



CITY OF KOTZEBUE

ORDINANCE NO. 25-04

ENTITLED: "A NON-CODE ORDINANCE SETTING THE BUDGET FOR THE CITY OF KOTZEBUE FOR CY2026, JANUARY 1, 2026 TO DECEMBER 31, 2026."

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF KOTZEBUE, ALASKA:

- Section 1.** This is a Non-Code Ordinance pursuant to the Kotzebue Municipal Code ("KMC") sections 1.12.020(4) and 3.04.060.
- Section 2.** The City Council held a CY2026 Budget Retreat on Wednesday, November 12, 2025 and Thursday, November 13, 2025 and gave the City Administration direction on the CY2026 Budget;
- Section 3.** The draft, proposed CY2026 Budget is attached hereto as Exhibit "A";
- Section 4.** The first public hearing on this matter will be December 4, 2025.

ENACTED this 4th day of December 2025.

CITY OF KOTZEBUE

Saima Chase
Mayor

ATTEST:

[SEAL]

Donald Jones Jr
City Clerk

ATTESTATION: I, Donald Jones, Clerk for the City of Kotzebue, hereby attest that the above Ordinance, No. 25-04, was duly presented to the Kotzebue City Council, duly published and that a valid public hearing was held and that it was duly enacted on December 4, 2025.

Published/Posted: November 14, 2025

Introduction and Set Public Hearing: November 20, 2025

Re-Published/Re-Posted: November 28, 2025

Public Hearing: December 4, 2025

Passage: December 4, 2025

Attachments:

- Exhibit “A”: CY2026 Budget documents [27 pages]

<u>CY26 Budget</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>
General Fund	10,027,054	10,013,604	13,450
E-911 Surcharge	-	-	-
Washateria Denali Comm. & Capt. Proj.	-	-	-
Seizure Fund	-	-	-
MUS Enterprise Fund	2,942,500	2,737,646	204,854
Refuse Enterprise Fund	1,112,310	1,197,318	(85,008)
Package Store & Dist. Fund	3,263,697	2,386,231	877,467
Total Budget less Depreciation			1,010,763
Reserves			(1,010,763)
Total Budget less Depreciation			\$ -

<u>CY25 Actuals</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>
General Fund	6,436,916	8,480,768	(2,043,852)
E-911 Surcharge	-	-	-
Washateria Denali Comm. & Capt. Proj.	-	-	-
Seizure Fund	-	-	-
MUS Enterprise Fund	1,751,538	-	(397,917)
Refuse Enterprise Fund	3,893,523	-	3,893,523
Package Store & Dist. Fund	360,000	-	360,000
Total Budget less Depreciation	72,526		1,811,754
Reserves	94,459		(1,811,754)
Total Budget less Depreciation			\$ -

<u>CY25 Budget</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>
General Fund	10,435,205	12,919,403	(2,484,198)
E-911 Surcharge	-	-	-
Washateria Denali Comm. & Capt. Proj.	-	-	-
Seizure Fund	-	-	-
MUS Enterprise Fund	2,853,000	5,145,414	(2,292,414)
Refuse Enterprise Fund	1,092,346	2,408,089	(1,315,743)
Package Store & Dist. Fund	3,247,697	2,704,353	543,344
Total Budget less Depreciation			(5,549,011)
Reserves			5,549,011
Total Budget less Depreciation			\$ -

2,905,799.02

<u>CY24 Actuals</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>
General Fund	10,821,444	11,756,656	(935,212)
E-911 Surcharge	26,270	-	26,270
Washateria Denali Comm. & Capt. Proj.	-	-	-
Seizure Fund	-	-	-
MUS Enterprise Fund	3,022,769	3,846,106	(823,337)
Refuse Enterprise Fund	1,087,907	1,208,940	(121,032)
Package Store & Dist. Fund	3,098,391	2,276,198	822,192
Total Budget less Depreciation			(1,031,119)
Reserves			1,031,119
Total Budget less Depreciation			\$ -

<u>CY23 Budget</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>
General Fund	10,006,692	11,171,027	(1,164,335)
E-911 Surcharge	-	-	-
Washateria Denali Comm. & Capt. Proj.	-	-	-
Seizure Fund	-	-	-
MUS Enterprise Fund	2,717,035	4,300,602	(1,583,567)
Refuse Enterprise Fund	1,080,246	1,329,026	(248,780)
Package Store & Dist. Fund	3,116,097	3,608,909	(492,812)
Total Budget less Depreciation			(3,489,494)
Reserves			3,489,494
Total Budget less Depreciation			\$ -

<u>CY23 Actuals</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>
General Fund	10,821,444	11,756,656	(935,212)
E-911 Surcharge	7,072	-	7,072
Washateria Denali Comm. & Capt. Proj.	172,461	653,095	(480,634)
Seizure Fund	-	-	-
MUS Enterprise Fund	3,022,769	3,846,106	(823,337)
Refuse Enterprise Fund	1,087,907	1,208,940	(121,032)
Package Store & Dist. Fund	3,098,391	2,276,198	822,192
Total Budget less Depreciation			(1,530,951)
Reserves			1,530,951
Total Budget less Depreciation			\$ -

<u>CY22 Budget</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>
General Fund	9,780,142	11,026,053	(1,245,911)
E-911 Surcharge	-	530,237	(530,237)
Seizure Fund	-	-	-
MUS Enterprise Fund	2,780,460	2,780,460	-
Refuse Enterprise Fund	1,124,261	1,124,261	-
Package Store & Dist. Fund	2,779,250	2,779,250	-
Total Budget less Depreciation			(1,776,148)
Reserves			1,776,148
Total Budget less Depreciation			\$ -

<u>CY22 Actuals</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>
General Fund	18,358,352	18,663,772	(305,420)
E-911 Surcharge	-	-	-
Seizure Fund	0	0	-
MUS Enterprise Fund	3,436,761	3,169,826	266,935
Refuse Enterprise Fund	1,012,314	1,244,105	(231,791)
Package Store & Dist. Fund	3,182,262	2,139,067	1,043,195
Total 2022 Actual Budget			\$ 772,919
Reserves			(772,919)
Total Budget less Depreciation			\$ -

General Fund

100 - General Fund

		Actual Figures			Budgetary Figures				
General Fund Summary (100-XX)		2023 Actual	2024 Actual	2025 Actual	CY23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget
REVENUES:									
Income		18,358,352.16	10,821,444.10	6,436,915.60	9,780,142.00	10,006,692.00	10,435,205.00	20,362.06	10,027,054.06
Total Revenues		18,358,352.16	10,821,444.10	6,436,915.60	9,780,142.00	10,006,692.00	10,435,205.00	20,362.06	10,027,054.06
Operating Expenditures:									
Administration		1,940,187.62	1,594,931.31	1,407,583.70	1,985,266.00	1,979,766.00	2,050,192.66	(255,547.50)	1,724,218.50
City Clerk		169,724.24	171,203.93	85,876.87	172,075.00	206,075.00	242,925.14	(7,531.25)	198,543.75
Human Resources		-	199.68	97,194.83	-	-	369,415.60	-	-
Planning		345,420.98	375,043.30	274,528.51	569,498.00	571,098.00	498,272.16	(153,858.00)	417,240.00
Police		1,468,020.37	1,615,277.55	1,234,944.16	1,863,275.00	2,004,160.00	2,712,563.62	(137,787.75)	1,866,372.25
Jail		1,163,133.87	1,201,337.70	740,816.10	1,516,007.00	1,607,507.00	1,680,051.86	(261,877.40)	1,345,629.60
Fire		1,364,463.11	1,123,366.55	1,162,843.76	1,726,107.00	1,737,102.00	1,845,979.06	168,806.50	1,905,908.50
EMT		-	3.81	-	-	-	-	-	-
Public Works		11,755,463.40	5,190,756.20	2,995,032.17	2,358,578.00	2,291,428.00	2,755,476.12	(418,826.30)	1,872,601.70
Small Boat Harbor		47,741.10	61,799.68	42,853.38	175,356.00	189,500.00	110,430.57	(86,260.53)	103,239.48
Parks & Recreation		294,088.43	347,676.95	421,042.74	564,891.00	504,891.00	571,096.00	(9,041.00)	495,850.00
Other Agency Cont.		81,128.48	67,437.23	15,958.74	85,000.00	69,500.00	73,000.00	(500.00)	69,000.00
Non-Departmental		34,400.77	7,622.07	2,093.00	10,000.00	10,000.00	10,000.00	5,000.00	15,000.00
SUBTOTAL OPERATING EXPENDITURES		18,663,772.37	11,756,655.96	8,480,767.96	11,026,053.00	11,171,027.00	12,919,402.79	(1,157,423.23)	10,013,603.78
<i>Excess of Revenues over Operating Expenditures</i>		<i>(305,420.21)</i>	<i>(935,211.86)</i>	<i>(2,043,852.36)</i>	<i>(1,245,911.00)</i>	<i>(1,164,335.00)</i>	<i>(2,484,197.79)</i>	<i>1,177,785.29</i>	<i>13,450.29</i>

	Actual Figures			Budgetary Figures					Comments
	2023 Actual	2024 Actual	2025 Actual (As of 10.31.2025)	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
General Fund Revenues (100-00)									
Taxes:									
43100 Sales Tax	4,389,059.15	3,008,600.34	3,751,634.71	3,587,500.00	3,837,500.00	4,300,000.00	125,000.00	4,425,000.00	
43105 Sales Tax - Bingo/Pull Tabs	293,191.46	261,605.12	288,961.50	270,000.00	280,000.00	280,000.00	20,000.00	300,000.00	
43110 Sales Tax - MUS	95,320.54	100,543.96	58,113.90	96,000.00	96,000.00	91,000.00	(26,000.00)	65,000.00	
43111 Bed Tax	138,974.14	168,726.37	75,688.62	102,000.00	110,000.00	135,000.00	(40,541.00)	94,459.00	
43114 Marijauna Sales- SOA Share	-	300.00	-	-	-	-	-	-	
43115 Alcohol Use Tax	149.38	-	-	500.00	500.00	500.00	(500.00)	-	
43116 Liquor Store Tax	182,048.73	178,327.49	144,809.07	180,000.00	180,000.00	180,000.00	722.00	180,722.00	
43117 Tobacco Excise Tax	304,854.59	267,292.13	215,292.55	360,000.00	330,000.00	300,000.00	(31,315.00)	268,685.00	
43118 Small Boat Harbor Moorage Fee	-	-	-	-	-	-	-	-	
43120 Penalties/Interest - Sales Tax	47,598.07	25,602.36	21,049.62	17,500.00	10,000.00	20,000.00	6,270.00	26,270.00	
Total	5,451,196.06	4,010,997.77	4,555,549.97	4,613,500.00	4,844,000.00	5,306,500.00	53,636.00	5,360,136.00	
Intergovernmental:									
43200 State Revenue Sharing	112,872.55	110,644.39	-	100,180.00	140,180.00	140,180.00	(20,000.00)	120,180.00	
43207 AK PERS Relief	106,938.16	-	-	357,342.00	317,342.00	105,000.00	-	105,000.00	
43208 Cares Act Funding	-	-	-	-	-	-	-	-	
43224 Grant - Federal DOT	9,443,924.07	1,820,628.09	-	-	-	-	-	-	Wont know until after yea
43232 JAG Grant	-	-	-	-	-	-	-	-	
43315 DOC Jail Contract	1,177,908.30	1,091,560.68	502,606.54	1,182,050.00	1,182,050.00	1,182,050.00	(176,836.94)	1,005,213.06	Based on 2024-2025 Contra
43320 Emerg. Mgmt. Assistance	50,000.00	97,961.23	-	-	-	-	-	-	
43510 Fish Business Shared Tax	-	-	-	-	-	-	-	-	
43523 Electric & Telephone Co-op	103,446.06	136,456.56	-	85,621.00	90,621.00	115,621.00	-	115,621.00	
421 Streets - Roads	-	-	-	-	-	-	-	-	
Total	10,995,089.14	3,257,250.95	502,606.54	1,725,193.00	1,730,193.00	1,542,851.00	(196,836.94)	1,346,014.06	
Charges for Services:									
43335 Xerox Copies	132.50	11.19	0.75	75.00	75.00	10.00	-	10.00	
43345 Maps	280.00	391.90	94.20	180.00	180.00	250.00	(100.00)	150.00	
43400 Alarm Monitoring	-	-	500.00	200.00	200.00	200.00	-	200.00	
43522 Gen Fund Admin Overhead	550,000.00	550,000.00	137,500.00	550,000.00	550,000.00	550,000.00	-	550,000.00	
43535 Ambulance 3rd Party	392,321.93	329,244.59	49,926.02	275,000.00	275,000.00	250,000.00	-	250,000.00	
43536 Ambulance: Manilaq	480,000.00	415,000.00	18,000.00	580,000.00	580,000.00	580,000.00	(130,000.00)	450,000.00	
43540 Fire Extinguisher	-	-	-	-	-	-	-	-	
43542 EMT SAR	-	-	(2,809.00)	-	-	-	-	-	
43800 Operating Transfers In	-	1,778,344.00	-	1,778,344.00	1,778,344.00	1,778,344.00	-	1,778,344.00	
Total	1,422,734.43	3,072,991.68	203,211.97	3,183,799.00	3,183,799.00	3,158,804.00	(130,100.00)	3,028,704.00	

				Budgetary Figures					Comments		
General Fund Revenues (100-00) cont.				2023 Actual	2024 Actual	2025 Actual (As of 10.31.2025)	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget
Parks & Recreation:											
43606	Memberships	561.00	381.00	120.00	-	-	350.00	(350.00)	-		
43610	Food	-	-	-	3,500.00	2,000.00	2,000.00	(1,000.00)	1,000.00		
43615	Building Rental	3,367.00	25,758.00	10,726.02	5,000.00	4,000.00	18,000.00	(3,000.00)	15,000.00		
43616	Special Events/Misc.	1,465.93	85.00	160.00	10,200.00	5,200.00	500.00	-	500.00		
	Total	5,393.93	26,224.00	11,006.02	18,700.00	11,200.00	20,850.00	(4,350.00)	16,500.00		
Miscellaneous:											
43125	Municipal Court Fines	11,297.83	7,090.00	9,658.40	2,000.00	3,000.00	6,000.00	3,500.00	9,500.00		
43126	Court Fees for Summons	390.00	730.00	275.00	750.00	750.00	750.00	(250.00)	500.00		
43130	Interest (Investment Income)	29,255.77	34,811.80	-	15,000.00	10,000.00	32,500.00	(27,500.00)	5,000.00		
43131	Interest Revenue - Leases	5,127.41	-	-	-	-	-	-	-		
43305	Equipment Rental	675.00	-	-	500.00	500.00	500.00	1,000.00	1,500.00		
43330	Rentals/Leases	37,494.58	23,633.22	-	25,000.00	25,000.00	23,000.00	-	23,000.00		
43331	Land Lease	-	-	-	500.00	500.00	-	-	-		
43415	Animal Control Fees	1,520.00	640.00	1,600.00	3,750.00	2,000.00	750.00	-	750.00		
43425	Building Permits	1,450.00	9,320.50	2,905.00	2,500.00	3,000.00	2,000.00	1,500.00	3,500.00		
43426	Community Activities	4,700.00	5,575.00	5,100.00	3,000.00	4,000.00	5,000.00	-	5,000.00		
43427	Notary Services	135.00	88.60	5.00	400.00	200.00	100.00	50.00	150.00		
43435	Miscellaneous Permits	23,120.00	11,054.00	6,222.75	12,000.00	15,000.00	8,000.00	200.00	8,200.00		
43505	Cash Over/Short	19.71	1.26	-	50.00	50.00	50.00	50.00	100.00		
43519	Miscellaneous Income-Insurance Clai	-	-	842,657.33	-	-	-	-	-		
43520	Miscellaneous Income	150,401.30	112,629.91	188,430.79	15,000.00	15,000.00	100,000.00	(85,000.00)	15,000.00		
43521	Land Sale Proceeds	6,600.00	-	2,621.00	-	-	-	-	-		
43524	OTZ Native Village - Roads	48,900.00	50,000.00	-	50,000.00	50,000.00	50,000.00	-	50,000.00		
43525	NSF Check Fee	30.00	54.00	250.00	1,000.00	1,000.00	50.00	450.00	500.00		
43526	Snow Removal	-	350.00	-	-	-	-	500.00	500.00		
43530	Donations	55,172.00	1,606.00	15,343.73	2,500.00	2,500.00	2,500.00	-	2,500.00		
43534	E-911 Surcharge	107,650.00	196,395.41	89,472.10	105,000.00	105,000.00	175,000.00	(25,000.00)	150,000.00		
43527	Other Public Safety Grant	-	-	-	-	-	-	-	-		
43531	Donations - FY12 Fire Truck	-	-	-	-	-	-	-	-		
43532	FY 12 Fire Truck-State Grt Rev	-	-	-	-	-	-	-	-		
43530	Donations	-	-	-	-	-	-	-	-		
	Total	483,938.60	453,979.70	1,164,541.10	238,950.00	237,500.00	406,200.00	(130,500.00)	275,700.00		
TOTAL GENERAL FUND REVENUES:		18,358,352.16	10,821,444.10	6,436,915.60	9,780,142.00	10,006,692.00	10,435,205.00	(408,150.94)	10,027,054.06		

Administration (100-10)		Actual Figures			Budgetary Figures					
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
PERSONNEL:										
54125	Salaries & Wages	712,527.84	609,799.75	526,591.10	797,674.00	797,674.00	819,080.00	(151,770.00)	600,750.00	Ron, Teresa, Gillian, Betty Mae, Heather, Donna, Kaitlyn (70/30), Director
	Overtime	632.44	67.50	3,196.67	1,500.00	1,500.00	67.50	1,432.50	1,500.00	
	Employee Benefits	257,934.10	176,473.87	93,811.75	303,117.00	303,117.00	331,345.16	(97,786.66)	233,558.50	
	Total Personnel	971,094.38	786,341.12	623,599.52	1,102,291.00	1,102,291.00	1,150,492.66	(248,124.16)	902,368.50	
MATERIALS, SUPPLIES AND SERVICES:										
54165	Employee Moving Benefits	-	1,087.95	2,000.00	-	-	-	-	-	
54210	Electricity	7,193.89	7,945.91	5,765.47	8,500.00	8,500.00	10,000.00	(1,500.00)	8,500.00	
54215	Heating Fuel	10,798.07	14,871.85	20,593.12	12,675.00	12,675.00	13,000.00	-	13,000.00	
54220	Building Maintenance	1,337.93	3,689.20	5,996.52	3,500.00	3,500.00	3,500.00	(500.00)	3,000.00	
54306	Meals & Entertainment	1,077.10	1,131.62	446.08	500.00	500.00	1,000.00	(500.00)	500.00	
54312	Books & Publications	25.00	-	-	200.00	200.00	-	-	-	
54315	Office Supplies & Equip.	16,726.52	16,948.03	28,154.04	18,000.00	16,478.50	15,000.00	-	15,000.00	
54325	Office Leased Equip.	29,398.00	23,311.61	13,418.47	26,500.00	30,000.00	30,000.00	-	30,000.00	
54400	Service Charges	21,445.19	10,402.33	2,001.91	24,500.00	24,500.00	25,000.00	(21,500.00)	3,500.00	
54407	Employee Health/Morale	1,549.30	1,029.18	-	500.00	500.00	600.00	-	600.00	
54410	Telephone/Fax	26,771.80	26,038.35	21,226.71	30,000.00	30,000.00	30,000.00	(2,000.00)	28,000.00	
54411	Internet	-	-	-	-	-	-	-	-	
54415	Travel/Lodging	35,051.19	20,641.53	9,656.20	15,000.00	25,000.00	20,000.00	(10,000.00)	10,000.00	
54425	Training	1,818.73	1,061.02	14,016.00	5,000.00	10,000.00	7,500.00	(2,500.00)	5,000.00	
54430	Dues & Memberships	200.00	1,955.49	160.00	-	-	2,000.00	(1,500.00)	500.00	
54434	Ambulance 3rd Party	30,601.49	11,392.18	225.00	25,000.00	25,000.00	25,000.00	(25,000.00)	-	System Design West - moved to Fire Budget
54435	Postage	2,616.88	6,536.60	355.89	3,000.00	4,521.50	7,000.00	(6,000.00)	1,000.00	
54436	Professional Services	71,898.37	95,531.91	75,810.55	90,000.00	100,000.00	100,000.00	10,000.00	110,000.00	Tessa, Alaska Communications, AML Tax Collection Fees
54437	Audit Consulting	309,054.66	232,097.53	241,412.16	270,000.00	270,000.00	270,000.00	30,000.00	300,000.00	
54438	Legal	255,325.78	198,709.48	165,436.50	157,000.00	157,000.00	175,000.00	25,000.00	200,000.00	
54439	Insurance	10,829.27	17,850.54	2,775.48	10,000.00	14,000.00	14,000.00	(2,000.00)	12,000.00	
54440	Advertising	-	1,281.60	-	1,500.00	1,500.00	1,500.00	(1,500.00)	-	Moved Advertising to HR
54441	Lobbying	54,113.72	51,538.82	37,385.64	100,000.00	60,000.00	60,000.00	(20,000.00)	45,000.00	
54450	Freight Charges	-	-	7,805.68	-	-	1,000.00	-	1,000.00	
54505	Unleaded Gas	3,376.65	2,927.46	1,245.59	2,700.00	2,700.00	2,700.00	(1,200.00)	1,500.00	
54526	Light Vehicle R & M	1,722.75	107.97	247.70	2,000.00	2,000.00	2,000.00	(500.00)	1,500.00	
54600	Capital Purchase	-	-	62,472.94	-	-	5,000.00	(5,000.00)	-	
54620	Maint./Support Agmt.	71,077.70	58,755.90	32,033.18	73,000.00	75,000.00	75,000.00	(43,000.00)	32,000.00	
54625	Computer & DP Equipment	4,256.16	1,568.93	-	3,000.00	3,000.00	3,000.00	(3,000.00)	-	
54700	Penalties	-	-	40,786.17	-	-	-	-	-	
54800	Interest	-	-	4,309.97	-	-	-	-	-	
54901	Miscellaneous	827.09	177.20	(11,752.79)	900.00	900.00	900.00	(650.00)	250.00	
	Total MS&S	969,093.24	808,590.19	783,984.18	882,975.00	877,475.00	899,700.00	(82,850.00)	821,850.00	
	Total Operating Expenditures	1,940,187.62	1,594,931.31	1,407,583.70	1,985,266.00	1,979,766.00	2,050,192.66	(330,974.16)	1,724,218.50	

City Clerk (100-20)		Actual Figures			Budgetary Figures				
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget
PERSONNEL:									
54110	Council Honorarium	17,529.74	22,500.00	19,800.00	20,000.00	31,000.00	27,300.00	(4,800.00)	22,500.00
54125	Salaries & Wages	78,476.02	65,582.56	53,674.48	80,000.00	80,100.00	83,200.00	(7,075.00)	80,503.00
	Overtime	720.00	-	-	1,000.00	1,000.00	-	-	-
54140	Employee Benefits	20,387.27	24,137.07	11,587.93	30,400.00	30,400.00	44,697.25	(10,178.50)	34,518.75
	Total Personnel	117,113.03	112,219.63	85,062.41	131,400.00	142,500.00	155,197.25	(22,053.50)	133,143.75
MATERIALS, SUPPLIES AND SERVICES:									
54170	Election Expense	288.57	-	-	2,000.00	2,000.00	2,500.00	(2,500.00)	-
54210	Electricity	-	-	314.46	-	-	500.00	-	500.00
54312	Books & Publications	-	-	-	500.00	436.86	546.08	(546.08)	-
54315	Office Supplies	402.76	3,835.28	-	750.00	2,207.30	5,271.77	(3,271.77)	2,000.00
54325	Office Leased Equip.	-	-	-	3,000.00	3,000.00	3,750.00	(3,750.00)	-
54406	Community Support	-	-	500.00	-	-	-	500.00	500.00
54410	Telephone	2,076.30	2,870.68	-	2,500.00	2,500.00	3,206.37	(706.37)	2,500.00
54411	Internet	-	-	-	-	-	-	-	-
54415	Travel/Lodging	41,761.74	38,650.44	-	20,000.00	42,000.00	52,500.00	(7,500.00)	45,000.00
54425	Training	4,391.64	350.00	-	2,000.00	350.00	481.09	668.91	1,150.00
54430	Dues & Memberships	1,316.76	10,480.29	-	4,750.00	6,463.14	14,405.63	(4,405.63)	10,000.00
54435	Postage	4.17	34.58	-	75.00	75.00	25.29	(25.29)	-
54439	Insurance	2,226.61	2,375.34	-	2,100.00	3,000.00	2,113.28	(363.28)	1,750.00
54440	Advertising (RFB & RFP)	-	-	-	1,500.00	42.70	53.38	1,446.62	1,500.00
54450	Freight Charges	-	-	-	-	-	500.00	(500.00)	-
54500	Council Amenities	142.66	99.81	-	500.00	500.00	625.00	(125.00)	500.00
54620	Maintenance/Support Agreements	-	287.88	-	1,000.00	1,000.00	1,250.00	(1,250.00)	-
54625	Computer & DP Equipment	-	-	-	-	-	-	-	-
	Total MS&S	52,611.21	58,984.30	814.46	40,675.00	63,575.00	87,727.89	(22,327.89)	65,400.00
	Total Operating Expenditures	169,724.24	171,203.93	85,876.87	172,075.00	206,075.00	242,925.14	(44,381.39)	198,543.75

1/2 Donald, 7/

Human Resources (100-40)		Actual Figures			Budgetary Figures					Comments
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
PERSONNEL:										
	Salaries & Wages		199.68	66,360.58			176,800.00	(57,215.00)	119,585.00	1/2 Donald,
	Overtime			1,276.44			-	500.00	500.00	
	Employee Benefits			14,072.86			71,515.60	(29,660.85)	41,854.75	
	Total Personnel	-	199.68	81,709.88			248,315.60	(86,375.85)	161,939.75	
MATERIALS, SUPPLIES AND SERVICES:										
54165	Employee Moving Benefit						-	30,000.00	30,000.00	
54210	Electricity			552.95			-	1,200.00	1,200.00	
54215	Heating Fuel			-			-	1,000.00	1,000.00	
54220	Building Maintenance			-			-	1,000.00	1,000.00	
54306	Meals & Entertainment			-			500.00	-	500.00	
54312	Books & Publications			-			100.00	-	100.00	
54315	Office Supplies & Equip.			-			1,500.00	-	1,500.00	
54325	Office Leased Equip.			-			1,500.00	-	1,500.00	
54400	Service Charges			-			-	-	-	
54407	Employee Health/Morale			-			1,500.00	-	1,500.00	
54410	Telephone/Fax			62.28			500.00	-	500.00	
54411	Internet			-			-	-	-	
54415	Travel/Lodging			-			5,000.00	(2,000.00)	3,000.00	
54425	Training			550.00			5,000.00	(3,500.00)	1,500.00	
54430	Dues & Memberships			-			500.00	-	500.00	
54434	Ambulance 3rd Party			-			-	-	-	
54435	Postage			-			200.00	-	200.00	
54436	Professional Services			4,500.00			70,000.00	(65,000.00)	5,000.00	
54437	Audit Consulting			-			-	-	-	
54438	Legal			-			30,000.00	20,000.00	50,000.00	
54439	Insurance			1,110.18			2,800.00	-	2,800.00	
54440	Advertising			-			1,000.00	3,000.00	4,000.00	Moved Adver
54441	Lobbying			-			-	-	-	
54450	Freight Charges			-			-	-	-	
54505	Unleaded Gas			-			-	-	-	
54526	Light Vehicle R & M			-			-	-	-	
54600	Capital Purchase			5,869.37			-	-	-	
54620	Maint./Support Agmt.			2,840.17			500.00	-	500.00	
54625	Computer & DP Equipment			-			500.00	-	500.00	
54901	Miscellaneous			-			-	500.00	500.00	
	Total MS&S	-	-	15,484.95	-	-	121,100.00	(43,800.00)	77,300.00	
	Total Operating Expenditures	-	199.68	97,194.83	-	-	369,415.60	(130,175.85)	239,239.75	

Planning (100-50)		Actual Figures			Budgetary Figures					Comments
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
PERSONNEL:										
54110	Planning Comm. Stipend	1,650.00	2,550.00	3,000.00	5,000.00	6,300.00	2,550.00	700.00	3,250.00	Fred, 1/2 plan
54125	Salaries & Wages	51,722.06	207,745.20	120,298.45	90,000.00	180,000.00	207,541.02	(1,341.02)	206,200.00	
54130	Overtime	-	-	-	1,000.00	500.00	-	500.00	500.00	
	Employee Benefits	16,440.20	75,381.14	39,926.96	34,200.00	68,200.00	75,381.14	(3,211.14)	72,170.00	
	Total Personnel	69,812.26	285,676.34	163,225.41	130,200.00	255,000.00	285,472.16	(3,352.16)	282,120.00	
MATERIALS, SUPPLIES, & SERVICES:										
54315	Office Supplies	409.08	1,679.68	65.00	1,500.00	1,500.00	1,500.00	(500.00)	1,000.00	
54325	Office Leased Equip.	-	-	-	2,000.00	2,000.00	-	-	-	
54410	Telephone	168.49	193.71	101.15	500.00	500.00	300.00	-	300.00	
54415	Travel/Lodging	-	1,353.46	-	2,000.00	2,000.00	2,500.00	-	2,500.00	
54425	Training	-	-	425.00	2,500.00	2,500.00	2,500.00	-	2,500.00	
54435	Postage	-	16.18	-	-	-	-	20.00	20.00	
54436	Professional Services	270,430.75	81,324.67	94,046.20	425,000.00	301,000.00	200,000.00	(75,000.00)	125,000.00	
54439	Insurance	2,482.68	2,847.63	693.87	2,000.00	2,800.00	3,500.00	(700.00)	2,800.00	
54450	Freight Charges	-	-	-	-	-	-	-	-	
54500	Commission Amenities	35.49	-	-	250.00	250.00	-	-	-	
54505	Unleaded Gas/Diesel	2,082.23	1,951.63	830.39	1,688.00	1,688.00	1,500.00	(500.00)	1,000.00	
54526	Light Vehicle R & M	-	-	6,431.96	1,500.00	1,500.00	-	-	-	
54600	Capital Purchase	-	-	5,869.37	-	-	1,000.00	(1,000.00)	-	
54620	Maintenance/Support Agreemen	-	-	2,840.16	360.00	360.00	-	-	-	
54625	Computer & DP Equip.	-	-	-	-	-	-	-	-	
54901	Miscellaneous	-	-	-	-	-	500.00	-	500.00	
	Total MS&S	275,608.72	89,366.96	111,303.10	439,298.00	316,098.00	212,800.00	(77,680.00)	135,120.00	
	Total Operating Expenditures	345,420.98	375,043.30	274,528.51	569,498.00	571,098.00	498,272.16	(81,032.16)	417,240.00	

		Actual Figures			Budgetary Figures				
Police (100-70)		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget
PERSONNEL:									
	Salaries & Wages	749,697.63	808,049.22	709,313.53	1,060,949.00	1,102,509.00	1,400,720.00	(512,985.00)	887,735.00
	Overtime	42,930.01	96,877.81	110,712.03	38,000.00	75,000.00	96,877.81	18,122.19	115,000.00
	Employee Benefits	313,074.47	332,112.84	238,478.69	404,301.00	404,301.00	605,778.31	(254,821.06)	350,957.25
	Total Personnel	1,105,702.11	1,237,039.87	1,058,504.25	1,503,250.00	1,581,810.00	2,103,376.12	(749,683.87)	1,353,692.25
MATERIALS, SUPPLIES, & SERVICES:									
54120	Police Department								
54210	Electricity	7,207.66	8,447.32	6,959.14	8,500.00	8,500.00	10,625.00	(925.00)	9,700.00
54215	Heating Fuel	8,942.18	10,467.12	8,892.96	9,100.00	9,100.00	11,375.00	(375.00)	11,000.00
54220	Building Maintenance	1,494.14	3,032.27	1,928.43	2,500.00	2,500.00	3,500.00	(1,000.00)	2,500.00
54301	Clothing	4,516.11	2,995.45	3,568.10	6,500.00	4,200.00	5,250.00	750.00	6,000.00
54315	Office Supplies	11,701.53	4,803.84	786.22	4,500.00	6,000.00	6,500.00	(2,000.00)	4,500.00
54316	Operations Supply	18,700.48	13,657.00	20,978.37	21,350.00	19,633.00	24,541.25	(4,541.25)	20,000.00
54317	Community Policing	243.58	-	-	500.00	500.00	625.00	-	625.00
54325	Office Leased Equipment	3,200.00	4,160.00	1,600.00	1,650.00	2,880.00	5,500.00	(3,500.00)	2,000.00
54410	Telephone/Fax	10,069.77	16,774.15	11,882.90	9,500.00	9,500.00	10,000.00	7,500.00	17,500.00
54411	Internet	-	-	580.00	-	-	1,500.00	1,980.00	3,480.00
54415	Travel/Lodging/Per Diem	20,578.30	9,480.18	8,766.36	15,000.00	20,000.00	25,000.00	-	25,000.00
54416	Employee Flights	-	-	-	-	-	60,000.00	-	60,000.00
54420	Employee Rent	1,433.50	775.00	8,700.00	15,000.00	15,000.00	15,000.00	(5,000.00)	10,000.00
54425	Training	23,316.87	7,577.00	2,600.53	35,000.00	35,000.00	43,750.00	(8,750.00)	35,000.00
54430	Dues & Membership	5,531.40	6,355.79	6,290.79	750.00	6,375.00	7,968.75	(1,468.75)	6,500.00
54435	Postage	847.19	810.49	56.89	800.00	800.00	1,000.00	-	1,000.00
54436	Professional Services	22,318.25	12,348.34	11,664.55	20,000.00	13,495.00	16,868.75	(1,868.75)	15,000.00
54439	Insurance	178,867.23	233,168.28	56,748.27	163,000.00	229,000.00	286,250.00	(51,250.00)	235,000.00
54440	Advertising	-	-	-	1,000.00	500.00	625.00	(125.00)	500.00
54450	Freight Charges	-	-	861.56	-	-	100.00	(100.00)	-
54505	Unleaded Gas/Diesel	36,042.56	31,025.61	12,174.96	30,375.00	25,000.00	31,250.00	-	31,250.00
54526	Light Vehicle R & M	5,252.07	10,057.23	2,145.69	10,000.00	10,000.00	12,500.00	(2,500.00)	10,000.00
54530	Equipment Maintenance	-	-	14.94	500.00	500.00	625.00	-	625.00
54620	Maintenance/Support Agrmt.	1,779.00	-	2,840.16	2,500.00	1,500.00	1,875.00	1,125.00	3,000.00
54630	Animal Control	276.44	2,302.61	270.85	2,000.00	2,367.00	2,958.75	(458.75)	2,500.00
54600	Capital Purchase	-	-	5,869.37	-	-	24,000.00	(24,000.00)	-
54901	Miscellaneous	-	-	258.87	-	-	-	-	-
	Total MS&S	362,318.26	378,237.68	176,439.91	360,025.00	422,350.00	609,187.50	(96,507.50)	512,680.00
	Total Operating Expenditures	1,468,020.37	1,615,277.55	1,234,944.16	1,863,275.00	2,004,160.00	2,712,563.62	(846,191.37)	1,866,372.25

		Actual Figures			Budgetary Figures					Comments
Jail (100-75)		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
PERSONNEL:										
	Salaries & Wages*	554,811.07	576,069.23	396,792.35	831,945.00	828,945.00	730,080.00	(132,609.00)	597,471.00	Downing, Glenn, Harris, Liam, Jorgens
	Overtime	94,368.08	98,781.24	85,347.65	45,000.00	73,000.00	98,781.24	16,218.76	115,000.00	
	Employee Benefits	238,483.13	222,697.01	129,825.61	316,139.00	316,139.00	335,274.37	(85,909.52)	249,364.85	
	Total Personnel	887,662.28	897,547.48	611,965.61	1,193,084.00	1,218,084.00	1,164,135.61	(202,299.76)	961,835.85	
MATERIALS, SUPPLIES, & SERVICES:										
54210	Electricity	12,605.08	12,681.61	12,036.53	10,000.00	10,000.00	15,000.00	750.00	15,000.00	
54215	Heating Fuel	40,702.03	53,532.22	22,940.99	78,000.00	78,000.00	60,000.00	3,000.00	55,000.00	
54220	Building Maintenance	2,748.65	11,253.55	5,357.74	8,000.00	30,000.00	20,000.00	(7,000.00)	13,000.00	
54301	Clothing	2,952.83	1,147.37	836.69	3,000.00	3,000.00	3,750.00	(1,250.00)	2,500.00	
54306	Food & Prisoner Supplies	30,823.21	38,542.58	23,059.76	30,000.00	30,000.00	40,000.00	(600.00)	40,000.00	
54315	Office Supplies	5,550.09	3,509.25	2,180.14	3,500.00	3,500.00	5,500.00	(2,500.00)	3,000.00	
54316	Operations Supplies	10,035.51	7,565.50	5,609.44	20,000.00	20,000.00	25,000.00	(17,500.00)	7,500.00	
54410	Telephone	9,933.20	12,280.05	6,185.37	9,000.00	9,000.00	11,250.00	563.00	12,000.00	
54411	Internet	-	-	-	-	-	1,500.00	700.00	-	
54415	Travel/Lodging/Per Diem	11,361.63	5,712.45	374.00	13,500.00	15,000.00	18,750.00	(8,750.00)	10,000.00	
54416	Employee Flights	-	-	-	-	-	60,000.00	-	60,000.00	
54420	Employee Rent	12,139.83	5,850.00	4,550.00	15,000.00	15,000.00	15,000.00	-	15,000.00	
54425	Training	1,418.36	753.98	267.00	5,000.00	10,000.00	10,000.00	(5,000.00)	5,000.00	
54430	Dues & Membership	-	1,063.08	-	650.00	1,150.00	1,437.50	(437.50)	1,000.00	
54434	Television	627.98	1,794.80	72.11	1,350.00	1,350.00	1,000.00	650.00	2,000.00	Do we still have TV?
54435	Postage	768.61	809.01	55.95	500.00	850.00	1,062.50	(1,062.50)	-	
54436	Professional Services	11,797.75	7,831.87	1,377.44	10,000.00	9,075.00	11,343.75	(7,343.75)	4,000.00	
54439	Insurance	114,758.75	135,226.33	32,958.60	95,000.00	133,000.00	166,250.00	(31,250.00)	135,000.00	
54450	Freight Charges	-	-	1,033.61	-	-	100.00	-	100.00	
54505	Unleaded Gas/Diesel	3,376.65	2,927.46	1,245.59	2,700.00	2,700.00	3,375.00	(375.00)	3,000.00	
54526	Light Vehicle R & M	-	103.77	-	1,000.00	1,000.00	600.00	-	600.00	
54600	Capital Purchase	-	-	5,869.37	-	-	24,000.00	(24,000.00)	-	
54620	Maintenance/Support	3,871.43	1,151.52	2,840.16	16,723.00	16,723.00	20,903.75	(20,903.75)	-	
54901	Miscellaneous Expense	-	53.82	-	-	75.00	93.75	-	93.75	
	Total MS&S	275,471.59	303,790.22	128,850.49	322,923.00	389,423.00	515,916.25	(122,309.50)	383,793.75	
	Total Operating Expenditures	1,163,133.87	1,201,337.70	740,816.10	1,516,007.00	1,607,507.00	1,680,051.86	(324,609.26)	1,345,629.60	

		Actual Figures			Budgetary Figures					Comments
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
Fire (100-80)										
PERSONNEL:										
54125	Salaries & Wages	742,859.91	550,959.72	645,354.93	1,029,422.00	1,029,422.00	1,029,422.00	69,288.00	1,098,710.00	Arnold, Carlson, Cebel:
54130	Overtime	85,762.00	129,188.56	104,623.31	85,500.00	85,500.00	85,500.00	24,500.00	110,000.00	
54140	Employee Benefits	354,489.19	261,868.48	234,957.39	391,180.00	391,180.00	391,180.00	31,868.50	423,048.50	
	Total Personnel	1,183,111.10	942,016.76	984,935.63	1,506,102.00	1,506,102.00	1,506,102.00	125,656.50	1,631,758.50	
MATERIALS, SUPPLIES, & SERVICES:										
54210	Electricity	13,250.49	10,789.42	8,750.55	14,000.00	14,000.00	17,500.00	(6,000.00)	11,500.00	
54215	Heating Fuel	77,582.12	78,045.58	46,912.50	71,500.00	71,500.00	89,375.00	(14,375.00)	75,000.00	
54220	Building Maintenance	2,140.62	14,609.66	9,760.03	4,000.00	5,000.00	6,250.00	-	6,250.00	
54301	Clothing	18,428.86	4,778.81	22,103.49	25,000.00	25,000.00	10,000.00	-	10,000.00	
54302	Safety and Turnout Gear	-	-	1,777.60	-	-	21,250.00	(6,250.00)	15,000.00	
54315	Office Supplies	1,203.31	3,798.85	1,030.96	1,500.00	4,891.38	6,114.23	(3,114.23)	3,000.00	
54323	Fire prevention/hydrant maintenance	5,608.14	-	-	4,000.00	7,500.00	5,000.00	(3,000.00)	2,000.00	
54324	Ambulance Supplies & Equip.	2,359.67	595.94	196.50	1,500.00	1,500.00	1,875.00	3,125.00	5,000.00	
54325	Office Leased Equipment	3,200.00	4,160.00	3,520.00	2,000.00	3,840.00	4,800.00	(800.00)	4,000.00	
54327	Small Tools	634.71	142.98	452.34	750.00	1,500.00	1,875.00	(375.00)	1,500.00	
54407	Fire/EMT Rehabilitation	987.77	612.37	1,186.66	1,000.00	1,000.00	1,250.00	-	1,250.00	
54410	Telephone/Fax	3,913.11	2,769.50	4,698.94	3,280.00	3,000.00	3,750.00	250.00	4,000.00	
54415	Travel/Lodging	7,437.82	301.28	8,959.31	12,500.00	9,768.62	12,210.78	17,789.22	30,000.00	Flights from ANC-OTZ
54425	Training	(4,682.64)	10,957.00	2,383.36	17,325.00	15,000.00	35,000.00	(24,000.00)	11,000.00	
54430	Dues & Membership	146.60	166.50	200.00	500.00	500.00	625.00	(125.00)	500.00	
54435	Postage	-	68.17	85.42	500.00	500.00	625.00	(475.00)	150.00	
54436	Professional Services	-	11,487.04	16,131.16	5,000.00	6,000.00	13,252.05	6,747.95	20,000.00	Reduced Admin and m
54439	Insurance	12,678.28	16,914.78	4,088.85	11,500.00	16,500.00	20,625.00	(3,625.00)	17,000.00	
54450	Freight Charges	-	-	628.31	-	-	-	2,000.00	2,000.00	
54505	Unleaded Gas/Diesel	15,757.68	14,946.65	5,812.70	12,150.00	12,000.00	15,000.00	-	15,000.00	
54526	Vehicle R & M	17,291.31	1,057.89	1,803.52	22,000.00	22,000.00	25,000.00	(10,000.00)	15,000.00	
54530	Equipment R & M	3,414.16	4,636.67	25,863.78	10,000.00	10,000.00	35,000.00	(15,000.00)	20,000.00	
54600	Capital Purchases	-	-	7,249.36	-	-	10,000.00	(10,000.00)	-	
54620	Maint / Support Agmt	-	-	2,840.16	-	-	-	-	-	
54625	Computer & DP Equip	-	-	285.70	-	-	-	-	-	
54700	Awards and Recognition	-	-	1,186.93	-	-	3,500.00	1,500.00	5,000.00	
54901	Miscellaneous	-	510.70	-	-	-	-	-	-	
	Total MS&S	181,352.01	181,349.79	177,908.13	220,005.00	231,000.00	339,877.06	(65,727.06)	274,150.00	
	Total Operating Expenditures	1,364,463.11	1,123,366.55	1,162,843.76	1,726,107.00	1,737,102.00	1,845,979.06	59,929.44	1,905,908.50	

	Actual Figures			Budgetary Figures					Comments
	2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
Public Works (100-90)									
PERSONNEL:									
54125 Salaries & Wages	793,917.42	827,346.81	735,968.36	1,122,991.00	1,122,991.00	1,229,702.10	(453,960.10)	775,742.00	50% Ferguson,
54130 Overtime	19,819.47	33,232.34	54,074.35	30,000.00	30,000.00	33,232.34	1,767.66	35,000.00	
54131 Overtime - Roof			945.00				-		
54140 Employee Benefits	327,545.10	349,198.12	274,679.90	426,737.00	426,737.00	384,117.93	(100,358.23)	283,759.70	
Total Personnel	1,141,281.99	1,209,777.27	1,065,667.61	1,579,728.00	1,579,728.00	1,647,052.37	(552,550.67)	1,094,501.70	
MATERIALS, SUPPLIES, & SERVICES:									
54201 Street Lighting	67,092.46	61,301.17	58,730.06	83,000.00	80,000.00	75,000.00	(10,000.00)	65,000.00	
54202 Sign Replacement	7,060.37	302.65	-	1,250.00	2,500.00	625.00	(125.00)	500.00	
54203 Sidewalk	17,988.25	-	-	-	-	-	-	-	
54210 Electricity	12,085.38	22,963.72	13,292.71	13,000.00	13,000.00	27,450.00	(3,450.00)	24,000.00	
54215 Heating Fuel (5% of City Shop)	160,821.80	166,026.08	104,485.64	151,200.00	131,200.00	173,183.75	(3,183.75)	170,000.00	
54220 Building Maintenance	17,824.60	22,150.26	11,306.46	13,000.00	13,000.00	35,000.00	(15,000.00)	20,000.00	
54300 Cleaning Supplies	1,069.76	2,107.34	961.09	500.00	500.00	2,452.50	(952.50)	1,500.00	
54301 Clothing	3,380.91	1,580.88	1,352.90	4,500.00	4,000.00	2,375.00	(875.00)	1,500.00	
54315 Office Supplies	4,510.36	4,567.29	2,011.07	3,500.00	3,500.00	6,567.50	(2,567.50)	4,000.00	
54323 Supplies and Equipment	-	-	-	-	-	-	-	-	
54325 Office Leased Equipment	5,062.35	4,160.00	2,560.00	1,500.00	2,000.00	3,750.00	250.00	4,000.00	
54327 Small Tools	1,530.98	1,593.21	3,814.59	4,500.00	4,500.00	2,253.75	246.25	2,500.00	
54410 Telephone/Fax	5,144.39	6,984.69	4,932.41	7,300.00	6,000.00	8,547.50	(2,047.50)	6,500.00	
54411 Internet	-	-	-	-	-	-	-	-	
54415 Travel/Lodging	5,047.62	754.00	100.49	5,000.00	5,000.00	10,000.00	(5,000.00)	5,000.00	
54425 Training	2,780.00	644.00	1,908.87	8,500.00	8,500.00	10,625.00	(5,625.00)	5,000.00	
54430 Dues & Memberships	6,753.50	2,115.00	-	500.00	2,000.00	2,843.75	(1,343.75)	1,500.00	
54435 Postage	-	16.18	598.00	500.00	500.00	50.00	950.00	1,000.00	
54436 Professional Services	43,595.96	50,462.90	4,976.10	25,000.00	30,000.00	30,762.50	(20,762.50)	10,000.00	
54439 Insurance	20,074.42	23,619.54	4,510.11	17,000.00	28,000.00	22,750.00	(4,650.00)	18,100.00	
54450 Freight Charges	-	70.90	10,125.74	-	-	75,000.00	(70,500.00)	4,500.00	
54505 Unleaded Gas/Diesel	176,008.74	124,376.86	146,779.94	145,600.00	130,000.00	169,812.50	(21,812.50)	148,000.00	
54525 Emergency Disaster Relief	442,655.40	1,382,795.45	834,347.04	-	-	-	-	-	
54526 Light Vehicle R & M	40,944.03	42,078.56	11,249.45	22,500.00	22,500.00	28,125.00	(13,125.00)	15,000.00	
54527 Snow Removal	-	46,590.00	54,290.06	40,000.00	40,000.00	80,000.00	-	80,000.00	
54528 Gravel Purchases	-	50,000.00	49,000.00	50,000.00	50,000.00	62,500.00	(12,500.00)	50,000.00	
54529 Paved Road Maintenance (OTZ Roads)	22,925.67	16,945.07	10,018.61	70,000.00	50,000.00	21,187.50	(6,187.50)	15,000.00	
54530 Heavy Equipment R & M	104,498.51	124,779.61	589,274.70	100,000.00	85,000.00	147,562.50	(22,562.50)	125,000.00	
54600 Capital Purchases - Equipment	15,416.75	-	5,869.37	11,000.00	-	100,000.00	(100,000.00)	-	
54620 Maint / Support Agreement	-	1,151.52	2,840.17	-	-	-	-	-	
54625 Capital Purchase - Infrastructure	9,429,533.47	1,820,628.09	-	-	-	10,000.00	(10,000.00)	-	
54901 Miscellaneous Expense	375.73	213.96	28.98	-	-	-	500.00	500.00	
Total MS&S	10,614,181.41	3,980,978.93	1,929,364.56	778,850.00	711,700.00	1,108,423.75	(330,323.75)	778,100.00	
Total Operating Expenditures	11,755,463.40	5,190,756.20	2,995,032.17	2,358,578.00	2,291,428.00	2,755,476.12	(882,874.42)	1,872,601.70	

		Actual Figures			Budgetary Figures					Comments
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
Swan Lake Boat Harbor (100-94)										
EXPENSES										
PERSONNEL:										
54125	Salaries & Wages	14,035.07	16,570.00	12,843.00	105,548.00	100,000.00	16,570.00	21,830.00	38,400.00	
54130	Overtime	-	-	78.00	500.00	500.00	-	-	-	
54140	Employee Benefits	2,791.61	1,110.57	1,268.02	40,108.00	40,000.00	1,110.57	4,978.91	6,089.48	
Total Personnel		16,826.68	17,680.57	14,189.02	146,156.00	140,500.00	17,680.57	26,808.91	44,489.48	
MATERIALS, SUPPLIES, & SERVICES:										
54210	Electricity	9,431.80	5,234.21	2,659.54	11,500.00	13,500.00	16,875.00	(13,875.00)	3,000.00	
54220	Building & Equipment Maintenance	-	-	17.98	-	-	15,000.00	-	15,000.00	
54212	Trash Service	-	-	(10.00)	-	-	-	-	-	
54225	Remove & Replace Docks Annually	953.74	10,297.92	-	1,500.00	6,500.00	8,125.00	1,875.00	10,000.00	
54315	Office Supplies & Equipment	454.73	110.38	198.04	1,200.00	1,000.00	1,250.00	1,250.00	2,500.00	
54425	Training	-	-	-	-	-	1,500.00	(1,000.00)	500.00	
54439	Insurance	20,074.15	28,476.60	6,938.64	15,000.00	28,000.00	35,000.00	(7,250.00)	27,750.00	
54450	Freight Charges	-	-	-	-	-	15,000.00	(15,000.00)	-	
54528	Administration Costs	-	-	16,020.00	-	-	-	-	-	
54620	Main / Support Agreement	-	-	2,840.16	-	-	-	-	-	
Total M,S & S		30,914.42	44,119.11	28,664.36	29,200.00	49,000.00	92,750.00	(34,000.00)	58,750.00	
Total Operating Expenses		47,741.10	61,799.68	42,853.38	175,356.00	189,500.00	110,430.57	(7,191.10)	103,239.48	

Parks & Recreation (100-95)		Actual Figures			Budgetary Figures					Comments
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
EXPENSES										
PERSONNEL:										
54125	Salaries & Wages	158,586.85	196,199.51	254,721.41	246,515.00	296,515.00	296,515.00	(11,515.00)	285,000.00	Hill, Johnson,
54130	Overtime	843.46	25.88	117.00	1,000.00	1,000.00	1,000.00	(500.00)	500.00	
54140	Employee Benefits	47,491.25	70,614.25	62,414.82	93,676.00	112,676.00	112,676.00	(12,751.00)	99,925.00	
Total Personnel		206,921.56	266,839.64	317,253.23	341,191.00	410,191.00	410,191.00	(24,766.00)	385,425.00	
MATERIALS, SUPPLIES, & SERVICES:										
54210	Electricity	18,517.15	14,767.18	14,852.94	20,000.00	20,000.00	25,000.00	(9,000.00)	16,000.00	
54215	Heating Fuel	12,129.33	19,976.87	7,426.48	80,600.00	15,000.00	18,750.00	(3,750.00)	15,000.00	
54220	Building & Equipment Maintenance	19,331.35	14,111.43	45,944.34	22,000.00	20,000.00	35,000.00	10,000.00	45,000.00	
54300	Cleaning Supplies	317.90	497.75	1,411.49	2,500.00	2,500.00	3,125.00	(1,625.00)	1,500.00	
54303	Materials	-	1,107.48	-	-	-	600.00	(600.00)	-	
54306	Concessions Food	2,116.59	1,267.86	962.05	3,500.00	2,000.00	2,500.00	-	2,500.00	
54308	Playground Maintenance	212.85	2,761.81	-	3,000.00	5,000.00	6,250.00	(3,750.00)	2,500.00	
54315	Office Supplies & Equipment	3,458.92	2,749.37	1,136.23	3,500.00	3,000.00	3,750.00	(750.00)	3,000.00	
54410	Telephone/Fax	2,633.71	3,681.04	707.66	4,000.00	3,000.00	3,750.00	(2,250.00)	1,500.00	
54411	Internet/Cable	-	-	-	-	-	1,680.00	(1,680.00)	-	
54415	Travel/Per Diem	5,000.00	-	-	1,000.00	1,000.00	4,000.00	(3,000.00)	1,000.00	
54425	Training	-	-	-	1,000.00	1,000.00	1,250.00	(250.00)	1,000.00	
54435	Postage	-	16.18	-	-	-	-	-	-	
54436	Professional Services	1,314.44	605.00	19,370.00	5,000.00	2,500.00	23,125.00	(21,625.00)	1,500.00	
54439	Insurance	7,457.80	9,100.74	2,230.29	16,000.00	9,000.00	11,250.00	(2,325.00)	8,925.00	
54450	Freight Charges	-	-	393.48	-	-	1,500.00	(1,500.00)	-	
54505	Gas/Diesel	3,430.31	3,176.51	1,789.04	2,700.00	2,700.00	3,375.00	(875.00)	2,500.00	
54526	Light Vehicle Maintenance	5,117.27	900.25	26.99	4,000.00	3,000.00	3,750.00	(1,750.00)	2,000.00	
54530	Program Equipment & Equipment Repair	1,084.55	1,351.79	1,712.19	1,000.00	1,000.00	1,250.00	250.00	1,500.00	
54907	Community Events	-	4,478.17	2,986.16	23,900.00	4,000.00	5,000.00	-	5,000.00	
54620	Main / Support Agreement	-	287.88	2,840.17	-	-	-	-	-	
54600	Capital Purchase	5,044.70	-	-	30,000.00	-	6,000.00	(6,000.00)	-	
Total M,S & S		87,166.87	80,837.31	103,789.51	223,700.00	94,700.00	160,905.00	(50,480.00)	110,425.00	
Total Operating Expenses		294,088.43	347,676.95	421,042.74	564,891.00	504,891.00	571,096.00	(75,246.00)	495,850.00	

	Actual Figures			Budgetary Figures					Comments
	2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
Other Agency Contributions (100-96)									
EXPENSES									
MATERIALS, SUPPLIES, & SERVICES:									
54905 KOTZ Broadcasting	5,000.00	289.97	-	5,000.00	2,500.00	2,500.00	-	2,500.00	
54907 July 4th Celebration Comm	6,106.28	6,136.14	6,083.74	5,000.00	4,500.00	8,000.00	(1,500.00)	6,500.00	
54908 Community Support/Donations	6,072.20	2,044.12	500.00	5,000.00	2,500.00	2,500.00	-	2,500.00	
54909 Kotzebue Middle/High School	47,950.00	40,000.00	-	50,000.00	40,000.00	40,000.00	-	40,000.00	
54911 City of Kotzebue Scholarship Fund	16,000.00	18,967.00	9,375.00	20,000.00	20,000.00	20,000.00	(2,500.00)	17,500.00	
Total Operating Expenses	81,128.48	67,437.23	15,958.74	85,000.00	69,500.00	73,000.00	(4,000.00)	69,000.00	

	Actual Figures			Budgetary Figures					Comments
	2022 Actual	2023 Actual	2024 Actual	CY23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
Non-Dept Expenses (100-98)									
EXPENSES:									
MATERIALS, SUPPLIES, & SERVICES:									
54407 Employee Morale & Health	10,315.84	7,622.07	2,093.00	10,000.00	10,000.00	10,000.00	5,000.00	15,000.00	
54408 Covid-19	-	-	-	-	-	-	-	-	
54700 Operating Transfer Out	-	-	-	-	-	-	-	-	
54701 Operating Tfr to E911	24,084.93	-	-	-	-	-	-	-	
54704 Operating Tfr to S.F.	-	-	-	-	-	-	-	-	
Total M,S & S	34,400.77	7,622.07	2,093.00	10,000.00	10,000.00	10,000.00	5,000.00	15,000.00	

ENTERPRISE FUNDS

601 - Water & Sewer Fund

602 - Refuse Fund

**ENTERPRISE REVENUE FUND
SUMMARY**

	Actual Figures			Budgetary Figures					Comments
	2023 Actual	2024 Actual	2025 Actual	CY23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
Enterprise Revenue Fund Revenues:									
Water & Wastewater	3,436,760.57	3,022,768.95	1,751,537.75	2,780,285.00	2,717,035.00	2,853,000.00	89,500.00	2,942,500.00	
Refuse	1,012,314.10	1,087,907.22	771,138.27	1,080,246.00	1,080,246.00	1,092,346.00	19,964.00	1,112,310.00	
SUBTOTAL FUND REVENUES	4,449,074.67	4,110,676.17	2,522,676.02	3,860,531.00	3,797,281.00	3,945,346.00	109,464.00	4,054,810.00	
Operating Expenditures:									
Water & Wastewater	3,169,825.85	3,846,106.01	2,149,454.84	4,320,002.00	4,300,602.00	5,145,413.89	(2,407,768.01)	2,737,645.88	
Refuse	1,244,105.28	1,208,939.51	1,601,252.37	1,220,120.00	1,329,026.00	2,408,089.00	(1,210,771.15)	1,197,317.85	
SUBTOTAL OPERATING EXPENDITURES	4,413,931.13	5,055,045.52	3,750,707.21	5,540,122.00	5,629,628.00	7,553,502.89	(3,618,539.16)	3,934,963.73	
Capital Expenditures:									
Water & Wastewater	3,503.60	-	-	-	-	-	(20,000.00)	-	
Refuse	-	-	-	-	-	1,000,000.00	(1,000,000.00)	-	
SUBTOTAL CAPITAL EXPENDITURES	3,503.60	-	-	-	-	1,000,000.00	(1,020,000.00)	-	
<i>Excess Revenues over All Expenditures except depreciation</i>	<i>31,639.94</i>	<i>(944,369.35)</i>	<i>(1,228,031.19)</i>	<i>(1,679,591.00)</i>	<i>(1,832,347.00)</i>	<i>(4,608,156.89)</i>	<i>4,748,003.16</i>	<i>119,846.27</i>	

		Actual Figures			Budgetary Figures					Comments
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
MUS REVENUE FUND (601-40)										
WATER & SEWER REVENUES:										
Water Services:										
43930	Water Sales - Residential	703,129.95	676,030.25	303,084.41	700,000.00	700,000.00	700,000.00	-	700,000.00	
43931	Water Sales - Commercial	1,084,789.43	1,155,505.00	576,907.85	1,150,000.00	1,150,000.00	1,150,000.00	-	1,150,000.00	
43932	Water Delivery	10,285.02	12,795.11	4,716.52	10,000.00	10,000.00	11,000.00	(6,000.00)	5,000.00	
43950	Water Connection Fees	1,100.00	-	-	5,000.00	2,000.00	500.00	1,500.00	2,000.00	
43952	Water Re/Dis/Connect	2,000.00	7,742.00	535.00	3,750.00	4,000.00	5,000.00	(3,500.00)	1,500.00	
	Total	1,801,304.40	1,852,072.36	885,243.78	1,868,750.00	1,866,000.00	1,866,500.00	(8,000.00)	1,858,500.00	
Sewer Services:										
43928	Hydro Flush Service	17,920.00	19,030.75	14,719.00	8,000.00	10,000.00	15,000.00	-	15,000.00	
43940	Sewer Sales - Commercial	514,879.26	698,952.86	411,523.56	510,000.00	500,000.00	700,000.00	-	700,000.00	
43941	Sewer Sales - Residential	313,727.25	401,986.20	354,170.74	290,000.00	290,000.00	200,000.00	150,000.00	350,000.00	
43951	Sewer Connection Fees	1,000.00	-	-	500.00	500.00	500.00	-	500.00	
43953	Sewer Re/Dis/Connect	-	-	-	500.00	500.00	500.00	-	500.00	
	Total	847,526.51	1,119,969.81	780,413.30	809,000.00	801,000.00	916,000.00	150,000.00	1,066,000.00	
Miscellaneous:										
43915	MUS Penalties & Interest	22,786.03	34,854.20	15,702.67	45,000.00	20,000.00	30,000.00	(15,000.00)	15,000.00	
43927	Service Equipment Sales	396.00	1,609.08	178.00	500.00	500.00	500.00	-	500.00	
43524	OTZ Native Village Roads	-	-	70,000.00	-	-	-	-	-	
43985	Miscellaneous	1,153.00	14,263.50	-	10,000.00	2,500.00	10,000.00	(7,500.00)	2,500.00	
44107	State of AK PERS Relief	(500,592.73)	-	-	47,035.00	27,035.00	30,000.00	(30,000.00)	-	
49999	Capital Contribution (Dep 00)	1,264,187.36	-	-	-	-	-	-	-	
	Total	787,929.66	50,726.78	85,880.67	102,535.00	50,035.00	70,500.00	(52,500.00)	18,000.00	
TOTAL MUS REVENUES:		3,436,760.57	3,022,768.95	1,751,537.75	2,780,285.00	2,717,035.00	2,853,000.00	89,500.00	2,942,500.00	

		Actual Figures			Budgetary Figures					Comments
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
MUS Expense (601-10)										
MATERIALS, SUPPLIES AND SERVICES:										
54325	Office Leased Equipment	-	-	-	-	-	-	-	-	-
54326	Trasnfer to General Fund	-	-	-	-	-	-	-	-	-
54400	Service Charges	25,874.02	30,220.14	7,415.75	17,500.00	17,500.00	21,875.00	-	21,875.00	
54434	3rd Party Collection Fees	-	-	-	500.00	500.00	625.00	-	625.00	
54435	Postage	4,573.21	3,329.75	3,140.30	3,000.00	3,000.00	3,750.00	-	3,750.00	
54448	Bad Debt Expense (Recovery)	(40,515.68)	12,767.84	-	-	-	-	-	-	-
54450	Freight Charges	-	-	-	-	-	-	-	-	-
54460	Administrative Overhead	286,000.00	286,000.00	71,500.00	285,000.00	285,000.00	356,250.00	(70,250.00)	286,000.00	
54620	Main / Support Agreement	-	-	2,840.16	-	-	-	-	-	-
54700	Transfer Out	-	1,619,344.00	-	1,907,640.00	1,907,640.00	2,384,550.00	(2,384,550.00)	-	
54470	Depreciation	1,380,509.83	-	-	-	-	-	-	-	-
Total Operating Expenditures		1,656,441.38	1,951,661.73	84,896.21	2,213,640.00	2,213,640.00	2,767,050.00	(2,454,800.00)	312,250.00	

		Actual Figures			Budgetary Figures					Comments
Water Expense (601-20)		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
PERSONNEL:										
54125	Salaries & Wages	213,119.64	222,254.54	208,836.95	240,933.00	300,000.00	300,000.00	76,116.00	376,116.00	40% Fergusonen, Lazarus, Walker, Allen, Allen
54130	Overtime	86,066.64	54,779.92	74,263.83	86,067.00	27,000.00	86,066.64	(6,066.64)	80,000.00	
54140	Employee Benefits	(226,600.26)	95,973.44	90,620.87	114,000.00	114,000.00	105,571.00	54,069.60	159,640.60	
Total Personnel		72,586.02	373,007.90	373,721.65	441,000.00	441,000.00	491,637.64	124,118.96	615,756.60	
MATERIALS, SUPPLIES, & SERVICES:										
54210	Electricity	173,973.92	151,911.66	135,183.64	187,600.00	160,000.00	175,000.00	(25,000.00)	150,000.00	
54215	Heating Fuel	142,469.70	206,821.27	198,736.19	142,470.00	128,080.00	80,100.00	119,900.00	200,000.00	
54216	KEA Waste Heat	45,938.25	12,735.79	64,558.92	91,192.00	33,960.00	20,000.00	45,000.00	65,000.00	
54220	Building Maintenance	1,092.87	3,278.94	1,730.46	4,500.00	5,000.00	6,250.00	(3,750.00)	2,500.00	
54301	Clothing/Safety Equipment	2,195.32	1,544.64	1,230.62	2,300.00	2,000.00	2,500.00	(500.00)	2,000.00	
54315	Office Supplies	1,950.17	3,205.53	700.55	2,000.00	2,482.00	3,103.00	(603.00)	2,500.00	
54327	Small Tools	620.19	991.78	1,651.34	1,000.00	1,000.00	1,250.00	250.00	1,500.00	
54331	Chemicals	137,715.64	89,641.45	158,211.70	214,000.00	170,000.00	180,000.00	(30,000.00)	150,000.00	
54332	Pipe & Materials	24,584.48	60,004.55	71,333.91	23,000.00	55,202.00	69,003.00	997.00	70,000.00	
54410	Telephone	13,267.00	12,596.06	9,743.09	13,200.00	11,976.00	14,970.00	(4,970.00)	10,000.00	
54411	Internet	-	-	-	-	-	3,000.00	(3,000.00)	-	
54415	Travel/Lodging	3,304.07	1,162.94	686.02	4,000.00	4,000.00	5,000.00	-	5,000.00	
54425	Training	1,233.00	428.50	-	5,000.00	8,000.00	10,000.00	(5,000.00)	5,000.00	
54430	Dues & Memberships	655.00	75.00	625.00	2,635.00	4,000.00	5,000.00	(3,500.00)	1,500.00	
54436	Professional Services	44,478.05	10,157.02	34,752.45	49,465.00	64,000.00	80,000.00	(40,000.00)	40,000.00	
54439	Insurance	9,371.90	14,238.27	3,469.32	9,738.00	14,000.00	17,500.00	(3,623.00)	13,877.00	
54450	Freight Charges	-	179.08	17,836.81	-	-	10,000.00	(9,500.00)	500.00	
54505	Unleaded Gas.Diesel/Oil	3,376.65	3,231.39	1,245.59	3,750.00	3,750.00	4,688.00	(2,188.00)	2,500.00	
54525	Light Vehicle R & M	1,228.03	12.99	26.43	1,500.00	1,500.00	1,875.00	(375.00)	1,500.00	
54526	Vehicle & Equipment R & M	4,324.43	528.77	3,905.76	6,000.00	3,000.00	3,750.00	(250.00)	3,500.00	
54541	Lab Equipment/Testing	14,840.10	21,471.25	9,576.38	15,600.00	20,000.00	25,000.00	(10,000.00)	15,000.00	
54600	Capital Purchase	-	-	7,504.40	-	-	-	-	-	
54620	Main / Support Agreement	-	-	2,840.16	-	-	-	-	-	
54901	Miscellaneous	-	5.61	-	-	-	-	-	-	
Total MS&S		626,618.77	594,222.49	725,548.74	778,950.00	691,950.00	717,989.00	23,888.00	741,877.00	
Total Operating Expenses		699,204.79	967,230.39	1,099,270.39	1,219,950.00	1,132,950.00	1,209,626.64	148,006.96	1,357,633.60	
Capital Related Budgetary Items (Not expenses for financial statements but outlays required to buy or close assets along with depreciation:										
54600	Capital Purchases	-	-	-	-	-	50,000.00	(50,000.00)	-	

		Actual Figures			Budgetary Figures				
Wastewater Expense (601-30)		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget
PERSONNEL:									
54125	Salaries & Wages	312,852.36	371,660.26	425,234.73	346,736.00	357,914.00	407,539.00	(13,046.20)	394,492.80
54130	Overtime	66,405.46	61,661.76	67,287.71	75,810.00	61,000.00	67,828.00	(2,828.00)	65,000.00
54140	Employee Benefits	117,872.78	139,939.80	154,092.28	154,998.00	154,998.00	153,934.00	6,888.48	160,822.48
	Total Personnel	497,130.60	573,261.82	646,614.72	577,544.00	573,912.00	629,301.00	(8,985.72)	620,315.28
MATERIALS, SUPPLIES, & SERVICES:									
54210	Electricity	84,495.43	89,472.01	75,052.95	76,500.00	83,402.00	104,253.00	(14,253.00)	90,000.00
54211	Electricity - Sewage Lagoon	5,673.04	3,835.60	-	5,700.00	10,000.00	12,500.00	(7,500.00)	5,000.00
54215	Heating Fuel	-	-	-	-	-	80,000.00	(80,000.00)	-
54220	Building Maintenance	2.60	5,667.27	4,795.36	-	30,000.00	37,500.00	(27,500.00)	10,000.00
54301	Clothing/Safety Equipment	9,456.91	6,054.87	1,885.87	9,055.00	6,225.00	7,781.25	(2,781.25)	5,000.00
54315	Office Supply	234.87	1,662.93	79.90	500.00	1,702.00	2,128.00	(628.00)	1,500.00
54316	Operational Supplies	395.68	116.20	231.10	1,000.00	3,000.00	3,750.00	(2,250.00)	1,500.00
54327	Small Tools	1,959.42	7,498.44	3,938.65	3,200.00	7,679.00	9,599.00	(4,599.00)	5,000.00
54331	Chemicals	34,233.76	25,484.90	16,794.19	35,041.00	62,762.00	37,762.00	(7,762.00)	30,000.00
54332	Pipes & Materials	36,012.59	37,511.46	58,817.44	34,296.00	60,000.00	75,000.00	(15,000.00)	60,000.00
54410	Telephone	-	-	-	-	-	-	-	-
54415	Travel & Lodging	-	-	-	500.00	3,500.00	4,375.00	625.00	5,000.00
54425	Training	460.00	10,107.00	-	1,500.00	10,787.00	13,484.00	(8,484.00)	5,000.00
54436	Professional Services	72,475.01	27,514.08	13,153.43	72,545.00	35,000.00	43,750.00	(13,750.00)	30,000.00
54439	Insurance	4,775.24	5,923.57	1,486.86	4,982.00	6,000.00	7,500.00	(1,553.00)	5,947.00
54450	Freight Charges	-	172.81	16,802.20	-	-	25,000.00	(5,000.00)	20,000.00
54505	Unleaded Gas/Diesel/Oil	48,424.65	38,552.79	10,074.82	48,426.00	35,100.00	43,875.00	(15,875.00)	28,000.00
54525	Light Vehicle R & M	10,315.35	7,438.01	1,072.53	10,659.00	2,399.00	2,999.00	2,001.00	5,000.00
54526	Vehicle & Equipment R & M	1,127.33	6,120.94	20,260.05	1,460.00	22,500.00	28,125.00	(8,125.00)	20,000.00
54600	Capital Purchases - Pumps	3,503.60	-	91,388.00	3,504.00	-	-	120,000.00	120,000.00
54620	Maintenance/Support Agrmt	-	84,195.69	2,840.17	-	-	-	-	-
54901	Miscellaneous	-	127.10	-	-	44.00	55.00	445.00	500.00
	Total MS&S	313,545.48	357,455.67	318,673.52	308,868.00	380,100.00	539,436.25	(91,989.25)	447,447.00
	Total Operating Expenses	814,179.68	930,717.49	965,288.24	886,412.00	954,012.00	1,168,737.25	(100,974.97)	1,067,762.28

10% Ferguson, Bourquin, Gallat

budget?

Capital Related Budgetary Items (Not expenses for financial statements but outlays required to buy or close assets along with depreciation:

54600	Capital Purchases	3,503.60	-	-	-	-	20,000.00	-	20,000.00
54601	Capital Purchases - Chemicals	-	-	-	-	-	-	-	-

		Budgetary Figures								Comments
Refuse Fund (602-40)		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
REVENUES:										
43915	MUS Penalties & Interest	-	-	-	5,000.00	5,000.00	-	-	-	
43923	Bailer Drop Off Charges	61,095.98	30,983.77	45,979.13	23,000.00	23,000.00	30,000.00	18,000.00	48,000.00	
43924	Residential Refuse Collection	363,386.40	379,432.47	249,053.09	335,000.00	335,000.00	345,000.00	-	345,000.00	
43925	Commercial Refuse Collection	545,153.50	630,247.26	447,992.07	640,000.00	640,000.00	640,000.00	-	640,000.00	
43926	Refuse Equipment Sales	-	-	-	2,000.00	2,000.00	2,000.00	-	2,000.00	
43927	Residential Refuse Carts	1,540.00	1,538.98	300.00	1,750.00	1,750.00	1,850.00	-	1,850.00	
43928	Commercial Dumpster Rental	32,226.00	39,036.24	27,813.98	40,000.00	40,000.00	38,000.00	2,000.00	40,000.00	
44107	State of AK PERS Relief	8,912.22	-	-	28,496.00	28,496.00	28,496.00	(36.00)	28,460.00	
49987	Miscellaneous Income	-	6,668.50	-	5,000.00	5,000.00	7,000.00	-	7,000.00	
Total Revenues		1,012,314.10	1,087,907.22	771,138.27	1,080,246.00	1,080,246.00	1,092,346.00	19,964.00	1,112,310.00	

		Actual Figures			Budgetary Figures					Comments
Refuse Fund (602-40)		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
EXPENSES										
PERSONNEL:										
	Salaries & Wages	368,800.89	414,449.51	456,522.91	501,935.00	579,620.00	579,620.00	(109,829.00)	469,791.00	Barger, Beasley, Foster, Nelso
	Overtime	9,902.97	14,234.36	16,304.69	10,000.00	10,000.00	11,000.00	4,000.00	15,000.00	
	Employee Benefits	236,367.21	183,439.95	191,997.13	220,256.00	220,256.00	220,256.00	(50,579.15)	169,676.85	
	Total Personnel	615,071.07	612,123.82	664,824.73	732,191.00	809,876.00	810,876.00	(156,408.15)	654,467.85	
MATERIALS, SUPPLIES, & SERVICES:										
54210	Electricity	18,931.94	21,574.10	17,042.16	18,000.00	25,000.00	24,050.00	(4,050.00)	20,000.00	
54215	Heating Fuel	52,271.17	78,550.22	38,205.40	52,272.00	60,000.00	81,509.00	(26,509.00)	55,000.00	
54220	Building Maintenance	2,438.52	10,975.82	339,028.31	2,640.00	5,500.00	8,661.00	61,339.00	70,000.00	
54300	Operational Supplies	116,739.95	158,452.26	25,074.90	116,740.00	90,000.00	100,998.00	19,002.00	120,000.00	
54301	Clothing/Safety Equipment	2,116.75	2,781.56	1,546.68	3,000.00	3,000.00	3,750.00	(1,750.00)	2,000.00	
54307	Spring Cleanup	2,827.72	9,554.40	6,371.01	2,900.00	7,000.00	11,944.00	(1,944.00)	10,000.00	
54315	Office Supplies	29.82	1,740.68	34.99	50.00	600.00	2,223.00	(723.00)	1,500.00	
54327	Small Tools	115.93	68.97	465.34	87.00	1,000.00	1,250.00	250.00	1,500.00	
54410	Telephone	3,193.40	3,417.20	2,698.28	3,050.00	2,500.00	4,200.00	(700.00)	3,500.00	
54415	Travel/Lodging	1,631.66	9,606.50	551.00	1,632.00	3,000.00	12,308.00	(2,308.00)	10,000.00	
54425	Training	5,641.52	10,779.00	-	5,642.00	7,000.00	14,174.00	826.00	15,000.00	
54436	Professional Services	57,290.90	18,699.07	12,147.26	52,311.00	30,000.00	24,919.00	(9,919.00)	15,000.00	
54439	Insurance	41,743.98	70,537.42	11,894.82	43,017.00	90,000.00	60,000.00	(12,250.00)	47,750.00	
54448	3rd Party Collection Fees	-	-	-	-	-	-	-	-	
54449	Closure & Post Closure	3,737.37	-	-	1,800.00	1,800.00	1,800.00	(1,800.00)	-	
54450	Refuse Operating Permit	4,000.00	8,031.40	26,043.37	4,000.00	4,000.00	5,000.00	(900.00)	4,100.00	
54452	Freight Charges	-	-	46,403.90	-	-	38,000.00	(33,000.00)	5,000.00	
54470	Depreciation	203,731.31	-	-	-	-	-	-	-	
54448	Bad Debt Expense	(63,510.29)	25,924.88	-	5,000.00	5,000.00	5,000.00	-	5,000.00	
54505	Unleaded Gas/Diesel/Oil	57,374.81	43,727.09	11,075.72	57,375.00	47,250.00	40,858.00	(15,858.00)	25,000.00	
54525	Light Vehicle R & M	2,284.76	2,201.48	17.99	1,500.00	1,500.00	2,901.00	(401.00)	2,500.00	
54526	Vehicle & Equipment R & M	6,442.99	10,193.64	10,138.47	6,913.00	25,000.00	16,168.00	3,832.00	20,000.00	
54527	Administrative Overhead	110,000.00	110,000.00	27,500.00	110,000.00	110,000.00	137,500.00	(27,500.00)	110,000.00	
54600	Capital Purchase	-	-	357,347.87	-	-	-	-	-	
54620	Main / Support Agreement	-	-	2,840.17	-	-	-	-	-	
54600	Capital Purchases	-	-	-	-	-	1,000,000.00	(1,000,000.00)	-	
	Total M,S & S	629,034.21	596,815.69	936,427.64	487,929.00	519,150.00	1,597,213.00	(1,054,363.00)	542,850.00	
	Total Operating Expenses	1,244,105.28	1,208,939.51	1,601,252.37	1,220,120.00	1,329,026.00	2,408,089.00	(1,210,771.15)	1,197,317.85	

**ARCTIC SPIRITS REVENUE FUND
SUMMARY**

	Actual Figures			Budgetary Figures					Comments
	2023 Actual	2024 Actual	2025 Actual	CY23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
Enterprise Revenue									
Fund Revenues:									
Arctic Spirits	3,182,262.13	3,098,390.58	2,479,566.45	3,121,097.00	3,116,097.00	3,247,697.00	147,600.00	3,263,697.00	
SUBTOTAL FUND REVENUES	3,182,262.13	3,098,390.58	2,479,566.45	3,121,097.00	3,116,097.00	3,247,697.00	147,600.00	3,263,697.00	
Operating Expenditures:									
Arctic Spirits	2,139,066.93	2,276,198.28	728,646.57	3,681,709.00	3,608,909.00	2,704,353.00	(1,222,678.50)	2,386,230.50	
SUBTOTAL OPERATING EXPENDITURES	2,139,066.93	2,276,198.28	728,646.57	3,681,709.00	3,608,909.00	2,704,353.00	(1,222,678.50)	2,386,230.50	
<i>Excess of Revenues over Operating Expenditures</i>	1,043,195.20	822,192.30	1,750,919.88	(560,612.00)	(492,812.00)	543,344.00	1,370,278.50	877,466.50	

		Actual Figures			Budgetary Figures					Comments
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
Arctic Spirits Fund (603-XX)										
REVENUES:										
43405	Retail Sales	3,034,143.47	2,920,830.73	2,308,466.58	2,972,500.00	2,972,500.00	3,057,500.00	-	3,057,500.00	
43407	Retail Sales - Tobacco	61,586.29	84,307.89	90,331.96	61,200.00	61,200.00	85,000.00	15,000.00	100,000.00	
43408	Retail Sales - Miscellaneous	9,505.98	13,366.96	11,122.01	10,200.00	10,200.00	13,000.00	1,000.00	14,000.00	
43410	Distribution Point Fees	2,760.00	1,640.00	960.00	1,000.00	1,500.00	1,500.00	-	1,500.00	
43425	Permitting Fees	70,060.00	78,245.00	68,685.90	60,000.00	55,000.00	75,000.00	-	75,000.00	
43520	Miscellaenous Income	-	-	-	500.00	-	-	-	-	
44107	State of AK PERS Relief	4,206.39	-	-	15,697.00	15,697.00	15,697.00	-	15,697.00	
Total Revenues		3,182,262.13	3,098,390.58	2,479,566.45	3,121,097.00	3,116,097.00	3,247,697.00	16,000.00	3,263,697.00	

Arctic Spirits Fund (603-XX)		Actual Figures			Budgetary Figures					Comments
		2023 Actual	2024 Actual	2025 Actual	CY 23 Budget	CY 24 Budget	CY 25 Budget	CY26 +/-	CY 26 Budget	
EXPENSES:										
PERSONNEL:										
54110	LBCB Stipend	1,666.06	900.00	-	2,500.00	5,500.00	2,100.00	(1,100.00)	1,000.00	
54125	Salaries & Wages	250,971.44	213,416.25	223,277.46	356,585.00	276,585.00	244,638.00	31,092.00	275,730.00	
	Overtime	627.00	1,195.45	440.25	7,000.00	3,000.00	4,500.00	(3,500.00)	1,000.00	
	Employee Benefits	(31,876.14)	49,700.49	57,362.41	135,502.00	108,502.00	101,752.00	(4,896.50)	96,855.50	
	Total Personnel	221,388.36	265,212.19	281,080.12	501,587.00	393,587.00	352,990.00	21,595.50	374,585.50	
MATERIALS, SUPPLIES, & SERVICES:										
54210	Electricity	6,035.74	5,263.29	4,648.31	6,000.00	6,000.00	7,500.00	(2,000.00)	5,500.00	
54215	Heating Fuel	27,170.63	34,274.18	15,243.76	33,800.00	30,000.00	40,000.00	(4,000.00)	36,000.00	
54220	Building Maintenance	2,186.24	3,639.30	1,182.97	2,000.00	2,000.00	4,000.00	-	4,000.00	
54300	Cleaning Supplies	369.12	212.28	161.65	350.00	500.00	2,000.00	(1,000.00)	1,000.00	
54306	Food	-	2.39	-	-	-	-	-	-	
54315	Office Supplies & Equipment	5,680.21	8,911.88	4,495.58	5,700.00	5,000.00	10,000.00	(5,000.00)	5,000.00	
54319	Product Acquisition - Tobacco	43,632.21	63,244.22	-	-	-	-	70,000.00	70,000.00	
54320	Product Acquisition	1,171,338.06	1,103,797.89	-	1,309,000.00	1,279,000.00	1,600,000.00	(400,000.00)	1,200,000.00	
54321	Cash Overs/Shorts - Pkg Store	(389.94)	174.08	(113.98)	500.00	500.00	200.00	-	200.00	
54400	Service Charges	52,936.83	56,304.70	14,402.68	48,800.00	37,500.00	55,800.00	(20,800.00)	35,000.00	
54410	Telephone/Fax	1,590.26	1,552.71	1,144.05	2,000.00	2,000.00	1,600.00	(100.00)	1,500.00	
54415	Travel/ Lodging/Per Diem	1,245.04	378.00	425.00	1,450.00	2,000.00	2,500.00	(1,000.00)	1,500.00	
54425	Training	445.00	150.00	50.00	1,000.00	1,000.00	1,250.00	250.00	1,500.00	
54433	Postage	-	16.18	-	50.00	50.00	63.00	(13.00)	50.00	
54434	Freight Charges	385,312.57	348,620.59	340,900.25	417,000.00	475,000.00	350,000.00	-	350,000.00	
54435	Television	341.13	-	-	700.00	-	-	-	-	
54436	Professional Services	-	50.00	-	400.00	400.00	500.00	-	500.00	
54438	Legal Fees	5,765.00	3,054.80	959.05	7,500.00	10,000.00	5,000.00	(3,750.00)	1,250.00	
54439	Insurance	54,592.85	64,072.38	15,611.97	45,000.00	63,000.00	78,750.00	(16,302.00)	62,448.00	
54450	Permits	1,600.00	46.50	-	200.00	500.00	-	-	-	
54505	Gas/Diesel	3,376.65	2,927.46	1,245.59	3,000.00	2,700.00	2,100.00	(600.00)	1,500.00	
54526	Light Vehicle R&M	10.00	-	-	500.00	2,000.00	2,500.00	(2,000.00)	500.00	
54530	Equipment Maintenance	31.99	2,410.00	-	500.00	1,500.00	2,600.00	(1,100.00)	1,500.00	
54600	Capital Purchase	-	-	5,869.40	-	-	-	30,000.00	30,000.00	
54620	Maintenance/Support Agreement	-	287.88	2,840.17	500.00	500.00	-	500.00	500.00	
54625	Computer Equipment	408.98	2,195.38	-	1,500.00	1,500.00	30,000.00	(15,000.00)	15,000.00	
54527	General Admin Overhead	154,000.00	309,000.00	38,500.00	155,000.00	155,000.00	155,000.00	(1,000.00)	154,000.00	
54700	Transfer out	-	-	-	-	-	-	15,000.00	15,000.00	
54702	Transfer to G.F. - Comm. Support	-	-	-	1,137,672.00	1,137,672.00	-	-	-	
54901	Miscellaneous	-	400.00	-	-	-	-	2,500.00	2,500.00	
	Total M,S & S	1,917,678.57	2,010,986.09	447,566.45	3,180,122.00	3,215,322.00	2,351,363.00	(339,718.00)	2,011,645.00	
	Total Operating Expenses	2,139,066.93	2,276,198.28	728,646.57	3,681,709.00	3,608,909.00	2,704,353.00	(318,122.50)	2,386,230.50	