

CITY OF BETHEL

Special City Council Budget Meeting Agenda

April 24, 2025 – 6:00 PM

May 1, 2025 – 6:00 PM



Website: <https://www.cityofbethel.org/council>

Location: Council Chambers, City Hall, 300 Chief Eddie Hoffman Highway, Bethel

Council Members: Mayor Rose Henderson, Vice-Mayor Teresa Keller, Mark Springer, Mikayla Miller, Alicia Miner, Pamela Conrad, John Lloyd

Zoom Meeting Link: <https://us06web.zoom.us/j/4888456188?pwd=bkN1dGI4MHpGZ1kwOUVYWU5kd0xhZz09>

Zoom Meeting ID: 488 845 6188

Zoom Meeting Passcode: 13871

Zoom Meeting Conference Line Numbers: 833 548 0276 US Toll-free

833 548 0282 US Toll-free

877 853 5257 US Toll-free

888 475 4499 US Toll-free

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. PEOPLE TO BE HEARD – FIVE MINUTES PER PERSON

- 4.1. *Written Public Comments can be submitted by opening your phone camera and hovering over this URL code. The link to the submission form will appear. You may also go to www.cityofbethel.org. Written public comment must be submitted 24 hours before the meeting.*



5. APPROVAL OF AGENDA

6. UNFINISHED BUSINESS

7. NEW BUSINESS

- 7.1. Fiscal Year 2026 Operating Budget Review/Amendment-

8. ADJOURNMENT

Posted 4/21/2025 at AC Co., Swanson's, City Hall, and the Post Office.

Kevin Morgan, City Clerk

City Clerk's Office Contact Information: Email cityclerk@cityofbethel.net Phone 907-543-1384

Items noted with an asterisk (*) are consent agenda items, unless removed from the consent agenda they are approved upon the approval of the agenda. Ordinances introduced at this meeting may be set for public hearing at the next regular meeting.

The Council may by unanimous consent, after 12:00 AM Fix the Time to Which To Adjourn until the following day at 6:30 PM

Introduced by: City Manager Strickler
Introduction Date: April 22, 2025
Public Hearing: May 13, 2025
Action:
Vote:

CITY OF BETHEL, ALASKA

ORDINANCE #25-08

AN ORDINANCE BY THE BETHEL CITY COUNCIL PROVIDING FOR THE ADOPTION OF THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2026, JULY 1, 2025-JUNE 30, 2026 AND APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET

BE IT ORDAINED by the City Council of Bethel, Alaska, as follows:

SECTION 1. Classification. This is a noncodified ordinance establishing the City of Bethel Annual Operating Budget for Fiscal Year 2026. The document entitled "City of Bethel Annual Budget" that includes complete line-item details of revenue and expenditures for all funds, is incorporated here by reference.

SECTION 2. Purpose. In accordance with Bethel Municipal Code 4.04 the Bethel City Council hereby adopts the Annual Budget for the Fiscal Year 2026.

SECTION 3. Budget Adoption. The following sums of money are hereby appropriated for the operations of the City of Bethel for the fiscal year commencing on the first day of July 1, 2025, and ending the 30th day of June, 2026, to be expended consistent with and subject to the restrictions, procedures, and purposes set forth in the Code of the City of Bethel, and to be expended substantially by line item in the manner shown in the budget adopted by Section 1 hereof:

General Fund Revenue Sources	Revenues
Federal Sources	\$1,107,000
State of Alaska Sources	\$143,000
Taxes and Interest	\$12,095,000
Charges for Services	\$160,000
Licenses, Permits and Fees	\$1,400,000
Miscellaneous	\$1,137,000
Total General Fund Revenue	\$16,042,000

General Fund Expenditures	Expenditures
Administration	\$978,000
City Clerk	\$304,000
Finance	\$1,562,000
Planning	\$381,000
City Attorney	\$328,000

Fire	\$2,163,000
Police	\$4,835,000
Public Works Administration	\$171,000
Public Works – Streets & Roads	\$1,757,000
Public Works – Property Maintenance	\$589,000
Community Parks & Recreation	\$1,181,000
Community Services	\$410,000
In -Kinds and Transfers	\$244,000
Total General Fund Expenditures	\$14,903,000
Indirect Cost Recovery (ICR)	(\$1,368,000)
GF Expenditures after ICR	\$13,535,000
GF Revenue over Expenditures	\$2,507,000

Special Revenue Funds	Expenditures
Community Service Patrol	\$352,000
Enhanced 911 System	\$137,000

Enterprise Fund Summaries	Revenue	Expenditures	Net Operating Difference
Solid Waste Enterprise Fund	\$1,471,200	\$1,248,000	\$223,200
Water and Sewer Utility Fund	\$9,438,300	\$8,721,000	\$717,300
Municipal Dock Summary	\$1,431,100	\$1,262,600	\$168,500
Leased Properties	\$1,029,000	\$878,900	\$150,100
Public Transit System	\$482,400	\$482,400	\$0

Internal Service Funds *	Expenditures
Vehicle and Equipment	\$1,128,900
Employee Group Health Benefits	\$2,455,344

SECTION 4. Effective Date. This ordinance shall become effective upon passage by the Bethel City Council.

NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA, that the Fiscal Year 2026 operating budget is adopted for a period of one year, from July 1, 2025, through June 30, 2026.

ENACTED THIS xx DAY OF JUNE 2025, BY A VOTE OF ___ IN FAVOR AND ___ OPPOSED.

Rose Henerson, Mayor

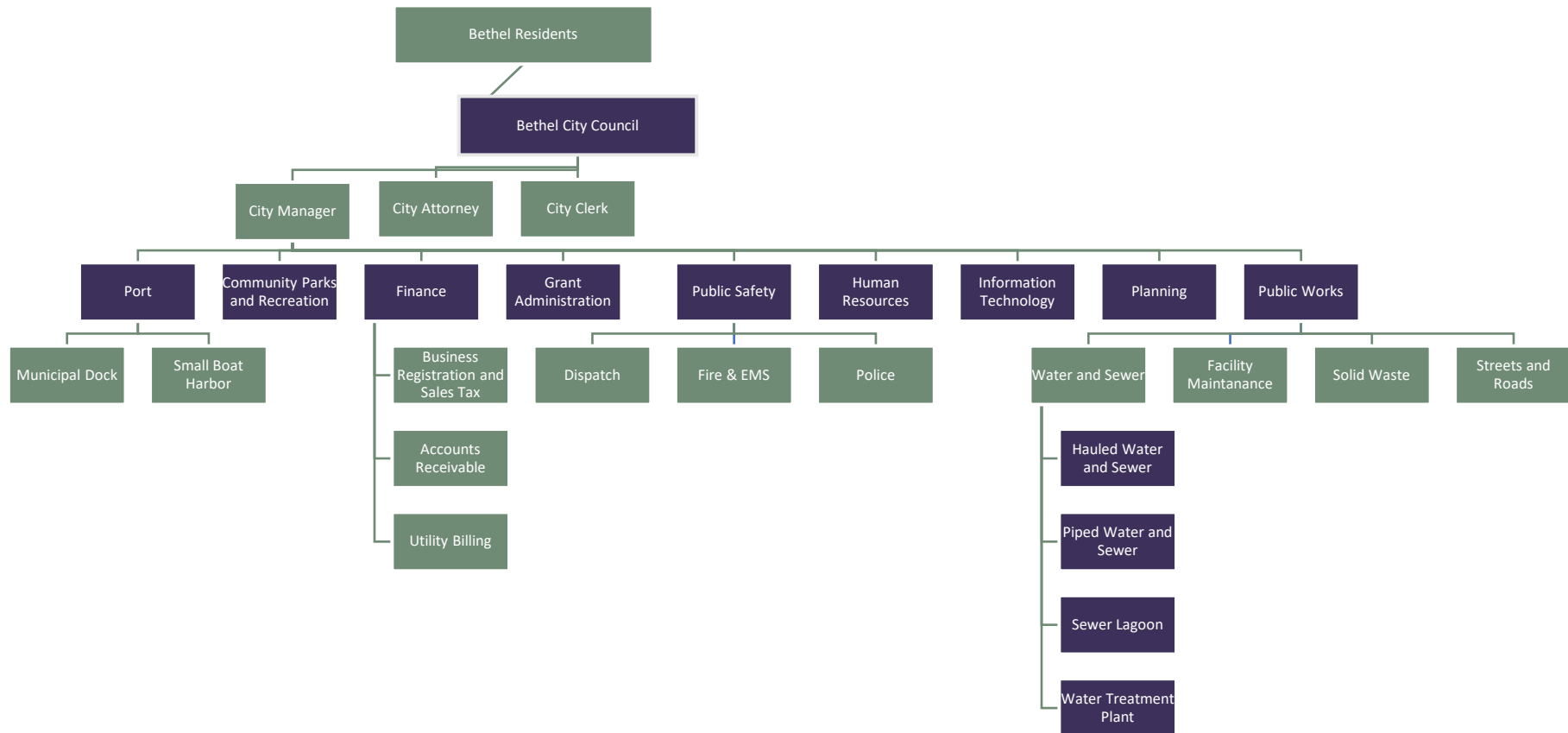
ATTEST:

Kevin Morgan, City Clerk

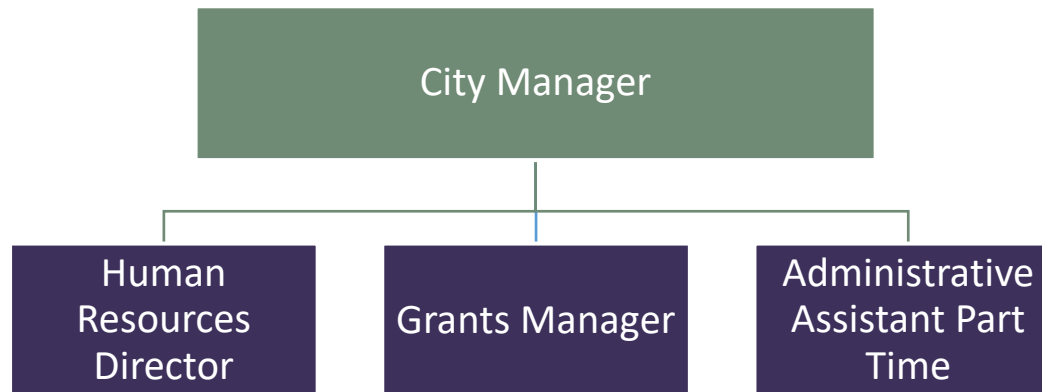
City of Bethel, Alaska

Ordinance #25-08
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City of Bethel Organizational Chart



Administration 3.5 FTEs



The Department of Administration, consisting of the City Manager, Human Resources Director and Grant Manager, supports the overall operations and management of municipal operations. The City Manager serves as the Chief Executive Officer and is responsible for overseeing municipal departments and services to our residents, maintaining smart fiscal operations through the implementation and management of the annual operating and capital improvement budgets, and implementing policies set by the City Council. The Human Resources Director is responsible for employee recruitment, retention, training, and workplace policies. The Grant Manager identifies funding opportunities, prepares grant applications, and manages awarded grants to support City programs and projects. Collectively, the Department of Administration works to support the operations of the municipality and our services to the City of Bethel residents through transparency and accountability.

City Clerk 1.5 FTEs



The City Clerk's Office is committed to serving the Bethel community by supporting transparent and open government. The office helps ensure that the City Council's work is conducted in a clear and accessible way, through managing meetings, records, and communication. The City Clerk is responsible for maintaining the security and accessibility of all official City records, managing legislative documents and proceedings, and conducting municipal elections. The office also provides direct support to the City Council, City staff, boards and commissions, and members of the public.

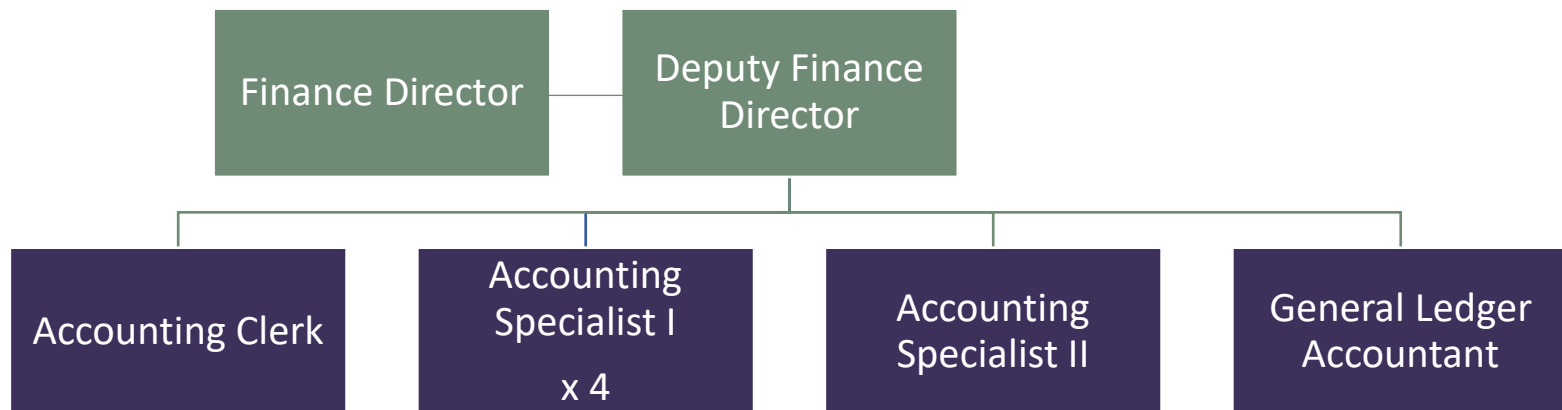
City Attorney 1 FTE



City Attorney

The City Attorney is the legal advisor to the City Council and City Administration. The City Attorney is a one-person office whose job is to help these bodies and offices achieve their policy goals within the bounds of Alaska law, through maximizing their entitlements and minimizing their liabilities. The City Attorney advises on various diverse legal issues impacting the function of municipal government, including contracts; leases; grants; planning and zoning; personnel; public safety; public records; parks and recreation; port; state and federal compliance; and defending the city in litigation. The City Attorney also assists with ordinance and resolution drafting and advises the Council and boards and committees on legal issues that arise during and outside of public meetings.

Finance 9 FTEs



The Finance Department is committed to providing timely, accurate, clear, and complete information and support to other city departments, citizens, and the City Council for the purpose of making informed financial decisions.

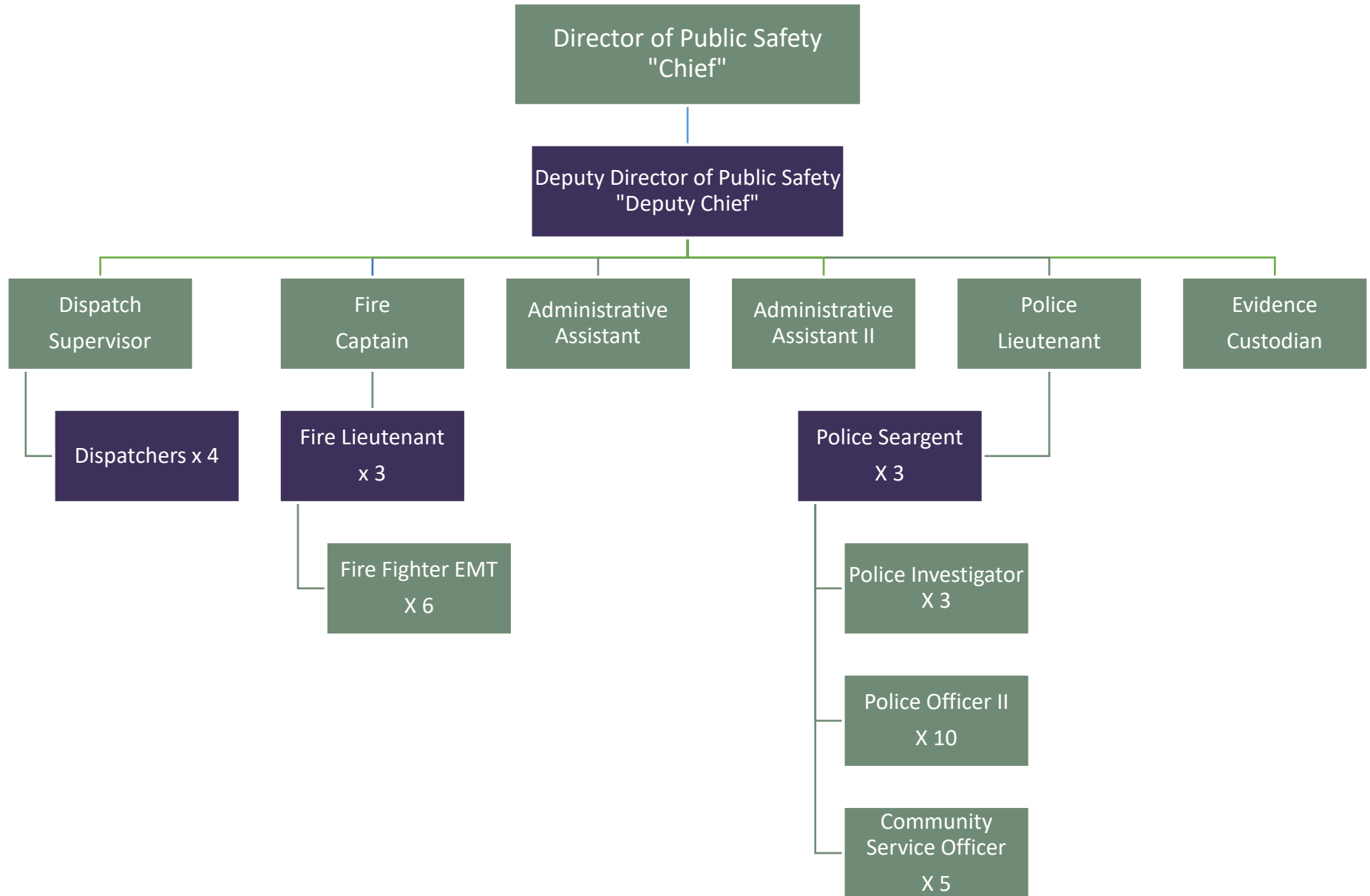
The Finance Department is responsible for the financial and budgetary operations of the City. The Finance Department processes purchase orders, issues vendor checks, processes the citywide payroll, compiles the budget, processes all accounts receivable transactions including the water and sewer utility bills, and invests the City's money. The department is involved in numerous day-to-day activities of City operations, including special assessments, land sales, land leases, personnel matters, insurance, pensions, and general accounting.

Planning 2 FTEs



The Planning Department is committed to encouraging thoughtful development practices while ensuring compliance with the Bethel Municipal Code (BMC). Key responsibilities include assisting citizens with new developments and property rehabilitation, reviewing development applications, and providing guidance to promote responsible growth. The department enforces code compliance related to planning, health, and safety, oversees floodplain development in accordance with local, state, and federal regulations, and maintains accurate permit records and community data. Additionally, the department monitors planning trends at all levels and recommends updates to the BMC to support community health, safety, and sustainable development.

Public Safety - 42 FTEs

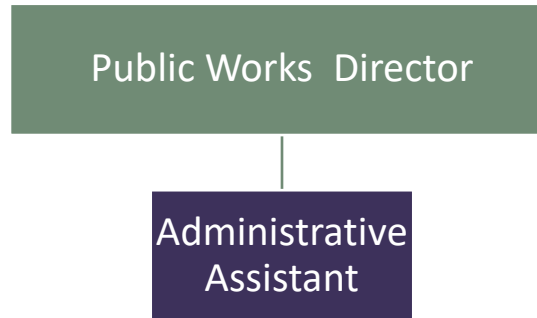


Department of Public Safety Continued

The Bethel Department of Public Safety is responsible for delivering comprehensive emergency services to the community, including law enforcement, fire suppression, emergency medical response, rescue operations, and public education. The department is committed to protecting life and property, ensuring public safety, and enhancing the quality of life for all residents through professional, ethical, and community-centered service.

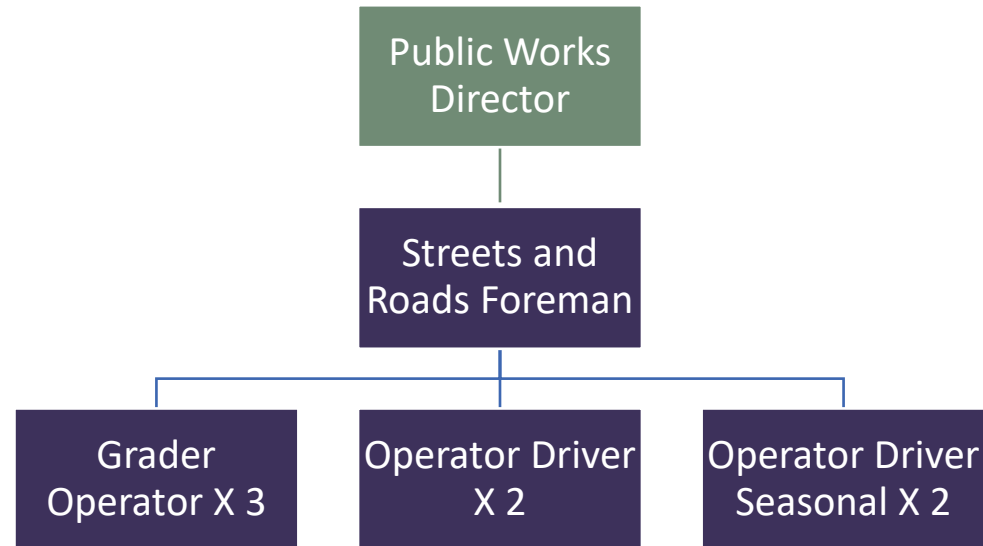
It is the mission of the Bethel Department of Public Safety to serve and protect the community through effective law enforcement, fire and rescue services, and emergency medical response. The Department is dedicated to providing unbiased, professional, and ethical public safety services that safeguard lives and property. Through integrity, honor, and a commitment to excellence, the department strives to maintain public trust and engagement.

Public Works Administration 2 FTEs



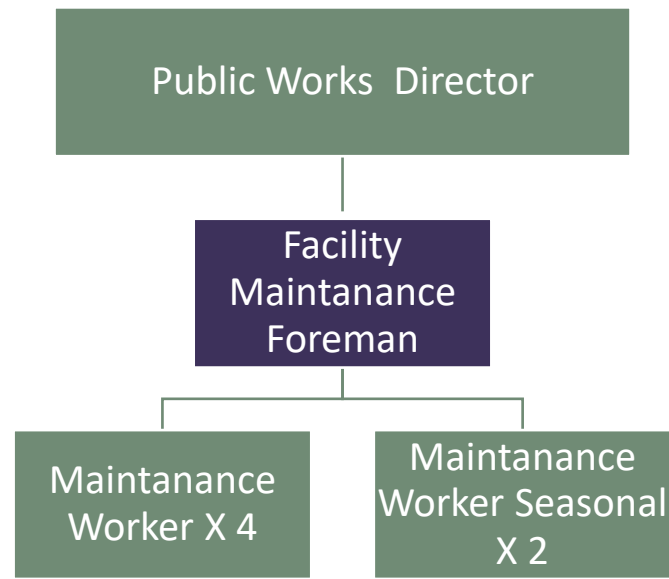
The Public Works Administration provides oversight for the essential infrastructure and utility services that support the community's health, safety, and daily operations. The department director manages a wide range of functions, including water, sewer, and solid waste utilities, lagoon waste management, facilities maintenance, water treatment plants, streets and road maintenance, and the management of city vehicles and equipment.

Public Works Streets and Roads 6 FTEs / 2 Seasonal



The Streets and Roads Department is responsible for the maintenance and improvement of the city's predominantly gravel road network in a challenging tundra environment. The department focuses on grading, drainage management, and seasonal upkeep to ensure safe and reliable transportation throughout the community.

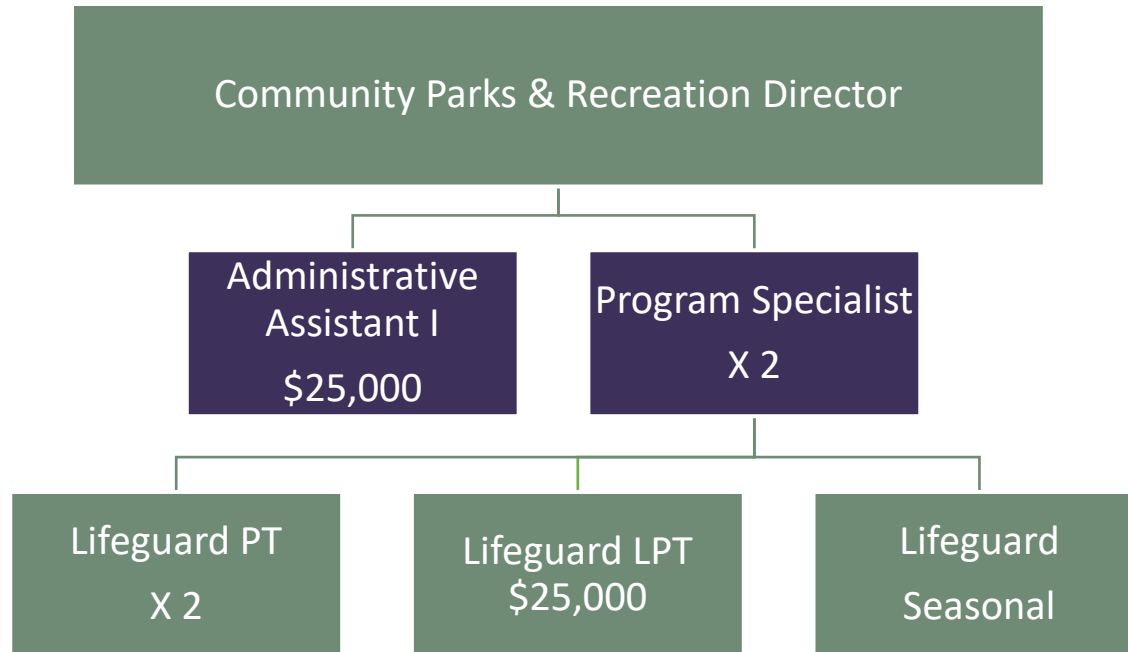
Facility Maintenance 6 FTEs / 2 Seasonal



The Facility Maintenance Department ensures the proper upkeep and operation of all city-owned buildings and facilities. This includes routine maintenance, repairs, and managing systems such as heating, plumbing, and electrical to provide a safe, functional environment for city employees and the public.

Community Parks and Recreation 3 FTE / 2 PT / 2 Seasonal

The two \$25,000 Buckets are for shift work



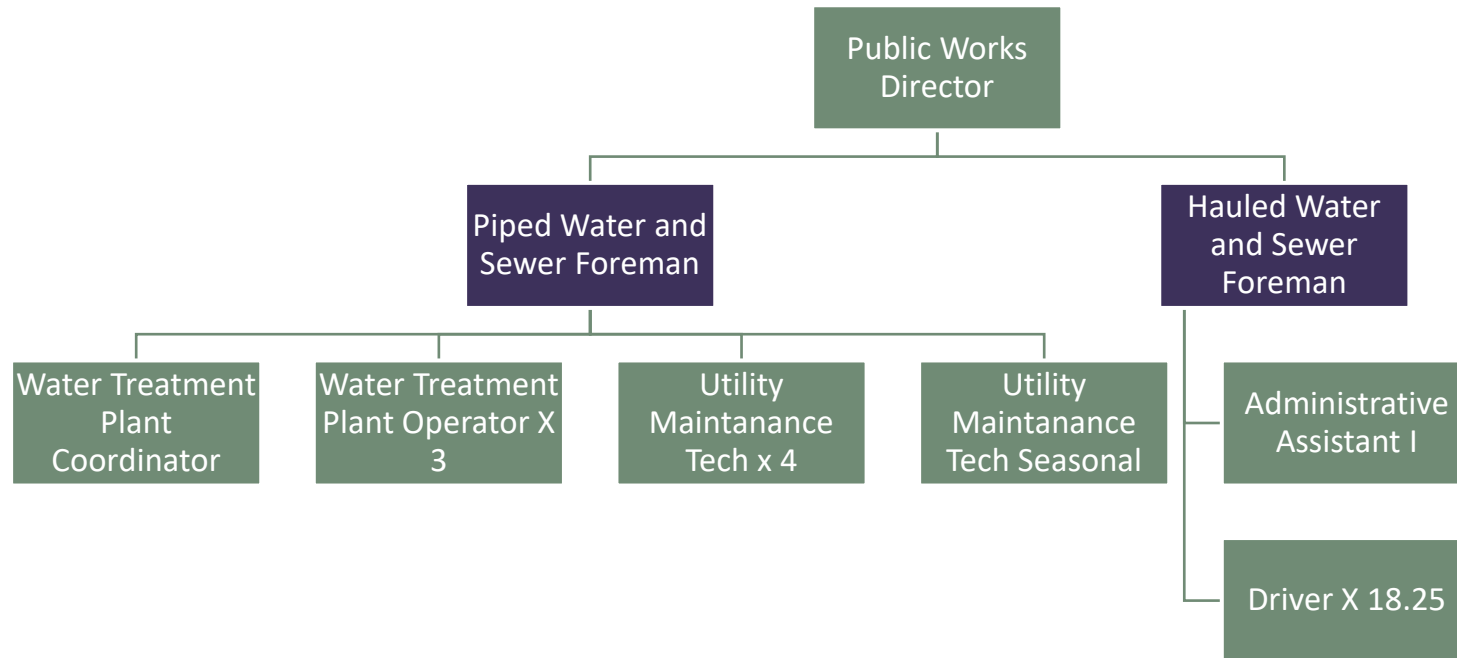
Improve the quality of life in Bethel by providing abundant opportunities for healthy activities and community cohesion. This includes maintaining and enhancing; pool and recreational center facilities, outdoor parks and trails, recreational programs for all ages, access for all income levels.

Solid Waste Management 3.5 FTEs



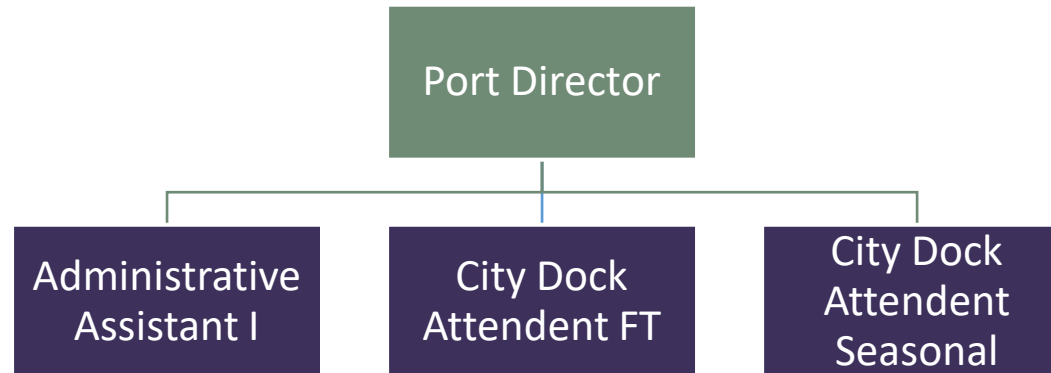
The Solid Waste Management Department oversees the operation of the city landfill and provides residential dumpster pickup services to ensure effective and sanitary waste disposal. The department is committed to maintaining environmental compliance and supporting public health through responsible waste handling and site management.

Water and Sewer Utility 29.25FTEs/1 Seasonal



The Water and Sewer Utility Department is responsible for delivering safe, reliable water and wastewater services through both a hauled and piped system. The utility operates two water treatment plants and manages a wastewater lagoon to ensure regulatory compliance and protect public health and the environment. Services include the delivery of treated water and the collection of wastewater from homes and businesses, whether connected to the piped network or served through the city's haul system. In a region where extreme weather and permafrost present ongoing challenges, the department remains committed to maintaining and upgrading infrastructure to ensure consistent service delivery. A top priority moving forward is to improve operational efficiencies across all systems, with the dual goals of maintaining high service standards and reducing overall operating costs. These efforts are aimed at creating long-term sustainability and potentially lowering water and sewer rates for residents in the future.

Port of Bethel 3 FTEs / 5 Seasonal



The Port of Bethel is the receiving and transshipment center for petroleum products and barged freight for the Yukon-Kuskokwim Delta. The Kuskokwim area commercial salmon industry also relies on the Port for most of its infrastructure and processing requirements. The Port Cargo Dock is a nine-acre facility that offloads, stores, and distributes cargo destined for Bethel and transshipping to other communities in western and northern Alaska. Because the Yukon-Kuskokwim Delta is not connected to any other community by road or rail, the Bethel general cargo dock and staging area are critical to the shipment of freight to the Delta.

Fiscal Year 2026 Operating Budget Summary

General Fund Summary

The proposed FY26 operating budget is balanced in accordance with the Bethel Municipal Code.

General Fund Operating Expenses	\$15,079,561
Indirect Cost Recovery (ICR) from Enterprise	(\$1,367,651)
General Fund Operating Expenses after ICR	\$13,711,911
General Fund Operating Revenue	\$16,041,902
Debt Payments	(\$335,666)
Excess Revenue After Expenses and Debt Payments	\$1,923,107
Expected Depreciation	>(\$1,409,903)
Excess Revenue After Expected Depreciation	\$513,204

- The FY26 operating budget reflects a **reduction of \$1,237,205** in general fund operating expenses before an indirect cost recovery is applied compared to the previous year.
- The **indirect cost recovery**—operational expenses from enterprise funds was reduced by **\$649,988** from prior year.
- General fund operating revenue to expected to increase by **\$1,319,122**. This projection is largely due to the transition of the YK Fitness Center operations to a general fund operation. The facility is expected to generate **\$632,000** in revenue and the set-aside tax, which was previously budgeted as an in-kind transfer of **\$714,039**, is now also reflected as revenue.

Enterprise Fund Summaries

Enterprise Fund	Operating Expenses	Operating Revenue	Revenue/ Expenses	Expected Depreciation	Excess Revenue After Expected Depreciation
Solid Waste	\$1,253,294	\$1,471,238	\$217,944	> (\$218,321)	> -\$377
Water & Sewer	\$8,308,861	\$9,438,290	\$680,139	> (\$2,145,111)	> -\$1,464,972
Muni Dock	\$1,267,896	\$1,431,164	\$163,268	> (\$1,947,877)	> -\$1,784,609
Leased Property	\$378,428	\$249,500	\$128,928	> (\$329,500)	> -\$200,572
Transit System	\$482,389*	\$482,389	0	> (\$26,389)	> -\$26,389

* City's Match to the Transit System is \$164,118. \$278,271 is from the grant, and \$40,000 is from fairs.

Personnel

Staff Reduction:

The budget reflects a reduction of **four** positions compared to the FY25 operating budget:

- Director of IT
- IT Technician
- Fire Chief
- Police Officer (School Resource Officer)

IT Department Personnel Explanation:

The IT Department lost two budgeted employees in 2024. The total personnel cost for that budget was **\$302,060**. The FY25 operating budget for IT was **\$1,328,469**. The City transitioned operations to a contracted IT support team and is requesting **\$864,513** for the FY26 operating budget—a reduction of **\$463,956**.

Fire Chief Personnel Explanation:

The City has combined police and fire into a public safety department, reporting to a Director and Deputy Director of Public Safety. This transition resulted in the removal of the Fire Chief from the operating budget.

Police Officer (School Resource Officer):

The School Resource Officer was grant funded in the FY25 operating budget. With the expiration of the grant, one full-time police officer position was removed from the Police Department budget.

Position Title Changes:

Police Lieutenant → **Deputy Director of Public Safety**

Position Type Changes:

We have found success in advertising for part-time employment. The FY26 operating budget includes part-time employees for:

- Grant Manager
- Administrative Assistant, Administration
- Administrative Assistant, City Clerk's Office
- Accounting Specialist I, Finance

These adjustments result in savings within the benefits and taxes, as part-time employees do not qualify for the same benefits as full-time employees.

Miscellaneous Personnel Items:

Merit:

Merit has been budgeted at **2.5%** for each position. This is the standard rate agreed upon in the City's Collective Bargaining Agreement and part of the adopted wage scale for exempt employees.

Cost of Living Adjustment (COLA):

A COLA has been applied to all positions. This is a standard provision in the City's Collective Bargaining Agreement, though **new** for exempt employees. The adjustment was made in response to two key factors:

1. Union employees outpacing executive team compensation, as noted in the 2023 Classification and Compensation Study. Union employees have historically received **4.5%–5.5%** increases annually, while leadership has received **2.5%–3%**.
2. The **2024** cost-of-living index of **2.9%** for Anchorage.

Interesting Personnel Points:

- The City of Bethel's operational budget includes **121 permanent employees**.
- Total budgeted wages in FY26: **\$10,516,848**.
- Total budgeted benefits: **\$6,141,215**—approximately **58%** of total wages. (Departmental benefit-to-wage ratios range from **28% to 75%**.)

Operations

Three significant operational changes are presented in this fiscal year's budget.

Parks and Recreation:

The first is the modification of the City's YK Fitness Center from an **enterprise** to a **general fund** operation. Enterprise funds are intended to be self-supporting through user fees. However, community service programs—like parks and recreation, public safety, and planning—are not intended to rely on user fees for full cost recovery.

By transitioning to a general fund, the City's tax contributions to the enterprise fund will return to the general fund, along with the user fee revenues.

- Proposed Community Parks and Recreation Department budget: **\$1,181,369**
- Reduction from FY25 YK Fitness Center budget: **\$311,398** (previously **\$1,498,489**)
- Projected user fee revenue: **\$632,000**
- Required draw from taxes: **\$549,369**

Equipment Leases:

The second change is moving equipment lease payments from the capital budget to the operating budget. Although these qualify as capital expenses, they are annual costs not tied to multi-year projects.

- General Fund: **\$406,884**
- Port Enterprise Fund: **\$185,357**

Indirect Cost Recovery (ICR):

ICR allows the general fund to be reimbursed for services it provides to enterprise fund operations (e.g., utility services, port operations).

Each department evaluated how much of their resources support each of the enterprise funds. The updated figures provide a more accurate reflection of service costs:

- ICR reduced from **\$2,121,869** (FY25) to **\$1,367,651** (FY26)
- Reduction in general fund revenue: **\$754,218**
- Impact: **\$313,458** in savings on the Water and Sewer Utility for reference.

Operational Requests from Leadership Team

Public Safety

As noted, the school resource officer grant program ended, eliminating one officer position. The Director of Public Safety is requesting to fund the position and will reach out to LKSD for possible funding support.

Police Officer – School Resource Officer Cost Estimates:

- Total Cost: **\$115,500** (based on a \$70,000 salary)
- **Plan A:** School pays 75% / City pays 25% = **\$28,875** (City portion)
- **Plan B:** City pays 100% = **\$115,000**

Administration

- Classification and Compensation Study - \$50,000

Capital Considerations Requests from Leadership Team

Public Safety:

- Replace tires on police vehicles – **\$35,000**

Finance:

- Carpet replacement – **\$20,000**

Information Technology:

- Internet for Streets & Roads Office and Animal Control Center – **\$8,000**
- PD Server replacement – **\$15,000**

Community Parks and Recreation

- Woodchipper **\$9,000**

Public Works – Landfill:

- Shredder – **\$40,000**
- Compactor – **\$800K–\$900K**
- Trash vacuum – **\$30,000**

Streets and Roads:

- Slider sanders – **\$55,000**
- Steamer truck – **\$250,000**

Vehicles and Equipment:

- Mobile lift – **\$160,000**

Property Maintenance:

- City Hall / Courthouse leveling – *[cost TBD]*
- Fire Dept – Drain improvements –*[cost TBD]*

Water Treatment:

- BHWTP: Replace metal roof, siding, and insulation – **\$1.5 Million**

Police Department:

- Vehicle tires and rim sets x 15- **\$38,000**

Port

- Dock front gate automation – **\$20,000**

Port Requests Without Cost Estimates:

- Expand footprint on the dock and harbor
- Replace warehouse
- Install cameras at the harbor, dock, and walking path accessing the seawall. *Grant request submitted \$300,000, should know by the end of June.*

Leadership Team Community Wide Priorities

- **Youth Activities**
 - Organized sports and pickup games
 - A youth community center with games/ events
 - National Night Out
- **Rehabilitation of Pinky's Basketball Court:**
 - Add benches
 - Update basketball rims
 - Paint lines for multiple sports
- **Community Improvements:**
 - Nuisance abatement
 - Community-wide trash pickup efforts
- **Create a Community Landmark or Attraction**
(Examples: Barrow's whale bones, Nome's Park)

Capital Program

Project Name	Grant Amount	City Amount
Professional Housing Development	\$3,000,000	\$ 450,000 FY25 Capital
Grant Agency	Year Initiated	Grant Deadline
Alaska Housing Finance Corporation	2024	2026

Project Name	Grant Amount	City Amount
Safe Streets Plan	\$52,800	\$ 13,200
Grant Agency	Year Initiated	Grant Deadline
Federal Highway Administration	1-1-2025	12-30-2025

Project Name	Grant Amount	City Amount
YK Fitness Community Center	\$500,000 \$9,000,000 FY24 \$500,000 FY23	Pledge \$6,000,000
Granting Agency	Year Initiated	Grant Deadline
- Designated Legislative Grant - Office of Management & Budget - State of AK, Denali Commission	2024	\$9M 12/31/2026

Capital Project	Grant Amount	City Amount
Animal Control Center	0	\$800,000 FY23 Capital \$400,000 FY24 Capital \$300,000 FY24 Capital (g) \$1,000,000 FY25 Capital (a) \$250,000 Rasmuson Grant

Project Name	Grant Amount	City Amount
Virtual Shooting Simulator	\$87,200	0
Grant Agency	Year Initiated	
State Homeland Security	2023	

Capital Expense	Grant Amount	City Amount
Vehicle Purchases Police Department 2024 For Expedition X 2	0	\$154,068 FY25 Capital

Capital Expense	Grant Amount	City Amount
Jacket and Gear	0	\$35,900 FY24 Capital

Capital Project	Grant Amount	City Amount
Bethel Cemetery	0	\$100,000 FY24 Capital

Capital Project	Grant Amount	City Amount
Akakeek, Ptarmigan, Delapp Heavy Use Road Improvement Project.	\$7,271,462 (As of 2020) JOHN	\$1,095,004 FY23 or before Capital Required City Match
Granting Agency	Year Initiated	Grant Deadline
Statewide Transportation Improvement Plan	2020	NA

Capital Project	Grant Amount	Budget Year
Ptarmigan Culverts	0	\$2,000,000 FY25 Capital

Project Name	Grant Amount	City Amount	Funding Year
Dust Control	\$1,200,000	\$ 0	2024
Grant Agency	Year Initiated	Grant Deadline	
State of Alaska Legislative Appropriation	2024	6/30/2029	

Project Name	Grant Amount	City Amount
Rehabilitation of Parks	0	\$100,000 FY23 or Prior Capital

Capital Purchase	Grant Amount	City Amount
Water Truck/Freight	0	\$320,000 FY24 Capital

Project Name	Grant Amount	City Amount
Bethel Heights Martina Oscar Water/Sewer Phase 1	\$13,860,000	0

Awarded Grants

#	Grant	Amount	Expiration
1	Coronavirus Capital Project Fund	\$ 9,000,000	12/31/2026
	Design and construction of Bethel Multiuse Community Center (gym, computer facilities). This fund is now being tapped for design/construction costs. Design at 95% nearly done.		
2	Denali Commission Grant	\$ 500,000	9/30/2026
	Design and construction of Bethel Multiuse Community Center (gym, computer facilities). City still waiting on a grant agreement from grantor.		
3	CSP - DHSS FY 2025	\$ 323,081	6/30/2025
	One CSP recently promoted to police officer. Vacancy to fill. Applied for FY 26 CSP grant for same amount.		
4	23SHSP-GY23 – Virtual Simulator & Fencing	\$ 268,000	9/30/2025
	The City must complete the Environmental, Historical and Preservation documents necessary for		
5	Coronavirus Local Fiscal Recovery Fund (ARPA)	\$ 3,361,604	12/31/2024
	The performance period closed December 31, 2024. The City expects to claim the remaining balance of \$1,242,895 on the Final Report, which is due April 30, 2025.		
6	Designated Legislative Grant > YK Fitness Ctr. Gym Design	\$ 500,000	6/30/2026
	This grant is fully expended. Final report will be completed in April 2025.		
7	Designated Legislative Grant > Public Safety Communication Tower	\$ 500,000	6/30/2028
	STG, Inc. completed the installation of the Public Safety Communications Tower. Final report to be completed in April 2025.		
8	Designated Legislative Grant> Dust Control	\$ 1,200,000	6/30/2029
	Finance Dept. assigned GL# combination so that purchases can be credited correctly.		
9	State and Local Cybersecurity Grant Program (SLCGP)	\$ 75,000	9/30/2026
	The City of Bethel plans to hire a consultant to conduct a cybersecurity review of the City's IT network, equipment, software, and physical layout. The City plans to use recommendations in the plan as grant requests next year.		
10	VSW Capital Improvement Project Grant	\$ 13,860,000	
	Sturgeon Electric nearly completed the water treatment plant improvements. DOWL is now working on the design to run water pipes from the Bethel Heights Water Treatment Plant to the Martina Oscar Subdivision.		

11	Last Frontier Housing Initiative	\$ 5,000,000	12/31/2026
Alaska Housing Finance Corporation is the grantor. City hired Urban KNKT to construct and operate three rental units to serve low-income residents. The City hired Kuqo Construction to construct three professional housing two-bedroom units.			
12	State Homeland Security Program Grant - SFY 25	\$ 9,000	9/30/2026
This grant will cover the cost of paying a trainer to come to Bethel to teach ICS-300, an Incident Command System course for first responders and municipal administrators who may play a role in a major emergency situation.			
13	Safe Streets 4 All Grant	\$ 52,800	TBD
The City is waiting on grantor to obtain federal agency approval and then produce a grant agreement. Infrastructure, equipment, road signs, and other hardware recommended in the safety plan become eligible for funding in the next Safe Streets 4 All grant opportunity.			
14	Justice Assistance Grant (JAG)	\$ 11,116	9/30/2025
Security cameras and access control system installation at Police Station. The City is applying for Homeland Security grant funds to match this grant for the full purchase of cameras and card reader equipment.			
15	Energy Efficiency and Conservation Block Grant (EEBG)	\$ 75,220	9/30/2026
Solar panel installation on YK Fitness Center. Project likely to begin once UIC begins construction of Bethel Community Center (gymnasium). Parks and Rec. Director assumed role of Project Manager.			
16	Rasmuson Foundation Grant	\$ 250,000	1/31/2026
This grant will cover part of the cost of constructing a new animal shelter in Bethel.			
17	Community Transit Operating Grant	\$ 184,131	6/30/2025
Transit Manager Evon Fox manages the daily operation of the transit system, handles all purchases, and completes monthly billing summaries and quarterly reports.			
18	Community Transit Capital Grant	\$ 853,563	6/30/2026
This grant covers the capital cost of a new boiler in the transit center and the purchase of two new buses. Two buses purchased and in use.			

Grant Applications Awaiting Notice

State of Alaska Capital Grants

Funder-State of AK	Amount Requested	Type	Notice Expected
Bethel Community Center Expansion	\$3,000,000	Competitive	April-May 2025
Planning, Permitting, and Design of Cargo Port East Wall	\$3,000,000	Competitive	April-May 2025
Planning, Permitting, and Design of Public Works Building	\$3,000,000	Competitive	April-May 2025

Federal Appropriations

Funder-Federal Gov.	Amount Requested	Type	Notice Expected
Bethel Community Center Expansion	\$3,000,000	Competitive	May-June 2025
Planning, Permitting, and Design of Cargo Port East Wall	\$3,000,000	Competitive	May-June 2025
Planning, Permitting, and Design of Public Works Building	\$3,000,000	Competitive	May-June 2025
Solar Power Project	\$225,000	Competitive	May-June 2025
Bethel Heights Water Treatment Plant Automation Project	\$1,418,000	Competitive	May-June 2025

Federal Congressional Directed Spending

Funder-Federal Gov.	Amount Requested	Type	Notice Expected
Bethel Community Center Expansion	\$3,000,000	Competitive	May-June 2025
Planning, Permitting, and Design of Cargo Port East Wall	\$3,000,000	Competitive	April-May 2025
Planning, Permitting, and Design of Public Works Building	\$3,000,000	Competitive	April-May 2025

Community Service Patrol

Funder	Amount Requested	Type	Notice Expected
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State Dept. of Health	\$323,081	Formula	April 2025
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Alaska Community Transportation

Funder-AK Dept. of Transportation & Public Facilities	Amount Requested	Type	Notice Expected
Transit Division-Transit Operating Costs	\$278,271	Formula	June 2025

State Revolving Fund Loan Program

Funder-State VSW	Amount Requested	Type	Notice Expected
Water Haul Truck	\$361,957	Competitive	April 2025
Sewer Haul Truck	\$315,009	Competitive	April 2025
Water Dist. Center on Hwy.	\$1,900,000	Competitive	April 2025
QFC#2 Lift Station Repairs	\$1,097,690	Competitive	April 2025

VSW Capital Improvement Project - Planning Grant

Funder-State VSW	Amount Requested	Type	Notice Expected
Tech. memo on water & Sewer Garage	\$40,000	Formula	April 2025

T-Mobile Hometown Community Grant

Funder-Private Corp. T-Mobile	Amount Requested	Type	Notice Expected
Renovation, furniture, computers, supplies for Computer Room/Telehealth Rm.	\$50,000	Competitive Nationally	May 2025

State Homeland Security Program Grant

Funder- AK Division of Homeland Security & Emerg. Mgmt.	Amount Requested	Type	Notice Expected
Police Security Cameras	\$32,000	Competitive In-state	June 2025
Access Control equip.	\$42,000	Competitive In-state	June 2025
Port Security Cameras	\$300,000	Competitive In-state	June 2025

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GENERAL FUND SUMMARY

100		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
General Fund Revenue		15,221,086	15,436,635	14,901,800	8,038,565	16,041,902
Operating Expenditures:						
100-51	Administration	863,298	608,099	894,526	304,257	978,160
100-52	City Clerk	451,386	455,328	229,151	249,112	304,215
100-53	Finance	1,461,342	1,337,124	1,651,096	626,965	1,562,408
100-54	Planning	272,896	263,033	263,033	158,767	380,701
100-55	Information Technology	620,369	579,216	538,862	12,041	-
100-56	City Attorney	279,505	249,570	278,685	119,589	328,382
100-60	Fire	1,833,016	1,861,737	1,861,737	898,603	2,162,803
100-61	Police	3,804,711	4,355,064	4,355,064	2,124,345	4,834,677
100-65	Public Works-Administration	147,172	125,067	125,067	39,752	170,546
100-66	Public Works-Streets	1,890,213	1,642,414	1,642,414	618,849	1,756,369
100-70	Property Maintenance	511,795	474,099	474,099	205,658	589,208
100-71	Community Parks & Recreation	-	-	-	-	1,181,369
100-72	Community Services	541,983	336,290	336,290	352,078	409,853
100-73	In-Kind & Transfers	66,226	89,944	279,074	46,758	244,118
Total Operating Expenditures Before ICR		15,783,184	12,376,984	12,929,097	5,756,773	14,902,807
875	Indirect Cost Recovery (ICR)	(1,268,000)	(1,346,646)	(2,121,869)	(589,880)	(1,367,651)
Total Operating Expenditures After ICR		11,197,200	11,030,338	10,807,228	5,166,893	13,535,157
Net After Operating Expenditures		3,743,673	4,406,297	4,094,572	2,871,672	2,506,745
Payments on Leased Equipment						
100-60	Fire	71,218	71,218	71,218	71,218	71,218
100-66	Streets & Roads	24,047	24,047	209,404	185,357	235,357
Total Debt Payments		95,265	95,265	280,622	256,575	306,575
Excess of Revenue after Debt Payments		3,648,408	4,311,032	3,813,950	2,615,097	2,200,170

GENERAL FUND REVENUES

GENERAL FUND REVENUES		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Budget
Federal Sources:						
42-4102	Payment in Lieu of Taxes (PILT)	983,654	1,081,842	950,000	1,106,744	1,106,744
	Total	983,654	1,081,842	950,000	1,106,744	1,106,744
State of Alaska:						
4203	Community Assistance Program	225,611	154,518	150,000	149,258	121,737
4345	SOA-Electric Co-Op Tax Share	20,545	20,456	20,500	21,197	21,697
	Total	246,156	174,974	170,500	170,455	143,434
Taxes and Interest:						
4300	Sales Tax @ 6%	9,087,625	8,415,338	8,400,000	3,611,711	8,400,000
4301	Sales Tax on Interest & Penalties	151,804	26,937	160,000	29,102	58,204
4310	Transient Lodging Tax	514,943	514,686	512,000	258,886	517,772
4320	Cigarette and Tobacco Tax	554,455	579,881	620,000	306,479	612,958
4322	Marijuana Tax	892,668	790,742	850,000	465,149	930,298
4330	Tax - Alcohol Use	356,754	371,546	430,000	197,383	394,766
4340	Tax - Motor Vehicle Registration	36,015	38,901	47,000	29,274	58,548
4342	AK Remote Seller Sales Tax Commission	795,030	1,079,767	650,000	561,319	1,122,638
	Total	12,389,294	11,817,798	11,669,000	5,459,303	12,095,184
Charges for Services:						
4374	Ambulance Services	339,614	136,256	160,000	75,556	160,000
	Total	339,614	136,256	160,000	75,556	160,000
Licenses, Permits & Fees						
4341	Gaming Fees	485,959	507,891	420,000	287,031	574,062
4360	Community Parks & Recreation	467,997	496,462	582,000	281,458	632,000
4500	Taxi Permits	123,696	113,055	145,000	68,905	137,810
4502	Sales Tax Certificate	31,556	28,125	32,000	23,900	32,000
4504	Animal Control Licenses/Fees	2,397	4,840	2,200	1,979	2,200
4510	Planning Fees	7,559	4,331	5,000	5,225	10,450
4511	Plat/Recording Fees	-	300	100	1,460	2,920
4512	Site Review Fees	17,275	1,400	17,000	720	1,440
4559	Miscellaneous Fees	16,405	8,775	11,000	3,321	6,642
	Total	1,152,844	1,165,179	1,214,300	673,999	1,399,524
Miscellaneous:						
4202	SOA Court Fines/Fees	2,200	12,647	12,000	6,618	13,236
4362	PC Tickets	5,050	2,534	8,000	1,493	2,986
4379	Police Department Miscellaneous (SOA, taxi, etc.)	2,913	2,010	6,000	3,410	6,820
4439	Miscellaneous Revenue	22,977	76,018	30,000	3,377	6,754
4590	Investment Income	(60,331)	967,377	650,000	537,610	1,075,220
4890	Gain (Loss) Sale of Fixed Asset	36,715	-	-	-	-
9482	Snow Removal	100,000	-	32,000	-	32,000
	Total	109,524	1,060,586	738,000	552,508	1,137,016
	Total Revenues	15,221,086	15,436,635	14,901,800	8,038,565	16,041,902

Administrative Personnel

100-51			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIV	10010	City Manager			160,823		154,000
MII	10011	Director of Human Resources			127,579		133,383
MI	10012	Grants Manager			39,229		48,863
R3	10001	Administrative Assistant	-	-	53,560		52,896
		Seasonal Hires					12,800
	6000	Wages	362,389	189,975	381,191	102,368	401,942
		Merit Increase	-	-	1,070		10,049
	6010	Overtime	8,402	1,178	2,000	81	-
		Other Wages	8,402	1,178	3,070	81	10,049
		Total Wages	370,791	191,153	384,261	102,449	411,991
	6021	Sick Pay	-	-	-		-
	6022	Holiday Pay	5,211	2,934	-		-
	6023	Leave Cashout: TW*5%	28,118	26,607	17,252		20,600
	6030	Soc Sec Exp 6.2% of non-PERS	9,003	4,250	2,432	1,478	3,030
	6031	Medicare: 1.45% of TW	5,743	3,164	5,572	1,675	5,974
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	2,841	5,349	2,841
	6033	Workers' Comp: (TW/100)*.02165	641	311	993	164	1,064
	6034	PERS: 22% of Eligible Wages	53,868	27,074	75,907	12,629	79,888
	6040	Emp Group Ben: (1734*12)*FTE(3)	50,249	16,526	54,288	5,351	62,424
	6041	Utility Benefit: (380*12)*FTE(1)	6,685	2,929	9,120	1,730	4,560
		Benefits & Taxes	159,518	83,795	168,404	28,376	180,380
		Total Personnel	530,309	274,948	552,665	130,825	592,371

Administration

100-51		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Budget
Personnel						
6010	Salaries, Benefits & Taxes	471,658	257,244	496,377	125,393	529,947
	Overtime	8,402	1,178	2,000	81	-
6040	Employee Group Health	50,249	16,526	54,288	5,351	62,424
Total Personnel		530,309	274,948	552,665	130,825	592,371
Materials, Supplies & Services						
6002	Relocation Expenses	10,000	14,995	15,000	-	-
6003	Recruitment Costs	10,000	10,259	20,000	6,449	-
6044	Community Center Employee Membership	40,000	-	40,000	40,000	40,000
6060	Travel/Training	5,000	9,982	10,000	7,235	20,000
6100	Supplies	8,000	6,562	7,500	2,452	7,000
6150	Gasoline/Diesel/Oil					2,000
6153	Heating Fuel	20,000	36,690	25,000	16,163	32,000
6155	Water/Sewer/Garb	12,000	15,263	13,100	13,275	13,100
6160	Electricity	15,000	21,137	24,150	10,110	24,150
6170	Telephone	20,000	8,240	7,500	2,371	11,254
6171	Staff Cellular Phones	1,000	1,823	2,500	920	1,197
6179	IT (ICR)					37,588
6200	Minor Equipment	4,000	704	1,000	-	-
6230	Vehicle Maint/Repair (ISF) 570-43-4651	2,189	2,189	1,111	1,522	2,265
6320	Other Professional Fees	20,000	21,416	38,000	200	
6325	Consulting Fees	59,250	18,244	20,000	19,898	20,000
6333	Janitorial	20,000	14,564	15,000	9,740	15,000
6335	Other Purchased Services	30,000	109,330	34,000	34,393	92,500
6400	Insurance	17,000	19,792	21,000	9,321	33,236
6401	Insurance-Ded Exp & other	7,000	-	10,000	-	10,000
6430	Allowance Special Events	15,050	13,929	20,000	10,032	20,000
6500	Drug Testing/Background Checks	9,500	5,315	10,000	3,415	
6502	Advertising	5,000	-	2,500	1,637	
6503	Dues/Subscriptions	1,000	1,768	2,000	-	2,000
6506	Postage	1,000	140	1,000	417	1,000
6539	Miscellaneous Expenses	1,000	809	1,500	(176)	1,500
Total MS&S		332,989	333,151	341,861	209,432	385,789
Total Operating Expenditures		863,298	608,099	894,526	340,257	978,160

City Clerk's Office Personnel

100-52			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MII	12010	City Clerk			131,406		104,710
MI	12502	Deputy City Clerk			84,599		
R3	12001	Administrative Asst (12 hrs/week @ \$24.81)	-	-	-	-	18,000
	6000	Wages	202,462	211,614	216,005	111,982	104,710
		Merit Increase		-	5,334		2,618
		Other Wages	-	-	5,334	-	2,618
		Total Wages	202,462	211,614	221,339	111,982	107,328
	6022	Holiday Pay	308	308	-	-	-
	6023	Leave Cashout: (TW*5%) of FTE(1)	5,984	6,164	11,067	6,318	5,366
	6030	Soc Sec Exp 6.2% of non-PERS					1,116
	6031	Medicare: 1.45% of TW	2,972	3,112	3,209	1,847	1,556
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	1,420	193	1,031
	6033	Workers' Comp: (TW/100)*.2165	319	196	572	94	232
	6034	PERS: 22% of Eligible Wages	44,609	46,623	48,695	22,247	23,612
	6040	Employee Group Benefits: (1734*12)*FTE(1)	45,548	50,993	36,192	22,352	20,808
	6041	Utility Benefit: (380*12)*FTE(1)	8,066	8,703	9,120	5,039	4,560
		Benefits & taxes	107,806	116,099	110,275	58,090	58,282
		Total Personnel	310,268	327,713	331,614	170,072	165,609

City Clerk's Office

100-52		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
6040	Salaries, Benefits & Taxes	264,720	276,720	295,422	147,720	144,801
	Employee Group Health	45,548	50,993	36,192	22,352	20,808
	Total personnel	310,268	327,713	331,614	170,072	165,609
Marterials, Supplies & Services						
6060	Travel/Training-Council	24,451	13,260	19,000	10,280	21,200
6061	Training/Travel-Clerk	2,382	12,333	9,300	2,364	4,800
6100	Supplies-Clerk	1,230	684	500	603	500
6101	Supplies-Council	35	-	500	213	600
6170	Telephone	-	-	-	-	-
6171	Staff Cellular Phones	1,174	1,194	1,750	602	598
6179	IT (ICR)					37,588
6200	Minor Equipment	19,230	-	-	-	-
6321	Legal Fees	322	-	5,000	-	7,000
6335	Other Purchase Services	33,899	52,591	29,520	31,968	34,270
6400	Insurance	2,939	(700)	-	-	4,004
6430	Allowance for Special Events	535	-	600	-	600
6502	Advertising	-	-	-	-	2,000
6503	Dues/Subscriptions	8,080	1,774	7,700	7,208	7,195
6505	Election Expenses	22,750	17,382	18,900	7,718	17,450
6507	Donations & Awards	682	-	800	757	800
6539	Miscellaneous Expenses	490	-	-	-	-
6711	Admin Overhead - IT Services	22,919	29,097	33,118	17,327	
	Total MS&S	141,118	127,615	(102,463)	79,040	138,605
	Total Operating Expenditures	451,386	455,328	229,151	249,112	304,215

Finance Department Personnel

100-53			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Budget
Personnel							
MIII	13010	Finance Director			115,580		124,892
MII	13015	Deputy Finance Director			110,000		115,016
R6	13101	General Ledger Accountant			83,867		85,544
R4	13201	Accounting Specialist II			83,379		63,060
R3	13301	Accounting Specialist I			71,689		60,020
R3	13302	Accounting Specialist I			61,823		58,559
R3	13303	Accounting Specialist I			53,560		32,315
R2	13401	Acct Clerk (Front Desk/Utility Billing) 25%/75%			12,402		12,900
		Sasonal Hires					6,400
	6000	Wages	565,607	300,536	592,300	211,641	558,706
		Merit Increase		-	7,334	-	13,968
	6010	Overtime	26,929	24,644	21,000	5,144	10,000
		Other Wages	26,929	24,644	28,334	5,144	23,968
		Total Wages	592,536	325,180	620,634	216,785	582,673
	6022	Holiday Pay	15,736	12,117	-	-	-
	6023	Leave Cashout: (BW*2%) of FTE(7.25)	46,976	7,948	11,846	3,251	11,174
	6030	Soc Sec Exp 6.2% of non-PERS	676	-	-	-	-
	6031	Medicare: 1.45% of TW	9,708	5,152	8,999	3,337	8,449
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	4,888	5,149	563	5,149
	6033	Workers' Compensation: (TW/100)*0.2165	1,215	430	1,603	267	1,261
	6034	PERS: 22% of Eligible Wages	135,684	73,911	136,539	47,693	128,188
	6040	Employee Group Benefits: (1734*12)*FTE(7.25)	119,358	62,889	131,196	38,058	150,858
	6041	Utility Benefit: (380*12)*FTE(7.25)	21,574	17,990	33,060	11,223	33,060
		Benefits & Taxes	350,927	185,325	328,393	104,392	338,140
		Total Personnel	943,463	510,505	949,027	321,177	920,813

Finance Department

100-53		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
6010	Salaries, Benefits & Taxes	797,176	422,972	796,831	277,975	759,955
	Overtime	26,929	24,644	21,000	5,144	10,000
6040	Employee Group Health	119,358	62,889	131,196	38,058	150,858
Total Personnel		943,463	510,505	949,027	321,177	920,813
Materials, Supplies & Services						
6060	Training/Travel	15,575	19,496	20,000	2,391	20,000
6100	Supplies	15,532	11,729	16,000	4,146	10,000
6150	Gasoline/Diesel/Oil	1,055	411	1,200	209	1,200
6170	Telephone	89	117	100	33	100
6171	Staff Cellular Phones	1,817	1,188	1,750	598	-
6179	IT (ICR)					37,588
6200	Minor Equipment	17,106	2,887	8,000	1,168	8,000
6230	Vehicle Maint/Repair (ISF)	1,426	1,882	2,215	864	2,265
6310	Admin Outsources Services (Support)	76,473	8,226	90,000	-	110,000
6311	Auditing Expense	52,053	85,752	205,500	40,516	205,500
6331	Hardware/Software Support	10,457	20,510	32,904	21,619	32,904
6335	Other Professional Fees	262,092	601,857	250,000	196,843	125,000
6400	Insurance	6,492	6,978	7,100	3,152	21,740
6502	Advertising	135	-	2,500	-	2,500
6503	Dues & Subscriptions	1,769	2,640	5,000	414	5,000
6506	Postage	767	5,750	1,000	58	1,000
6530	Finance Charges/Penalties	159	2,488	300	721	300
6531	Bank Charges	51,598	54,128	52,500	30,228	52,500
6533	IRS Penalties & Interest	899	-	2,000	-	2,000
6539	Miscellaneous Expenses	2,385	580	4,000	2,828	4,000
Total MS&S		517,879	826,619	702,069	305,788	641,596
Total Operating Expenditures		1,461,342	1,337,124	1,651,096	626,965	1,562,408

Planning Department Personnel

100-54			FY23 Actuals	FY24 Budget	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MII R2	14010	City Planner			92,550	-	94,399
	14101	Planning Clerk			64,722	-	67,708
	6000	Wages	71,940	108,637	157,272	78,321	162,107
		Merit Increase	-	-	1,294	-	4,053
	6010	Overtime	-	-	-	206	-
		Other Wages	-	-	1,294	206	4,053
		Total Wages	71,940	108,637	158,566	78,527	166,160
	6022	Holiday Pay	2,596	3,347	-	-	-
	6023	Leave Cashout: (BW*2%) of FTE(2)	20,182	-	6,343	-	3,323
	6031	Medicare: 1.45%*TW	1,329	1,685	2,299	1,186	2,409
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	2,822	141	1,420
	6033	Workers' Compensation: (TW/100)*.2165	279	119	206	68	360
	6034	PERS: 22% of Eligible Wages	16,670	24,637	34,885	17,276	36,555
	6040	Employee Group Benefits: (1734*12)*FTE(2)	17,584	22,173	36,192	23,417	41,616
	6041	Utility Benefit: (380*12)*FTE (2)	2,104	3,611	9,120	4,530	9,120
Benefits & Taxes			60,744	55,572	91,867	46,618	94,804
Total Personnel			132,684	164,209	250,434	125,145	260,963

Planning Department

100-54		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
6010	Salaries, Benefits & Taxes	115,100	142,036	214,242	101,522	219,347
	Overtime	-	-	-	206	-
6040	Employee Group Health	17,584	22,173	36,192	23,417	41,616
	Total personnel	132,684	164,209	250,434	125,145	260,963
Marterials, Supplies & Services						
6061	Travel/Training	-	2,095	15,000	-	10,000
6100	Supplies	2,687	491	4,500	342	4,200
6103	Wearing Apparel	271	288	400	-	
6150	Gasoline/Diesel/Oil	387	1,495	1,500	807	2,000
6153	Heating Fuel	5,651		3,402	-	3,402
6155	Water/Sewer/Garbage	169	-	760	-	760
6160	Electricity	498	-	3,930	-	3,930
6170	Telephone	40	47	50	13	-
6171	Staff Cellular Phones	587	597	750	299	598
6179	IT (ICR)					37,588
6200	Minor Equipment	10	-	1,000	-	
6230	Vehicle Maint/Repairs (ISF)	-	1,142	100-54-6230	643	1,698
6231	Vehicle Parts & Tools	496	778	1,000	99	1,000
6320	Other Professional Services	89,426	60,559	50,000	10,838	40,000
6330	Other Professional Fees	7,540	120	-	-	-
6331	Hardware/Software Support	2,539	2,792	-	-	-
6400	Insurance	3,442	(820)	-	-	7,061
6502	Advertising	1,416	143	3,000	-	3,000
6503	Dues & Subscriptions		-	1,000	2,954	1,000
6539	Miscellaneous Expenses	790	-	5,000	300	3,500
6711	Admin Overhead-IT SVCS	22,919	29,097	33,118	17,327	
	Total MS&S	140,212	98,824	124,410	33,622	119,737
	Total Operating Expenditures	272,896	263,033	374,844	158,767	380,701
6890	Capital Expenditures	35,516	60,327		-	
9694	Comprehensive Plan	60,678	5,724	26,771	2,869	
		96,194	66,051	26,771	2,869	-
	Total	369,090	329,084	401,615	161,636	380,701

Information Technology

100-55		FY23 Actuals	FY24 Actuals	FY25 budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	242,310	206,970	255,868	-	-
6010	Overtime	3,334	7,719	10,000	-	-
6040	Employee Group Health	30,290	34,769	36,192	-	-
	Total Personnel	275,934	249,458	302,060	-	-
6100	Supplies	6,994	1,088	7,000	87	
6150	Gasoline/Diesel/Oil	3,405	3,000	4,000	330	
6171	Staff Cellular Phones	3,097	2,079	45,000	1,057	-
6179	Connectivity Services	465,281	313,784	350,000	163,545	339,526
6200	Minor Equipment	16,184	20,733	30,000	-	
6210	Equipment Rental	114,534	140,588	220,000	66,299	256,487
6230	Vehicle Maint/Repairs (ISF)	1,344	2,284	3,322	1,266	
6231	Vehicle Parts & Tools	2,067	1,998	3,000	2,798	
6320	Other Professional Fees	88,790	112,328	85,000	32,090	268,500
6331	Hardware/Software Support	79,208	84,188	115,000	111,297	
6335	Other Purchased Services	13,658	7,835	10,000	2,093	
6400	Insurance	2,687	10,128	8,969	3,981	
6539	Miscellaneous Expenses	3,719	930	2,000	430	
6700	Indirect Cost Recovery	(666,254)	(582,886)	(746,489)	(373,232)	(864,513)
6890	Capital Expenditures	209,721	209,744	100,000	-	-
9694	Server Room Air Conditioner	-	1,937	-	-	-
	Total MS&S	620,369	579,216	538,862	12,041	-
	Total Operating Expenditures	620,369	579,216	538,862	12,041	-

City Attorney

100-56			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII	30010	City Attorney	144,347	150,711	157,813	76,722	158,048
	6000	Wages	144,347	150,711	157,813	76,722	158,048
		Merit Increase	-	-		-	3,951
		Other Wages	-	-	-	-	3,951
		Total Wages	144,347	150,711	157,813	76,722	161,999
	6023	Leave Cashout: (TW*2%) of FTE(1)	-	-	3,156	-	3,161
	6031	Medicare: 1.45% of TW	2,077	2,170	2,288	1,105	2,292
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	2,809	138	710
	6033	Workers' Comp: (TW/100)*.2165	247	134	103	67	342
	6034	PERS: 22% of Eligible Wages	31,749	33,156	34,719	16,879	35,640
	6040	Employee Group Benefit: (1734*12)*1	34,117	24,141	18,096	14,909	20,808
	6041	Utility Benefit: (380*12)*FTE ()	-	-	-	-	-
Benefits & Taxes			68,190	59,601	61,172	33,098	62,953
Total Personnel			212,537	210,312	218,985	109,820	224,952

City Attorney Office

100-56		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
6040	Salaries, Benefits & Taxes	178,420	186,171	200,889	94,911	204,144
	Employee Group Health	34,117	24,141	18,096	14,909	20,808
	Total personnel	212,537	210,312	218,985	109,820	224,952
Materials, Supplies & Services						
6060	Training/Travel	8,353	5,464	12,000	3,389	12,000
6100	Supplies	356	52	300	-	
6171	Staff Cellular Phones	587	646	800	299	598
6179	IT (ICR)					37,588
6320	Other Professional Fees	35,134	10,688	20,000	-	
6321	Legal Fees	-	10,059	15,000	916	15,000
6335	Other Purchased Services	9,873	7,503	7,000	3,379	30,000
6400	Insurance	2,156	2,368	2,400	1,065	6,044
6410	Rents & Leases	8,444	1,478	-	-	
6503	Dues & Subscriptions	2,041	872	1,000	710	1,000
6539	Miscellaneous Expense	24	128	1,200	11	1,200
Total MS&S		66,968	39,258	59,700	9,769	103,430
Total operating expenditures		279,505	249,570	278,685	119,589	328,382

Fire Department Personnel

100-60			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MII		Fire Chief			126,193	-	-
PS6	16101	Fire Captain			82,763	-	86,106
PS4	16201	Lieutenant			74,192	-	75,668
PS4	16202	Lieutenant			84,418	-	77,556
PS2	16203	Lieutenant			76,038	-	75,668
PS2	16301	Firefighter/EMT			59,171	-	59,171
PS2	16302	Firefighter/EMT			57,729	-	57,729
PS2	16303	Firefighter/EMT			55,224	-	55,224
PS2	16304	Firefighter/EMT			55,224	-	55,224
PS2	16305	Firefighter/EMT			55,224	-	55,224
PS2	16306	Firefighter/EMT			55,224	-	55,224
R2	16001	Administrative Assistant			58,662	-	52,896
	6000	Wages	651,552	565,492	840,062	304,839	705,690
		Merit Increase	-	-	16,801	-	14,114
	6010	FLSA Overtime	102,807	165,115	150,000	64,803	150,000
	6011	Call-Back Overtime	51,955	59,021	75,000	29,117	75,000
	6022	Holiday Pay	40,750	31,062	-	-	-
	9649	Volunteer Stipend	1,715	10,644	10,000	12,645	25,000
		Other Wages	197,227	265,842	251,801	106,565	264,114
		Total Wages	848,779	831,334	1,091,863	411,404	969,804
	6023	Leave Cashout: (BW*6%) of FTE(11)	61,445	27,234	60,484	17,772	42,341
	6030	Soc Sec Exp 6.2% of non-PERS	2,275	660	620	400	1,550
	6031	Medicare: 1.45% of TW	13,564	12,708	15,832	6,450	14,062
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	8,523	834	7,812
	6033	Workers' Compensation: (TW/100)*3.7735	28,974	18,065	28,198	8,359	36,596
	6034	PERS: 22% of Eligible Wages	188,060	175,746	227,514.00	90,842	207,857
	6040	Employee Group Benefits: (1734*12)*FTE(11)	164,025	104,404	217,152	49,439	228,888
	6041	Utility Benefit: (380*12)*FTE(11)	30,761	44,424	54,720	19,609	50,160
		Benefits & Taxes	489,104	383,241	613,043	193,705	589,266
		Total Personnel	1,337,883	1,214,575	1,704,907	605,109	1,559,070

Fire Department						
100-60		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
6010	Salaries, Benefits & Taxes	1,019,096	886,035	1,262,755	461,750	1,105,182
	Overtime	154,762	224,136	225,000	93,920	225,000
6040	Employee Group Health	164,025	104,404	217,152	49,439	228,888
Total personnel		1,337,883	1,214,575	1,704,907	605,109	1,559,070
Materials, Supplies & Services						
6060	Travel/Training	25,392	31,702	59,800	12,358	59,800
6100	Supplies	26,596	70,932	27,400	12,478	27,400
6103	Wearing Apparel	27,590	5,935	20,800	8,124	20,800
6150	Gasoline/Diesel/Oil	17,190	22,366	16,400	12,967	26,000
6153	Heating Fuel	32,362	36,931	40,000	16,973	40,000
6155	Water/Sewer/Garbage	-	11,824	11,600	10,811	22,000
6160	Electricity	20,285	20,271	25,300	9,410	20,000
6170	Telephone	3,046	3,394	2,400	975	2,932
6171	Staff Cellular Phones	2,696	2,740	4,000	1,371	2,992
6179	IT (ICR)					37,588
6200	Minor Equipment	41,293	15,607	23,700	8,269	15,000
6230	Vehicle Maint/Repair (ISF)	11,869	15,591	19,933	7,597	20,382
6231	Vehicle Parts & Tools	34,201	35,500	32,000	17,661	35,000
6240	Property Maint	1,516	6,920	30,000	2,304	20,000
6335	Other Purchased Services	30,908	43,552	31,000	3,968	31,000
6400	Insurance	97,789	106,366	108,000	47,939	86,940
6502	Advertising	1,553	2,863	5,000	375	500
6503	Dues/Subscriptions	11,885	4,888	15,200	4,525	15,200
6534	Collection/ Ambulance Billing	17,996	27,734	31,200	37,543	31,200
6537	Fire Prevention Program	4,755	10,357	7,500	7,426	7,500
6539	Miscellaneous Expenses	868	1,882	1,500	2,292	1,500
6660	XFER TO F-58 FLEET REPLACEMENT	85,343	169,807	68,128	68,128	80,000
Total MS&S		495,133	647,162	580,861	293,494	603,733
Total Operating Expenditures		1,833,016	1,861,737	2,285,768	898,603	2,162,803

Police Department Personnel

100-61			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
Personnel							
MIII	17010	Director of Public Safety (90%)			104,022		131,733
MII	17015	Deputy Director of Public Safety			122,905		107,328
PS6	17101	Police Lieutenant			129,121		127,251
PS5	17201	Police Officer IV (Sgt)			78,297		94,962
PS5	17202	Police Officer IV (Sgt)			95,398		90,203
PS5	17203	Police Officer IV (Sgt)			76,648		79,726
PS4	17301	Police Officer III (Corporal)			94,984		99,288
PS3	17401	Police Officer II (Investigator)			77,714		81,261
PS3	17402	Police Officer II (Investigator)			85,798		97,540
PS3	17403	Police Officer II			75,826		71,807
PS3	17404	Police Officer II			79,666		85,363
PS3	17405	Police Officer II			83,697		77,328
PS3	17406	Police Officer II			79,666		77,320
PS3	17407	Police Officer II			81,660		69,595
PS3	17408	Police Officer II			85,798		83,289
PS3	17409	Police Officer II			85,798		77,323
PS3	17410	Police Officer II			81,660		85,363
PS3	17411	Police Officer II			93,016		101,137
PS4	17412	Police Officer II			75,826		63,177
R3	17001	Administrative Assistant II			50,600		55,723
R3	17501	Community Service Officer			54,631		55,724
R3	17502	Community Service Officer			56,010		58,559
R3	17601	Evidence Custodian			53,560		64,632
R4	17701	Dispatch Supervisor			89,786		71,543
R3	17801	Public Safety Dispatcher I			56,010		53,144
R3	17802	Public Safety Dispatcher I			79,136		82,731
R3	17803	Public Safety Dispatcher I			58,832		58,541
R3	17804	Public Safety Dispatcher I			54,631		58,559
	6000	Wages	1,631,033	1,921,437	2,240,696	966,783	2,260,150
		Merit Increase	-	-	53,417	-	56,504
	6010	Shift Differential and Overtime	293,712	493,455	266,208	239,167	266,208
		Other Wages	293,712	493,455	319,625	239,167	322,712
		Total Wages	1,924,745	2,414,892	2,560,321	1,205,950	2,582,862
	6020	Vacation Pay	100	-	-	-	-
	6021	Sick Pay	100	-	-	-	-
	6022	Holiday Pay	75,991	108,549	-	-	-
	6023	Leave Cashout: (BW*6%) of FTE(27.9)	158,771	49,370	134,442	81,212	135,609
	6030	Soc Sec Exp 6.2% of non-PERS		1,282	-	955	-
	6031	Medicare: 1.45% of TW	31,792	37,706	37,125	18,840	37,451
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	(627)	45,574	3,878	19,815
	6033	Workers' Compensation: (TW/100)*2.459	57,258	27,721	66,141	14,132	63,513
	6034	PERS: 22% of Eligible Wages	461,445	546,393	563,271	260,105	568,230
	6040	Employee Group Benefits: (1734*12)*FTE (27.9)	324,072	316,949	504,878	175,784	580,543
	6041	Utility Benefit: (380*12)*FTE(27.9)	53,421	47,696	127,224	25,764	127,224
		Benefits & Taxes	1,162,950	1,135,039	1,478,654	580,670	1,532,385
		Total Personnel	3,087,695	3,549,931	4,038,975	1,786,620	4,115,247

Police Department

100-61		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
6010	Salaries, Benefits & Taxes	2,469,911	2,739,527	3,267,889	1,371,669	3,268,496
	Overtime	293,712	493,455	266,208	239,167	266,208
6040	Employee Group Health	324,072	316,949	504,878	175,784	580,543
	Total personnel	3,087,695	3,549,931	4,038,975	1,786,620	4,115,247
Materials, Supplies & Services						
6002	Relocation Expenses	7,083	11,768	10,000	-	10,000
6060	Travel/Training	70,887	64,839	80,000	34,310	80,000
6100	Supplies	29,152	25,123	32,000	20,237	32,000
6102	SART Exams	2,010	15,090	10,000	-	20,000
6103	Employee Wearing Apparel	12,851	35,334	25,000	1,638	32,400
6150	Gasoline/Diesel/Oil	52,609	73,903	45,000	28,941	60,000
6153	Heating Fuel	51,934	59,378	59,500	23,750	52,000
6155	Water/Sewer/Garbage	8,389	15,727	19,000	7,750	16,000
6160	Electricity	45,144	50,635	45,000	25,191	56,000
6170	Telephone	18,745	33,275	28,000	11,733	17,129
6171	Staff Cellular Phones	17,615	15,310	20,000	7,408	11,366
6179	IT (ICR)					37,588
6200	Minor Equipment	12,077	13,958	30,000	7,505	25,000
6230	Vehicle Maint/Repair (ISF)	-	23,326	22,812	9,756	23,326
6231	Vehicle Parts & Tools	21,949	51,587	35,000	12,236	35,000
6240	Property Maint	-	-	-	-	-
6335	Other Purchased Services	28,443	63,009	99,000	34,948	80,000
6400	Insurance	226,252	245,044	249,000	110,526	125,622
6401	Insurance-Ded Exp & Other	-	6,291	10,000	-	-

Public Works Administration

100-65			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
PERSONNEL:							
MIII R2	19010	Public Works Director 25%			20,897		35,547
	19001	Admin Assistant 25%			8,586	-	13,223
	6000	Wages	29,041	30,053	29,483	14,178	48,770
		Merit Increase	136		215	-	1,219
	6010	Overtime	-	42	-	7	-
		Other Wages	-	42	-	7	-
		Total Wages	29,041	30,095	29,483	14,185	48,770
	6022	Holiday Pay	80	58	-	-	-
	6023	Leave Cashout: (BW*3%) of FTE(.50)	7,220	-	172	-	975
	6031	Medicare: 1.45% of TW	472	381	428	284	707
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	525	27	868
	6033	Workers' Compensation: (TW/100)*.2165	52	22	76	13	106
	6034	PERS: 22% of Eligible Wages	6,488	6,603	6,486	3,113	10,729
	6040	Employee Group Benefits: (1734*12)*FTE(.50)	7,272	7,642	5,429	3,636	10,404
	6041	Utility Benefit: (380*12)*FTE(0.50)	481	1,200	1,368	372	2,280
		Benefits & Taxes	22,065	15,906	14,483	7,445	26,070
		Total Personnel	51,106	46,001	43,966	21,630	74,840

Public Works Administration

100-65		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	43,834	38,317	38,537	17,987	64,436
6010	Overtime	-	42	-	42	-
6040	Employee Group Health	7,272	7,642	5,429	3,755	10,404
	Total Personnel	51,106	46,001	43,966	21,784	74,840
Material, Supplies & Services						
6060	Travel/Training	1,563	7,320	10,000	3,058	10,000
6100	Supplies	2,972	1,158	4,000	1,502	4,000
6103	Wearing Apparel	-	640	-	-	-
6150	Gasoline/Diesel/Fuel	1,977	396	2,000	1,034	2,000
6153	Heating Fuel	7,042	50,380	9,000	-	9,000
6155	Water/Sewer/Garbage	3,148	1,068	500	-	500
6160	Electricity	804	885	1,725	-	1,725
6170	Telephone	40	47	50	13	1,617
6171	Staff Cellular Phones	1,174	1,195	1,500	748	598
6179	IT (ICR)					37,588
6200	Minor Equipment	10	-	-	-	-
6230	Vehicle Maint/Repair (ISF)	3,455	3,273	4,762	1,815	4,869
6231	Vehicle Parts & Tools	2,137	3,821	3,000	6,331	3,000
6232	Tires & Wheels	-	-	-	-	-
6335	Other Purchased Services	67,329	3,473	15,000	713	15,000
6400	Insurance	2,775	3,013	3,500	2,554	2,309
6503	Dues & Subscriptions	689	496	500	200	500
6539	Miscellaneous Expenses	951	1,901	3,000	-	3,000
	Total MSS	96,066	79,066	58,537	17,968	95,706
	Total Operating Expenditures	147,172	125,067	102,503	39,752	170,546

Streets & Roads

100-66			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
R4	20101	Streets & Roads - Foreman			109,335	-	113,758
R3	20201	Grader Operator			68,231	-	66,237
R3	20202	Grader Operator			73,492	-	76,823
R3	20203	Grader Operator			83,146	-	89,102
R3	20204	Operator/Driver			83,146	-	86,929
R3	21000	Driver (\$47,110 @ 25% S&R, 50% HR, 12.5% HW, 12.5% HS)			14,003	-	13,931
		Temporary Driver x 2 July1- October 31			36,400	-	63,000
	6000	Wages	311,592	407,425	467,753	204,433	509,780
		Merit Increase	-		10,784	-	11,170
	6010	Overtime	40,145	37,756	35,000	6,131	35,000
		Other Wages	40,145	37,756	45,784	6,131	46,170
		Total Wages	351,737	445,181	513,537	210,564	555,950
	6022	Holiday Pay	14,489	19,117	-	-	-
	6023	Leave Cashout: (BW*3%) of FTE(5.25)	43,406	12,425	12,941	5,741	13,403
	6030	Soc Sec Exp 6.2% of non-PERS	-	224		956	3,906
	6031	Medicare: 1.45% of TW	6,064	7,056	7,446	3,250	8,061
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	4,623	425	4,850
	6033	Workers' Compensation: (TW/100)*3.124	17,027	7,313	1,327	3,992	17,368
	6034	PERS: 22% of Eligible Wages	88,556	101,197	112,978	37,731	108,449
	6040	Employee Group Benefits: (1734*12)*FTE(5.25)	98,156	115,057	94,642	57,511	109,242
	6041	Utility Benefit: (380*12)*FTE(5.25)	14,646	21,463	23,849	10,644	23,940
		Benefits & Taxes	282,344	283,852	257,806	120,250	289,219
		Total Personnel	634,081	729,033	771,343	330,814	845,169

Streets & Roads						
100-66		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	495,780	576,220	641,700	267,172	700,927
502	Overtime	40,145	37,756	35,000	6,131	35,000
512	Employee Group Health	98,156	115,057	94,642	57,511	109,242
	Total Personnel	634,081	729,033	771,343	330,814	845,169
Materials, Supplies & Sevicees						
6100	Supplies	8,494	4,868	4,500	3,686	4,500
6103	Wearing Apparel	2,313	3,000	5,000	2,792	5,000
6111	Signs	2,472	4,903	4,500	1,816	6,000
6131	Street Maint Gravel	702,008	410,400	200,000	-	200,000
6132	Salt	86,630	-	-	-	30,000
6150	Gasoline/Diesel/Oil	108,453	124,636	100,000	65,084	100,000
6153	Heating Fuel (25% of City Shop ISF)+100% S&R Shop	15,147	31,255	16,250	24,736	62,500
6155	Water/Sewer/Garbage (25% of City Shop ISF)	2,686	2,937	6,492	3,157	6,750
6160	Electric (25% of City Shop ISF)	2,954	3,063	15,875	3,054	18,000
6161	Electric: Street Lights	56,109	59,840	80,500	30,545	68,816
6170	Telephone	20	23	50	7	-
6171	Staff Cellular Phones	1,454	1,195	2,500	598	598
6179	IT (ICR)					37,588
6200	Minor Equipment	7,168	8,197	10,000	452	10,000
6230	Vehicle Maint/Repair (ISF)	134,485	114,181	166,109	63,309	173,281
6231	Vehicle Parts & Tools	70,275	107,818	70,000	43,846	95,000
6232	Tires & Wheels	807	7,575	25,000	-	-
6240	Property Maintenance	4,174	-	-	-	-
6250	Street Light MT & Pole Repair	18,530	-	20,000	18,597	20,000
6335	Other Purchased Services	8,064	2,968	10,000	7,868	10,000
6400	Insurance	23,889	26,522	26,300	18,488	63,167
	Total MS&S	1,256,132	913,381	763,076	288,035	911,200
	Total Operating Expenditures	1,890,213	1,642,414	1,534,419	618,849	1,756,369
6892	Capital Equipment	1,257,632	2,162,228	1,123,056	448,568	
9694	Cat 4WD Extend a Hoe BKHOE	697,447	-		-	
9704	Dump Trucks	203,578	-		-	
9705	Caterpillar Attachments	126,500	-		-	
9706	Caterpillar Henje Hi Gate	4,912	-		-	
9707	Caterpillar Loader Snow Bucket	3,917	-		-	
9708	Bus Barn Improvements	65,124	2,483		9,261	
6894	Vehicle-2024 F250's FY25	-	-	-	131,790	
6897	FY25 Dust Control	-	-	-	488,661	
9693	Street Lights-Asha Courts	-	-	110,000	103,480	
9703	STIP Match Or Gravel for Roads	-	-	1,095,004	-	
9771	Ptarmigan St. Culvert Crossing	-	-	2,000,000	61,193	
	Cat D8: 8/1/24 - 8/1/28 - Annual			185,357	185,357	185,357
	Mack Water Truck 5/16/2019 - 5/16/25 - Annual	24,047	24,047	24,047		-
	Total	4,249,323	3,807,125	5,862,479	1,861,802	1,756,369

Property Maintenance						
100-70		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
Personnel						
R4	22101	Building Maintenance Foreman		65,133	-	68,103
R2	22102	Maintenance Worker		60,147	-	91,062
R2	22103	Maintenance Worker		54,631	-	64,437
R2	22104	Maintenance Worker		87,092	-	52,889
R2	22105	Maintenance Worker		54,483	-	52,889
	18901	Temp Maint Worker (800 hrs @18/hr)		14,400	-	14,400
	18902	Temp Maint Worker (800 hrs @18/hr)		14,400	-	14,400
	6000	Wages	266,645	300,914	350,286	152,739
		Merit Increase	-	-	8,037	-
	6010	Overtime	59,722	52,769	50,000	27,049
		Other Wages	59,722	52,769	58,037	27,049
		Total Wages	326,367	353,683	408,323	179,788
	6022	Holiday Pay	11,872	15,547	-	-
	6023	Leave Cashout: (BW*2%) of FTE(5)	40,945	8,012	7,006	426
	6030	Soc Sec Exp 6.2% of non-PERS	218	-	1,786	412
	6031	Medicare: 1.45% of TW	5,660	5,520	5,921	3,318
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	4,239	352
	6033	Workers' Compensation: (TW/100)*2.6136	10,006	3,850	10,548	2,221
	6034	PERS: 22% of Eligible Wages	80,946	81,148	89,831	38,089
	6040	Emp Group Ben: (1734*12)*FTE(5)	98,802	68,602	92,290	50,557
	6041	Utility Benefit: (380*12)*FTE(5)	30,378	35,855	23,256	14,936
		Benefits & Taxes	278,827	218,534	234,876	110,311
		Total Personnel	605,194	572,217	643,199	290,099

Property Maintenance						
100-70		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	446,670	450,846	500,909	212,493	504,424
6010	Overtime	59,722	52,769	50,000	27,049	50,000
6040	Employee Group Health	98,802	68,602	92,290	50,557	104,040
	Total Personnel	605,194	572,217	643,199	290,099	658,464
Materials, Supplies & Services						
6060	Travel/Training	-	-	8,000	-	8,000
6100	Supplies	2,531	2,513	5,000	3,189	29,000
6103	Wearing Apparel	1,252	436	5,000	54	5,000
6105	Cleanup Greenup Supplies	381	100	1,000	-	-
6106	Paint Supplies	709	-	2,000	102	-
6107	Electrical Supplies	2,870	662	5,000	1,956	-
6108	Plumbing Supplies	2,708	3,307	7,000	192	-
6110	Materials	5,338	1,114	5,000	687	-
6111	Boardwalk Repair Supplies	32	634	10,000	-	-
6142	Glycol Supplies	-	-	10,000	9,702	10,000
6150	Gasoline/Diesel/Oil	14,805	22,999	15,000	14,752	30,000
6153	Heating Fuel	76,050	74,693	25,000	7,991	25,000
6155	Water/Sewer/Garbage	2,150	2,006	8,000	-	8,000
6160	Electricity	12,004	13,528	13,340	5,515	13,340
6170	Telephone	26	149	50	7	-
6171	Staff Cellular Phones	1,120	1,140	1,700	571	1,197
6179	IT (ICR)					37,588
6200	Minor Equipment	8,175	5,340	8,000	6,854	8,000
6201	Boiler Expense	14,587	21,001	25,000	5,087	25,000
6230	Vehicle Maint. Repair (ISF)	5,608	4,719	6,866	2,617	7,020
6231	Vehicle Parts & Tools	2,730	2,595	5,000	3,827	5,000
6240	Wind Turbine Contract	14,400	-	11,000	7,200	14,400
6241	Parks Maintenance	1,675	11,570	45,000	1,400	55,000
6242	Boardwalk Lighting Project	34	-	343,339	-	-
6250	Carpentry Expense	1,506	256	5,000	2,351	-
6335	Other Purchased Services	20,054	8,746	15,000	13,807	56,000
6400	Insurance	12,950	14,083	14,300	6,347	17,314
6510	4th of July	130	53	1,000	53	1,000
6530	Finance Charges/Penalties	11	-		-	
6539	Miscellaneous Expenses	1,053	1,858	15,000	1,053	5,000
6700	Indirect Cost Recovery Allocation	(298,288)	(291,620)	(358,910)	(179,755)	(430,114)
	Total MS&S	(93,399)	(98,118)	256,685	(84,441)	(69,256)
	Total Operating Expenditures	511,795	474,099	899,884	205,658	589,208

Community Parks and Recreation

100-71			FY26 Budget
Personnel			
MII	18010	Community Parks and Recreation Director	117,892
R3	18001	Program Specialist	62,545
R3	18002	Program Specialist	55,723
	18101	Lifeguard PT	23,889
	18102	Lifeguard PT	23,889
		Lifeguard - 14 hours/week bucket	25,000
		Administrative Assistant- 14 hours/week bucket	25,000
		Program Specialist Seasonal	11,000
		Lifeguard Seasonal	11,000
	6000	Wages	308,938
		Merit Increase	5,904
	6010	Overtime	2,000
		Other Wages	7,904
		Total Wages	316,842
	6023	Leave Cashout: (TW*5%) of FTEs(3)	11,808
	6030	Soc Sec Exp 6.2% of non-PERS	4,464
	6031	Medicare: 1.45% of TW	4,594
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	4,263
	6033	Workers' Compensation: (TW/100)*2.5833	8,185
	6034	PERS: 22% of Eligible Wages	71,161
	6040	Employee Group Benefits: (1734*12)*FTE(3)	62,424
	6041	Utility Benefit: (380*12)*FTE (3)	13,680
		Benefits & Taxes	180,579
		Total Personnel	497,421

COMMUNITY PARKS & RECREATION

100-71		FY23 Actual	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
Personnel						
6010	Salaries, Benefits & Taxes					432,997
6040	Overtime					2,000
	Employee Group Health Benefits					62,424
Total Personnel						497,421
Materials, Supplies & Services						
6060	Travel/Training					14,000
6100	Supplies					80,000
6110	Building Maintenance					16,100
6150	Gasoline/Diesel/Oil				869	2,000
6153	Heating Fuel				162,336	210,000
6155	Water/Sewer/Garbage				39,358	80,000
6160	Electricity				53,681	115,000
6170	Telephone				511	-
6171	Staff Cellular Phones					1,197
6179	IT (ICR)					37,588
6200	Minor Equipment					6,000
6230	Vehicle Maint./Repair (ISF)					1,129
6335	Other Purchase Services					37,000
6400	Insurance				27,521	78,935
6430	Allowance for Special Events					2,000
6502	Advertising					2,000
6503	Dues/Subscriptions					1,000
Total MS&S						683,948
Total Operating Expenditures						1,181,369

Community Services

100-72		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
6155	Bethel Winter House	-		118,300	595	118,300
6171	Bethel Friends of Canines	102,000	115,000	115,000	115,000	115,000
6430	Community Action Grant 20% of Prior Year Alcohol tax	143,383	36,690	86,000	31,883	78,953
6431	UAF 4-H Contribution	224,000	112,000	112,000	112,000	
6509	Kusko Consortium Library Agreement	72,600	72,600	92,600	92,600	92,600
	K-300/Family Bereavement W/S Donations		-	5,000	-	5,000
Total Donations		541,983	336,290	528,900	352,078	409,853

In-Kind & Transfers

100-73		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
6643	Cash Transfer to Transit Bus	66,226	89,944	166,766	46,758	164,118
6647	Xfer out to Fleet Replacement Fund	-	-	80,000	-	80,000
6440	Community Service Patrol Program 270-50-6440	-	-	32,308	-	-
Total In-Kind Transfers		66,226	89,944	279,074	46,758	244,118

Special Revenue Funds

270 - Community Service Patrol

410 - Enhanced 911 System

Community Service Patrol Program

270-50			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
R3	28101	Community Service Patrol			54,631		58,543
R3	28102	Community Service Patrol			53,560		57,117
R3	28103	Community Service Patrol			54,631		55,723
	6000	Wages	82,377	84,365	162,822	71,378	171,383
		Shift differential @3.5% of base wages	-		5,699	-	5,998
		Merit Increase	-		4,071	-	4,285
	6010	Overtime	7,824	9,289	10,000	10,366	5,000
		Other Wages	7,824	9,289	19,769	10,366	15,283
		Total Wages	90,201	93,654	182,591	81,744	186,666
	6022	Holiday Pay	5,456	3,822		-	
	6023	Leave Cashout: (BW*5%) of FTE(3)	15,283	-	8,141	-	8,569
	6031	Medicare: 1.45% of TW	1,604	1,411	2,648	1,178	2,707
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	3,250	122	2,131
	6033	Workers' Comp: (TW/100)*2.459	4,490	1,458	4,717	1,046	4,590
	6034	PERS: 22% of Eligible Wages	23,849	20,953	40,170	17,984	41,067
	6040	Employee Group Benefits: (1734*12)*FTE(3)	23,485	15,069	54,288	9,120	62,424
	6041	Utility Benefit: (380*12)*FTE(3)	4,076	5,307	13,680	2,452	13,680
		Benefits & Taxes	78,243	48,020	126,894	31,902	135,167
		Total Personnel	168,444	141,674	309,485	113,646	321,833

Community Service Patrol Program

270-50		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	137,135	117,316	245,197	94,160	254,409
502	Overtime	7,824	9,289	10,000	10,366	5,000
512	Employee Group Health	23,485	15,069	54,288	9,120	62,424
Total Personnel		168,444	141,674	309,485	113,646	321,833
Materials, Services & Supplies						
6100	Supplies	405	-	4,000	746	4,000
6103	Wearing Apparel	-	-	1,800	-	1,800
6150	Gasoline/Diesel/Fuel	9,701	4,328	16,000	8,659	16,000
6153	Heating Fuel	(59)	-	100	-	100
6171	Staff Cellular Phones	-	1,345	800	897	800
6400	Insurance	3,261	3,545	3,600	1,598	7,435
6440	In-Kind Expenses/Grant Match from 100-73	-		32,308	-	
Total MS&S		13,308	9,218	58,608	11,900	30,135
Total Operating Expenditures		181,752	150,892	368,093	125,546	351,968

E-911 Services Fund Personnel

410-50			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII R3	17010	Police Chief 10% (90% GF)			13,077		14,637
	17805	Public Safety Dispatcher			59,119		53,114
	6000	Wages	56,021	16,632	72,196	7,000	67,751
		Merit Increase	-	-	-	-	1,694
	6010	Overtime	9,537	783	-	-	-
		Other Wages	9,537	783	-	-	1,694
		Total Wages	65,558	17,415	72,196	7,000	69,445
	6022	Holiday Pay	4,884	359	2,000	-	2,000
	6023	Leave Cashout: (BW*5%) of FTE(1.1)	6,368	634	3,610	-	3,388
	6031	Medicare: 1.45% of TW	1,204	272	1,047	101	1,007
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	1,285	23	971
	6033	Workers' Comp: (TW/100)*2.459	129	63	187	31	1,708
	6034	PERS: 22% of Eligible Wages	16,326	3,910	15,883	1,540	15,278
	6040	EmpGroup Ben: (1734*12)*FTE (1.1)	49,046	1,837	19,906	1,168	22,889
	6041	Utility Benefit: (380*12)*FTE(1.1)	3,772	2,832	5,016	48	5,016
		Benefits & Taxes	81,729	9,907	48,933	2,911	52,256
		Total Personnel	147,287	27,322	121,129	9,911	121,700

E-911 Services Fund						
410-50		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Revenue						
42-4428	Surcharge	139,619	151,326	148,000	74,510	148,000
Total Revenue		139,619	151,326	148,000	74,510	148,000
Personnel						
	Salaries, Benefits & Taxes excluding EGHB	88,704	24,702	101,223	8,743	98,812
6010	Overtime	9,537	783	-	-	-
6040	Employee Group Health Benefits (EHGB)	49,046	1,837	19,906	1,168	22,889
Total Personnel		147,287	27,322	121,129	9,911	121,700
Materials, Supplies & Services						
6335	Other Purchased Services	48,530	5,318	-	-	-
6400	Insurance	2,292	2,455	2,500	1,109	2,591
6410	Rents & Leases	17,400	31,866	13,000	4,302	13,000
Total MS&S		68,222	39,639	15,500	5,411	15,591
Total Expense		215,509	66,961		15,322	137,291
Net Operating Profit/(Loss)		(75,890)	84,365	11,371	59,188	10,709

**City of Bethel
Enterprise Funds**

500 - Solid Waste Enterprise Fund

510 - Water & Sewer Enterprise Fund

520 - Municipal Dock Enterprise Fund

530 - Leased Properties Enterprise Fund

560 - Bethel Transit System Enterprise Fund

SOLID WASTE SUMMARY

Enterprise Fund 500	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Revenue					
Total Revenue	1,243,726	1,341,036	1,275,495	735,619	1,471,238
Expense					
Hauled Refuse - 500-70	405,754	447,163	657,555	264,625	549,570
Landfill Operations - 500-71	601,109	459,552	660,515	265,208	698,422
Landfill Closure Costs	59,931		64,636	64,636	82,302
Total Operating Expense	1,066,794	1,006,863	1,318,071	594,469	1,247,992
Net Income (Loss)	176,932	334,173	(42,576)	141,150	223,246
Landfill Closure Costs	59,931		64,636		82,302
Previous Landfill Closure Fund Balance	1,284,629		1,344,560		1,409,196
Landfill Closure Fund Balance	1,344,560		1,409,196		1,491,498

SOLID WASTE REVENUE

Enterprise Fund 500		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Revenue						
44-4396	Commercial Garbage Pickup	766,357	749,740	800,000	431,378	862,756
44-4397	Landfill Dump Fee	135,940	258,185	125,000	157,944	315,888
44-4398	Residential Garbage Pickup	341,429	333,111	350,495	146,297	292,594
	Total Solid Waste Services	1,243,726	1,341,036	1,275,495	735,619	1,471,238
	Total Revenue	1,243,726	1,341,036	1,275,495	735,619	1,471,238

Hauled Refuse

Enterprise Fund 500-70			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MII	19010	Public Works Director @ 5%	-	6,664	6,966	-	7,109
R2	19001	Admin Asst @ 5%	-	2,540	2,862	-	2,645
R3	25201	Hauled Refuse Driver	-	94,184	103,765	-	107,957
		Temporary Worker	-	14,432	14,432	-	14,432
		Temporary Worker	-	14,432	14,432	-	14,432
	6000	Wages	98,144	132,252	142,457	70,484	146,575
		Merit Increase	-	3,140	2,666	-	2,943
	6010	Overtime	5,854	10,250	10,250	2,063	10,250
		Other Wages	5,854	13,390	12,916	2,063	13,193
		Total Wages	103,998	145,641	155,373	72,547	159,768
	6022	Holiday Pay	4,236	-	-	-	-
	6023	Leave Cashout: (BW*5%) of FTE(1.1)	23,400	7,282	5,864	-	5,886
	6030	Soc Sec Exp 6.2% of non-PERS	-	1,790	1,790	769	1,790
	6031	Medicare: 1.45% of TW	1,848	2,112	2,253	1,178	2,317
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	2,592	1,399	110	1,632
	6033	Workers' Compensation: (TW/100)*4.8252	12,553	3,762	4,014	3,340	7,709
	6034	PERS: 22% of Eligible Wages	26,295	32,041	34,182	10,323	28,799
	6040	Employee Group Benefits: (1734*12)*FTE(1.1)	14,979	27,971	19,906	8,950	22,889
	6041	Utility Benefit: (380*12)*FTE(1.1)	2,290	5,016	5,016	1,298	5,016
		Benefits & Taxes	85,601	82,566	74,423	25,968	76,037
		Total Personnel	189,599	228,207	229,796	98,515	235,805

Hauled Refuse						
Enterprise Fund 500-70		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	168,766	199,641	199,641	87,502	202,666
6010	Overtime	5,854	10,250	10,250	2,063	10,250
6040	Employee Group Health	14,979	19,906	19,906	8,950	22,889
Total Personnel		189,599	229,796	229,796	98,515	235,805
Materials, Supplies & Services						
6100	Supplies	709	1,000	1,000	1,297	1,000
6103	Wearing Apparel	462	1,000	1,000	110	1,000
6121	4 YD Dumpsters	57,072	60,000	60,000	59,748	60,000
6150	Gasoline/Diesel/Oil	17,564	14,000	14,000	18,788	40,000
6230	Vehicle Maint/Repair (ISF)	67,256	72,000	79,732	33,664	80,363
6231	Vehicle Parts & Tools	9,095	10,000	20,000	26,081	20,000
6232	Tires/Wheels/Chains	1,320	8,000	8,000	2,069	8,000
6335	Other Purchased Services	-	1,000	1,000	-	1,000
6400	Insurance	6,996	7,700	7,700	3,418	12,402
6710	Administration Overhead - (ICR)	55,681	42,667	235,327	20,935	90,000
	Total MS&S	216,155	217,367	427,759	166,110	313,765
	Total Operating Expenses	405,754	447,163	657,555	264,625	549,570

Landfill							
Enterprise Fund 500-71			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
Personnel							
MIII	19010	Public Works Director @ 5%			6,966	-	7,109
R2	19001	Admin Asst @ 5%			2,862	-	2,645
R4	23101	Landfill Manager			71,901	-	64,814
R3	23201	Landfill Operator			57,411	-	52,889
R3	20106	Driver (50% Landfill, 25% S&R, 12.5% HW, 12.5% HS)			28,005	-	27,862
	6000	Wages	148,838	121,569	167,145	68,210	155,319
		Merit Increase	-	-	4,004	-	3,883
	6010	Overtime	32,434	14,239	35,000	9,726	35,000
		Other Wages	32,434	14,239	39,004	9,726	38,883
		Total Wages	181,272	135,808	206,149	77,936	194,202
	6022	Holiday Pay	6,673	7,518	-	-	-
	6023	Leave Cashout: (BW*5%) of FTE(2.6)	46,842	542	20,823	-	7,766
	6030	Soc Sec Exp 6.2% of non-PERS	54	258	-	360	-
	6031	Medicare: 1.45% of TW	3,465	2,129	2,989	1,207	2,816
6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	1,847	235	2,782	
6033	Workers' Comp: (TW/100)*2.7373	9,244	4,971	5,325	2,447	5,316	
6034	PERS: 22% of Eligible Wages	45,643	30,333	45,353	15,864	42,724	
6040	Emp Group Benefits: (1734*12)*FTE(2.6)	30,423	16,927	47,050	4,990	54,101	
6041	Utility Ben: (380*12)*FTE(2.6)	6,990	6,222	11,856	3,761	11,856	
		Benefits & Taxes	149,334	68,900	135,243	28,864	127,361
		Total Personnel	330,606	204,708	341,392	106,800	321,563

Landfill Operations						
Enterprise Fund (500-71)		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	267,749	173,542	259,343	92,084	232,462
6010	Overtime	32,434	14,239	35,000	9,726	35,000
6040	Employee Group Health	30,423	16,927	47,050	4,990	54,101
	Total Personnel	330,606	204,708	341,392	106,800	321,563
Materials, Supplies & Services						
6060	Training/Travel	2,358	3,678	10,000	2,669	5,000
6100	Supplies(Includes Salt)	3,844	3,119	3,000	3,295	33,000
6103	Wearing Apparel	1,430	1,033	3,000	342	3,000
6132	Salt	27,029	-	30,000	30,244	-
6150	Gasoline/Diesel/Oil	23,508	31,982	15,000	3,397	15,000
6153	Heating Fuel	9,646	21,799	18,100	8,346	18,000
6160	Electricity	4,921	4,434	5,700	1,387	5,700
6171	Staff Cellular Phones	629	598	900	299	598
6179	IT(ISR)					37,588
6200	Minor Equipment	3,366	4,835	7,500	1,242	7,500
6230	Vehicle Maint/Repair (ISF)	68,189	60,896	88,592	33,765	90,585
6231	Vehicle Parts	20,117	22,015	20,000	24,994	20,000
6240	Property Maint (ISF)	24,857	25,073	29,909	14,980	17,676
6335	Other Purchased Services	3,303	9,125	4,000	-	4,000
6400	Insurance	4,765	5,108	5,200	2,308	15,211
6503	Dues and Subscriptions	4,000	4,245	10,000	-	10,000
6539	Miscellaneous Expense	-	50	4,000	38	4,000
6710	Administration Overhead - (ICR)	68,541	56,854	64,222	31,102	90,000
	Total MS&S	270,503	254,844	319,123	158,408	376,859
	Total Operating Expenses	601,109	459,552	660,515	265,208	698,422

Water & Sewer Utility Fund Summary

Enterprise Fund 510	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Operating Revenue	8,388,457	9,070,294	8,592,702	4,589,840	9,438,290
Operating Expenditures for Services:					
Hauled Water	3,174,718	2,546,057	2,321,951	954,220	2,191,891
Hauled Sewer	1,817,304	2,055,148	2,454,119	1,630,804	2,205,979
Piped Water	432,821	542,856	517,192	175,027	603,386
Piped Sewer	610,897	803,136	792,854	257,892	900,370
Water Treatment - Bethel Heights	729,453	861,721	904,814	420,105	1,028,527
Water Treatment - City Subdivision	1,010,681	848,372	839,175	466,121	1,090,373
Sewer Lagoon	122,692	253,154	200,280	72,222	251,217
Subtotal	7,938,368	7,910,444	8,030,385	4,047,774	8,271,742
Excess of Revenue Over Operating Expense	450,089	1,159,850	562,317	542,066	1,166,547
Less: Operating Expenses for Non-Services					
Utility Billing	131,316	354,336	364,844	140,548	449,290
Subtotal	131,316	354,336	364,844	140,548	449,290
Excess of Revenue over Operating & Non-Service Expense	299,585	805,514	197,473	384,191	717,257

*Note: Capital Exenditures and Capital Projects have been removed from the Operational Budget as well as their calculations from prior years

WATER & SEWER UTILITY FUND REVENUES

Enterprise Fund 510		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Revenue						
100-72	Cash Xfer from Community Serv 100-73		-		50	5,000
42-4384	Contract Water	14,024	9,742	14,783	9,864	20,320
42-4386	Metered Piped Water (Comm)	880,140	1,187,983	967,773	522,439	1,076,224
42-4387	Unmetered Piped Water (Res.)	958,864	963,577	961,395	500,425	1,030,876
42-4389	Pumphouse Water	26,316	34,271	24,406	17,536	36,124
42-4390	Trucked Water	3,174,718	3,298,474	3,338,369	1,507,793	3,106,054
	Total Water Services	5,054,062	5,494,047	5,306,726	2,558,107	5,274,597
43-4384	Contract Sewer & Lagoon Dump	29,833	45,712	14,474	30,369	62,560
43-4386	Metered Piped Sewer (Comm.)	525,448	702,026	583,123	306,341	631,062
43-4387	Unmetered Piped Sewer (Res.)	283,506	283,335	282,330	151,902	312,918
43-4390	Trucked Sewer (EVAC/HB)	1,817,304	1,937,065	1,888,920	1,188,794	2,448,916
	Total Sewer Services	2,656,091	2,968,138	2,768,847	1,677,406	3,455,456
45-4392	Water Subscription Fees	204,679	209,802	204,946	108,653	223,825
45-4393	Sewer Subscription Fees	217,379	219,859	216,015	116,238	239,450
45-4394	Reconnect Fees	-	-	3,000	-	3,090
45-4429	Senior Discounts	(55,134)	(57,585)	(52,000)	(30,614)	(53,560)
45-4430	NSF Fees/Credit Card Surcharge	85	360	-	(30)	(60)
45-4520	Utility Inspection Fee	-	(251)		-	-
45-4523	Utility Penalty & Interest	69,377	72,626	70,000	35,022	72,145
45-4590	Investment Income	75,760	124,830	50,000	62,583	125,166
49-4427	Ins Claim Recovery from PY	145,154				-
49-4439	Miscellaneous Income	20,381	20,000	20,000	48,832	97,664
49-4982	Utility Collections (New for FY24)	-	19,278	-	13,763	-
49-6532	Cash Over/Short	623	(810)	500	(120)	515
	Total Other Revenue	678,304	608,109	512,461	354,327	708,236
	Total Revenue	8,388,457	9,070,294	8,588,034	4,589,840	9,438,290

Utility Billing

Enterprise Fund 510-80			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
R3	13304	Acct Specialist I (Utility Billing)			54,632		57,116
R2	13401	Acct Clerk @ 75% w/ 25% to Finance			37,206		38,699
	6000	Wages	10,659	37,971	91,838	29,566	95,815
		Merit Increase	-	-	2,296	-	2,395
	6010	Overtime	18	465	3,000	346	3,000
		Other Wages	18	465	5,296	346	5,395
		Total Wages	10,677	38,436	97,134	29,912	101,210
	6022	Holiday Pay	253	1,949	-	-	-
	6023	Leave Cashout: (BW*5%) of FTEs (1.75)	-	-	4,592	-	4,791
	6031	Medicare: 1.45% of Total Wages	158	583	1,408	430	1,468
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	1,729	50	1,807
	6033	Workers' Comp: (TW/100)*.2165	207	99	2,509	41	219
	6034	PERS: 22% of Eligible Wages	2,405	8,744	21,369	6,557	22,266
	6040	Emp Group Ben: (1734*12)*FTE(1.75)	36	5,734	40,716	5,130	36,414
	6041	Utility Benefit: (380*12)*FTE(1.75)	421	2,842	10,260	2,623	7,980
		Benefits & Taxes	3,480	19,951	82,584	14,831	74,944
		Total Personnel	14,157	58,387	179,718	44,743	176,154

Utility Billing						
Enterprise Fund 510-80		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	14,103	52,188	136,002	39,267	136,740
6010	Overtime	18	465	3,000	346	3,000
6040	Employee Group Health	36	5,734	40,716	5,130	36,414
	Total Personnel	14,157	58,387	179,718	44,743	176,154
Materials, Supplies & Services						
6060	Travel/Training	-	-	4,500	-	4,500
6100	Supplies	719	-	3,500	402	3,500
6170	Telephone					80
6179	IT (ICR)					37,588
6200	Minor Equipment	-	-	4,000	-	4,000
6335	Outsourced Services Caselle Utility Billing	5,161	53,596	49,500	34,062	60,000
6400	Insurance	1,046	1,191	1,200	533	3,776
6506	Postage Nextrust Billflash	12,691	4,818	15,000	2,349	18,000
6531	Bank Charges	55,815	62,061	40,000	31,497	40,000
6539	Miscellaneous	-	18,647	500	10,589	500
6710	Administration Overhead - (ICR)	41,727	41,329	33,808	16,373	101,192
	Total MS&S	117,159	181,642	152,008	95,805	273,136
	Total Operating Expenses	131,316	240,029	331,726	140,548	449,290

Hauled Water

Enterprise Fund 510-81			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII	19010	Public Works Director @ 2.5%			6,966	-	3,555
R2	19001	Admin Asst @ 2.5%			2,862	-	1,322
R4	24101	Hauled Services Foreman (50% of base salary)			49,561	-	53,102
R2	24001	Administrative Assistant-Water/Sewer (50% of base salary)			33,192	-	34,700
R3	24201	Driver			63,372	-	58,559
R3	24202	Driver			53,560	-	63,060
R3	24203	Driver			53,560	-	55,723
R3	24204	Driver			53,560	-	55,723
R3	24205	Driver			53,560	-	55,723
R3	24206	Driver			53,560	-	55,723
R3	24207	Driver			53,560	-	55,723
R3	24208	Driver			53,560	-	55,723
R3	21000	Driver (\$47,110 @ 12.5% HW, 50% HR, 25% S&R, 12.5% HS)			7,001	-	5,889
	6000	Wages	419,814	527,175	537,874	280,496	554,525
		Merit Increase	-	-	13,447	-	13,863
	6010	Overtime	221,346	270,856	225,000	107,679	225,000
		Other Wages	221,346	270,856	238,447	107,679	238,863
		Total Wages	641,160	798,031	776,321	388,175	793,388
	6022	Holiday Pay	11,139	13,334	-	-	-
	6023	Leave Cashout: (BW*5%) of FTE(9.175)	25,852	1,921	26,545	-	27,726
	6030	Soc Sec Exp 6.2% of non-PERS	26,645	35,210	-	15,464	-
	6031	Medicare: 1.45% of Total Wages	9,738	11,446	11,257	6,098	11,504
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	(1,902)	2,447	9,450	3,431	11,453
	6033	Workers' Compensation: (TW/100)*1.9641	10,692	8,184	20,055	3,133	-
	6034	PERS: 22% of Eligible Wages	52,560	54,348	170,791	28,673	174,545
	6040	Employee Group Benefits: (1734*12)*FTE(9.175)	43,952	30,755	169,198	23,278	190,913
	6041	Utility Benefit: (380*12)*FTE (9.175)	3,046	5,050	42,636	1,632	41,838
		Benefits & Taxes	181,722	162,695	449,931	81,709	457,980
		Total Personnel	822,882	960,726	1,226,252	469,884	1,251,368

Hauled Water						
Enterprise Fund 510-81		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	557,584	659,115	832,054	338,927	835,455
6010	Overtime	221,346	270,856	225,000	107,679	225,000
6040	Employee Group Health	43,952	30,755	169,198	23,278	190,913
	Total	822,882	960,726	1,226,252	469,884	1,251,368
Materials, Supplies & Services						
6060	Travel/Training	4,640	-	10,000	-	-
6100	Supplies	12,388	20,862	15,000	2,792	15,000
6103	Wearing Apparel	11,661	13,692	15,000	1,350	15,000
6150	Gasoline/Diesel/Oil	141,621	154,186	110,000	89,488	150,000
6153	Heating Fuel (25% of City Shop ISF)	30,467	29,593	16,250	17,050	22,500
6155	Water/Sewer/Garbage (25% of City Shop ISF)	6,232	7,007	6,492	3,157	6,750
6160	Electric (25% of City Shop ISF)	13,982	15,192	15,875	6,295	18,000
6170	Telephone	20	42	50	13	-
6171	Staff Cellular Phones	7,446	1,195	6,500	592	598
6179	IT (ICR)					37,588
6200	Minor Equipment	5,436	646	5,000	603	5,000
6230	Vehicle Maint/Repair (ISF)	278,801	228,133	331,886	126,491	339,356
6231	Vehicle Parts & Tools	81,244	90,977	100,000	22,901	125,000
6232	Tires & Wheels	2,573	5,838	20,000	15,773	-
6240	Property Maint (ISF)	41,429	40,503	49,849	24,966	29,460
6332	Lab Tests	769	100	3,000	-	3,000
6335	Other Purchased Services	(15,519)	823	3,000	(1,000)	3,000
6400	Insurance	107,044	128,181	122,000	61,668	67,079
6539	Miscellaneous	41,212	13,623	2,000	482	2,000
6710	Administration Overhead - (ICR)	214,380	241,271	230,679	111,715	101,192
	Total MS&S	985,826	991,864	1,062,581	484,336	940,523
	Total Operating Expenses	1,808,708	1,952,590	2,288,833	954,220	2,191,891

Piped Water

Enterprise Fund 510-82			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII	19010	Public Works Director @ 20%			13,931	-	28,437
R2	19001	Admin Asst @ 20%			5,724	-	10,579
R4	25101	Utility Maintenance Foreman (30% of base salary)			17,353	-	18,059
R3	25401	Utility Maintenance Tech (45% of base salary)			22,770	-	25,079
R3	25402	Utility Maintenance Tech (45% of base salary)			22,770	-	26,352
R3	25403	Utility Maintenance Tech (45% of base salary)			22,324	-	25,079
R3	25404	Utility Maintenance Tech (45% of base salary)			22,324	-	25,079
		Temporary Maintenance Worker (5.1-9.1, 800 hrs @ 19/hr)			15,200	-	15,200
	6000	Wages	78,582	65,485	142,396	38,644	173,864
		Merit Increase	-	-	3,560	-	3,967
	6010	Overtime	44,664	30,671	35,000	15,368	35,000
	19001	Other Wages	44,664	30,671	38,560	15,368	38,967
	19001	Total Wages	123,246	96,156	180,956	54,012	212,831
	6022	Holiday Pay	2,074	1,459	-	-	-
	6023	Leave Cashout: (BW*5%) of FTE(2.5)	11,167	1,212	9,048	-	8,693
	6030	Soc Sec Exp 6.2% of non-PERS	2,258	937	942	-	942
	6031	Medicare: 1.45% of Total Wages	1,951	1,359	2,624	898	3,086
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	1,953	95	3,788
	6033	Workers' Compensation: (TW/100)*1.9641	3,431	822	4,675	667	4,180
	6034	PERS: 22% of Eligible Wages	20,712	18,090	39,810	11,877	43,479
	6040	Employee Group Benefits: (1734*12)*FTE(2.5)	52,244	45,395	49,764	19,355	52,020
	6041	Utility Benefit: (380*12)*FTE(2.5)	4,818	5,065	12,540	2,894	11,400
	19001	Benefits & Taxes	98,655	74,339	121,356	35,786	127,589
	19001	Total Personnel	221,901	170,495	302,312	89,798	340,419

Piped Water						
Enterprise Fund 510-82		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	124,993	94,429	217,548	55,075	253,399
6010	Overtime	44,664	30,671	35,000	15,368	35,000
6040	Employee Group Health	52,244	45,395	49,764	19,355	52,020
	Total	221,901	170,495	302,312	89,798	340,419
Materials, Supplies & Services						
6060	Travel/Training	-	-	8,000	600	8,000
6100	Supplies	2,509	5,186	5,000	1,716	5,000
6103	Wearing Apparel	-	-	5,000	710	5,000
6108	Plumbing Supplies	7,824	14,855	15,000	-	15,000
6150	Gasoline/Diesel/Oil	15,142	16,597	15,000	3,837	15,000
6153	Heating Fuel	50,895	61,945	48,400	21,434	48,400
6155	Water/Sewer/Garbage	2,317	2,687	2,200	1,286	2,200
6160	Electricity-Util Mt. Shop	8,185	7,695	8,200	2,250	8,200
6170	Telephone	40	28	50	7	-
6171	Staff Cellular Phones	2,550	2,571	2,200	1,286	1,197
6179	IT (ICR)					37,588
6200	Minor Equipment	-	3,692	-	51	-
6230	Vehicle Maint/Repair (ISF)	2,688	2,207	3,211	1,224	3,284
6231	Vehicle Parts & Tools	2,598	3,053	1,500	2,363	1,500
6232	Tires & Wheels	-	835	500	-	500
6332	Lab Tests	812	1,195	500	-	500
6335	Other Purchased Services	733	4,955	1,500	-	1,500
6400	Insurance	7,368	7,970	8,100	3,595	8,376
6401	Insurance-Ded Exp & Other	-	-	530	-	530
6710	Administration Overhead - (ICR)	80,170	57,688	56,870	27,542	101,192
	Total MS&S	210,920	242,213	214,879	85,229	262,966
	Total Operating Expenses	432,821	412,708	517,191	175,027	603,386

Bethel Heights Water Treatment

Enterprise Fund 510-83			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII	19010	Public Works Director @ 5%			6,966	-	7,109
R2	19001	Admin Asst @ 5%			2,862	-	2,645
R4	25101	Utility Maintenance Foreman (15% of base salary)			8,677	-	9,030
R2	25102	Water Treatment Operator - Bethel Heights			96,078	-	102,960
R2	25103	Water Treatment Operator (50% of base salary)			28,005	-	29,280
	6000	Wages	119,383	136,783	142,588	75,099	151,024
		Merit Increase	-		3,391	-	3,776
	6010	Overtime	37,364	42,425	37,000	18,858	37,000
		Other Wages	37,364	42,425	40,391	18,858	40,776
		Total Wages	156,747	179,208	182,979	93,957	191,800
	6022	Holiday Pay	4,321	4,975	-	-	-
	6023	Leave Cashout: (BW*5%) of FTEs(1.75)	30,300	2,548	18,648	-	7,551
	6030	Soc Sec Exp 6.2% of non-PERS	-	468	-	-	-
	6031	Medicare: 1.45% of Total Wages	4,130	1,386	2,653	524	2,781
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	1,538	157	2,292
	6033	Workers' Compensation: (TW/100)*1.9641	2,600	1,255	4,727	711	3,767
	6034	PERS: 22% of Eligible Wages	37,532	38,844	40,255	17,293	42,196
	6040	Emp Group Benefits: (1734*12)*FTE(1.75)	14,877	21,256	49,764	13,197	36,414
	6041	Utility Benefit: (380*12)*FTE(1.75)	9,575	13,067	12,540	6,640	7,980
		Benefits & Taxes	103,335	83,799	130,125	38,522	102,981
		Total Personnel	260,082	263,007	313,104	132,479	294,781

Bethel Heights Water Treatment Facility

Enterprise Fund 510-83		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	207,841	199,326	226,340	100,424	221,367
6010	Overtime	37,364	42,425	37,000	18,858	37,000
6040	Employee Group Health	14,877	21,256	49,764	13,197	36,414
Total Personnel		260,082	263,007	313,104	132,479	294,781
Materials, Supplies & Services						
6060	Training/Travel	300	-	5,000	150	5,000
6100	Supplies	1,331	1,447	4,000	1,560	4,000
6103	Wearing Apparel	-	237	1,500	333	1,500
6108	Plumbing Supplies	1,785	2,232	5,000	57	
6140	Chemicals	18,507	50,649	125,000	86,796	125,000
6150	Gasoline/Diesel/Oil	1,058	236	2,000	129	
6153	Heating Fuel	218,056	245,593	207,800	88,041	190,000
6160	Electricity	106,006	117,748	130,525	57,207	130,525
6179	IT (ICR)					37,588
6200	Minor Equipment	14,060	78,718	45,000	11,521	50,000
6230	Vehicle Maint/Repair (ISF)	2,688	2,246	3,267	1,245	3,340
6240	Property Maint (ISF)					17,676
6332	Lab Tests	3,820	4,688	4,000	255	4,000
6335	Other Purchased Services	11,825	23,741	25,000	-	10,000
6400	Insurance	24,130	26,187	26,600	11,807	53,925
6710	Administration Overhead - (ICR)	65,805	57,362	58,900	28,525	101,192
Total MS&S		469,371	611,084	643,592	287,626	733,746
Total Operating Expenses		729,453	874,091	956,696	420,105	1,028,527

City-Sub Water Treatment

Enterprise Fund 510-84			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII	19010	Public Works Director 10%			6,966	-	14,219
R2	19001	Admin Asst @ 10%			2,862	-	5,289
R4	25101	Utility Maintenance Foreman @ 15%			8,677	-	9,030
R4	25201	Water Treatment Facilities Coordinator			87,601	-	91,582
R3	25303	Water Treatment Operator			49,608	-	57,127
R3	25302	Water Treatment Operator @ 50%			28,005	-	29,280
	6000	Wages	96,676	127,770	183,719	75,958	206,527
		Merit Increase	-		4,593	-	5,163
	6010	Overtime	42,865	127,550	45,000	42,217	45,000
		Other wages	42,865	127,550	49,593	42,217	50,163
		Total Wages	139,541	255,320	233,312	118,175	256,690
	6022	Holiday Pay	3,522	4,540	-	-	-
	6023	Leave Cashout: (BW*5%) of FTEs (2.85)	18332	2,548	8,838	-	10,326
	6030	Soc Sec Exp 6.2% of non-PERS	-	468	-	-	-
	6031	Medicare: 1.45% of TW	2,295	3,860	3,383	1,773	3,722
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	1,953	272	3,343
	6033	Workers' Compensation: (TW/100)*1.9641	3,266	1,165	6,027	916	5,042
	6034	PERS: 22% of Eligible Wages	32,764	55,499	51,329	25,886	56,472
	6040	Employee Group Benefits: (1734*12)*FTE(2.85)	17,177	28,701	49,764	18,544	59,303
	6041	Utility Benefit: (380*12)*FTE(2.85)	3,856	7,174	12,540	3,962	12,996
Benefits & Taxes			81,212	103,955	133,834	51,353	151,203
Total Personnel			220,753	359,275	367,146	169,528	407,893

City-Sub Water Treatment Facility

Enterprise Fund 510-84		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	160,711	203,024	272,382	108,767	303,591
6010	Overtime	42,865	127,550	45,000	42,217	45,000
6040	Employee Group Health	17,177	28,701	49,764	18,544	59,303
Total Personnel		220,753	359,275	367,146	169,528	407,893
Materials, Supplies & Services						
6060	Travel/Training	1,350	-	10,000	-	10,000
6100	Supplies	1,798	9	3,000	2,550	5,000
6103	Wearing Apparel	464	1,067	3,000	364	3,000
6108	Plumbing Supplies	2,649	51	3,000	23	
6140	Chemicals	47,344	99,009	125,000	92,730	125,000
6150	Gasoline/Diesel/Oil	1,605	4,589	1,500	2,710	5,500
6153	Heating Fuel	183,391	153,260	120,000	86,528	120,000
6160	Electricity	77,115	91,557	98,900	42,189	98,900
6171	Cell Phone	20	1,028	50	512	1,197
6179	IT (ICR)					37,588
6200	Minor Equipment	40,878	2,137	25,000	11,576	43,000
6230	Vehicle Maint/Repair (ISF)	3,201	3,045	4,430	1,688	4,529
6240	Property Maint (ISF)	149	-	-	-	29,460
6332	Lab Tests	12,883	18,164	15,000	9,491	20,000
6335	Other Purchased Services	308,889	55,648	15,000	5,460	15,000
6400	Insurance	15,025	16,230	16,500	7,324	62,614
6502	Advertising		-	500	-	500
6710	Administration Overhead - (ICR)	93,167	60,345	407,893	33,448	101,192
Total MS&S		789,928	506,139	848,773	296,593	682,480
Total Operating Expense		1,010,681	865,414	1,215,919	466,121	1,090,373

Hauled Sewer

Enterprise Fund 510-85			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
Personnel							
MIII	19010	Public Works Director @ 2.5%		-	9,699	-	3,555
R2	19001	Admin Asst @ 2.5%		-	2,862	-	1,322
R4	24101	Utility Foreman (50% of base salary)		-	49,561	-	53,102
R2	24001	Admin Asst - Water/Sewer (50% of base salary)		-	33,192	-	24,700
R3	24301	Driver		-	89,532	-	66,226
R3	24302	Driver		-	56,010	-	55,723
R3	24303	Driver		-	54,631	-	55,723
R3	24304	Driver		-	60,317	-	55,723
R3	24305	Driver		-	53,560	-	55,723
R3	24306	Driver		-	53,560	-	55,723
R3	24307	Driver		-	53,560	-	55,723
R3	24308	Driver		-	53,560	-	55,723
R3	24309	Driver		-	53,560	-	55,723
R3	21000	Driver (\$47,110 @ 50% HR, 25% S&R, 12.5% HW, 12.5% HS)		-	7,001	-	6,965
	6000	Wages	529,041	595,389	630,605	328,522	601,654
		Merit Increase	-	-	15,523	-	15,041
	6010	Overtime	191,891	232,713	200,000	101,049	200,000
		Other Wages	191,891	232,713	215,523	101,049	215,041
		Total Wages	720,932	828,102	846,128	429,571	816,695
	6022	Holiday Pay	17,912	19,650	-	-	-
	6023	Leave Cashout: (BW*5%) of FTEs (10.175)	59,996	1,921	31,530	-	30,083
	6030	Soc Sec Exp 6.2% of non-PERS	21,845	27,523	20,000	13,326	-
	6031	Medicare: 1.45% of Total Wages	11,617	12,170	12,269	6,205	11,842
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	545	-	3,433	7,753
	6033	Workers' Compensation: (TW/100)*2.2115	22,352	10,571	21,858	5,512	18,061
	6034	PERS: 22% of Eligible Wages	92,283	89,574	186,148	41,903	179,673
	6040	Employee Group Benefits: (1734*12)*FTE(10.175)	107,217	83,720	205,390	55,895	211,721
	6041	Utility Benefit: (380*12)*FTE(10.175)	12,307	2,238	51,756	958	46,398
		Benefits and Taxes	345,529	247,912	528,951	127,232	505,531
		Total Personnel	1,066,461	1,076,014	1,375,078	556,803	1,322,226

Hauled Sewer

Enterprise Fund 510-85		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	767,353	759,581	969,689	399,859	910,505
6000	Overtime	191,891	232,713	200,000	101,049	200,000
6010	Employee Group Health	107,217	83,720	205,390	55,895	211,721
	Total Personnel	1,066,461	1,076,014	1,375,078	556,803	1,322,226
Materials, Supplies & Services						
6060	Training/Travel	-	-	10,000	-	
6100	Supplies	8,453	10,308	15,000	8,847	15,000
6103	Wearing Apparel	9,974	5,836	15,000	8,144	15,000
6150	Gasoline/Diesel/Oil	127,304	162,840	110,000	97,173	110,000
6153	Heating Fuel (25% of City Shop ISF)	30,994	28,518	16,250	17,050	22,500
6155	Water/Sewer/Garbage (25% of City Shop ISF)	6,232	7,007	6,492	3,157	6,750
6160	Electricity (25% of City Shop ISF)	13,982	15,192	15,875	6,296	18,000
6171	Staff Cellular Phones	-	-	5,500	-	598
6179	IT (ICR)					37,588
6200	Minor Equipment	204	944	5,000	1,247	5,000
6230	Vehicle Maint/Repair (ISF)	282,385	224,555	326,681	124,508	334,034
6231	Vehicle Parts & Tools	57,809	97,665	100,000	38,139	125,000
6232	Tires & Wheels	1,675	2,867	20,000	17,008	-
6240	Property Maint (ICR)	41,511	40,503	49,849	24,966	17,676
6335	Other Purchased Services	(15,368)	(3,261)	3,000	(1,807)	3,000
6400	Insurance	79,702	114,824	86,600	46,496	70,415
6539	Miscellaneous	585	2,217	2,000	575	2,000
6710	Administration Overhead - (ICR)	244,478	175,308	258,676	125,273	101,192
	Total MS&S	889,920	885,323	1,045,923	1,074,001	883,752
	Total Operating Expense	1,956,381	1,961,337	2,421,001	1,630,804	2,205,979

Piped Sewer

Enterprise Fund 510-86			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII	19010	Public Works Director @ 15%		-	13,931	-	21,328
R2	19001	Admin Asst @ 15%		-	5,724	-	7,934
R4	25101	Utility Maintenance Foreman (30% of base salary)		-	17,353	-	18,059
R3	25401	Utility Maintenance Tech (45% of base salary)		-	22,770	-	25,079
R3	25403	Utility Maintenance Tech (45% of base salary)		-	22,770	-	26,352
R3	25403	Utility Maintenance Tech (45% of base salary)		-	22,324	-	25,079
R3	25403	Utility Maintenance Tech (45% of base salary)		-	22,324	-	25,079
		Temporary Maintenance Worker (800 hrs @ 19/hr)		-	15,200	-	28,000
	6000	Wages	57,250	58,417	142,396	35,929	176,910
		Merit Increase (Bargaining Unit only)	-	-	3,212	-	3,723
	6010	Overtime	23,038	30,671	35,000	15,368	35,000
		Other Wages	23,038	30,671	38,212	15,368	38,723
		Total Wages	80,288	89,088	180,608	51,297	215,633
	6022	Holiday Pay	2,074	1,459	-	-	-
	6023	Leave Cashout: (BW*5%) of FTE(2.40)	9,432	1,212	7,120	-	7,445
	6030	Soc Sec Exp 6.2% of non-PERS	-	937	942	-	1,736
	6031	Medicare: 1.45% of Total Wages	1,317	1,271	2,619	850	3,127
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	-	88	3,838
	6033	Workers' Compensation: (TW/100)*2.2115	3,437	821	4,666	665	4,769
	6034	PERS: 22% of Eligible Wages	19,275	16,540	39,734	11,280	41,279
	6040	Employee Group Benefits: (1734*12)*FTE(2.40)	39,561	12,239	49,764	18,562	49,939
	6041	Utility Benefit: (380*12)*FTE(2.40)	4,692	4,957	12,540	2,828	10,944
		Benefits & Taxes	79,788	39,436	117,384	34,273	123,078
		Total Personnel	160,076	128,524	297,992	85,570	338,710

Piped Sewer						
Enterprise Fund 510-86		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	97,477	85,614	213,228	51,640	253,771
6000	Overtime	23,038	30,671	35,000	15,368	35,000
6010	Employee Group Health	39,561	12,239	49,764	18,562	49,939
	Total Personnel	160,076	128,524	297,992	85,570	338,710
Materials, Supplies & Services						
6060	Travel/Training	-	-	5,000	-	-
6100	Supplies	1,054	5,870	3,000	32,315	3,000
6103	Wearing Apparel	629	5,266	4,000	2,006	4,000
6108	Plumbing Supplies	160	6,630	7,500	1,408	7,500
6150	Gasoline/Diesel/Oil	4,050	7,997	15,000	7,532	15,000
6153	Heating Fuel	55,110	51,924	60,000	21,831	60,000
6155	Water/Sewer/Garbage	2,317	2,687	2,200	1,287	2,200
6160	Electricity (Lift Stations & Mt. Bldg)	109,312	107,689	108,000	20,268	108,000
6171	Cell Phones					1,197
6179	IT (ICR)					37,588
6200	Minor Equipment	135,141	278,020	150,000	16,596	150,000
6230	Vehicle Maint/Repair (ISF)	2,759	2,740	3,987	1,520	4,076
6231	Vehicle Parts & Tools	1,475	4,199	1,500	1,883	1,500
6232	Tires & Wheels	-	2,140	500	-	500
6240	Prop Maint(ISF)					29,460
6335	Other Purchased Services	16,942	34,069	20,000	269	10,000
6400	Insurance	7,275	7,872	8,000	3,551	9,447
6410	Leased Property - Lift Station	14,369	15,805	17,000	17,381	17,000
6710	Administration Overhead - (ICR)	80,307	59,259	56,057	27,148	101,192
Total MS&S		450,821	625,049	494,862	172,322	561,660
Total Operating Expenditures		610,897	753,573	792,854	257,892	900,370

Sewer Lagoon

Enterprise Fund 510-87			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII	19010	Public Works Director @ 5%		-	27,863	-	7,109
R2	19001	Admin Asst @ 5%		-	11,448	-	2,645
R4	25101	Utility Maint Foreman @ 10% of BW		-	5,784	-	6,012
R3	25401	Utility Maint Worker @ 10% of BW		-	5,060	-	5,572
R3	25402	Utility Maint Worker @ 10% of BW		-	5,060	-	5,856
R3	25403	Utility Maint Worker @ 10% of BW		-	4,941	-	5,572
R3	25404	Utility Maint Worker @ 10% of BW		-	4,941	-	5,572
	6000	Wages	21,256	23,549	65,097	15,174	38,338
		Merit Increase	-	-	931	-	958
	6010	Overtime	5,281	7,323		4,312	6,250
		Other Wages	5,281	7,323	931	4,312	7,208
		Total Wages	26,537	30,872	66,028	19,486	45,546
	6022	Holiday Pay	556	407	-	-	-
	6023	Leave Cashout: (BW*5%) of FTE(.6)	3,777	269	3,301	-	2,300
	6030	Soc Sec Exp 6.2% of non-PERS	-	382	-	-	-
	6031	Medicare: 1.45% of TW	433	426	957	352	660
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	-	25	811
	6033	Workers' Comp: (TW/100)*2.2115	843	67	1,706	126	1,007
	6034	PERS: 22% of Eligible Wages	6,279	5,362	14,526	4,276	10,020
	6040	Emp Group Ben: (1734*12)*FTE(.6)	10,649	4,206	16,286	5,553	12,485
	6041	Utility Benefit: (380*12)*FTE(0.6)	1,204	2,107	4,104	863	2,736
		Benefits & Taxes	23,741	13,226	40,881	11,195	30,020
		Total Personnel	50,278	44,098	106,909	30,681	75,566

Sewer Lagoon

Enterprise Fund 510-87		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	34,348	32,569	90,622	20,816	56,831
502	Overtime	5,281	7,323	-	4,312	6,250
512	Employee Group Health	10,649	4,206	16,286	5,553	12,485
	Total Personnel	50,278	44,098	106,909	30,681	75,566
Materials, Supplies & Services						
6060	Travel/Training	-	-	3,000	-	3,000
6100	Supplies	2,218	279	1,000	507	1,000
6103	Wearing Apparel	-	-	3,000	-	3,000
6108	Plumbing Supplies	-	1,080	3,000	-	3,000
6150	Gasoline/Diesel/Oil	-	849	38,000	185	38,000
6200	Minor Equipment	-	339	1,100	-	1,100
6231	Vehicle Parts & Tools	1,528	210	160	436	160
6320	Lagoon Study	-	25,729	-	21,252	-
6332	Lab Tests	10,188	10,617	15,000	4,230	15,000
6335	Other Purchased Services	-	393	500	-	500
6400	Insurance	498	481	500	958	1,699
6420	Interest Sewer Lagoon Bond	19,554	18,836	-	-	-
6503	Dues & Subscriptions (SOA Permit)	7,920	7,920	8,000	-	8,000
6710	Administration Overhead - (ICR)	30,508	27,884	20,111	9,740	101,192
	Total MS&S	72,414	421,963	93,371	41,541	175,651
	Total Operating Expenses	122,692	466,061	200,280	72,222	251,217

MUNICIPAL DOCK FUND SUMMARY

Enterprise Fund 520-50	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
Operating Revenue					
Municipal Dock Operations	950,112	1,600,210	1,089,552	996,944	1,113,288
Small Boat Harbor	271,024	378,192	310,500	308,390	317,876
Total					
	1,221,136	1,978,402	1,400,052	1,305,334	1,431,164
Operating Expense					
Municipal Dock Operations	543,475	629,533	879,633	253,115	875,106
Small Boat Harbor	187,971	184,161	266,753	87,064	237,487
Payments on Leased Equipment					
Port Grader Lease				150,000	150,000
Total	731,446	813,694	1,146,386	340,179	1,262,593
Operating Income	489,690	1,164,708	253,666	965,155	168,571

MUNICIPAL DOCK REVENUE

Enterprise Fund 520-50		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Revenue						
43-4402	City Dock-Storage	68,872	112,065	90,000	25,946	75,000
43-4403	City Dock-Permits	5,340	4,950	3,000	-	3,000
43-4404	City Dock-Wharfage	122,565	235,942	140,000	86,728	140,000
43-4405	City Dock-Dockage	19,147	22,750	25,000	19,363	30,000
43-4410	Petro Yard-Storage		42,598	2,000	17,769	2,000
43-4412	PetroPort-Fuel Thru-Put (\$.04/gal.)	453,524	664,396	500,000	601,187	500,000
43-4413	PetroPort-Dockage	15,735	40,462	20,000	27,807	25,000
43-4415	Seawall-Moorage	31,408	25,168	30,000	-	30,000
43-4416	Seawall Dockage	44,569	23,661	30,000	24,029	30,000
43-4418	Beach-Storage	39,914	102,132	35,000	27,953	35,000
43-4419	Beach-Wharfage	56,200	177,839	100,000	83,069	110,000
43-4420	Beach-Dockage	45,807	26,779	35,000	33,605	35,000
44-4440	Lease Revenue - AML - \$2,701	-	30,554	30,552	-	32,412
45-4388	Extra Water Calls	23,628	40,348	25,000	32,550	30,000
49-4439	Miscellaneous Revenue	-	7,540	2,000		2,000
49-4590	Investment Income	23,403	43,026	20,000	16,938	33,876
Total Revenue		950,112	1,600,210	1,087,552	996,944	1,113,288

Municipal Dock

Enterprise Fund 520-50			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII	27101	Port Director 95% MD 5% SBH		-	89,984		92,750
R2	27102	Administrative Assistant 67% MD 33% SBH		-	37,413		34,575
R3	27103	City Dock Attendant 90% MD 10% SBH		-	49,168		52,703
	27902	Seasonal City Dock Attendant 1,040 hrs @ \$22/hr. 90% MD 10% SBH		-	20,592		20,592
	6000	Wages	134,737	168,059	197,157	82,363	200,620
		Merit Increase	-	-	4,929	-	4,501
	6010	Overtime	5,132	5,059	5,000	2,672	5,000
		Subtotal of miscellaneous wages	5,132	5,059	9,929	2,672	9,501
		Total Wages	139,869	173,118	207,086	85,035	210,121
	6022	Holiday Pay	5,299	5,299	2,300	-	
	6023	Leave Cashout: (BW*5%) of FTE(2.52)	13,708	13,708	9,858	2,423	9,001
	6030	Soc Sec Exp 6.2% of non-PERS	200	200	1,277	-	1,277
	6031	Medicare: 1.45% of TW	2,887	2,887	3,003	1,317	3,047
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	3,686	164	2,402
	6033	Workers' Compensation: (TW/100)*2.7683	1,845	1,845	5,350	800	5,817
	6034	PERS: 22% of Eligible Wages	38,544	38,544	43,375	18,708	41,696
	6040	Employee Group Benefits: (1734*12)*FTE(2.52)	46,736	45,736	45,602	28,103	52,436
	6041	Utility Benefit: (380*12)*FTE (2.52)	8,941	8,941	11,491	5,547	11,491
		Benefits & Taxes	118,160	117,160	125,941	57,062	127,168
		Total Personnel	258,029	290,278	333,027	142,097	337,289

Municipal Dock Expenses

Enterprise Fund 520-50		FY23 Actuals	FY24 Actual	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	206,161	239,483	282,425	111,322	279,852
	Overtime	5,132	5,059	5,000	2,672	5,000
	Employee Group Health	46,736	45,736	45,602	28,103	52,436
	Total Personnel	258,029	290,278	333,027	142,097	337,289
Materials, Supplies & Services						
6060	Travel/Training	2,690	1,135	5,000	-	5,000
6100	Supplies	5,279	2,087	8,000	351	8,000
6103	Wearing Apparel	-	318	5,000	480	5,000
6121	Municipal Dock Gravel	-	130,000	130,000	-	130,000
6150	Gasoline/Diesel/Oil	9,911	14,850	15,000	2,164	15,000
6153	Heating Fuel	6,018	5,941	5,000	3,472	5,000
6155	Water/Sewer/Garbage	12,986	13,361	13,500	17,192	13,500
6156	Water for Barges	-	-	12,000	-	12,000
6160	Electricity	18,285	15,282	18,900	1,572	18,900
6170	Telephone	2,294	2,555	2,250	770	2,316
6171	Staff Cellular Phones	1,580	1,599	2,400	800	1,197
6179	IT (ICR)					37,588
6200	Minor Equipment	11,623	137	30,000	10	10,000
6230	Vehicle Maint/Repair (ISF)	3,374	2,468	3,544	1,351	3,623
6231	Vehicle Parts & Tools	32,853	15,022	20,000	1,202	5,000
6235	Tires & Wheels	3,088	1,932	-	-	-
6241	Municipal Dock Maintenance	17,086	2,891	50,000	-	20,000
6242	Seawall Maintenance	1,208	732	7,000	752	7,000
6244	Property Maintenance (ICR)	24,857	24,302	29,909	14,980	17,676
6320	Other Professional Fees	13,718	1,053	20,000	1,008	
6321	Legal Fees	1,424	-	5,000	-	
6324	Planning/Engineering Fees	-	-	10,000	-	
6339	Other Purchased Services	21,426	8,602	30,000	23,929	
6400	Insurance	13,467	14,800	15,000	8,635	44,985
6502	Advertising	275	275	1,000	-	1,000
6503	Dues & Subscriptions	225	236	2,000	604	2,000
6531	Bank Charges	1,882	1,460	3,000	443	3,000
6539	Miscellaneous	-	286	900	469	900
6710	Administration Overhead - (ICR)	79,897	77,931	63,667	30,834	169,133
	Total MS&S	285,446	339,255	508,070	111,018	537,817
	Total Operating Expense	543,475	629,533	841,097	253,115	875,106

Small Boat Harbor

Enterprise Fund 520-55			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII	27101	Port Director @ 5%		-	4,736	-	4,882
R2	27102	Admin Assistant @ 33%		-	19,427	-	17,029
R3	27103	Dock Attendant @ 10%		-	5,463	-	5,856
		Seasonal Dock Attendant Temp					
	27902	(1,040 hrs. @ \$22/hr. @ 10% SBH 90% MD)		-	2,288	-	2,288
	27903	Port Attendant Temp - 5 mo. (867 hrs.) @ 19/hr.		-	16,473	-	16,473
	27904	Port Attendant Temp - 5 mo. (867 hrs.) @ 19/hr.		-	16,473	-	16,473
	27905	Port Attendant Temp - 5 mo. (867 hrs.) @ 19/hr.		-	16,473	-	16,473
	27906	Port Attendant Temp - 5 mo. (867 hrs.) @ 19/hr.		-	16,473	-	16,473
	27907	Port Attendant Temp - 5 mo. (867 hrs.) @ 19/hr.		-	16,473	-	16,473
	6000	Wages	68,854	71,787	114,279	37,082	112,420
		Merit Increase	2,168	-	622	-	694
	6010	Overtime	-	2,331	1,500	1,304	1,500
		Other Wages	2,168	2,331	2,122	1,304	2,194
		Total Wages	71,022	74,118	116,401	38,386	114,614
	6022	Holiday Pay	1,478	1,001	-	-	-
	6023	Leave Cashout: (BW*5%) of FTE(.48)	8,940	847	2,794	269	1,388
	6030	Soc Sec Exp 6.2% of non-PERS	1,548	2,875	5,248	1,393	5,248
	6031	Medicare: 1.45% of TW	1,191	1,107	1,688	563	1,662
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	-	341	31	2,040
	6033	Workers' Compensation: (TW/100)*2.7683	3,268	1,170	3,007	784	3,173
	6034	PERS: 22% of Eligible Wages	11,795	6,323	25,608	3,503	6,591
	6040	Employee Group Benefits: (1734*12)*FTE(.48)	17,097	3,169	8,686	1,853	9,988
	6041	Utility Benefit: (380*12)*FTE(.48)	5,741	2,994	2,189	1,009	2,189
		Benefits & Taxes	51,058	19,486	49,561	9,405	32,280
		Total Personnel	122,080	93,604	165,962	47,791	146,894

SMALL BOAT HARBOR

Enterprise Fund 520-55		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Revenue						
43-4409	SBH Petro Port-Fuel Thru-Put (\$.02/gal.)	235,819	332,862	250,000	300,593	250,000
45-4424	SBH-Storage	5,175	7,375	3,500	1,375	5,000
43-4422	SBH-Moorage	18,620	23,166	15,000	3,102	15,000
45-4535	SBH-Permits	11,280	11,730	20,000	3,320	12,000
45-4559	Permits/Licenses/Fees	130	3,059	-	-	-
	Total Operating Revenue	271,024	378,192	288,500	308,390	282,000
49-4439	Misc Revenue	-	-	2,000	-	2,000
49-4591	Investment Income	-	-	20,000	-	33,876
	Total Revenue	271,024	378,192	310,500	308,390	317,876
Expense						
Personnel						
	Salaries, Benefits & Taxes	104,983	88,104	155,776	44,634	135,406
	Overtime	-	2,331	1,500	1,304	1,500
	Employee Group Health	17,097	3,169	8,686	1,853	9,988
	Total Personnel	122,080	93,604	165,962	47,791	146,894
Materials, Supplies & Services						
6100	Supplies	4,558	4,098	3,000	1,786	3,000
6103	Wearing Apparel	-	2,251	3,000	902	3,000
6132	Small Boat Harbor Gravel	-	30,075	30,000	-	30,000
6150	Gasoline/Diesel/Oil	12,802	11,481	8,000	9,477	12,000
6160	Electricity	-	-	2,000	-	-
6200	Minor Equipment	3,635	3,364	4,000	3,925	4,000
6241	Small Boat Harbor Maintenance	3,502	-	6,000	5,128	6,000
6400	Insurance	1,968	6,098	5,470	2,428	4,276
6539	Miscellaneous	162	2,343	1,000	507	1,000
6710	Administrative Overhead-GF	39,264	30,847	163,657	15,120	27,317
	Total MS&S	65,891	90,557	226,127	39,273	90,594
	Total Operating Expense	187,971	184,161	392,089	87,064	237,487

Leased Properties Summary

Enterprise Fund 530		F23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Revenue						
	Total Leased Properties Revenue	850,922	850,922	972,115	455,563	1,029,001
	Total Operating Expenses	(474,453)	(501,301)	(493,654)	(250,046)	(629,363)
Excess of Revenues over Operating Expenses		376,469	349,621	478,461	205,517	399,638
Debt Payments						
	Court Complex Bond Payment	283,125	255,625	250,250	232,750	249,500
Net		93,344	93,996	228,211	(27,233)	150,138

Other Leased Properties

530-44		Monthly	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Revenue							
4440	Riverfront easement		-	-	-	-	-
4443	Professional Housing Units	\$ 12,000					108,000
4451	Lease-Bethel Sportsman Club	\$ 1	-	-	1	1	1
4452	Lease-Faulkner Walsh	\$ 1,050	12,600	12,600	12,600	-	12,600
4453	Lease-YKHC Warehouse	\$ 484	4,200	4,200	4,200	2,820	5,808
4455	Lease-State of AK DMV	\$ 1,030	12,360	12,360	12,360	6,210	12,360
4456	Lease-Lions Cub	\$ 150	-	-	1	-	1,800
4459	Lease-YKHC Bautista House	\$ 300	-	-	3,600	-	3,600
4461	Lease-AVCP Head Start	\$ 275	2,700	2,700	2,700	-	3,300
4463	Lease-Swanson's HW/BTP	\$ 2,007	22,560	22,560	21,120	11,280	24,084
4467	Lease-Bethel Korean Gospel	\$ 150	1,800	1,800	1,800	1,050	1,800
4470	Lease-GCI	\$ 1,051	10,846	11,726	12,252	6,126	12,612
4474	Lease-SOA-DOT Fish & Game	\$ 800	9,600	9,600	9,600	4,800	9,600
9455	Lease-YKHC VHC Maint Bldg	\$ 1,697	19,200	19,200	19,200	9,888	20,364
Total Revenue		\$ 20,995	95,866	96,746	99,434	42,175	215,929

Expense							
6153	Heating Fuel	1,800					21,600
6155	Water, Sewer, Garbage	1,800					21,600
6160	Electricity	1,800					21,600
6339	Other Purchased Services	1,440					12,960
6400	Insurance	901					10,811
Total Expenses		\$ 7,741					88,571

Nora Guinn Court Complex

Enterprise Fund 530-55		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Revenue						
44-4444	SoA - Alaska Court System - \$53,043	595,211	705,197	613,620	325,542	636,516
44-4447	SoA - Dept of Law - \$14,088	152,485	157,822	163,346	81,673	169,056
49-4590	Investment Income	7,360	12,350	7,500	6,173	7,500
Total Revenue		755,056	875,369	784,466	413,388	813,072
Expense						
6153	Heating Fuel	85,044	97,995	61,598	37,059	61,598
6155	Water, Sewer, Garbage-Court Complex	18,444	20,534	23,240	8,382	23,240
6160	Electricity - Court Complex	74,283	90,104	97,570	44,819	97,570
6170	Telephone	751	878	800	252	800
6240	Property Maintenance (ISF)	124,287	121,508	149,546	74,898	70,705
6241	Property Maintenance	15,781	37,763	25,000	13,000	25,000
6333	Janitorial - Court Complex	82,150	89,625	89,500	52,150	89,500
6339	Other Purchased Services	10,751	2,283	2,500	-	2,500
6400	Insurance	62,962	40,611	43,900	19,486	51,526
6710	Administrative Overhead- ICR					118,353
Total Operating Expense		474,453	501,301	493,654	250,046	540,792
Net Operating Income		280,603	374,068	290,812	163,342	272,280
Debt Payments						
25000	Revenue Bonds Payable	1,305,000	1,115,000	910,000	700,000	700,000
25100	Court Complex Bond Principal	190,000	205,000	210,000	210,000	220,000
6420	Courthouse Loan Interest	32,625		-	-	-
6421	Court Complex Bond Interest	60,500	50,625	40,250	22,750	29,500
55-6422	Amortization of Bond Premium	-	-	-	-	-
Total Debt Payments		283,125	255,625	250,250	232,750	249,500
Net Income before Depreciation		(2,522)	118,443	40,562	(69,408)	22,780

BETHEL TRANSIT SYSTEM SUMMARY

ENTERPRISE FUND 560-50	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Operating Revenue					
Local & Federal Sources	544,040	218,631	424,209	198,789	442,389
Fares	21,080	28,422	40,000	12,639	40,000
Total	565,120	247,053	464,209	211,428	482,389
Operating Expense					
Personnel	141,946	257,032	245,391	135,486	263,546
Expenses	116,391	159,959	187,643	66,257	218,843
Total	258,337	416,991	433,034	201,743	482,389
Net Operating Income	306,783	(169,938)	31,175	9,685	-

BETHEL TRANSIT SYSTEM REVENUE

Enterprise Fund 560-50		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Local Sources:						
40-4600	Contributed Support City of Bethel	-	-	166,766	-	164,118
	Total	-	-	166,766	-	164,118
Federal Sources:						
41-4101	Section 5311 Grant	544,040	218,631	257,443	198,789	278,271
	Total	544,040	218,631	257,443	198,789	278,271
Charges for Services:						
43-4370	Bus Fares	21,080	26,082	40,000	8,039	40,000
43-4371	Bus Fares - Prepaid	-	2,340	-	4,600	-
	Total	21,080	28,422	40,000	12,639	40,000
	Total Revenue	565,120	247,053	464,209	211,428	482,389

Bethel Transit System

Enterprise Fund 560-50			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
R4	29101	Transit Manager		-	59,002		63,233
R2	29201	Driver		-	54,483		56,957
R2	29202	Driver- PT (1040 hrs @ \$26.79)		-	25,300		27,862
	6000	Wages	65,165	139,979	138,785	69,650	148,052
		Merit Increase	-	-	2,837	-	3,005
	6010	Overtime	3,846	14,146	-	9,942	15,000
		Miscellaneous wages	3,846	14,146	2,837	9,942	18,005
		Total Wages	69,011	154,125	141,622	79,592	166,056
	6022	Holiday Pay	1,930	5,461	800	-	
	6023	Leave Cashout: (BW*5%) of FTE(2)	21,802	6,004	6,939	4,558	6,010
	6030	Soc Sec Exp 6.2% of non-PERS	890	359	-	-	1,727
	6031	Medicare: 1.45% of TW	1,375	2,468	2,054	1,249	2,408
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	0	-	2,521	149	1,916
	6033	Workers' Compensation: (TW/100)*3.6343	3,435	2,815	3,659	1,428	4,290
	6034	PERS: 22% of Eligible Wages	15,997	33,836	31,157	15,585	30,403
	6040	Employee Group Benefits: (1734*12)*FTE(2)	22,524	45,190	45,240	29,221	41,616
	6041	Utility Benefit: (380*12)*FTE(2)	4,982	6,774	11,400	3,704	9,120
		Benefits and Taxes	72,935	102,907	103,769	55,894	97,490
		Total Personnel	141,946	257,032	245,391	135,486	263,546

BETHEL PUBLIC TRANSIT SYSTEM

Enterprise Fund 560-50		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel						
	Salaries, Benefits & Taxes	115,576	197,696	200,151	96,323	206,930
6010	Overtime	3,846	14,146	-	9,942	15,000
6040	Employee Group Health	22,524	45,190	45,240	29,221	41,616
	Total Personnel	141,946	257,032	245,391	135,486	263,546
Materials, Supplies & Services						
6060	Travel/Training	2,119	2,345	2,000	(1,235)	
6100	Supplies	4,023	5,718	2,000	4,517	2,000
6150	Gasoline/Diesel/Oil	13,679	27,341	32,000	11,938	24,000
6153	Heating Fuel	12,226	22,127	22,000	6,030	15,000
6155	Water/Sewer/Garbage	2,434	4,063	4,200	2,085	4,200
6160	Electricity	7,354	10,640	11,100	1,789	6,000
6170	Telephone	10	23	700	7	-
6171	Staff Cellular Phones	348	598	-	299	598
6179	IT (ICR)					37,588
6230	Vehicle Maint./Repair (ISF)	14,835	19,791	28,792	10,974	29,440
6231	Vehicle Maint. (Parts & Tools)	1,684	6,415	20,000	1,322	5,000
6232	Tires & Wheels	-	1,646	3,000	-	
6240	Prop Maint (ISF)					23,568
6400	Insurance	7,843	13,372	13,889	6,165	12,198
6503	Dues & Subscriptions	885	32	300	-	300
6539	Miscellaneous	250	366	1,500	10	1,500
6710	Administrative Overhead- ICR	48,701	45,482	46,162	22,356	90,632
	Total MS&S	116,391	159,959	187,643	66,257	252,025
	Total Operating Expenses	258,337	416,991	433,034	201,743	515,571

Internal Service Funds

560 - Vehicle & Equipment Maintenance

Employee Group Health Benefits

Vehicles & Equipment Maintenance

Internal Service Fund 570-50			FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Personnel							
MIII	19010	Public Works Director @ 5%		-	6,966	-	7,109
R2	19001	Admin Asst. @ 5%		-	2,862	-	2,645
R4	26101	Foreman		-	77,417	-	82,969
R3	26201	Heavy Equipment Mechanic		-	53,560	-	55,734
R3	26202	Heavy Equip Mechanic II		-	66,576	-	71,335
R3	26203	Mechanic II/Oiler		-	53,560	-	52,891
R3	26204	Mechanic II/Oiler		-	54,631	-	55,723
R2	26301	Mechanic I		-	50,600	-	52,889
R2	26401	Parts Inventory Clerk		-	50,600	-	54,209
	6000	Wages	278,558	254,915	416,772	139,274	435,504
		Merit Increase		-	10,245	-	10,888
	6010	Overtime/Shift Differential	3,041	7,596	15,000	4,103	15,000
		Other Wages	3,041	7,596	25,245	4,103	25,888
		Total Wages	281,599	262,511	442,017	143,377	461,392
	6022	Holiday Pay	8,945	11,895	-	-	-
	6023	Leave Cashout: (BW*5%) of FTE(7.1)	24,850	-	22,101	485	21,775
	6031	Medicare: 1.45% of TW	4,817	4,226	6,409	2,270	6,690
	6032	Unemployment Ins: 1.78% w/ \$39,900 cap	-	3,330	7,868	275	5,145
	6033	Workers' Comp: (TW/100)*2.3353	11,801	5,264	11,419	2,821	10,775
	6034	PERS: 22% of Eligible Wages	66,400	59,861	97,244	29,202	101,506
	6040	Employee Group Benefits: (1734*12)*FTE(7.1)	106,849	90,854	128,482	32,184	147,737
	6041	Utility Ben: (380*12)*(FTE=7.1)	24,762	25,330	32,376	14,939	32,376
		Benefits and Taxes	248,424	200,760	305,898	82,176	326,004
		Total Personnel	530,023	463,271	747,915	225,553	787,396

Vehicle & Equipment Maintenance

Internal Service Fund 570-50		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
Allocations to V&E						
4651	From General Fund-City Administration	2,189	1,111	1,111	423	2,265
4653	From General Fund-Finance	1,426	1,882	2,215	864	2,265
4654	From General Fund-Planning	1,344	1,698	1,661	643	1,698
4655	From General Fund-Fire	11,869	20,382	19,933	7,597	20,382
4656	From General Fund-Police	25,401	23,326	22,812	9,756	23,326
4657	From General Fund-PW Admin	3,455	4,869	4,762	1,815	4,869
4658	From General Fund-Streets & Roads	134,485	173,281	166,109	63,309	173,281
4661	From General Fund-Property Maintenance	5,608	7,020	6,866	2,617	7,020
	From General Fund-Comm Parks & Rec			1,104		1,129
4672	From Enterprise Fund-Hauled Water	278,801	228,133	331,886	126,491	339,356
4673	From Enterprise Fund-Hauled Sewer	282,385	224,555	326,681	124,508	334,034
4674	From Enterprise Fund-Piped Water	2,688	2,207	3,211	1,224	3,284
4664	From Enterprise Fund-Piped Sewer	2,759	2,740	3,987	1,520	4,076
4678	From Enterprise Fund-Water Trmt.-Bethel Hgts	2,688	2,246	3,267	1,245	3,340
4680	From Enterprise Fund-City Sub Water Trmt.	3,201	3,045	4,430	1,688	4,529
4676	From Enterprise Fund-Refuse Hauling	67,256	72,000	79,732	33,664	80,363
4677	From Enterprise Fund-Landfill Operations	68,189	60,896	88,592	33,765	90,585
4671	From Enterprise Fund-Port	3,374	2,468	3,544	1,351	3,623
4684	From Enterprise Fund-Bethel Transit System	14,835	19,791	28,792	10,974	29,440
Total Revenue		913,666	851,650	1,100,695	424,870	1,128,866
Personnel						
	Salaries, Benefits & Taxes minus EGHB	420,133	364,821	604,433	189,266	624,659
	Overtime	3,041	7,596	15,000	4,103	15,000
	Employee Group Health Benefits	106,849	90,854	128,482	32,184	147,737
Total Personnel		530,023	463,271	747,915	225,553	787,396
Materials, Supplies & Services						
6060	Travel/Training	48	-	10,000	-	5,000
6100	Supplies	11,451	12,283	10,000	1,923	10,000
6103	Wearing Apparel	706	3,718	4,000	714	4,000
6150	Gasoline/Diesel/Oil	86,222	45,629	8,000	8,592	8,000
6153	Heating Fuel (25% of City Shop)	-	-	16,250	17,050	22,500
6155	Water/Sewer/Garbage (25% of City Shop)	4,779	5,970	6,492	3,157	6,750
6160	Electric (25% of City Shop ISF)	24,315	26,555	15,875	9,333	18,000
6179	IT (ICR)					37,588
6200	Minor Equipment	2,552	7,780	25,000	2,704	5,000
6230	Vehicle Main ISF	(169)				
6231	Vehicle Parts	8,051	14,584	8,000	4,580	10,000
6232	Tires & Wheels	1,539	631	2,000	-	-
6240	Property Maintenance	153				
6339	Other Purchased Services	3,609	1,377	15,000	53	5,000
6400	Insurance	39,900	43,200	43,900	19,486	35,363
6503	Dues & Subscriptions	14,243	17,385	20,000	7,170	20,000
6539	Miscellaneous Expenses	832	199		347	
6710	Administrative Overhead - GF	162,119	136,907	138,467	68,137	154,269
Total MS&S		360,350	316,218	322,984	143,246	341,469
Total Operating Expense		890,373	779,489	1,070,899	368,799	1,128,865

Employee Health Group Benefits

Internal Service Fund		FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Mid- Year Actuals	FY26 Proposed Budget
Allocations to Employee Health Group Benefits:						
100-51	City Administration	50,249	16,526	54,288	2,429	62,424
100-52	City Clerk & Council	45,548	50,993	36,192	25,496	20,808
100-53	Finance Department	119,358	62,889	131,196	35,420	150,858
100-54	Planning Department	17,584	36,555	36,192	6,223	41,616
100-56	City Attorney	34,117	24,141	18,096	12,710	20,808
100-60	Fire Department	164,025	589,266	217,152	60,465	228,888
100-61	Police Department	324,072	316,949	504,878	147,631	580,543
100-65	Public Works - Administration	7,272	7,642	5,429	3,821	10,404
100-66	Streets & Roads	98,156	109,242	94,642	64,771	109,242
100-70	Property Maintenance	98,802	104,040	92,290	44,722	104,040
100-71	Comm Parks & Rec	-	-	-	-	62,424
270-50	Community Service Patrol	23,485	15,069	54,288	19,631	62,424
410-50	E-911 Services	49,046	1,837	19,906	1,846	22,889
500-70	Hauled Refuse	14,979	22,889	-	8,295	22,889
500-71	Landfill Operations	30,423	4,990	47,050	8,388	54,101
510-80	Utility Billing	36	5,734	40,716	-	36,414
510-81	Hauled Water	43,952	190,913	169,198	17,126	190,913
510-82	Piped Water	52,244	45,395	49,764	23,768	52,020
510-83	Bethel Heights Water Treatment Plant	14,877	17,293	49,764	11,222	36,414
510-84	City-Sub Water Treatment Plan	17,177	28,701	49,764	15,454	59,303
510-85	Hauled Sewer	107,217	83,720	205,390	44,344	211,721
510-86	Piped Sewer	39,561	18,562	49,764	6,347	49,939
510-87	Sewer Lagoon	10,649	5,553	16,286	2,153	12,485
520-50	Municipal Dock Department	46,736	45,736	45,602	23,376	52,436
520-55	Small Boat Harbor	17,097	1,853	8,686	1,671	9,988
560-50	Bethel Public Transit System	22,524	45,190	45,240	25,104	41,616
570-50	Vehicle & Equipment Maintenance	106,849	32,184	128,482	49,706	147,737
Total Contributions		1,556,035	1,883,863	2,170,253	662,119	2,455,344

City of Bethel Endowment Permanent Fund

900-46

Endowment Permanent Fund (900-46)

Revenue		FY23 Actual	FY24 Actuals	FY25 Budget	FY25 Mid-Year Actuals	FY26 Proposed Budget
49-4590	Investment Income	16,856	24,341	40,000	11,867	25,000
	Total Revenue	16,856	24,341	40,000	11,867	25,000
46-4740	Transfer to General Fund* (70%)	-	17,039	28,000	-	17,500
	Total Expense	-	17,039	28,000	-	17,500
	Net Income	16,856	7,302	12,000	11,867	7,500

*Transfer to General Fund is 70% of the Fund's earnings (exclusive of gains and losses recorded for changes in market value on an annual basis.)

NOTE: Per Ordinance #08-19: "...city manager shall cause to be introduced an ordinance proposing an appropriation to the general fund of monies in an amount equal to seventy (70) percent of the endowment fund's net income of the previous fiscal year". This change is effective beginning in FY10. To get on the schedule outlined in Ord. #08-19, no transfer to the General Fund will occur in FY10, but will resume in FY11.