NAME	General Fund
DEPT NAME	Parks & Recreation
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-6200-41100	Salaries and Wages	254,270	306,788	381,180	414,327	313,845	281,163
	001-6200-41300	Benefits	185,845	212,930	293,413	362,163	274,726	288,574
Other Personnel	001-6200-41150	Temporary Wages	326,822	363,251	359,439	369,000	393,391	372,470
	001-6200-41200	Overtime	4,038	4,147	6,323	7,000	4,909	6,579
	001-6200-43404	Volunteer Services	300	-	150	1,000	2,600	2,600
	001-6200-45800	Travel & Transportation	5,738	11,693	21,367	10,000	23,000	16,800
	001-6200-45900	Training	4,287	6,257	8,110	8,000	12,100	14,000
	001-6200-46400	Dues & Subscriptions	2,264	2,495	3,500	1,657	2,802	4,250
	001-6200-46500	Clothing	4,037	4,206	6,864	4,500	4,500	6,250
Other Operating	001-6200-43424	Permits	400	400	500	1,800	500	500
	001-6200-44420	Equipment Rental	841	889	1,039	3,387	2,500	2,000
	001-6200-45300	Communications/Postage	3,600	3,262	4,558	4,000	5,420	5,420
	001-6200-45400	Advertising & Promotion	27,778	24,949	4,676	20,000	18,500	20,000
	001-6200-45500	Reproduction & Copying	2,819	494	2,229	1,200	4,000	4,000
	001-6200-46100	Office Supplies	1,518	2,083	2,278	2,500	4,000	3,000
	001-6200-46120	Operating Supplies	36,833	45,709	43,537	52,100	52,100	55,100
	001-6200-46260	Vehicle & Equipment Fuels	705	299	238	100	1,500	1,500
	001-6200-46350	Concessions	10,640	9,294	8,648	10,800	10,800	10,800
	001-6200-47300	Other Capital Equipment 5-10K	-	-	-	-	7,000	-
	001-6200-47430	Office/Capital Expense 1-5K	-	4,399	5,665	-	13,000	-
Contracts	001-6200-43400	Contractual Services	57,268	35,589	40,833	65,000	71,600	24,600
Events	001-6200-47500	Events		-	51,169	54,400	54,400	49,000
Grand Total			**930,003**	**1,039,133**	**1,245,717**	**1,392,934**	**1,277,194**	**1,168,606**

FUND NAME	General Fund
DEPT NAME	Public Safety
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-3150-41100	Salaries and Wages	754,505	828,072	855,569	899,607	943,266	981,193
	001-3150-41300	Benefits	488,761	540,725	621,300	717,729	665,642	757,862
Other Personnel	001-3150-41200	Overtime	87,201	112,634	187,615	196,976	179,680	213,407
	001-3150-45800	Travel & Transportation	22,572	24,495	16,828	28,446	32,854	19,876
	001-3150-45900	Training	9,416	7,668	24,802	10,305	15,100	11,900
	001-3150-46400	Dues & Subscriptions	-	361	1,189	1,200	1,200	1,200
	001-3150-46500	Clothing	3,129	3,150	3,494	5,300	5,300	6,800
Other Operating	001-3150-45300	Communications/Postage	6,541	9,200	7,779	8,818	8,160	8,824
	001-3150-45400	Advertising & Promotion	1,371	2,127	2,477	3,600	3,600	2,850
	001-3150-46100	Office Supplies	1,733	1,456	1,249	1,100	1,100	852
	001-3150-46120	Operating Supplies	23,516	27,251	29,404	34,852	28,700	40,350
Contracts	001-3150-43200	Professional Fees & Services	7,235	8,402	1,991	8,360	8,360	9,180
	001-3150-43400	Contractual Services	3,473	3,786	3,908	3,300	3,472	3,910
Grand Total			**1,409,452**	**1,569,327**	**1,757,605**	**1,919,593**	**1,896,434**	**2,058,205**

FUND NAME	General Fund
DEPT NAME	Solid Waste
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-7300-41100	Salaries and Wages	528,412	537,771	587,353	614,486	619,249	643,845
	001-7300-41300	Benefits	351,615	391,973	438,896	496,558	477,118	530,966
Other Personnel	001-7300-41150	Temporary Wages	46,341	56,416	34,980	69,475	69,475	72,743
	001-7300-41200	Overtime	60,221	85,639	63,590	92,813	92,813	84,466
	001-7300-45800	Travel & Transportation	1,595	5,340	-	4,560	4,560	2,200
	001-7300-45900	Training	793	3,088	514	2,075	2,075	875
	001-7300-46400	Dues & Subscriptions	1,646	290	235	130	130	775
	001-7300-46500	Clothing	4,771	4,258	4,456	4,923	4,923	5,973
Other Operating	001-7300-43424	Permits	5,000	5,000	5,000	5,000	5,000	5,000
	001-7300-45300	Communications/Postage	20,876	23,715	16,881	20,400	20,400	25,000
	001-7300-45400	Advertising & Promotion	47	-	293	1,100	1,100	1,000
	001-7300-45500	Reproduction & Copying	-	175	259	100	100	300
	001-7300-46100	Office Supplies	117	17	-	200	200	200
	001-7300-46120	Operating Supplies	54,305	40,947	58,188	114,850	114,850	92,150
	001-7300-46260	Vehicle & Equipment Fuels	96,717	66,622	61,619	85,000	85,000	72,000
	001-7300-46700	Parts & Supplies for Equipment	11,443	46,392	25,156	15,000	15,000	22,000
	001-7300-46950	Miscellaneous Supplies	-	-	-	20,000	20,000	-
	001-7300-47300	Other Capital Equipment 5-10K	-	-	-	-	-	92,000
	001-7300-47430	Office/Capital Expense 1-5K	-	57,112	52,920	118,600	118,600	-
Contracts	001-7300-43400	Contractual Services	205,599	154,266	128,744	306,000	306,000	295,500
Grand Total			**1,389,498**	**1,479,021**	**1,479,082**	**1,971,270**	**1,956,593**	**1,946,993**

FUND NAME	General Fund
DEPT NAME	Streets/Shop
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	001-4400-41100	Salaries and Wages	778,377	828,458	964,394	1,016,694	1,044,713	1,078,127
	001-4400-41300	Benefits	506,184	566,927	681,618	761,507	754,077	834,758
Other Personnel	001-4400-41150	Temporary Wages	-	30,493	16,227	-	-	-
	001-4400-41200	Overtime	107,080	97,465	66,550	94,362	149,406	121,343
	001-4400-45800	Travel & Transportation	604	539	769	2,000	12,690	5,000
	001-4400-45900	Training	700	-	2,377	3,500	3,500	4,000
	001-4400-46400	Dues & Subscriptions	711	369	237	500	500	1,060
	001-4400-46500	Clothing	3,702	4,609	6,124	5,600	5,600	7,600
Other Operating	001-4400-43424	Permits	9,734	9,410	10,009	11,000	11,000	11,000
	001-4400-44420	Equipment Rental	-	-	-	1,500	1,500	-
	001-4400-45300	Communications/Postage	18,663	11,913	19,754	23,000	23,000	25,000
	001-4400-45400	Advertising & Promotion	1,017	-	1,410	825	825	300
	001-4400-45500	Reproduction & Copying	566	789	526	600	600	600
	001-4400-46100	Office Supplies	569	590	541	700	700	700
	001-4400-46120	Operating Supplies	117,441	129,731	145,292	155,500	155,500	190,600
	001-4400-46260	Vehicle & Equipment Fuels	6,311	6,021	7,661	11,500	11,500	8,000
	001-4400-46700	Parts & Supplies for Equipment	103,153	97,666	123,554	108,000	108,000	120,350
	001-4400-47300	Other Capital Equipment 5-10K	-	-	-	-	-	9,900
	001-4400-47430	Office/Capital Expense 1-5K	-	4,600	-	-	-	-
Contracts	001-4400-43200	Professional Fees & Services	-	10,019	-	-	-	-
	001-4400-43400	Contractual Services	31,979	54,415	49,424	140,000	140,000	54,000
	001-4400-44225	Rural Snow Removal	967,399	842,929	845,605	900,000	900,000	850,000
Grand Total			**2,654,189**	**2,696,946**	**2,942,074**	**3,236,788**	**3,323,111**	**3,322,337**

FUND NAME	Airport Fund
DEPT NAME	(Multiple Items)
REV/EXP	REV

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
Property Rentals	**510-0000-36200**	Property Rentals	(148,434)	(183,108)	(183,532)	(160,000)	(147,674)	(168,000)
Administration	**510-0000-36110**	Interest Income	6,628	(62,313)	(72,357)	(25,000)	(61,133)	(36,394)
	510-0000-36140	Interest Charges on A/R and Ci	(853)	(2,954)	463	(1,000)	-	(1,000)
Services	**510-0000-34134**	Airport Vending Leases	(684)	(3,705)	(6,023)	(6,000)	(4,491)	(6,000)
Operating Subsidy	**510-0050-39100**	Transfer from General Fund	(309,506)	(287,656)	(229,016)	(196,300)	(196,300)	(229,221)
Grand Total			**(452,850)**	**(539,736)**	**(490,465)**	**(388,300)**	**(409,598)**	**(440,615)**

FUND NAME	Airport Fund
DEPT NAME	Airport
REV/EXP	EXP

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
FTE Payroll	**510-4600-41100**	Salaries and Wages	79,490	83,969	76,103	81,353	85,021	99,981
	510-4600-41300	Benefits	52,723	54,094	52,475	59,725	58,522	77,614
Other Personnel	**510-4600-41200**	Overtime	1,863	1,684	1,310	-	2,286	-
Other Operating	**510-4600-44320**	Building & Grounds Maintenance	2,056	1,555	295	2,100	2,100	1,900
	510-4600-44400	Rent	44,139	44,139	44,139	44,139	44,139	44,139
	510-4600-45300	Communications/Postage	403	484	931	550	1,800	1,800
	510-4600-46120	Operating Supplies	1,583	180	1,769	4,000	4,900	4,350
	510-4600-46260	Vehicle & Equipment Fuels	1,205	1,490	1,102	3,000	5,500	5,500
	510-5700-45200	Insurance	7,373	8,244	9,491	10,000	10,331	10,331
Contracts	**510-4600-43400**	Contractual Services	47,410	47,160	47,160	50,000	50,000	50,000
Utilities	**510-4600-46200**	Heating	68,490	70,472	68,099	70,000	77,500	77,500
	510-4600-46220	Electricity	64,600	57,404	52,360	57,000	67,500	67,500
Grand Total			**371,336**	**370,873**	**355,233**	**381,867**	**409,598**	**440,615**

FUND NAME	Port Fund
DEPT NAME	(Multiple Items)
REV/EXP	REV

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
VCT Dock Services	401-0000-36222	VCT Wharfage Discount VCT 20%	177	-	-	-	-	-
	401-0000-36228	VCT Water Connect	(625)	(650)	(450)	-	(650)	(500)
	401-0000-36310	VCT Port Dockage	(283,202)	(312,672)	(189,460)	(128,527)	(289,790)	(300,000)
	401-0000-36320	VCT Dockage Surcharge	(735)	(1,494)	(758)	(969)	(117)	(1,250)
	401-0000-36322	VCT Dockage Discount 20%	4,168	-	-	-	-	-
	401-0000-36340	VCT Wharfage	(287,525)	(363,596)	(236,524)	(237,014)	(225,000)	(310,000)
	401-0000-36346	VCT Wharfage -HazMat	(49,705)	(28,038)	(26,609)	(3,201)	(30,000)	(25,000)
VCT Upland Services	401-0000-36358	VCT Electricity Billed	(45,380)	(41,477)	(35,989)	(25,711)	(40,000)	(40,000)
	401-0000-36360	VCT Parking with Electric	(401,962)	(681,890)	(64,174)	(210,899)	(270,000)	(400,000)
	401-0000-36362	VCT Parking	(10,588)	(2,310)	(218)	-	(500)	-
	401-0000-36366	VCT Storage	(2,839)	(2,862)	(5,471)	(4,003)	(5,300)	(3,000)
	401-0000-36230	VCT Vendor Permit Fee	-	-	-	-	-	-
	401-0000-36250	Stevedoring Permit	(8,953)	(13,170)	(13,170)	(16,313)	(15,000)	(15,000)
	401-0000-39510	Other Misc Revenue - Port	(11,092)	(6,880)	(29,445)	(3,018)	(3,892)	(10,000)
Kelsey Dock Services	401-0000-36332	KD Dockage	(73,876)	(86,332)	(75,564)	(101,403)	(40,000)	(82,500)
	401-0000-36374	KD Water Connect	(750)	(900)	(750)	(82)	(300)	(250)
	401-0000-36382	KD Fuel	(671)	-	(597)	-	-	(300)
Leases and Agreements	401-0000-36200	Property Rentals	(4,300)	(4,600)	(4,700)	(2,610)	(3,600)	(4,000)
	401-0000-36220	VCT Use Agreement	(63,300)	(63,654)	(67,065)	(73,439)	(67,065)	(68,000)
	401-0000-36224	Warehouse Rent	(32,360)	(28,083)	(29,583)	(22,620)	(31,200)	(28,000)
	401-0000-36226	Tideland Lease	-	-	-	-	-	-
Security	401-0000-34210	Unarmed Security Guard	(65,835)	(120,330)	(147,090)	(102,818)	(100,000)	(160,000)
	401-0000-34220	Armed Security Guard	(207,900)	(94,600)	(85,500)	(64,108)	(100,000)	(87,500)
	401-0000-36387	Terminal Closure				(20,663)	(50,000)	(15,000)
Other	401-0000-33118	Remote Thermal Imaging Project	-		-	-	-	-
	401-0000-36240	Waterfront Commercial Work Per	-	-	-	-	-	-
	401-0000-39520	Reimbursements of Expenditures	9,787	-	-	-	-	-
Taxes	401-0000-36389	Cruise ship passenger head fee				(83,044)	(95,000)	(135,000)
Events	401-0000-36204	KD Plaza Rentals	(3,200)	(1,900)	(2,750)	(1,468)	(2,000)	(2,000)
Operating Subsidy	401-0050-39100	Transfer from General Fund	(237,098)	-		(188,408)	-	-
Grand Total			**(2,045,577)**	**(2,419,243)**	**(1,523,976)**	**(1,640,587)**	**(1,733,264)**	**(2,083,122)**

FUND NAME	Port Fund
DEPT NAME	(Multiple Items)
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	401-4500-41100	Salaries and Wages	250,802	297,170	264,217	368,573	360,927	390,576
	401-4500-41300	Benefits	197,635	216,997	197,179	266,469	305,438	351,216
Other Personnel	401-4500-41150	Temporary Wages	73,377	28,246	57,092	20,000	84,216	105,698
	401-4500-41200	Overtime	125,552	66,144	74,009	45,000	124,339	95,586
	401-4500-45800	Travel & Transportation	17,418	13,538	18,269	28,000	24,000	38,000
	401-4500-45900	Training	7,226	2,236	1,899	2,500	8,200	4,500
	401-4500-46400	Dues & Subscriptions	17,198	3,807	3,472	5,300	5,300	5,840
	401-4500-46500	Clothing	2,679	2,380	1,982	3,250	3,250	3,500
Other Operating	401-4500-44310	Vehicle Maintenance	409	900	-	150	500	500
	401-4500-44320	Building & Grounds Maintenance	31,406	39,279	11,916	9,500	41,500	54,750
	401-4500-45300	Communications/Postage	6,681	9,387	8,917	2,600	16,400	17,200
	401-4500-45400	Advertising & Promotion	1,073	1,645	-	850	2,600	2,800
	401-4500-45500	Reproduction & Copying	307	375	300	1,450	850	850
	401-4500-46100	Office Supplies	1,257	824	863	38,000	1,450	2,300
	401-4500-46120	Operating Supplies	26,802	21,911	39,506	10,000	42,500	30,000
	401-4500-46260	Vehicle & Equipment Fuels	9,751	11,085	5,600	3,500	10,000	10,000
	401-4500-46700	Parts & Supplies for Equipment	3,994	2,112	3,206	-	6,000	4,500
	401-4500-47300	Other Capital Equipment 5-10K	-	10,691	-	-	-	7,500
	401-4500-47430	Office/Capital Expense 1-5K	9,961	2,128	6,082	17,500	-	-
	401-4500-54000	Misc. Marketing	8,918	19,880	14,128	55,850	17,500	35,000
	401-5700-45200	Insurance	47,859	50,383	53,712	21,000	55,853	54,345
Contracts	401-4500-43200	Professional Fees & Services	3,701	466	625	78,000	21,200	56,200
	401-4500-43400	Contractual Services	67,846	33,449	47,519	38,000	78,000	63,000
Utilities	401-4500-46220	Electricity	344,736	484,425	201,898	250,000	330,000	335,000
Transfer	401-0050-49140	Transfer to Reserve Fund			347,833	193,991	193,991	414,260
Grand Total			**1,256,588**	**1,319,459**	**1,360,221**	**1,459,483**	**1,734,014**	**2,083,122**

FUND NAME	Harbor Fund
DEPT NAME	(Multiple Items)
REV/EXP	REV

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
Wet Slips	402-0000-34000	Berth Rental	(939,471)	(939,202)	(958,831)	(1,001,045)	(955,811)	(1,088,247)
	402-0000-34002	Transient Berth Fees	(349,700)	(307,549)	(258,914)	(255,116)	(321,800)	(250,000)
Taxes	402-3340-33530	Raw Fish Tax	(736,568)	(834,112)	(273,264)	(200,000)	(425,749)	(365,742)
	402-3340-33540	Shared Fisheries Business Tax	(22,152)	(36,745)	(15,287)	(7,251)	(29,935)	(7,250)
Services	402-0000-34008	Shower Fees	(22,981)	(20,867)	(25,043)	(26,528)	(22,082)	(25,500)
	402-0000-34160	Other Services & Sales	-	-	(21,760)	(18,095)	(16,116)	(15,000)
	402-0000-34950	Other Harbor Revenue	(97,790)	(59,949)	(11,603)	(6,689)	(45,923)	(5,000)
	402-0000-34009	Laundry Fees			(31,840)	(37,847)	(30,000)	(35,000)
	402-0000-34060	Commercial Passenger Fee			(35,279)	(54,190)	(22,000)	(50,000)
Upland	402-0000-34004	Grid Use	(2,450)	(1,428)	(4,709)	(3,450)	(3,600)	(2,496)
	402-0000-34006	Boat Lift Fees	(123,638)	(133,174)	(130,134)	(110,124)	(118,260)	(125,000)
	402-0000-34030	Launch Fees	(18,836)	(18,336)	(18,529)	(18,331)	(19,643)	(19,000)
	402-0000-34032	Hoist and Crane Fees	(13,460)	(13,420)	(11,440)	(9,000)	(13,506)	(8,000)
	402-0000-34040	Boat Storage	(96,463)	(106,520)	(98,914)	(108,651)	(104,524)	(100,000)
	402-0000-34050	Maintenance Pad Fee	(25,330)	(19,815)	(25,050)	(31,205)	(20,408)	(22,500)
Administration	402-0000-34024	Slip Listing Fee	(8,050)	(6,600)	(5,600)	(5,000)	(5,350)	(4,000)
	402-0000-36110	Interest Income	35,018	(114,999)	(137,111)	(121,834)	(115,064)	(58,113)
	402-0000-36140	Harbor A/R Int/ Late Charges	(5,559)	(4,655)	(4,672)	(5,000)	(4,745)	(4,105)
Other	402-0000-36240	Waterfront Commercial Work Per	(3,500)	(3,100)	(3,600)	(3,000)	(3,100)	(3,000)
	402-0000-39520	Reimbursment of Expenditures	50,554	23,439	(11,793)	(10,948)	-	(5,000)
	402-0000-39600	Recovery of Written Off Accoun	(343)	(1,300)	(650)	-	(500)	-
	402-0000-39610	Cash Over/Short	(20)	(40)	(3)	(4)	-	-
Service Charges and Sales	402-0000-34070	Fuel Flowage Fee				(21,814)	-	(27,108)
Utilities	402-0000-34010	Electricity	(241,797)	(207,204)	(189,722)	(195,179)	(218,200)	(200,000)
Operating Subsidy	402-0050-39100	Transfer from General Fund	(16,850)	-				-
Grand Total			**(2,639,385)**	**(2,805,575)**	**(2,273,749)**	**(2,250,301)**	**(2,496,317)**	**(2,420,061)**

FUND NAME	Harbor Fund
DEPT NAME	(Multiple Items)
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	402-4300-41100	Salaries and Wages	517,459	617,845	647,524	667,616	705,439	647,315
	402-4300-41300	Benefits	353,863	463,292	509,958	539,661	544,664	553,062
Other Personnel	402-4300-41150	Temporary Wages	241,821	269,170	332,282	308,249	331,549	289,963
	402-4300-41200	Overtime	34,878	51,721	54,944	35,112	48,355	46,325
	402-4300-45800	Travel & Transportation	12,201	16,381	8,024	9,095	11,000	10,000
	402-4300-45900	Training	5,949	4,482	2,202	6,200	7,100	5,000
	402-4300-46400	Dues & Subscriptions	2,383	2,914	2,839	2,853	3,520	1,985
	402-4300-46500	Clothing	4,475	8,387	6,411	7,335	8,450	8,450
Other Operating	402-4300-43424	Permits	-	-	-	-	-	-
	402-4300-44310	Vehicle Maintenance	294	465	553	986	1,000	1,000
	402-4300-44320	Building & Grounds Maintenance	38,790	42,435	50,956	1,200	65,200	60,000
	402-4300-44420	Equipment Rental	768	1,249	50	-	2,000	2,000
	402-4300-45300	Communications/Postage	18,181	12,583	16,487	8,200	20,300	15,700
	402-4300-45400	Advertising & Promotion	2,439	3,293	8,236	4,000	8,700	8,700
	402-4300-45500	Reproduction & Copying	1,503	1,591	1,445	-	4,000	5,500
	402-4300-45650	Harbormaster Conference	-	13,953	-	3,260	-	15,000
	402-4300-46100	Office Supplies	5,595	5,317	1,963	43,673	5,000	5,000
	402-4300-46120	Operating Supplies	45,794	40,005	39,449	13,557	46,900	35,700
	402-4300-46260	Vehicle & Equipment Fuels	6,882	9,367	11,671	8,837	15,000	15,000
	402-4300-46610	Hazmat Supplies	7,892	8,383	4,778	45,555	10,000	5,000
	402-4300-46700	Parts & Supplies for Equipment	39,384	31,565	40,506	-	56,500	59,500
	402-4300-47300	Other Capital Equipment 5-10K	9,954	-	10,349	-	-	-
	402-4300-47430	Office/Capital Expense 1-5K	6,536	3,899	17,108	58,259	-	-
	402-5700-45200	Insurance	49,423	52,110	55,736	73,770	58,259	58,259
Contracts	402-4300-43200	Professional Fees & Services	47,784	48,908	47,233	128,314	85,000	65,000
	402-4300-43400	Contractual Services	124,278	140,908	98,466	-	133,680	119,850
Utilities	402-4300-44110	Water	-	-	-	-	-	-
	402-4300-44120	Sewer	-	-	-	-	-	-
	402-4300-46200	Heating	25,603	24,879	24,586	24,270	26,500	26,500
	402-4300-46220	Electricity	312,334	276,522	260,958	277,175	298,200	296,800
Transfer	402-0050-49140	Transfer to Reserve Fund	1,000,000	-	160,285	-	-	63,452
Grand Total			**2,916,464**	**2,151,625**	**2,414,998**	**2,267,177**	**2,496,317**	**2,420,061**

FUND NAME	Utility Fund
DEPT NAME	All
REV/EXP	REV

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
Service Charges and Sales	403-0000-34016	Water Service Fee	(262,521)	(257,749)	(257,391)	(250,000)	(255,337)	(255,000)
	403-0000-34420	Sewer User Fees	(259,738)	(254,495)	(254,131)	(250,000)	(263,268)	(245,400)
	403-0000-34014	Water/ Meter Fees	(2,120)	(4,015)	(3,245)	(3,000)	(2,744)	(3,200)
	403-0000-34110	VCT Water Service	(59)	(1,728)	(1,250)	-	(1,500)	-
	403-0000-34220	City Dock Water	(1,628)	(2,332)	(2,548)	-	-	-
	403-0000-34410	Sewer Connect Fees	(100)	(500)	-	-	(150)	-
	403-0000-39510	Other Misc Revenue	(35)	-	-	-	-	-
	403-0000-39520	Reimbursment of Expenditures	6,547	1,219	-	-	-	-
Interest	403-0000-36110	Interest Income	13,041	(134,310)	(158,819)	(60,000)	(116,112)	(67,879)
	403-0000-36140	Interest Charges on A/R and Ci	(2,138)	(2,347)	(3,007)	(3,400)	-	(2,500)
Grand Total			**(508,752)**	**(656,258)**	**(680,391)**	**(566,400)**	**(639,111)**	**(573,979)**

FUND NAME	Utility Fund
DEPT NAME	Sewer
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	403-7200-41100	Salaries and Wages	253,033	256,298	273,052	279,820	289,062	291,811
	403-7200-41300	Benefits	141,660	162,399	183,313	195,705	194,168	213,444
Other Personnel	403-7200-41200	Overtime	14,907	11,871	9,362	24,273	24,273	18,870
	403-7200-45800	Travel & Transportation	5,607	459	7,121	7,000	7,000	7,900
	403-7200-45900	Training	1,800	-	1,824	1,800	1,800	1,800
	403-7200-46400	Dues & Subscriptions	106	106	106	212	212	692
	403-7200-46500	Clothing	1,968	1,957	1,862	2,000	2,000	2,450
Other Operating	403-5700-45200	Insurance	11,721	13,081	15,191	3,328	3,328	2,060
	403-7200-43424	Permits	7,920	7,920	14,849	15,000	15,000	15,000
	403-7200-44320	Building & Grounds Maintenance	600	-	824	1,000	1,000	1,000
	403-7200-45300	Communications/Postage	6,147	7,975	8,928	13,600	13,600	13,750
	403-7200-45400	Advertising & Promotion	192	-	135	300	300	200
	403-7200-46100	Office Supplies	-	89	96	100	100	100
	403-7200-46120	Operating Supplies	19,510	17,711	21,961	11,000	11,000	19,000
	403-7200-46260	Vehicle & Equipment Fuels	8,175	6,708	5,102	8,500	8,500	8,500
	403-7200-46700	Parts & Supplies for Equipment	9,891	10,000	14,971	10,000	10,000	10,000
	403-7200-47430	Office/Capital Expense 1-5K	-	-	3,229	-	-	-
Contracts	403-7200-43200	Professional Fees & Services	400	400	-	400	400	500
	403-7200-43400	Contractual Services	30,119	22,652	15,344	112,500	112,500	24,500
Utilities	403-7200-46200	Heating	1,213	334	171	3,000	3,000	8,000
	403-7200-46220	Electricity	170,218	155,493	124,969	200,000	200,000	185,000
Grand Total			**685,186**	**675,452**	**702,410**	**889,538**	**897,243**	**824,578**

FUND NAME	Utility Fund
DEPT NAME	Water
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
FTE Payroll	403-7100-41100	Salaries and Wages	253,034	256,299	273,055	279,821	289,062	291,811
	403-7100-41300	Benefits	158,064	166,588	186,938	199,788	193,554	212,823
Other Personnel	403-7100-41200	Overtime	14,908	11,871	9,362	24,273	24,273	18,870
	403-7100-45800	Travel & Transportation	1,320	3,375	1,946	3,285	3,285	5,950
	403-7100-45900	Training	100	-	965	1,000	1,000	2,000
	403-7100-46400	Dues & Subscriptions	711	711	761	778	778	778
	403-7100-46500	Clothing	1,034	1,217	1,255	1,300	1,300	1,750
Other Operating	403-5700-45200	Insurance	11,721	13,081	15,191	3,328	13,313	18,126
	403-7100-43424	Permits	2,691	2,838	2,609	2,782	2,782	2,782
	403-7100-45300	Communications/Postage	8,111	8,374	9,916	13,400	13,400	13,400
	403-7100-45400	Advertising & Promotion	150	-	-	350	350	250
	403-7100-45500	Reproduction & Copying	747	676	759	1,000	1,000	1,000
	403-7100-46100	Office Supplies	43	100	96	100	100	100
	403-7100-46120	Operating Supplies	6,402	9,604	11,963	12,000	12,000	12,000
	403-7100-46260	Vehicle & Equipment Fuels	8,175	6,708	5,102	8,500	8,500	8,500
	403-7100-46700	Parts & Supplies for Equipment	10,299	19,645	15,013	11,000	11,000	16,000
	403-7100-47430	Office/Capital Expense 1-5K	4,140	1,012	-	-	-	-
Contracts	403-7100-43200	Professional Fees & Services	200	200	300	200	200	300
	403-7100-43400	Contractual Services	3,765	2,645	6,470	12,500	12,500	7,500
Utilities	403-7100-46200	Heating	3,857	3,573	3,999	5,000	5,000	5,000
	403-7100-46220	Electricity	352,707	352,145	326,080	390,000	390,000	370,000
Grand Total			**842,179**	**860,662**	**871,779**	**970,405**	**983,398**	**988,940**

FUND NAME	Permanent Fund
DEPT NAME	(Multiple Items)
REV/EXP	REV

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
Interest	**607-0000-36110**	Interest Income	43,545	81,041	34,861	(4,316,259)	(4,316,259)	(4,351,750)
Grand Total			**43,545**	**81,041**	**34,861**	**(4,316,259)**	**(4,316,259)**	**(4,351,750)**

FUND NAME	Permanent Fund
DEPT NAME	All
REV/EXP	EXP

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
Contracts	**607-1050-43200**	Professional Fees & Services	260,769	258,313	237,106	227,797	267,800	250,000
Other Operating	**607-1050-46950**	Misc Meetings Exp	1,057	3,392	585	3,100	5,000	3,000
Grand Total			**261,826**	**261,705**	**237,691**	**230,897**	**272,800**	**253,000**

FUND NAME	Debt Service Fund
DEPT NAME	All
REV/EXP	REV

			2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2025 Budget	2026 Budget
Debt Service	**205-0000-33580**	School Debt Repayment	(309,213)	(91,334)	86,323	-	-	-
	205-0000-33581	Mid-School Bond Repayment	(4,393,978)	(1,524,750)	(1,527,092)	(1,049,272)	(1,519,745)	(1,049,272)
	205-0000-33582	Harbor Debt Repayment	-	(206,750)	(208,625)	(398,750)	-	-
	205-0000-36110	Interest Income	(98,304)	(329,593)	(298,597)	(140,519)	-	-
Grand Total			**(4,801,495)**	**(2,152,427)**	**(1,947,991)**	**(1,588,541)**	**(1,519,745)**	**(1,049,272)**

FUND NAME	Debt Service Fund
DEPT NAME	All
REV/EXP	EXP

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
Debt Service	**205-2050-47110**	Principal	3,647,875	4,308,294	4,688,718	4,839,149	4,839,149	4,970,000
	205-2050-47120	Interest	934,262	2,264,229	1,881,964	1,724,880	1,724,880	1,557,067
Grand Total			**4,582,138**	**6,572,522**	**6,570,682**	**6,564,029**	**6,564,029**	**6,527,067**

FUND NAME	Capital Project Fund
DEPT NAME	All
REV/EXP	REV

			2022	2023	2024	2025	2025	2026
			Actual	**Actual**	**Actual**	**Estimate**	**Budget**	**Budget**
Interest	**310-0000-36110**	Interest Income	(221,228)	(2,451,011)	(1,560,389)	(475,000)	(1,315,806)	(600,062)
	310-0000-36140	Interest Charges on AR	(5,137)	(7,404)	(10,507)	(11,000)	-	-
Transfer	**310-0050-39140**	Transfer from Reserve				(6,110,340)	(5,500,000)	(7,025,127)
Grand Total			**(226,364)**	**(2,458,416)**	**(1,570,896)**	**(6,596,340)**	**(6,815,806)**	**(7,625,189)**

FUND NAME	Capital Project Fund
DEPT NAME	All
REV/EXP	EXP

			2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 Budgeted
Projects	310-1118-58000	STRE Pavement Mgt Ph IV-V	531,288			2,000,000	7,025,127
	310-1110-58000	STRE Pavement Mgt Ph II	253,338				
	310-1115-58000	STRE Pavement Mgt PH III	841,038				
	310-1200-58000	Citywide Pavement & Utilities	39,167				
	310-1400-58000	STRE East Hanagita Realignment	250,515				
	310-1634-58000	New Fire Station	524,251				
	310-2536-58000	Sewer Force Main Assesment	350,242				
	310-2536-58010	Sewer Force MainReplacement	41,546				
	310-2538-58000	WASE WATE New Well #5	357,929				
	310-3340-58000	Child Care Renovation				2,500,000	
	310-3500-58000	BUIL Citywide Wayfinding	59,088				
	310-3600-58000	BUIL Coast Guard city Sign	12,500				
	310-5410-49500	CDBG Grant Expense	850,000				
	310-5410-49510	CDBG Grant Match Expense	212,500				
	310-6441-58000	HARB SBH H-K Repl	525,521				
	310-6450-58000	New Harbor Planning	669,748				
	310-6450-58010	New Harbor GO 2015	708				
	310-8160-49500	PARK Meals Hill Greatland	73,993				
	310-9165-58000	BUIL SENI Expa	44,249				
	310-9310-58000	MKG Medical Clinic Backup Gene	3,234				
	310-9513-58010	PORT KELS Dolphin Replacement				1,000,000	
	310-9516-58000	SCHO HERM Exterior Upgr Ph II	379,271	290,152	9,596,445		
Transfer	310-0050-49100	Transfer to General Fund	130,000	90,000	1,804,972	1,315,806	600,062
Grand Total			**6,150,126**	**380,152**	**11,401,417**	**6,815,806**	**7,625,189**

GL	Reserve Fund Revenue Appropriations	Adopted Budget
350-0000-36110	Interest Income	(1,462,577)
350-0200-36415	PVMC Transfer for Physicians	(60,000)
	Total	**(1,522,577)**

GL	Reserve Fund Expense Appropriations	Adopted Budget
350-0319-5800	Projects Planning Reserve	(9,325,127)
350-0600-39220	Nuisance Abatement Program	750,000
350-0310-55000.2006	Fire/Radio Tower	1,000,000
350-0310-55000.1500	Major Maintenance Reserve	550,000
350-0650-55000	Repayment Reserve	2,584,033
350-0400-58000	Major Equipment Reserve	1,881,129
350-5050-55000	Technology Reserve	1,224,594
350-0450-55000	Energy Assistance Program	700,000
350-0320-55000	Leave Liability Reserve	300,000
350-0317-58000	Port Major Maint & Replace	414,260
350-0050-39110	Harbor Major Maint & Replace	63,452
350-0202-55000	Council Contingency	505,000
350-0350-55000	Budget Variance Reserve	250,000
350-5550-55000	Beautification Committee	5,000
350-0200-55000	Physicians Assistance	60,000
	Total	**962,341**

GL	Transfer from	GL2	Transfer to	Amount
001-0050-49140	General Fund	350-0050-39100	Reserve Fund	5,987,179
001-0050-49130	General Fund	205-0050-39100	Debt Service Fund	5,477,795
001-0050-49120	General Fund	403-0050-39100	Utility Fund	1,239,538
001-0050-49150	General Fund	607-0050-49150	Permanent Fund	1,120,150
607-0050-49100	Permanent Fund	001-0050-39150	General Fund	4,351,750
350-0050-49125	Reserve Fund	310-0050-39140	Capital Faclities	7,025,127
001-0050-49118	General Fund	510-0050-39100	Airport Fund	229,221
310-0050-49100	Capital Project Fund	001-0050-39125	General Fund	600,062
402-0050-49140	Harbor Fund	350-0050-39110	Reserve Fund	63,452
401-0050-49140	Port Fund	350-0050-39106	Reserve Fund	414,260
	Total			**26,508,534**