

**Mayor**

*Clay Koplin*

**Council Members**

*James Burton*

*Tim Joyce*

*Tom Bailer*

*Robert Beedle*

*Josh Hallquist*

*David Allison*

*James Wiese*

**City Manager**

*Alan Lanning*

**City Clerk**

*Susan Bourgeois*

**Deputy Clerk**

*Tina Hammer*

**Student Council**

*Corinne Pegau*

**Regular City Council Meeting  
December 21, 2016 @ 7:00 pm  
Cordova Center Community Rooms  
Agenda**



**Happy Holidays Cordova**

**A. Call to order**

**B. Invocation and pledge of allegiance**

I pledge allegiance to the Flag of the United States of America, and to the republic for which it stands, one Nation under God, indivisible with liberty and justice for all.

**C. Roll call**

Mayor Clay Koplin, Council members James Burton, Tim Joyce, Tom Bailer, Robert Beedle, Josh Hallquist, David Allison and James Wiese

**D. Approval of Regular Agenda..... (voice vote)**

**E. Disclosures of Conflicts of Interest**

**F. Communications by and Petitions from Visitors**

1. Guest Speakers
2. Audience comments regarding agenda items..... (3 minutes per speaker)
3. Chairpersons and Representatives of Boards and Commissions (**Harbor, HSB, Parks & Rec, P&Z, School Board**)
4. Student Council Representative Report

**G. Approval of Consent Calendar..... (roll call vote)**

**5. Resolution 12-16-39..... (page 1)**

A resolution of the City Council of the City of Cordova, Alaska, approving the final plat of 'Lot 8A & 8B, Block 1, Pebo Subdivision'

**6. Resolution 12-16-40..... (page 8)**

A resolution of the City Council of the City of Cordova, Alaska, authorizing the renewal of the line of credit with UBS bank USA in a principal amount of not to exceed \$750,000 for the purpose of borrowing in anticipation of the receipt of revenues of the city to finance city capital projects, and providing for related matters

**7. Resolution 12-16-41..... (page 10)**

A resolution of the City Council of the City of Cordova, Alaska in support of the repairs to the "million dollar bridge" milepost 50 on the Copper River Highway

**8. Resolution 12-16-42..... (page 11)**

A resolution of the City Council of the City of Cordova, Alaska, authorizing public employee's retirement system participation agreement amendment number 5

**9. Council approval of LWOP in excess of 10 days per collective bargaining agreement..... (page 14)**

**H. Approval of Minutes..... (voice vote)**

**10. Minutes of 12-7-16 Council Public Hearing..... (page 16)**

**11. Minutes of 12-7-16 Regular Council Meeting..... (page 17)**

**I. Consideration of Bids**

**J. Reports of Officers**

**12. Mayor's Report..... (page 21)**

**a. 2003 Revenue Committee report to City Council..... (page 22)**

- 13. Manager's Report
- 14. City Clerk's Report

## K. Correspondence

- 15. October 31, 2016 email from PWSSC and NOAA praising Cordova Center staff and venue..... (page 23)
- 16. December 7, 2016 letter from Mayor Koplin supporting NVE Tanner Crab proposal..... (page 24)
- 17. December 10, 2016 letter from Mayor Koplin to Petterson re EVOS long term follow up study..... (page 25)
- 18. December 9, 2016 email from Fulton's re 2017 budget..... (page 26)
- 19. December 15, 2016 letter from Jewell re city appropriation to CSD for 2017 budget..... (page 27)
- 20. December 15, 2016 letter from Glasen re 2017 City budget..... (page 28)

## L. Ordinances and Resolutions

- 21. Ordinance 1149..... (roll call vote)(page 29)  
An ordinance of the City Council of the City of Cordova, Alaska, creating a new Cordova municipal code title 15 to restructure the Cordova Community Medical Center, repealing the existing title 15. -  
2<sup>nd</sup> reading
- 22. Ordinance 1150..... (voice vote)(page 34)  
An ordinance of the City Council of the City of Cordova, Alaska, amending chapter 5.40.010 to adopt a one percent increase to the general sales tax imposed by the City of Cordova from April 1 through September 30 - 1<sup>st</sup> reading
- 23. Resolution 12-16-37..... (roll call vote)(page 35)  
A resolution of the City Council of the City of Cordova, Alaska, adopting an operating and capital budget for fiscal year 2017 and appropriating the amount of \$14,372,542 as summarized pursuant to the following table

## M. Unfinished Business

- 24. Current CIP List - Resolution 09-16-33 - discussion/suggested revisions/additions..... (page 72)
- 25. Fisheries Advisory Committee authorizing Resolution from 2003..... (page 73)  
discussion/direction to Mayor and/or staff

## N. New & Miscellaneous Business

- 26. Action on disposal method for City land, Lot 20, Block 23, Original Townsite..... (voice vote)(page 75)
- 27. Proposed sales tax and excise tax ordinances - council discussion..... (page 80)
- 28. Current City sales tax exemptions - council discussion/direction..... (voice vote)(page 104)
- 29. Pending Agenda, Calendar and Elected & Appointed Officials lists..... (page 108)

## O. Audience Participation

## P. Council Comments

## Q. Executive Session

## R. Adjournment

**Executive Sessions: Subjects which may be discussed are:** (1) Matters the immediate knowledge of which would clearly have an adverse effect upon the finances of the government; (2) Subjects that tend to prejudice the reputation and character of any person; provided that the person may request a public discussion; (3) Matters which by law, municipal charter or code are required to be confidential; (4) Matters involving consideration of governmental records that by law are not subject to public disclosure.

If you have a disability that makes it difficult to attend city-sponsored functions, you may contact 424-6200 for assistance.

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**AGENDA ITEM # 5**  
**City Council Meeting Date: 12/21/2016**  
**CITY COUNCIL COMMUNICATION FORM**

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**FROM:** Planning Staff  
**DATE:** 12/14/16  
**ITEM:** Final Plat Approval for Lot 8A & 8B, Block 1, Pebo Subdivision  
**NEXT STEP:** Resolution

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☐ INFORMATION  
☐ MOTION  
☒ RESOLUTION

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**I. REQUEST OR ISSUE:**

Requested Actions: Final Plat Approval  
Applicant: John Wilson  
Address: CRH Mi. 6.5 Gandill Drive  
Zoning: Unrestricted  
Attachments: Location Map  
Application  
Final Plat

**II. RECOMMENDED ACTION / NEXT STEP:**

Staff recommend that the request for final plat approval be approved by Resolution 12-16-39.

“I move to approve Resolution 12-16-39.”

### **III. FISCAL IMPACTS:**

Subdivision will create two buildable lots out of one.

### **IV. BACKGROUND INFORMATION:**

Notification of the subdivision was sent to all property owners within 300 feet of the property.

Staff requested the applicant include a 10' utility easement on the front of Lot 8B. This easement is included in the final plat.

*12/13/16* – The following action was taken at the Planning Commission Regular Meeting:

M/Pegau S/Frohn Apfel to approve the final plat request for Lot 8A & 8B, Block 1, Pebo Subdivision.

Upon voice vote, motion passed 7-0.

Yea: McGann, Pegau, Baenen, Roemhildt, Frohn Apfel, Kocan, Bird

### **V. LEGAL ISSUES:**

No legal review required.

### **VI. CONFLICTS OR ENVIRONMENTAL ISSUES:**

Property is located out of the flood zone.

### **VII. SUMMARY AND ALTERNATIVES:**

Staff findings:

1. The proposed plat conforms to the Comprehensive Plan Policies and serves the public use, health, and safety.
2. There are no known physical conditions present which may be hazardous to the future inhabitants of these tracts.



**ATTACHMENT A**





## ATTACHMENT B

### SUBDIVISION - ZONING APPLICATION CITY OF CORDOVA

#### INSTRUCTIONS

Print or type requested information. Incomplete applications will be returned to the applicant and will delay the processing of your request. All applications must be filed with the Planning Department **21 days prior to** the next Planning Commission meeting date.

TYPE OF REQUEST		FEE
Subdivisions		varies
Preliminary Plat		\$150**
**plus \$20 per lot		
Final Plat	1/2 of Prelim Plat	
Plat Amendment		\$75**
**plus \$15 per lot		

APPLICANT INFORMATION	
Name	JOHN WILSON
Address	P.O. BOX 218 Cordova AK 99574
Telephone [home]	907-424-7287
Business Name	N/A
Business Address	N/A
Telephone [business]	N/A
Business FAX	—
Project architect/engineer	N/A
Address of architect/engineer	N/A
Telephone of architect/engineer	N/A
PROPERTY/PROJECT INFORMATION	
Address of subject property	100 GANDEL DR.
Parcel identification number	LOT 8 BLOCK 1 Pebo Sub Division
Property owner [name/address]	JOHN WILSON P.O. BOX 218 Cordova AK
Current zoning	U.R.
Proposed use	TO MAKE TWO BUILDING LOTS OUT OF ONE
Construction start date	N/A

ZONING APPLICATION	
Owner of property (if different than applicant). If multiple owners, list names and addresses of each and indicate ownership interest. Attach additional sheet if necessary.	N/A
Real Estate Firm/Broker handling sale of property. Provide name and address. <b>Note:</b> <i>If you do not own the property, you must provide a copy of a Purchase Agreement or instrument acceptable to the city indicating the owner is fully aware of, and in agreement with, the requested action.</i>	N/A

APPLICANT CERTIFICATION	
<p>By the signature(s) attached hereto, I (we) certify that the information provided within this application and accompanying documentation is, to the best of my (our) knowledge, true and accurate. Furthermore, I (we) hereby authorize the City and its representatives to enter the property associated with this application for purposes of conducting necessary site inspections.</p>	
By:  (Signature)	By: _____ (Signature)
Name: <u>JOHN WILSON</u> (Type/Print)	Name: _____ (Type/Print)
Date: <u>11/3/16</u>	Date: _____
<p><b>Appeal Procedures:</b> A decision of the Planning Commission may be appealed to the Board of Adjustment. An appeal must be filed in writing with the City Clerk within ten (10) days of the decision. In accordance with the procedures outlined in Section 18.64.030 of the City of Cordova Zoning Code.</p>	
CITY USE ONLY - PLEASE DO NOT WRITE IN THIS SECTION	
ITEM	ACTION
Date application received:	
Fee paid:	
Does application require a public hearing?	
Staff review date/reviewer name:	
Planning Commission final action:	
City Council final action:	
Other:	

## 6



**CITY OF CORDOVA, ALASKA  
RESOLUTION 12-16-39**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA,  
APPROVING THE FINAL PLAT OF 'LOT 8A & 8B, BLOCK 1, PEBO SUBDIVISION'**

**WHEREAS**, the City of Cordova recognizes that the Planning Commission, having completed a review of the final plat, recommended at their December 13, 2016 Regular Meeting that the final plat be approved; and

**WHEREAS**, this is the plat of Lot 8A & 8B, Block 1, Pebo Subdivision, a subdivision of Lot 8, Block 1, Pebo Subdivision located in Section 32 Township 15 South, Range 2 West, Copper Meridian; and

**WHEREAS**, the plat is subject to all conditions, easements, covenants, reservations, restrictions and right of way of record; and

**WHEREAS**, the proposed subdivision is zoned Unrestricted District.

**NOW, THEREFORE BE IT RESOLVED** that the City Council of the City of Cordova, Alaska hereby approves the final plat of 'Lot 8A & 8B, Block 1, Pebo Subdivision' effective the date this resolution is adopted.

**PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF DECEMBER, 2016.**

\_\_\_\_\_  
Clay R. Koplin, Mayor

ATTEST:

\_\_\_\_\_  
Susan Bourgeois, CMC, City Clerk

**CITY OF CORDOVA, ALASKA  
RESOLUTION 12-16-40**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA,  
AUTHORIZING THE RENEWAL OF THE LINE OF CREDIT WITH UBS BANK USA IN A  
PRINCIPAL AMOUNT OF NOT TO EXCEED \$750,000 FOR THE PURPOSE OF  
BORROWING IN ANTICIPATION OF THE RECEIPT OF REVENUES OF THE CITY TO  
FINANCE CITY CAPITAL PROJECTS, AND PROVIDING FOR RELATED MATTERS**

**WHEREAS**, on January 4, 2012, the City adopted Substitute Ordinance 1091 authorizing the City to borrow in anticipation of the receipt of revenues of the City a principal amount not exceeding \$2,793,918.60, with the terms and conditions of the borrowing to be determined by resolution; and

**WHEREAS**, the City negotiated the terms and conditions of a line of credit with UBS Bank USA under the authority of Substitute Ordinance 1091, with a maximum principal amount outstanding at any one time of \$2,793,918.60, with an expiration date of December 31, 2013, and the terms and conditions of this line of credit, as set forth in a Credit Line Account Application and Agreement, as amended by an Addendum to Credit Line Agreement, both dated as of April 3, 2012 (together, the "Agreement") were authorized by Resolution 03-12-21, adopted on March 21, 2012; and

**WHEREAS**, the City negotiated a renewal of the line of credit to December 31, 2015 with UBS Bank USA under the same the terms and conditions as in the Agreement authorized by Resolution 03-12-21; and

**WHEREAS**, in accordance with Article VI, Section 6-2 of the City Charter, the maximum principal amount of the line of credit, \$750,000, combined with the outstanding principal amount of all other revenue anticipation indebtedness of the City, does not exceed one percent of the assessed value of all real and personal property in the City; and

**WHEREAS**, it is necessary and in the best interest of the City that City continue to have access to the UBS line of credit in an amount not to exceed \$750,000 for borrowings to finance City capital projects in anticipation of the receipt of revenues of the City.

**NOW, THEREFORE BE IT RESOLVED THAT:**

Section 1. The City hereby is authorized (i) to renew the line of credit with UBS Bank USA with a maximum principal amount outstanding at any one time of \$750,000, on the terms and conditions in the Agreement, for borrowings to finance City capital projects in anticipation of the receipt of revenues of the City, (ii) to pledge and grant a security interest in the property of the City described in Section 8 of the Agreement as security for any liability of the City to UBS Bank USA, (iii) to establish one or more loan accounts at UBS Bank USA for the benefit of the City, and (iv) to enter into such other agreements or documents as may be necessary to implement or give effect to the Agreement.

Section 2. The Mayor, Manager, Finance Director and Clerk or any other person authorized by the City each hereby is authorized, individually and without counter signature or co-signature, to execute and deliver for and on behalf of the City any and all additional agreements certificates, documents, opinions or other papers and perform all other acts as they may deem necessary or appropriate in order to implement and carry out the intent and purposes of this resolution.

Section 3. UBS Bank USA is authorized to rely upon the authority conferred by this resolution until UBS Bank USA receives a certified copy of resolutions of the City Council revoking or modifying this resolution.

Section 4. This resolution shall take effect upon passage and approval.

**PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF DECEMBER 2016**

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Clay R. Koplin, Mayor

ATTEST:

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Susan Bourgeois, CMC, City Clerk

DRAFT



**CITY OF CORDOVA, ALASKA  
RESOLUTION 12-16-41**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA  
IN SUPPORT OF THE REPAIRS TO THE “MILLION DOLLAR BRIDGE” MILEPOST  
50 ON THE COPPER RIVER HIGHWAY**

**WHEREAS**, The Million Dollar Bridge is a historic bridge and the Centerpiece of the U.S. Forest Service park located just downstream of the bridge and across from the Child’s Glacier, a favorite resident and visitor destination; and

**WHEREAS**, in late August 2016 a large iceberg collided with and destroyed the function of an ice breaking pier located upstream of the bridge that protects the bridge from being struck by ice and toppled into the river; and

**WHEREAS**, the sonar counter located just downstream of the bridge, which is critical to the measurement of Copper River Salmon run returns and the timing of commercial salmon fishing openers, could be destroyed in the event of a bridge failure due to ice strikes; and

**WHEREAS**, downstream private and public lands including national park and a private lodge, would be destroyed in the event of a bridge failure; and

**WHEREAS**, the failure of the bridge would create a new hazard to navigation in the Copper River and potentially cause pollution of the downstream waters from bridge materials.

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Cordova, Alaska strongly supports and recommends repairs to the damaged ice-breaking pier of the Million Dollar Bridge located near Cordova, Alaska.

**PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF DECEMBER, 2016.**

\_\_\_\_\_  
Clay Koplin, Mayor

ATTEST:

\_\_\_\_\_  
Susan Bourgeois, CMC, City Clerk



## **AGENDA ITEM # 8**

### **City Council Meeting Date: 12/21/16**

### **CITY COUNCIL COMMUNICATION FORM**

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**FROM:** Cindy Appleton, HR/Grants Administrator

**DATE:** 12/15/2016

**ITEM:** Resolution 12-16-42 approving PERS Amendment 5

**NEXT STEP:** approve Resolution

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\_\_\_\_\_ ORDINANCE  
\_\_\_\_\_ MOTION  
\_\_\_\_\_ INFORMATION

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I. **REQUEST OR ISSUE:** The City is requesting to amend its PERS (Public Employee's Retirement System) participation agreement we have with the State of Alaska. A Resolution adopted by the governing body of the City of Cordova must be approved before that can be amended.

II. **RECOMMENDED ACTION / NEXT STEP:** Adopt Resolution 12-16-42.

III. **FISCAL IMPACTS:** Current temporary employee classifications will be excluded from PERS participation, eliminating the City's required contributions to their enrollment.

III. **BACKGROUND INFORMATION:** Every 2 years, the state of Alaska, Division of Retirement and Benefits conducts a PERS compliance audit. In November of

this year, Melanie Helmick, Division Auditor with the State was here at City Hall for the day to perform such an audit. It was determined that there are a few classifications of employees that border on crossing over to part-time PERS eligible employment, as defined by PERS. Special rules apply to part-time, seasonal and temporary employees for purposes of determining whether they are qualified participants in a public retirement system. While temporary employees in general are excluded by previous amendments to our PERS agreement with the State, it was decided to amend our agreement with an amendment specifically excluding these classifications, as it was never the City's intent to have them participate in PERS.

- V. **LEGAL ISSUES:** None that I am aware of.
- VI. **CONFLICTS OR ENVIRONMENTAL ISSUES:** None that I am aware of.
- VII. **SUMMARY AND ALTERNATIVES:** Keep them as they are and enroll those temporary employees as determined eligible by PERS definitions, into the Public Employee's Retirement System.



**CITY OF CORDOVA, ALASKA  
RESOLUTION 12-16-42**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA,  
AUTHORIZING PUBLIC EMPLOYEE'S RETIREMENT SYSTEM  
PARTICIPATION AGREEMENT AMENDMENT NUMBER 5**

**WHEREAS**, The Public Employees' Retirement System (PERS) Participation Agreement entered into between the State of Alaska (hereafter referred to as the State) and the Political Subdivision, City of Cordova on July 1, 1975, and approved by the State on August 28, 1975 is amended by changing subparagraph 4 on page 3 to read as follows:

(2) The Political Subdivision agrees that: All permanent full-time employees (those whose positions normally require 30 or more hours of work each week) and all permanent part-time employees (those whose positions normally require 15 or more but less than 30 hours of work each week) will participate in the PERS except for those employees in the following Departments, groups or other classification as designated by the Political Subdivision:

- Temporary workers
- Seasonal vocational education students
- Contract hires
- School employees
- Volunteer workers
- Employees on six-month probationary status prior to permanent employment (whose prior employer was a PERS employer are excluded from the six-month probationary period)
- Lifeguards
- Summer workers including the summer camp coordinator
- Recreation Aides

**NOW THEREFORE BE IT RESOLVED THAT** This amendment shall continue in effect for the duration of the original agreement cited above and can only be terminated as provided therein.

**PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF DECEMBER, 2016.**

\_\_\_\_\_  
Clay R. Koplin, Mayor

ATTEST:

\_\_\_\_\_  
Susan Bourgeois, CMC, City Clerk



## **AGENDA ITEM # 9 (within consent calendar) City Council Meeting Date: 12/21/2016**

### **CITY COUNCIL COMMUNICATION FORM**

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**FROM:** Rich Rogers, Public Works Director / City Engineer

**DATE:** 12/16/2016

**ITEM:** Daniel Adajar – LWOP for City Employee

**NEXT STEP:** Make and pass a motion to approve – majority roll call vote of consent calendar

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☐ ORDINANCE  
☒ MOTION  
☐ INFORMATION  
☐ RESOLUTION

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- I. **REQUEST OR ISSUE:** Daniel Adajar (Water/Sewer Laborer) is requesting 18 days of Leave Without Pay LWOP, which is more than the 10 days allowed in one year per CBA Section 18.14. Days in excess of 10 must be approved by Council.
- II. **RECOMMENDED ACTION / NEXT STEP:** Recommend that Council make and pass a motion to approve this additional LWOP.
- III. **FISCAL IMPACTS:** City will save approximately \$3,000 in unpaid CY2017 wages.
- IV. **BACKGROUND INFORMATION:** Daniel is planning a 27 work-day absence to visit family in the Philippines consisting of 8 days leave, 18 days LWOP, and 1 holiday

during January and early February 2017. This is generally a good time of year for employees to take leave. Fellow crewmembers will be able to handle the workload during this absence. Daniel is a dependable, hard-working employee and is a solid member of our Water Sewer Team.

V. **LEGAL ISSUES:** Compliance with CBA is appropriate.

VI. **CONFLICTS OR ENVIRONMENTAL ISSUES:** None.

VII. **SUMMARY AND ALTERNATIVES:**

Alternative 1: Make and pass the motion to approve.

Alternative 2: Do not approve the additional LWOP.

Alternative 3: Other motion, if deemed appropriate by Council.



**City Council Public Hearing  
December 7, 2016 @ 6:45 pm  
Cordova Center Community Rooms A & B  
Minutes**

**A. Call to order**

**Mayor Clay Koplin** called the Council public hearing to order at 6:57 pm on December 7, 2016, in the Cordova Center Community Rooms.

**B. Roll call**

Present for roll call were **Mayor Clay Koplin** and Council members **Tom Bailer, Robert Beedle, Josh Hallquist, David Allison** and **James Wiese**. Council member **Tim Joyce** was present via teleconference and Council member **James Burton** was absent. Also present were City Manager **Alan Lanning** and Assistant City Planner **Leif Stavig**.

**C. Public hearing**

1. Ordinance 1148 An ordinance of the City Council of the City of Cordova, Alaska, amending Cordova Municipal Code by removing definitions from chapter 18.08, repealing and reenacting chapter 18.52, and amending the title of section 18.80.040 to update and define nonconforming lots, structures, and uses, to allow for the expansion and alteration of nonconforming structures, and to increase the amount of time a nonconforming use can cease to exist before it is considered discontinued.

**Mayor Clay Koplin** opened the hearing up for public testimony on Ordinance 1148.  
There was no public comment.

**D. Adjournment**

Hearing no objection, the Public Hearing was adjourned at 7:01 pm

Approved: December 21, 2016

Attest: \_\_\_\_\_  
Susan Bourgeois, CMC, City Clerk

**Regular City Council Meeting  
December 7, 2016 @ 7:00 pm  
Cordova Center Community Rooms A & B  
Minutes**

**A. Call to order**

**Mayor Clay Koplin** called the Regular Council Meeting to order at 7:00 pm on December 7, 2016 in the Cordova Center Community Rooms.

**B. Invocation and pledge of allegiance**

**Mayor Clay Koplin** led the audience in the Pledge of Allegiance.

**C. Roll call**

Present for roll call were **Mayor Clay Koplin** and Council members **Tom Bailer, Robert Beedle, Josh Hallquist, David Allison** and **James Wiese**. Council member **Tim Joyce** was present via teleconference and Council member **James Burton** was absent. Also present were City Manager **Alan Lanning** and Assistant City Planner **Leif Stavig**.

**D. Approval of Regular Agenda**

**M/Bailer S/Allison** to approve the Regular Agenda.

Vote on the motion: 6 yeas, 0 nays, 1 absent (Burton). Motion approved.

**E. Disclosures of Conflicts of Interest - none**

**F. Communications by and Petitions from Visitors**

1. Guest Speakers - none

2. Audience comments regarding agenda items

**Sheryl Glasen** of 609 Cedar Street, Cordova resident and School Board member, spoke to the City budget and opined that the School contribution should be closer to the cap.

**Wendy Ranney** of 2500 Orca Road, parent and business owner addressed the City budget. She opined that the school district should be funded to the cap.

**Alex Russin** of 209 South Second Street, advocated for the maximum contribution from the City to the School District.

**Katrina Hoffman** of 301 South Second Street, advocated for school funding to the cap or close to the cap.

**Greg Meyer** of 1 Cannery Row, supported schools and gave some statistics from a report about Alaska municipalities, debt per capita (Cordova highest), taxes per capita (Cordova top 5 or 6), and exempt properties per capita (Cordova has most).

**Tammy Altermott** of 811 Woodland Drive, spoke in favor of maximum school funding.

**Pete Hoepfner** of Lot 10 Saddle Point Subdivision, spoke to the City budget and asked for support for the children of the Cordova School district.

**Brad Reynolds** of 403 Third Street, favored school funding to the cap or as close to the cap as possible.

**Casey Kinsman** of 323 First Street, a new family in town said one reason they came was for the school district and supported funding to the max.

**Burt Adams** of 150 Gandil Road, moved here recently from Yakutat said that there was a similar occurrence in Yakutat, the district was not funded to the max and the school population decreased from 136 to about 90 over the course of 3 - 4 years as a result. He researched schools in Alaska to decide and picked Cordova.

**Mark Potvin** of Sunset View mentioned a direct correlation of defunding of schools with the increase in addiction.

3. Chairpersons and Representatives of Boards and Commissions

**Beedle** said that he was approached by a couple of fellows about getting appointed to the Fisheries Advisory Committee.

**Mayor Koplin** said he would get that on the December 21 agenda.

**Barb Jewell**, School Board President, said the board will be working on strategic planning. As far as at the district she reported that the high school volleyball girls are going to state, the high school holiday concert was last night and elementary school has its tomorrow night, also the robotics clubs have been competing, wrestling regionals next weekend and state the weekend after that, basketball practice has begun.

**Tim Joyce** reported that HSB met November 11 and the hospital administrator reported: 1) community surveys are in the mail; 2) the EHR program, Centriq, will need to be replaced with the next few to several years; 3) new reduced Medicare reimbursement rates have been given to hospital - had to adjust the budget for 2017; 4) effort to reduce number of travelers has paid off - now we have permanent full time CEO, CFO, DON, Lab Director, two RNs and another to

begin in December. The financial audit was received and approved – three material weaknesses and deficiencies – a plan is in place to correct the deficiencies. The board approved a new governance model with an elected board which was forwarded to legal and tonight council will see that.

**Mayor Koplin** said the last board report would be from P&Z chair **Bailer** – who said he had no report – in place of the report, **Mayor Koplin** presented **Mr. Bailer** with a plaque of appreciation for this 15 years of service on P & Z – from 2001 – 2016. Eight of those years as Chairman. There was a round of applause from those in attendance.

4. Student Council Representative Report - **Corinne Pegau** reported that Student Council has begun discussion of the Leukemia fundraiser that will be in February – they try to keep this money local. They are also looking into other ways to give back to the school with fundraised monies.

#### **G. Approval of Consent Calendar**

**Mayor Koplin** declared the consent calendar was before the City Council. Council member **Burton** arrived via teleconference at 7:15 pm.

5. Resolution 12-16-36 a resolution of the City Council of the City of Cordova, Alaska, authorizing the City Manager to enter in to a two year agreement with John W. Bitney for consulting services in the amount of Forty Eight Thousand Dollars (\$48,000) per year plus reasonable expenses

Vote on the consent calendar: 7 yeas, 0 nays. Wiese-yes; Joyce-yes; Beedle-yes; Hallquist-yes; Allison-yes; Burton-yes and Bailer-yes. Consent Calendar was approved.

#### **H. Approval of Minutes**

**M/Bailer S/Allison** to approve the minutes.

6. Minutes of 11-2-16 Regular Council Meeting

Vote on the motion: 7 yeas, 0 nays. Motion approved.

#### **I. Consideration of Bids - none**

#### **J. Reports of Officers**

7. Mayor's Report – **Mayor Koplin** had a written report on the packet and added that he intended to have a resolution supporting fixing the million dollar bridge, he said he'd get that in for next time.

8. Manager's Report – **Lanning** said his written report was answers to some questions that have been posed. He has a few more due out to Council – he will answer the UBS question regarding how are money is doing – he may report to Council on that via email this week.

**Hallquist** asked questions about the report **Lanning** gave about the Cordova Center stairs. **Lanning** would be getting back to Council when **Rogers** could assist as **Lanning** is still getting up to speed on the details.

**Lanning** asked **Bitney** to approach the table and report anything he might know about the status of Forest Receipts. Bitney said that what he has heard from the Alaska Washington, DC contingent is that they are working hard on PILT and not as much on Secure Rural Schools. The natural resources committee is looking also more into programs that help with the timber industry, not the funding to take the place of the industry.

9. City Clerk's Report - **Bourgeois** had a written report in the packet.

#### **K. Correspondence**

10. 10-28-16 Letter from Susan Kennedy in re Cordova Center

11. 11-01-16 Email from Emily Stolarcyk regarding NE17 Navy exercises

12. 11-02-16 AKDoT Southcoast Region Director's Quarterly newsletter

13. 11-17-16 Letter from Bob Smith regarding condition of harbor

14. 11-28-16 Letter from Mayor Koplin re AK Air essential air service

**Bailer** commented on the letter from **Susan Kennedy** – he has been asked this question time and again and he is glad **Lanning** is working on it and hopes to see it in a packet soon when he has the time to finalize the numbers (i.e. on the Cordova Center costs).

#### **L. Ordinances and Resolutions**

15. Ordinance 1148 An ordinance of the City Council of the City of Cordova, Alaska, amending Cordova Municipal Code by removing definitions from chapter 18.08, repealing and reenacting chapter 18.52, and amending the title of section 18.80.040 to update and define nonconforming lots, structures, and uses, to allow for the expansion and alteration of nonconforming structures, and to increase the amount of time a nonconforming use can cease to exist before it is considered discontinued. – 2<sup>nd</sup> reading

**M/Allison S/Beedle** to adopt Ordinance 1148 an ordinance of the City Council of the City of Cordova, Alaska, amending Cordova Municipal Code by removing definitions from chapter 18.08, repealing and reenacting chapter 18.52, and amending the title of section 18.80.040 to update and define nonconforming lots, structures, and uses, to allow for the expansion and alteration of nonconforming structures, and to increase the amount of time a nonconforming use can cease to exist before it is considered discontinued.

**Allison** said he had no real comments – it has been discussed before and there was no public comment on this tonight.

Vote on the motion: 5 yeas, 1 nay, 1 absent (Burton). Allison-yes; Hallquist-yes; Bailer-no; Beedle-yes; Wiese-yes; Burton-absent and Joyce-yes. Motion was approved.

16. Ordinance 1149 an ordinance of the City Council of the City of Cordova, Alaska, creating a new Cordova municipal code title 15 to restructure the Cordova Community Medical Center, repealing the existing title 15 – 1<sup>st</sup> reading

**M/Joyce S/Hallquist** to adopt Ordinance 1149 An ordinance of the City Council of the City of Cordova, Alaska, creating a new Cordova municipal code title 15 to restructure the Cordova Community Medical Center, repealing the existing title 15.

**Joyce** said HSB has been working on this for about a month and edits can be made between readings, he does see the need for one amendment which he will offer. **Lanning** said he and **Scot Mitchell** will also get together and scrutinize this for second reading.

**M/Joyce S/Beedle** to amend 15.70.060 annual budget, the last line should say “in accordance with Section 5-2 of the City Charter.”

Vote on the motion to amend: 6 yeas, 0 nays, 1 absent. Motion approved.

Vote on the main motion as amended: 6 yeas, 0 nays, 1 absent. Motion approved.

#### **M. Unfinished Business**

Without objection, **Mayor Koplin** recessed the meeting at 8:12 pm and Council was back in session at 8:15 pm.

17. FY17 Budget Preparation – discussion

**Allison** asked the manager to explain what has been adjusted since last budget meeting. **Lanning** conveyed that with the drastically diminished revenue expected in 2017, he would advocate for a multi-year approach to making up the deficit.

**Joyce** mentioned that as far as the school contribution, come February when the school board starts looking at the district’s future budget, the City will again be making a commitment, so even though it appears that we are significantly short-changing the schools, that can be made up in the commitment come May – when the board has to present their budget to the state. **Bailer** and **Allison** said they were not happy with asking the schools to cut positions while the City was not cutting positions. **Allison** said he is not willing to raise taxes of any kind and if that means we lose personnel at the City then so be it, his preference is to give the schools a couple of hundred thousand more dollars as well. He also said that until we make some serious cuts ourselves, he is not willing to vote to take \$860K out of the permanent fund. **Mayor Koplin** clarified that the budget in front of Council gave \$1.378 million to the schools vs. what the superintendent called at the last meeting, \$814K – quite a difference already. **Hallquist** opined that Timber Receipts need to be decided – will they be in or should we call them zero in this budget. More lengthy discussion ensued – **Hallquist** and others discussed staff lay-offs or at least reductions over the course of the year through attrition. **Mayor Koplin** tried to get Council to focus and give some specific direction to the City Manager. Some suggestions were thrown out – more to the school, sin taxes, seasonal increase in property tax. **Bailer** and **Allison** concurred with an extra \$200K to the schools. **Joyce** was happy with less, said the district had reserves and the City has an expense to the bond for the school due to state backing out of a commitment. **Beedle** was for less than a \$200K increase. Council concurred that they would like to see the appropriate ordinances on sin tax and seasonal sales tax come before them at the next meeting, along with attrition. **Lanning** suggested a meeting early next week to review the changes made tonight – Tuesday @ 6pm was the day and time picked.

#### **N. New & Miscellaneous Business**

18. Council confirmation of Mayor’s appointments to fill seats on City boards and commissions

**M/Allison S/Bailer** to confirm Mayor Koplin’s appointments of Andy Craig & Ken Jones to the Harbor Commission, Mary Anne Bishop & Erica Clark to the Library Board, Marvin VanDenBroek & Karen Hallquist to the Parks and Recreation Commission and Nancy Bird & Allen Roemhildt to the Planning and Zoning Commission, all to seats that will expire in November 2019.

Vote on the motion: 6 yeas, 0 nays, 1 absent. Motion approved.

19. City Attorney RFP of July 2015 – discussion (may be discussed in executive session)

**Joyce** opined that this should be handled in executive session. They opted to add it to the Tuesday agenda.

20. Pending Agenda, Calendar and Elected & Appointed Officials lists

Council wanted the CIP list at the next meeting.

#### **O. Audience Participation**

**Greg Meyer** 1 Cannery Row spoke against sin taxes – said there were very few communities with alcohol and cigarette taxes. He mentioned raw fish tax as an alternative.

**Lauren Padawer** of 210 Boardwalk Way mentioned a couple of options, fish box taxes and Hartney Bay Subdivision homes that are yet to be tax. She was upset that this hasn't been handled strategically over time.

**Tammy Altermott** of 811 Woodland Drive thanked Council for their time and work. She cautioned against the change to the sales tax cap exemption. She appreciated that people's lives are involved and she knows that is the case at the school too.

**Barb Jewell** of 2.2 Mile Whitshed Rd. she appreciated the thoughtful comments and the time and effort being spent.

#### **P. Council Comments**

**Beedle** said sin tax might be a good thing – his son turned 21 tonight.

**Allison** said he wouldn't be too excited about a 4 mill property tax increase. He hopes we can find a way to spread it out to the out of town seasonal people.

**Bailer** thanked the citizens for showing up. He also thanked the water/sewer department for some great assistance they offered him on a house he has, saved a lot of time and money. He appreciated the pedestrians and bikers who wear the really reflective clothing and carry lights.

**Hallquist** thanked the audience for coming. He said we cannot cut our way out of this but we can't tax our way out also.

**Wiese** said it would be a shame to put this on the year round residents only. Over time would be better but everyone needs to make some cuts.

**Mayor Koplin** thanked **Assistant Planner Leif Stavig** for filling in.

#### **Q. Adjournment**

**M/Bailer S/Allison** to adjourn the meeting.

Hearing no objection the meeting was adjourned at 10:27 pm.

Approved: December 21, 2016

Attest: \_\_\_\_\_

Susan Bourgeois, CMC, City Clerk

Mayor's Report  
12-15-16  
Clay Koplin

For the past two weeks, much of my effort has been focused on meeting with business owners, residents, and organizational leaders to discuss budget balancing measures and their potential impacts and consequences. There are no easy solutions. Revenues have collapsed much more suddenly from many more sources than the community can react to at a more measured pace.

Despite the challenges there are opportunities for Cordova. I have been evaluating those opportunities with John Bitney, City Lobbyist, and organizational leaders including Rachel Kallander, the new director of CDFU. I met with Rachel this week to discuss the nuances of fish taxes amongst other items, including re-opening historical fisheries for Cordova that are either no longer being permitted or are being delivered to other ports.

The capital projects priority for Cordova is harbor repairs/rehabilitation, and there may be opportunities to draw in Federal partnership. I will be attending the Harbor Commission meeting this evening.

As I work with community organizational leaders in the community, I am impressed by the leadership team that has assembled and it gives me hope for positive change as we encounter a rocky patch. I am looking forward to a meeting tomorrow that was scheduled for the US Coast Guard, US Forest Service, CTC, the City of Cordova, CEC, Native Village of Eyak, Eyak Corporation, CCMC, and Cordova Schools to see how the organizations may be able to work together to help sustainably provide the services that the community most needs.

While the budget challenges seem to be casting a dark cloud over Cordova, we have much to be grateful for entering the holiday season. Have a Safe, Happy, Holiday Season

Clay



## **REVENUE COMMITTEE RECOMMENDATIONS**

1. Transient bed tax of \$1/bed/night. (bunkhouses)
2. Increase public accommodations tax to 9% on lodging and vehicle rentals excluding rentals and charters for commercial or subsistence fishing purposes.
3. Mayor and Council lobby the State of Alaska to share back marine fuel tax to the coastal communities in which that tax is collected.
4. Mayor and Council lobby the State of Alaska to get larger percentage of shared raw fish tax on floating processors.
5. Personal property tax on vessels of \$10/ft if greater than or equal to 18 feet in length; with an exemption for seine skiffs. Estimated revenue: \$230,000/year.
6. Water and sewer rates be charged all year whether people leave town or not (i.e., get rid of the ability to turn off service for the winter months). City charge \$50 per month per unit on accounts that would otherwise be turned off.
7. .5% local raw fish tax on fishermen, not processors. Estimated revenue: \$250,000/year.
8. Charge \$20 per day for use of harbor boat ramps on users who don't have a harbor slip. Install video cameras for enforcement.  
For people not paying \$20/day for use of the ramp, and they are caught on camera, they would pay \$50/day for the first infraction and \$100/day for further infractions until they pay their \$20.
9. Consider homeowners' exemption on primary residence.
10. Lobby State of Alaska Department of Fish and Game to open other fisheries
11. Even out water rates between the City and the Harbor

## Mimi Briggs

---

**From:** Elizabeth Swain <eswain@pwssc.org>  
**Sent:** Monday, October 31, 2016 1:32 PM  
**To:** Mimi Briggs  
**Subject:** Fwd: Cordova Meetings

----- Forwarded message -----

**From:** **Katrina Hoffman** <[khoffman@pwssc.org](mailto:khoffman@pwssc.org)>  
**Date:** Mon, Oct 31, 2016 at 1:29 PM  
**Subject:** Re: Cordova Meetings  
**To:** [staff@pwssc.org](mailto:staff@pwssc.org)

Hi everyone,

I mentioned this at our staff meeting this morning, but many folks are at sea. Mandy's comments below echo the thoughts of myself and others, who have shared how much they enjoyed the Gulf Watch Alaska and Herring Research and Monitoring annual PI meetings that we hosted in Cordova last week. Huge kudos go to Elizabeth, who was on call more more than 12 hours a day making sure logistics ran smoothly, which is no small task when the individual needs of about 60 different people are involved. As early as the first day of five days of meetings, I had PIs asking me when we could have meetings in Cordova again (and that was even BEFORE the Sheridan Glacier outings)--which is great for Cordova and reflects well on the Science Center. Like Mandy said below, thanks to all of you who contributed in various ways at the "Meet the Scientists" night, be it through set-up, presenting, logistics, selling merchandise, offering a hands-on activity, showing a poster, and more!

Cheers,  
Katrina

Katrina Hoffman  
President/CEO, Prince William Sound Science Center  
Executive Director, Oil Spill Recovery Institute  
PO Box 705  
Cordova, AK 99574  
[www.pwssc.org](http://www.pwssc.org)  
[www.pws-osri.org](http://www.pws-osri.org)  
[khoffman@pwssc.org](mailto:khoffman@pwssc.org)  
907-424-5800 x225 (office)  
206-947-7990 (mobile)

----- Original Message -----

**From:**  
"Mandy Lindeberg - NOAA Federal" <[mandy.lindeberg@noaa.gov](mailto:mandy.lindeberg@noaa.gov)>

**To:**  
"Katrina Hoffman" <[khoffman@pwssc.org](mailto:khoffman@pwssc.org)>  
**Cc:**  
"Pegau, Scott" <[wspgau@pwssc.org](mailto:wspgau@pwssc.org)>, "Donna Aderhold" <[donna.aderhold@noaa.gov](mailto:donna.aderhold@noaa.gov)>  
**Sent:**  
Mon, 31 Oct 2016 12:54:13 -0800  
**Subject:**  
Re Cordova Meetings

Katrina,

Please let your staff and the Cordova Center folks know what a warm and professional job they did supporting our programs workshops and outreach event last week. We were a large group but well taken care of.

I'm sure we will be back! Thanks again!

# CITY OF CORDOVA



December 7, 2016

Saltonstall-Kennedy 2017 Proposal Reviewers

Dear Proposal Reviewers:

The City of Cordova is a fishing community, generally ranking third highest in Alaska for volume and value of catch, and as high as fifth in the nation for volume and/or value of catch. Approximately \$500,000,000 of infrastructure sits idle for all but the three months of peak salmon processing season from mid-May until mid-August each year. This infrastructure includes the largest fishing vessel fleet in Alaska, a USCG air station and USCG cutter station, a home port state ferry, three large and two small seafood processing plants, fiber optic connection to the global communications ring, 25 megawatts of total installed electric power generation capacity including the 7 megawatts of low-impact renewable hydropower that provides 80% of the community's electricity with excess available in the summer, an award-winning municipal water supply, several docks, 100% underground utilities with rare outages/interruptions, the largest salmon hatchery system in the world, the ocean resource data collection and evaluation resources of the Prince William Sound Science Center, and the natural resource management capabilities of the Native Village of Eyak, the primary lead for this Saltonstall-Kennedy 2017 Proposal.

Historically, Tanner crab, Dungeness crab, Pink shrimp, Spot shrimp, Dog Shark, Skate, Halibut, Pacific Cod, Black Cod, Pollock, King Crab, Herring, Hooligan, all five species of pacific salmon, Razor Clams, Butter Clams, Farmed Oysters, Squid, Octopus, and others have been harvested from the nearby waters of the Prince William Sound and Gulf of Alaska. Now only salmon and occasionally a small volume of halibut or cod are delivered to Cordova.

The City of Cordova approached the Native Village of Eyak with the request to lead an effort to measure the apparent abundance (as evidenced by large volumes encountered during subsistence harvest activities) of Tanner Crab in Prince William Sound per the attached proposal. The City of Cordova feels that identifying fishable populations of these former fisheries will allow greater utilization of the combined assets of Cordova, create and sustain new jobs and a sustainable economy, and deliver high quality, sustainable food supply to existing and new global markets.

The City of Cordova strongly supports this proposal and encourages your participation in this project.

Respectfully,

Clay Koplin, Mayor  
City of Cordova

# CITY OF CORDOVA



John S. Petterson, PhD  
President  
Impact Assessment, Inc.  
2166 Avenida de la Playa  
La Jolla, CA 92037

Dear Dr. Petterson

The City of Cordova would like to participate as one of the proposed "case-study" communities in your application to the National Academies of Science to conduct a long-term follow-up study of the full range of continuing impacts from the Exxon Valdez oil spill. The influence of the impacts of the spill have evolved beyond the initial cleanup activities, the subsequent litigations, and the commercial fisheries closures which have yet to be fully reinstated. While there has been a partial recovery reflecting the resilience of the affected communities, there are lingering scars and handicaps, both physical and psychological, due to the event of the spill and the mishandling and unsatisfactory resolution of the impacts.

The Cordova economy has diversified and partially recovered, often at the expense of compromises in cultural and societal values. However, the lingering impacts of the oil spill have persisted and propagated to influence economic, social, and cultural aspects of community life that are important to diagnose and evaluate.

As a leader of the community of Cordova, arguably the most severely affected by the spill, it is important to participate and contribute to this study. As an eighteen year resident of Cordova, in leadership positions on the Cordova City Council, NGO's, State of Alaska Transportation Board, the Prince William Sound ARDOR, and the Cordova Chamber of Commerce, I have witnessed and participated firsthand in efforts to affect a complete recovery from the spill, and the "hang-over" that followed the environmental disaster and subsequent human bungling that magnified the effects.

I was personally working as a cannery machinist in Kenai, Alaska, the summer of the spill, and witnessed the tragedy from afar, experiencing it on a conceptual level. It was not until I moved to Cordova that I understood the deep social, cultural, and psychological affects that were so readily evident. I believe that I can represent the former mayors, past and present City Council members, and former and current residents of Cordova in strongly endorsing your proposed study and assisting in whatever capacity I can. I look forward to working with you on this project and the value that it can provide to our community.

Sincerely,

A handwritten signature in blue ink that reads "Clay Koplin". The signature is stylized with a large, looping "C" and "K".

Clay Koplin, Mayor  
City of Cordova

## Susan Bourgeois

---

**From:** Judy Fulton <anj2\_fulton@ctcak.net>  
**Sent:** Friday, December 09, 2016 3:51 PM  
**To:** Susan Bourgeois  
**Subject:** Tax Hike

We are unable to attend the public hearings on the proposed Sales Tax Increase and raising the Mil rate on property so I am sending this email in stead. We are both retired and live on a monthly fixed income. Every time the city chooses to raise the fees for services we have no way to increase our income to cover the additional expense. When the city choose in incorporate Mile 13 into the city limits we had to start paying taxes on a hangar that sits on State Land and we get no city services on the property.

When the city first raised the sales tax from 3% to 6% they promised that the 6% would only be seasonal during the summer months and then be reduced back to 3 % in the winter for the year around residents. However it was never reduced but the 6% stayed in place year around. Now you are proposing to up the sales tax another 1% and reduce it back to 6% in the winter, I doubt that we the year around residents will ever see it reduced. It will also encourage us to spend more of our money in Anchorage instead of Cordova.

We would like the city to look within their employees and start with cutting back by eliminating some of the city staff. If taxes continue to increase for us, we as well as others will no longer be able to afford to live here in Cordova. We are asking you to first look within the City and cut back in all departments if need be, before asking us to dig deeper into our pockets.

Sincerely,  
Al & Judy Fulton



December 15, 2016

Mr. Mayor and Council Members,

As we get closer to a finalized budget I wanted to reiterate some keys points in the testimony given to the Council regarding the city appropriation to the school district. I appreciate the time and thoughtfulness given to the financial stability of the community and the responsible goal all have taken to manage our finances sustainably. The current projected deficit is large. However, it is not appropriate or effective to balance the budget on the backs of our students. The current proposal of providing \$656,000 for the second half of your fiscal year represents a 24% decrease in funding to the school from the amount appropriated in the first half of the year.

The consistent practice of the city has been that the amount budgeted in the second half of the city's fiscal year is half of the amount that gets budgeted for the school's next fiscal year. Based on this practice, the school would be looking at the city appropriating \$1,300,000 for our FY 17, a decrease of 26% from \$1,751,000 for our FY 16. These numbers indicate the School District bearing a disproportionate burden of the deficit reduction. Additionally, the size and speed of the reductions will have a negative impact on school operations.

An additional point for the Council to consider as you make these difficult decisions is the fact that our schools are also facing cuts in state and federal funding, both because of a decrease in enrollment numbers this year and because of the state's own financial status. So we will not only be shouldering the cuts from the city but also having to absorb cuts from other funding sources.

The schools are an anchor institution in a small community. People move to and stay in a community because of good schools. They also leave a community when schools are not good. Our schools have been recognized at both a state and national level for the performance of our students and our staff. This fact is a reflection of not only their hard work but of the investment the City of Cordova has made in its schools. Let's keep it that way.

Thank you for your consideration and all your hard work.

Sincerely,

Barb Jewell  
President, Cordova District School Board  
429-3925



December 15, 2016

Mayor Koplin and Council Members,

Thank you once again for all the work that you have put in to the budget process for the City of Cordova. It is a very important duty and I appreciate the attention you are giving it.

I would like to take this opportunity to touch on a couple of points as you make decisions that will affect the students of Cordova School District. I will keep it brief.

- The most recent proposal cuts the city's contribution to the school by 24%.
- With the state's fiscal issues, this is likely not the only cut Cordova School District will face.
- Even prior to the timber receipts, the city historically has funded the school to the max. The timber receipts were nice for a while but now that they are depleting, it should not mean the city contributes less.
- Many constituents have taken the time to come to the meetings and we repeatedly heard people say "fund the school to the max, or as close as possible".

I found a very informative study done by the Albert Shanker Institute (<http://www.shankerinstitute.org/resource/does-money-matter-second-edition>). The following quote sums up the study, "In short, money matters, resources that cost money matter, and a more equitable distribution of school funding can improve outcomes. Policymakers would be well-advised to rely on high-quality research to guide the critical choices they make regarding school finance."

I will continue to advocate for the youth of this community and will be approaching our state leaders as well. Thank you for taking the time to read this and contemplate the level of funding that the city is able to give to our children.

Sincerely,

Sheryl Glasen

Cordova School Board Member

**CITY OF CORDOVA, ALASKA  
ORDINANCE 1149**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA CREATING  
A NEW CORDOVA MUNICIPAL CODE TITLE 15 TO RESTRUCTURE THE CORDOVA  
COMMUNITY MEDICAL CENTER, REPEALING THE EXISTING TITLE 15**

**WHEREAS**, it is in the best interest of the City of Cordova to establish an autonomous governance of the Cordova Community Medical Center with its own board of directors and the powers and duties more particularly set for in Title 15;

**NOW, THEREFORE, BE IT ORDAINED**, by the City Council of the City of Cordova, Alaska, that:

Section 1. Cordova Municipal Code Title 15 is adopted to read as follows:

**Title 15 - CORDOVA COMMUNITY MEDICAL CENTER AUTHORITY**

Sections:

15.10.001	Established; termination
15.10.005	Definition Cordova Community Medical Center
15.20.010	Board of Directors
15.30.020	Administration
15.40.040	Reports and Recommendations
15.50.040	Legal Counsel
15.60.050	Powers
15.70.060	Fiscal Management
15.70.061	Exemptions from Taxes
15.70.062	Annual Budget
15.70.063	Annual Audit

**15.10.001 Established; termination.**

- A. The Cordova Community Medical Center Authority shall be established as a public corporate authority of the City of Cordova (“City”), for the purposes of managing the operations of the Cordova Community Medical Center (“CCMC”). This authority is an instrument of the City, but exists independently of and separately from the City, with powers authorized under Section 1-4. The authority shall continue to exist until terminated by ordinance. When the Authority’s existence is terminated, all of its rights, and control of assets and properties shall pass to the City.

**15.10.005 Definition of Cordova Community Medical Center or CCMC.** *Cordova Community Medical Center or CCMC* shall mean the group of facilities consisting of an acute care hospital, long term care facility and clinic, and all other health care facilities owned and/or operated by the City;

### **15.20.010 Board of Directors.**

- A. The Authority shall be governed by a Board of Directors consisting of five members, elected by the voters of Cordova, Alaska. Board members shall be qualified electors of the City of Cordova.
- B. No member of the Board shall be an employee, or immediate family member (as defined in 42 CFR 1001.1001(a)(2)) or member of the household of an employee of CCMC or other medical provider in Cordova either now or any time in the past twelve months; a tenant of the facility either now or any time in the past twelve months; a board member or director of a medical provider other than CCMC either now or any time in the past twelve months; a contractor that provides medical or other services to the facility either now or any time in the past twelve months; an employee of any such tenant or contractor either now or any time in the past twelve months; an individual, an immediate family member (as defined in 42 CFR 1001.1001(a)(2)) or a member of the household of an individual, or a managing employee of an entity, that has been excluded from participation in Medicare, Medicaid or any other Federal health care program as listed on the United States Department of Health & Human Services, Office of Inspector General's List of Excluded Individuals/Entities.
- C. No member, or former member, of the Board shall be eligible for employment or contracting to provide services to CCMC until at least twelve months have elapsed since they last served on the Board.
- D. Members shall be elected by the voters to three year, staggered terms. In the first election, the highest vote getter will serve a three year term, the next two highest vote getters will serve two year terms and the next two highest vote getters will serve one year terms. Thereafter, the members elected will serve three year terms.
- E. Vacancies on the Board shall be filled by the Board until the next regular election, when a member shall be elected to serve the rest of the unexpired term in the same manner that a mayor is now or may hereafter be elected to serve the rest of an unexpired term.
- F. In the event that there are not enough members elected to fully seat a five-member board at the first election, the Cordova City Council shall select enough members to fill the vacancies. This section shall only apply to the first election, all other vacancies thereafter shall be filled in accordance with Section E above.
- G. The Board shall meet at least monthly, at a time and place to be designated by the Board. Notice and agenda of all regularly scheduled meetings shall be posted at a public location in the CCMC, and at Cordova City Hall. Any two members of the Board may schedule a special meeting at any time when they determine such a meeting is necessary and all special meetings shall be posted with a minimum of 24 hours notice. All meetings of the Board shall be open to the public, except that the board may meet in executive session, in accordance with Alaska Statute 44.62.310, the Alaska Open Meetings Act.
- H. The Board may maintain membership in any local, state, or national group or association organized and operated for the promotion of the public health and welfare or the advancement of the efficiency of medical center and community health facilities administration, and in connection therewith, pay dues and fees thereto.

### **15.30.020 Administration**

- A. The Board of Directors of the Authority shall select the Chief Executive Officer ("CEO") of the CCMC. The CEO shall serve at the pleasure of the Board. The CEO shall establish and direct all operations of CCMC activities, both internal and external.

B. The authority and duties of the CEO are as follows:

- a. The CEO shall be responsible for the overall supervision and direction of the affairs and activities of CCMC. The CEO shall have such authority and duties as may be assigned and directed by the Board and those generally incumbent with CEOs at other hospitals.
- b. Be responsible for carrying out all applicable federal and state laws, City code, and CCMC rules and regulations. Insure compliance of CCMC with national, state and local standards and accreditation agencies.
- c. Establishes policies pertaining to total patient care, personnel, medical staff, financial status, public relations, maintenance of building and grounds, all other policies needed for the operation of CCMC under broad directives from the Board. Reviews compliance with established policies by personnel and medical staff. Periodically reviews policies and makes changes as found necessary.
- d. Establishes departmental staffing patterns. Evaluates job performance, prepares job descriptions, establishes job classifications and sets wage and salary schedules. Hires and discharges employees at CCMC in a manner consistent with federal and state laws and in accordance with the personnel policies of CCMC. Evaluates competence of the work force.
- e. Work with the professional staff and those concerned with the delivery of quality professional services at the hospital to insure that the best possible care may be rendered to all patients.
- f. Regularly checks financial status of CCMC and maintains an efficient accounting system to meet the needs of the facility. Develops budget forecasting model, prepares changes to the fee schedules to insure coverage of cost of operations.
- g. Attends all meetings of the CCMC Boards and all committee meetings of the Board.
- h. Prepares such reports as may be required on any phase of hospital activity by the Board.
- i. Represents CCMC in dealings with outside agencies, including governmental and third party payors. Represents CCMC at top level meetings, etc. and participates in such.
- j. Perform other duties that may be in the best interests of CCMC.

#### **15.40.040 Reports and Recommendations.**

The Authority shall file with the City Manager and the City Council an annual report, and schedule an annual work session of its activities and shall make recommendations for legislative or other actions it considers necessary to carry out its corporate purposes. The annual report shall include an annual audit, including income, expenditures, investments and inventory.

#### **15.50.040 Legal Counsel.**

The City Attorney shall advise and assist the Authority in general legal matters. The Authority shall also have the power to retain independent and/or specialized counsel in matters affecting the Authority.

#### **15.60.050 Powers.**

In furtherance of its corporate powers, the Authority has the following powers:

1. To sue and be sued. To have a seal and alter it at pleasure.
2. To adopt, amend, and repeal bylaws for its organization and internal management, however, bylaws regarding notice of meetings shall be adopted consistent with 3.14.020.
3. To operate and manage the City land and facilities in Authority inventory.
4. To design, construct, improve, alter, or repair the City land and facilities in the Authority's inventory, subject to budgetary approval.
5. Subject to 3.10.020, to accept gifts, grants, or loans, and enter into contracts, partnerships, joint ventures, and similar agreements, or other transactions with any governmental or private agency or entity as the Authority considers appropriate.
6. To deposit or invest its funds.

#### **15.70.060 Fiscal Management.**

Finances of the Authority and CCMC shall be managed in accordance with City, State and Federal laws and regulations, those regulations generally prescribed by any accrediting associations as may apply, and as the Board determines to accept.

#### **15.70.061 Exemptions from Taxes.**

The real and personal property of the Authority and its assets, income and receipts are declared to be the property of a political subdivision of the state, and together with any City land or facilities in the Authority's inventory devoted to an essential public and governmental function and purpose, and the property assets, income, receipts and facilities, shall be exempt from all City taxes.

#### **15.70.062 Annual Budget.**

The Authority shall have a budget, separate from the Annual City Budget and shall prepare and submit for review an annual budget to the City Manager and City Council prior to approval of the City's Annual Budget in accordance with Section 5.2 of the City of Cordova Charter.

#### **15.70.063 Annual Audit.**

The Authority shall be subject to the audit requirements of Government Auditing Standards, in addition to any applicable requirements of the State of Alaska, Department of Health and Social Services, or the Centers for Medicare and Medicaid Services, or any other grantor or funding source.

Section 2. This ordinance shall be effective thirty (30) days after its passage and publication. This ordinance shall be enacted in accordance with Section 2.13 of the Charter of the City of Cordova, Alaska, and published within ten (10) days after its passage.

1st reading:	December 7, 2016
2nd reading and public hearing:	December 21, 2016

**PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF DECEMBER, 2016**

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Clay Koplin, Mayor

ATTEST:

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Susan Bourgeois, CMC, City Clerk



**CITY OF CORDOVA, ALASKA  
ORDINANCE 1150**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA,  
AMENDING CHAPTER 5.40.010 TO ADOPT A ONE PERCENT INCREASE TO THE  
GENERAL SALES TAX IMPOSED BY THE CITY OF CORDOVA FROM APRIL 1  
THROUGH SEPTEMBER 30**

**WHEREAS**, the City of Cordova ("City") is currently facing financial challenges and budgeting concerns; and

**WHEREAS**, it is in the City's best interest to generate revenue to support the valuable services the City provides its citizens, residents, and visitors; and

**WHEREAS**, the implementation of a seasonal sales tax is in the City's best interest as it provides the City additional revenues to meet the needs of its population and visitors.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Cordova, Alaska that:

Section 1. Cordova City Code Title 5.40.010 Levied, is amended to read as follows:

**5.40.010 - Levied.**

(A) There is levied on all sales equal to or more than twenty cents, services provided and rents collected within the city, except sales, services and rents that are exempt from taxation under this chapter, a tax equal to six percent of the sale price, charge for services or rents collected.

**(B) Beginning on April 1 and ending September 30 of each year, sales tax under subsection (A) of this section shall be increased by one percent.**

Section 2. This ordinance shall be effective thirty (30) days after its passage and publication. This ordinance shall be enacted in accordance with Section 2.13 of the Charter of the City of Cordova, Alaska, and published within ten (10) days after its passage.

1st reading: December 21, 2016  
2nd reading and public hearing: \_\_\_\_\_

**PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017.**

\_\_\_\_\_  
Clay R. Koplin, Mayor

ATTEST:

\_\_\_\_\_  
Susan Bourgeois, CMC, City Clerk

**CITY OF CORDOVA, ALASKA  
RESOLUTION 12-16-37**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA,  
ADOPTING AN OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2017  
AND APPROPRIATING THE AMOUNT OF \$14,372,542 AS SUMMARIZED  
PURSUANT TO THE FOLLOWING TABLE**

FUND	REVENUES	PLUS INTERFUND TRANSFERS IN	LESS INTERFUND TRANSFERS OUT	TO or (FROM) RESERVE	APPROPRIATION
General Fund	\$10,278,065	\$1,383,090	\$49,627	\$0	\$10,278,065
Permanent Fund	\$426,200	\$38,984	\$860,000	(\$394,816)	\$0
Fire Dept Vehicle Acquisition Fund	\$75,000	\$0	\$0	\$67,500	\$7,500
Vehicle Removal Fund	\$0	\$0	\$0	<\$17,3121>	\$17,312
Governmental Capital Projects	\$139,188	\$49,627	\$0	\$0	\$139,188
Governmental Funds Total	\$10,918,453	\$1,471,701	\$909,627	(\$327,316)	\$10,442,065
Harbor & Port Enterprise Fund	\$1,370,750	\$0	\$315,914	\$0	\$1,370,750
Street Improvement Project	\$0	\$0	\$31,047	\$0	\$0
Harbor Fund Dep'n Reserve	\$0	\$150,000	\$0	\$150,000	\$0
Sewer Enterprise Fund	\$740,335	\$0	\$220,938	\$0	\$740,335
Sewer Capital Projects	\$0	\$0	\$0	\$0	\$0
Sewer Fund Dep'n Reserve	\$0	\$100,000	\$0	\$100,000	\$0
Water Enterprise Fund	\$746,191	\$15,000	\$161,454	\$0	\$746,191
Water Capital Projects	\$0	\$0	\$0	\$0	\$0
Water Fund Dep'n Reserve	\$0	\$50,000	\$0	\$50,000	\$0
Refuse Enterprise Fund	\$1,010,362	\$0	\$243,721	\$0	\$1,010,362
Refuse Dep'n Reserve	\$0	\$50,000	\$0	\$0	\$0
Refuse Fund - Landfill	\$0	\$50,000	\$0	\$50,000	\$0
Odiak Camper Park Fund	\$75,628	\$0	\$4,000	\$12,789	\$62,839
Enterprise Funds Total	\$3,943,266	\$415,000	\$977,074	\$362,789	\$3,930,477
TOTALS APPROPRIATION	\$14,861,719	\$1,886,701	\$1,886,701	\$35,473	\$14,372,542

**WHEREAS**, the City Manager submitted his proposed FY17 Operating Budget; and

**WHEREAS**, the City Council has conducted work sessions reviewing the proposed 2017 budget, and submitted its recommendations, and held a public hearing on December 21, 2016 on the proposed 2017 operating & capital budget; and

**WHEREAS**, the amount appropriated from the General Fund, **\$1,517,000** is included for the Cordova Public Schools.

**NOW, THEREFORE BE IT RESOLVED THAT** the City Council of the City of Cordova, Alaska, hereby adopts the City Operating and Capital Budgets and appropriates such funds for FY17, for the period of January 1, 2017 to December 31, 2017, in the amount of **\$14,372,542.**

**BE IT FURTHER RESOLVED** that all unencumbered balances remaining in each fund as of January 1, 2018 shall be transferred to the unappropriated fund balance of the respective fund from which appropriated.

**PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF DECEMBER, 2016**

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Clay R. Koplin, Mayor

ATTEST:

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Susan Bourgeois, CMC, City Clerk

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>General Fund</b>						
<b>Taxes</b>						
101-300-40001	Property Tax	2,123,072.98	2,171,409.25	2,216,460.76	2,234,000.00	2,474,000.00
101-300-40003	Property Tax-Penalties	1,584.66	3,755.13	15,813.80	.00	.00
101-300-40005	Property Tax-Interest	541.37	796.45	1,852.41	.00	.00
101-300-40010	Sales & Use Taxes	3,371,800.60	3,361,712.05	3,215,553.15	3,300,000.00	3,300,000.00
101-300-40011	Public Accommodations Surtax	114,907.79	131,411.74	120,179.89	117,500.00	117,500.00
101-300-40012	Vehicle Rental Surtax	14,516.52	11,643.62	16,201.41	18,000.00	18,000.00
101-300-40013	Sales Tax Compensation timely	30,602.74	30,823.41	30,801.10	30,000.00	.00
101-300-40030	Penalties & Int. - Sales Tax	18,484.04	18,650.77	21,133.44	15,000.00	15,000.00
101-300-40040	In Lieu Tax Payments	422,220.54	421,220.21	423,633.04	385,000.00	420,000.00
101-300-40041	Payment in Lieu of Tax - Other	2,083.50	1,622.60	8,263.09	2,000.00	2,000.00
Total Taxes:		6,038,609.26	6,091,398.41	6,008,289.89	6,041,500.00	6,346,500.00
<b>Licenses &amp; Permits</b>						
101-301-40100	General Business Licenses	17,775.00	20,925.00	20,345.00	15,000.00	20,000.00
101-301-40120	Taxi - For Hire Operators	565.00	885.00	780.00	600.00	600.00
Total Licenses & Permits:		18,340.00	21,810.00	21,125.00	15,600.00	20,600.00
<b>Other Governmental</b>						
101-302-40205	Raw Fish Tax	1,661,223.18	1,029,301.09	713,635.31	1,250,000.00	400,000.00
101-302-40210	Liquor Licenses	11,650.00	12,300.00	11,950.00	12,000.00	12,000.00
101-302-40215	Share Revenue - General	205,993.00	195,211.00	.00	195,000.00	130,853.00
101-302-40220	Forest Receipts - Roads	72,959.66	66,380.98	57,610.03	56,504.00	.00
101-302-40221	Forest Receipts - School	744,821.18	715,074.36	652,554.32	638,807.00	.00
101-302-40225	Utility Cooperative Refunds	234,084.57	228,743.09	227,631.89	215,000.00	215,000.00
101-302-40230	Shared Fisheries Tax	32,607.88	38,684.27	28,503.60	35,000.00	20,000.00
101-302-40239	Pension State Relief	669,631.59	675,040.32	.00	194,158.00	113,342.00
101-302-40240	Library Grant	7,875.39	1,995.86	.00	.00	.00
101-302-40245	E-Rate Grant (Library)	.00	26,097.60	2,400.00	.00	.00
Total Other Governmental:		3,640,846.45	2,988,828.57	1,694,285.15	2,596,469.00	891,195.00
<b>Leases &amp; Rents</b>						
101-303-40320	N. Harbor Fill Lease	98,829.14	97,672.60	85,182.75	80,000.00	93,000.00
101-303-40330	S. Harbor Fill Lease	18,310.16	29,893.62	30,696.36	25,000.00	25,000.00
101-303-40350	Other Land Leases	40,240.50	39,879.20	51,442.80	22,000.00	25,000.00
101-303-40360	Other Building Leases	9,517.45	5,317.59	50,224.11	22,000.00	87,000.00
101-303-51110	Lease Rev Pass-Thru Mt Eyak	11,000.00	59,672.00	61,516.00	64,200.00	64,200.00
Total Leases & Rents:		177,897.25	232,435.01	279,062.02	213,200.00	294,200.00
<b>Law Enforcement</b>						
101-304-40245	State Contract - Jail	243,042.50	190,654.00	101,477.25	135,303.00	135,303.00
101-304-40250	Surcharge - SOA	940.00	1,440.00	975.00	2,000.00	2,000.00
101-304-40265	State Dispatch Services	5,906.25	4,725.00	3,543.75	4,725.00	4,725.00
101-304-40267	USFS Dispatch Services	6,750.00	.00	.00	6,725.00	6,725.00
101-304-40370	Court Fines & Forfeitures	.00	25.00	.00	200.00	200.00
101-304-40371	Citations	20,574.00	12,172.40	6,930.00	7,500.00	7,500.00
101-304-40380	ATV Registration Fees	290.00	230.00	395.00	300.00	300.00
101-304-40400	Dog Licenses	500.00	760.00	540.00	600.00	600.00
101-304-40410	Dog Impounds	410.00	80.00	105.00	600.00	600.00
101-304-40420	Dog Citations	40.00	.00	.00	400.00	400.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
101-304-40440	Airline Security Service	69,960.18	51,097.41	36,574.30	80,000.00	80,000.00
101-304-40450	Fingerprinting Services	2,640.00	3,287.80	2,950.00	2,500.00	2,500.00
101-304-40545	Impound	3,031.50	4,689.50	4,076.50	5,000.00	5,000.00
101-304-40700	Case File Fees	150.00	250.00	146.00	500.00	500.00
101-304-49730	Bulletproof Vest Grant	.00	1,447.50	.00	.00	.00
101-304-49740	Miscellaneous Revenue P.D.	507.77	13.84	8.24	1,000.00	1,000.00
Total Law Enforcement:		354,742.20	270,872.45	157,721.04	247,353.00	247,353.00
<b>D. M. V.</b>						
101-305-40255	MV, Boat, Snow Trans	29,758.10	31,457.80	35,995.70	50,000.00	30,000.00
101-305-40260	Driver License & ID Fee	11,517.50	8,675.80	10,573.30	20,000.00	10,000.00
101-305-40266	Vehicle Registration Tax	17,628.00	19,414.00	14,016.70	.00	.00
101-305-40268	Mtr Vehicle Reg Tax St of AK	50,413.68	54,359.56	38,035.44	29,000.00	29,000.00
101-305-49740	Road Tests & Misc Revenue DMV	999.20	1,263.00	737.20	600.00	600.00
Total D. M. V.:		75,060.48	76,342.16	71,324.94	99,600.00	69,600.00
<b>Planning Department Revenue</b>						
101-323-40160	Plat Fees	377.50	930.75	100.00	500.00	500.00
101-323-40170	Planning Permit Fees	6,268.40	6,070.00	8,995.60	7,500.00	7,500.00
101-323-48010	Legal Fees Reimbursment	1,791.50	2,207.50	2,465.50	2,500.00	2,500.00
101-323-48012	Appraisal Fees Reimbursments	.00	.00	.00	3,000.00	3,000.00
101-323-48014	Other Revenue	90.00	300.00	70.00	.00	.00
Total Planning Department Revenue:		8,527.40	9,508.25	11,631.10	13,500.00	13,500.00
<b>Recreation Dept Revenue</b>						
101-345-40505	Activity Fees	2,247.00	955.00	2,522.00	500.00	500.00
101-345-40506	Floor Hockey	.00	20.00	.00	.00	.00
101-345-40508	Christmas Bazaar	1,810.00	1,545.00	2,320.00	2,000.00	2,000.00
101-345-40515	Summer Camp	13,875.25	220.00	6,030.00	13,000.00	13,000.00
101-345-40520	Skaters Cabin Rental	3,180.00	2,994.00	3,040.00	3,000.00	3,000.00
101-345-40525	Bidarki Entrance Fees	62,405.00	68,450.50	66,742.23	60,000.00	60,000.00
101-345-40535	Facility Rental	15.00	880.00	300.00	1,000.00	1,000.00
101-345-42100	Fisherman's Memorial park	350.00	2,793.00	1,600.40	1,000.00	1,000.00
101-345-43075	ALPAR pass-thru	.00	.00	.00	1,400.00	1,400.00
101-345-49740	Bidarki Misc.	1,352.41	3,025.00	3,979.50	3,000.00	3,000.00
Total Recreation Dept Revenue:		85,204.66	80,842.50	86,534.13	84,900.00	84,900.00
<b>Pool Revenue</b>						
101-346-40525	Combo Pass Fee	1,707.50	.00	.00	4,000.00	4,000.00
101-346-40600	Pool Entrance Fees	9,691.00	35,766.50	31,720.71	24,000.00	24,000.00
101-346-40610	Pass Fee	17,150.00	.00	.00	.00	.00
101-346-40620	Program Fees	1,770.00	2,400.00	230.00	3,000.00	3,000.00
101-346-40630	Rental Fees	2,080.00	1,625.00	1,025.00	2,000.00	2,000.00
101-346-49740	Pool Misc.	.00	.00	.00	1,000.00	1,000.00
Total Pool Revenue:		32,398.50	39,791.50	32,975.71	34,000.00	34,000.00
<b>Sale of Property</b>						
101-347-40700	Sale of Materials	.00	.00	210.00	500.00	500.00
101-347-40710	Sale of Equipment	69,538.00	8,872.00	1,128.25	10,000.00	10,000.00
101-347-40720	Sale of Cemetary Lots	5,150.00	1,400.00	.00	1,500.00	1,500.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
Total Sale of Property:		74,688.00	10,272.00	1,338.25	12,000.00	12,000.00
<b>Interfund Transfers In</b>						
101-390-41000	Allocated Administrative Costs	492,043.80	492,043.80	451,040.15	492,043.75	492,043.75
101-390-41015	Transfer from Capital Projects	.00	.00	.00	.00	31,046.49
101-390-41095	Transfer From General Fund Res	.00	.00	.00	95,000.00	.00
101-390-49998	Transfer from Permanent Fund	.00	280,000.00	.00	.00	860,000.00
Total Interfund Transfers In:		492,043.80	772,043.80	451,040.15	587,043.75	1,383,090.24
<b>Other Revenue</b>						
101-397-40325	Investment Earnings	65,603.84	.00	.00	60,000.00	60,000.00
101-397-43000	Bond Proceeds	.00	4,540,000.00	.00	.00	.00
101-397-43001	Bond Premiums	.00	501,308.16	.00	.00	.00
101-397-49740	Misc. Revenue	292,730.99	29,729.29	12,767.69	75,000.00	50,000.00
101-397-49745	Insurance Reimbursments	.00	98,900.00	.00	.00	.00
101-397-49760	Streets-Cut Revenue	5,760.00	2,542.50	5,010.00	5,000.00	5,000.00
101-397-49770	Cordova Center Revenue	.00	7,221.78	36,542.52	20,000.00	50,000.00
101-397-49775	CCMC CT Scanner Funding	.00	500,000.00	.00	.00	.00
101-397-49800	Donations	.00	75,000.00	.00	.00	.00
Total Other Revenue:		364,094.83	5,754,701.73	54,320.21	160,000.00	165,000.00
<b>State Debt Service Reimbursmen</b>						
101-398-40200	State Debt Service Reimb	958,903.00	961,671.00	861,471.00	960,269.00	716,127.00
Total State Debt Service Reimbursmen:		958,903.00	961,671.00	861,471.00	960,269.00	716,127.00
<b>City Council</b>						
101-401-51020	Operating Supplies	1,598.95	1,050.08	1,382.53	1,500.00	500.00
101-401-52000	Communications	850.21	652.37	511.13	1,200.00	500.00
101-401-52090	Council Contingency	1,107.00	1,928.13	3,356.02	4,000.00	1,000.00
101-401-52120	Travel - Car Rental	.00	.00	.00	300.00	.00
101-401-52130	Travel - Airfare/Ferry	489.46	647.20	726.00	1,500.00	.00
101-401-52140	Travel - Lodging	780.21	.00	.00	1,500.00	.00
101-401-52150	Travel - Per Diem	500.00	.00	400.00	750.00	.00
101-401-52160	Professional Development	550.00	.00	1,200.00	2,000.00	.00
101-401-52162	Training	.00	.00	.00	4,500.00	.00
101-401-52170	Dues & Subscriptions	2,000.00	2,000.00	2,811.00	3,200.00	3,000.00
Total City Council:		7,875.83	6,277.78	10,386.68	20,450.00	5,000.00
<b>City Clerk</b>						
101-402-50000	Salaries and Wages	122,612.55	127,018.99	122,843.61	131,781.00	137,089.00
101-402-50020	Temp Employees	104.93	513.00	261.00	1,000.00	.00
101-402-50100	FICA	9,306.43	9,730.80	9,417.65	10,081.00	10,487.00
101-402-50110	PERS	61,788.07	27,571.75	26,959.57	28,992.00	29,940.00
101-402-50120	Health Ins.	47,928.29	64,573.46	45,144.90	48,054.00	48,054.00
101-402-50130	Compensation Ins.	564.12	589.91	565.15	606.00	548.00
101-402-50140	ESC	845.23	779.11	796.59	774.00	780.00
101-402-50150	PERS Relief	.00	33,923.98	.00	6,839.00	5,634.00
101-402-51020	Operating Supplies	1,580.58	2,058.99	2,566.83	2,000.00	500.00
101-402-52000	Communications	2,580.77	2,454.50	2,667.74	2,500.00	1,000.00
101-402-52120	Travel - Car Rental	362.15	.00	.00	200.00	.00
101-402-52130	Travel - Airfare/Ferry	.00	.00	.00	1,000.00	.00



Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
101-402-52140	Travel - Lodging	.00	.00	.00	1,000.00	.00
101-402-52150	Travel - Per Diem	.00	.00	.00	600.00	.00
101-402-52160	Professional Development	.00	.00	.00	825.00	.00
101-402-52170	Dues & Subscriptions	370.00	300.00	300.00	425.00	425.00
101-402-52180	Professional Services	1,786.00	2,487.00	3,332.00	3,000.00	1,500.00
101-402-52230	Assessor Fees	16,000.00	17,500.00	17,200.00	20,000.00	18,000.00
101-402-52240	Election Expense	2,584.80	2,747.60	1,956.82	3,000.00	1,500.00
101-402-52310	Public Relations	.00	.00	.00	500.00	.00
Total City Clerk:		268,413.92	292,249.09	234,011.86	263,177.00	255,457.00
<b>City Mayor</b>						
101-403-51020	Operating Supplies	.00	.00	60.00	.00	.00
101-403-52120	Travel - Car Rental	.00	.00	.00	150.00	.00
101-403-52130	Travel - Airfare/Ferry	629.00	.00	845.67	1,200.00	.00
101-403-52140	Travel - Lodging	611.73	.00	.00	700.00	.00
101-403-52150	Travel - Per Diem	200.00	.00	300.00	300.00	.00
101-403-52160	Professional Development	125.00	.00	400.00	500.00	.00
101-403-52170	Dues & Subscriptions	50.00	50.00	50.00	50.00	.00
Total City Mayor:		1,615.73	50.00	1,655.67	2,900.00	.00
<b>City Manager</b>						
101-421-50000	Salaries and Wages	202,639.66	206,030.23	217,144.18	209,371.00	188,307.00
101-421-50100	FICA	15,215.81	14,749.64	17,383.03	16,017.00	14,405.00
101-421-50110	PERS	88,532.27	39,778.13	39,390.40	46,062.00	41,428.00
101-421-50120	Health Ins.	21,933.26	31,233.47	31,393.48	17,809.00	48,054.00
101-421-50130	Compensation Ins.	2,014.99	1,413.02	1,389.64	963.00	764.00
101-421-50140	ESC	1,127.49	881.13	1,038.50	774.00	774.00
101-421-50150	PERS Relief	.00	54,605.23	.00	10,866.00	7,796.00
101-421-51020	Operating Supplies	4,991.29	1,985.67	1,354.30	5,000.00	2,000.00
101-421-52000	Communications	2,180.56	2,356.78	2,291.38	4,000.00	2,000.00
101-421-52080	Manager's Contingency	3,421.51	5,138.40	1,743.15	4,200.00	.00
101-421-52110	Employee Merit Program	110.00	11,745.00	250.00	10,000.00	.00
101-421-52120	Travel - Car Rental	307.15	257.75	108.96	1,000.00	.00
101-421-52130	Travel - Airfare/Ferry	3,508.90	1,242.40	1,454.11	3,500.00	.00
101-421-52140	Travel - Lodging	1,369.89	612.28	99.00	3,000.00	.00
101-421-52150	Travel - Per Diem	450.00	967.88	395.00	750.00	.00
101-421-52160	Professional Development	.00	.00	1,439.00	1,000.00	.00
101-421-52170	Dues & Subscriptions	459.00	509.00	909.00	700.00	.00
101-421-52180	Professional Services	.00	.00	.00	500.00	.00
101-421-52270	Legal Printing	40.00	.00	.00	2,000.00	.00
101-421-52350	Recruitment and Moving	.00	.00	4,250.00	.00	.00
101-421-55000	Other Equipment	.00	.00	12.52	1,000.00	.00
101-421-55050	Contractual Services	23,913.98	15,868.40	9,127.09	13,000.00	.00
Total City Manager:		372,215.76	389,374.41	331,172.74	351,512.00	305,528.00
<b>Finance</b>						
101-422-50000	Salaries and Wages	185,273.02	229,519.61	225,380.40	241,716.00	249,076.00
101-422-50010	Overtime	48.21	425.34	.00	.00	.00
101-422-50020	Temp Employees	12,498.33	594.08	.00	5,000.00	.00
101-422-50100	FICA	14,660.86	17,170.94	16,666.13	19,256.00	19,054.00
101-422-50110	PERS	93,039.48	43,766.47	42,917.93	53,178.00	54,797.00
101-422-50120	Health Ins.	60,277.57	86,297.93	61,223.65	65,693.00	59,008.00
101-422-50130	Compensation Ins.	910.38	1,076.05	1,036.38	1,158.00	996.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
101-422-50140	ESC	1,359.47	1,409.46	1,475.82	1,605.00	1,548.00
101-422-50150	PERS Relief	.00	61,562.73	.00	12,545.00	10,312.00
101-422-51020	Operating Supplies	3,050.46	2,609.64	1,716.76	4,000.00	2,000.00
101-422-52000	Communications	1,376.79	1,336.52	1,272.26	2,000.00	1,500.00
101-422-52120	Travel - Car Rental	60.00	.00	.00	500.00	.00
101-422-52130	Travel - Airfare/Ferry	.00	.00	731.40	2,500.00	.00
101-422-52140	Travel - Lodging	.00	587.20	.00	1,500.00	.00
101-422-52150	Travel - Per Diem	.00	.00	.00	500.00	.00
101-422-52160	Professional Development	204.54	1,199.00	50.00	3,000.00	.00
101-422-52170	Dues & Subscriptions	.00	.00	.00	300.00	.00
101-422-52270	Legal Printing	.00	.00	.00	100.00	.00
101-422-55010	Equipment & Furnishings	149.54	.00	.00	500.00	.00
Total Finance:		372,908.65	447,554.97	352,470.73	415,051.00	398,291.00
<b>Planning Department Expense</b>						
101-423-50000	Salaries and Wages	122,946.54	127,894.28	126,320.13	133,428.00	133,182.00
101-423-50010	Overtime	1,419.20	1,992.62	2,044.92	3,000.00	.00
101-423-50020	Temp Employees	220.00	1,039.50	.00	2,000.00	.00
101-423-50100	FICA	9,349.46	9,987.77	9,654.75	10,590.00	10,168.00
101-423-50110	PERS	47,265.19	25,789.74	24,996.57	30,014.00	29,300.00
101-423-50120	Health Ins.	32,091.97	45,133.59	31,371.50	30,624.00	30,624.00
101-423-50130	Compensation Ins.	571.22	612.41	585.66	637.00	533.00
101-423-50140	ESC	924.08	784.42	794.03	785.00	774.00
101-423-50150	PERS Relief	.00	35,367.49	.00	7,081.00	5,503.00
101-423-51020	Operating Supplies	3,261.90	2,197.69	1,242.32	3,000.00	250.00
101-423-52000	Communications	1,751.97	1,893.22	2,053.66	4,000.00	2,100.00
101-423-52120	Travel - Car Rental	381.26	446.80	228.61	400.00	.00
101-423-52130	Travel - Airfare/Ferry	1,637.50	1,288.80	1,250.60	1,500.00	.00
101-423-52140	Travel - Lodging	1,318.31	1,099.20	1,538.00	1,500.00	.00
101-423-52150	Travel - Per Diem	600.00	475.00	600.00	700.00	.00
101-423-52160	Professional Development	2,557.00	1,409.90	1,743.85	2,750.00	.00
101-423-52170	Dues & Subscriptions	594.49	874.74	250.00	1,000.00	600.00
101-423-52180	Legal Fees	2,060.50	5,369.80	116.00	5,000.00	1,000.00
101-423-52182	Appraisal/Survey Fees	4,075.00	6,790.00	2,325.00	2,500.00	2,500.00
101-423-52184	Other Professional Fees	2,260.00	822.64	1,064.10	2,500.00	1,450.00
101-423-52270	Legal Printing	196.50	1,268.00	490.50	500.00	500.00
Total Planning Department Expense:		235,482.09	272,537.61	208,670.20	243,509.00	218,484.00
<b>Planning Commission</b>						
101-424-51020	Operating Supplies	565.48	953.15	795.73	700.00	.00
101-424-52120	Travel - Car Rental	.00	44.99	.00	200.00	.00
101-424-52130	Travel - Airfare/Ferry	379.38	621.90	.00	1,000.00	.00
101-424-52140	Travel - Lodging	198.00	230.00	.00	300.00	.00
101-424-52150	Travel - Per Diem	100.00	200.00	75.00	300.00	.00
101-424-52160	Professional Development	1,115.00	665.87	125.00	2,000.00	.00
Total Planning Commission:		2,357.86	2,715.91	995.73	4,500.00	.00
<b>Department of Motor Vehicles</b>						
101-440-50000	Salaries and Wages	36,804.20	33,162.38	29,924.94	31,708.00	32,533.00
101-440-50010	Overtime	5,184.17	3,346.31	4,882.34	2,000.00	.00
101-440-50030	On Call Time	.00	.00	74.00	.00	.00
101-440-50100	FICA	3,166.82	2,776.45	2,574.60	2,426.00	2,489.00
101-440-50110	PERS	8,641.75	6,217.85	6,145.91	6,976.00	7,157.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
101-440-50120	Health Ins.	6,819.02	12,081.86	9,452.42	7,407.00	6,385.00
101-440-50130	Compensation Ins.	405.38	392.54	371.74	427.00	425.00
101-440-50140	ESC	377.18	245.12	255.67	232.00	232.00
101-440-50150	PERS Relief	.00	.00	.00	1,646.00	1,347.00
101-440-51010	Uniforms/Safety Equip/Supplies	.00	355.93	48.28	200.00	90.00
101-440-51020	Operating Supp/Postage/Freight	556.96	501.40	191.23	250.00	450.00
101-440-51030	Janitorial Supplies	.00	85.68	30.11	100.00	.00
101-440-52000	Communications	3,315.05	3,561.18	2,617.32	3,000.00	2,000.00
101-440-52070	Leases and Rentals	9,891.96	10,079.88	6,402.27	10,000.00	.00
101-440-52120	Travel - Car Rental	100.00	272.70	202.48	300.00	300.00
101-440-52130	Travel - Airfare/Ferry	670.50	246.00	240.20	1,000.00	1,000.00
101-440-52140	Travel - Lodging	1,254.00	1,738.00	594.00	1,500.00	1,500.00
101-440-52150	Travel - Per Diem	325.00	600.00	300.00	450.00	450.00
101-440-52160	Professional Development	.00	.00	49.75	150.00	.00
101-440-52170	Dues & Subscriptions	.00	.00	35.00	.00	150.00
101-440-52270	Legal Printing/Advertising	82.20	143.40	20.00	250.00	40.00
101-440-52310	Public Relations	.00	.00	.00	1,000.00	.00
101-440-55010	Equipment, Furnishings & Tools	2,009.19	665.55	988.31	1,000.00	500.00
Total Department of Motor Vehicles:		79,603.38	76,472.23	65,400.57	72,022.00	57,048.00
<b>Law Enforcement</b>						
101-441-50000	Salaries and Wages	477,306.25	450,047.81	411,694.28	457,542.00	455,932.00
101-441-50010	Overtime	63,925.51	49,848.36	60,672.36	60,000.00	8,200.00
101-441-50030	On Call Time	98.18	4,580.00	7,082.00	2,800.00	2,800.00
101-441-50040	Shift Differential	.00	.00	.00	12,000.00	12,000.00
101-441-50100	FICA	40,202.10	36,749.58	34,859.66	40,663.00	34,879.00
101-441-50110	PERS	250,506.28	82,584.06	84,075.42	116,939.00	100,305.00
101-441-50120	Health Ins.	128,984.54	188,834.28	139,016.61	127,895.00	115,153.00
101-441-50130	Compensation Ins.	10,424.21	10,444.88	9,845.62	11,333.00	10,711.00
101-441-50140	ESC	4,365.55	3,335.71	3,317.84	3,242.00	3,173.00
101-441-50150	PERS Relief	.00	170,286.07	.00	27,587.00	18,876.00
101-441-51010	Uniforms/Safety Equip/Supplies	4,734.35	5,347.30	3,184.16	6,000.00	4,500.00
101-441-51020	Operating Supp/Postage/Freight	8,264.14	6,471.05	7,880.64	10,000.00	6,300.00
101-441-51030	Janitorial Supplies	120.30	.00	.00	.00	.00
101-441-52000	Communications	19,808.11	22,697.15	49,016.78	42,000.00	20,000.00
101-441-52120	Travel - Car Rental	489.09	564.96	674.41	1,000.00	500.00
101-441-52130	Travel - Airfare/Ferry	3,650.72	2,079.80	1,482.60	5,000.00	5,000.00
101-441-52140	Travel - Lodging	5,051.33	3,872.44	1,414.96	5,000.00	4,500.00
101-441-52150	Travel - Per Diem	2,750.00	1,375.00	2,050.00	3,500.00	3,000.00
101-441-52160	Professional Development	1,014.50	1,606.95	1,030.00	2,500.00	1,500.00
101-441-52165	Training Equipment & Supplies	1,420.93	5,996.14	3,075.00	6,000.00	1,500.00
101-441-52170	Dues & Subscriptions	1,437.40	1,418.24	2,679.09	1,500.00	10,510.00
101-441-52180	Professional Services/Towing	500.00	763.48	221.50	500.00	450.00
101-441-52270	Legal Printing/Advertising	1,960.45	1,345.06	868.95	2,000.00	450.00
101-441-52310	Public Relations	938.18	439.42	500.00	2,500.00	.00
101-441-52320	Drug Interdiction	.00	.00	.00	5,000.00	1,000.00
101-441-52350	Recruitment and Moving	.00	1,158.00	.00	.00	.00
101-441-54000	Fuel & Lube	30,425.39	19,817.35	15,120.43	27,000.00	15,000.00
101-441-54010	Vehicle Parts & Repairs	8,912.08	10,889.36	5,678.20	8,500.00	10,500.00
101-441-54020	Repair Maintenanc Other Equip	3,926.30	5,493.15	4,702.30	5,000.00	4,500.00
101-441-55000	Other Equipment & Rentals	4,496.67	5,883.37	5,275.15	4,000.00	3,600.00
101-441-55010	Equipment, Furnishings & Tools	1,672.18	1,578.00	2,355.02	2,000.00	1,800.00
101-441-55020	Ammunition	6,485.00	6,313.77	5,955.32	6,000.00	3,000.00
101-441-55030	Court Collection Fee	1,675.00	.00	.00	.00	.00
101-441-55035	State Surcharge Citation remit	3,140.00	1,980.00	660.00	.00	.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
Total Law Enforcement:		1,088,684.74	1,103,800.74	864,388.30	1,005,001.00	859,639.00
<b>Jail Operations</b>						
101-442-50000	Salaries and Wages	149,360.10	119,234.73	110,404.87	122,312.00	121,996.00
101-442-50010	Overtime	17,277.50	13,211.30	16,355.11	12,000.00	6,000.00
101-442-50020	Temp Employees	.00	164.08	.00	.00	.00
101-442-50030	On Call Time	24.55	1,148.60	1,789.00	700.00	700.00
101-442-50040	Shift Differential	.00	.00	.00	3,000.00	3,000.00
101-442-50100	FICA	12,466.88	9,832.64	9,358.19	10,772.00	9,333.00
101-442-50110	PERS	46,113.45	22,086.54	22,551.69	30,979.00	26,839.00
101-442-50120	Health Ins.	33,965.88	49,993.43	37,116.21	33,826.00	30,445.00
101-442-50130	Compensation Ins.	2,807.38	2,714.21	2,554.22	2,940.00	2,783.00
101-442-50140	ESC	1,416.08	890.88	893.15	869.00	851.00
101-442-50150	PERS Relief	.00	.00	.00	7,308.00	5,051.00
101-442-51010	Uniforms/Safety Equip/Supplies	1,483.06	1,881.53	205.05	2,000.00	1,000.00
101-442-51020	Operating Supplies	1,556.69	2,465.88	1,032.87	2,000.00	2,000.00
101-442-51030	Janitorial Supplies	98.28	97.26	233.29	500.00	500.00
101-442-51070	Prisoner Board	5,501.43	5,960.65	3,705.15	6,000.00	6,000.00
101-442-52130	Travel - Airfare/Ferry	108.60	995.20	858.15	600.00	600.00
101-442-52140	Travel - Lodging	.00	887.92	.00	500.00	800.00
101-442-52150	Travel - Per Diem	.00	500.00	1,550.00	500.00	2,000.00
101-442-52160	Professional Development	.00	2,986.64	125.00	2,500.00	2,500.00
101-442-52180	Professional Services	966.50	188.92	846.00	1,000.00	900.00
101-442-52185	Inmate Medical Expense	.00	2,628.28	64,812.24	.00	.00
101-442-52186	Inmate Medical Expense - Reimb	2,758.29	2,628.28	50,158.36	.00	.00
101-442-54020	Repair & Maintenance	1,724.97	401.14	763.61	2,000.00	1,800.00
101-442-55000	Other Equipment & Rentals	707.13	1,440.56	951.33	1,000.00	.00
Total Jail Operations:		272,820.19	237,082.11	225,946.77	243,306.00	225,098.00
<b>Fire &amp; EMS</b>						
101-443-50000	Salaries and Wages	86,818.65	104,966.65	106,159.92	114,228.00	118,522.00
101-443-50010	Overtime	674.59	1,766.25	1,703.94	1,500.00	.00
101-443-50020	Temp Employees	10,295.81	1,853.00	592.00	.00	.00
101-443-50030	On Call	666.00	1,450.00	1,545.00	1,100.00	.00
101-443-50100	FICA	7,487.45	8,133.92	8,246.40	8,937.00	9,067.00
101-443-50110	PERS	40,799.46	20,495.49	21,117.92	25,702.00	26,075.00
101-443-50120	Health Ins.	44,519.15	63,543.48	39,309.31	45,094.00	45,094.00
101-443-50130	Compensation Ins.	5,980.68	7,390.58	7,433.14	8,038.00	6,898.00
101-443-50140	ESC	838.78	776.73	799.87	774.00	774.00
101-443-50150	PERS Relief	.00	29,092.45	.00	6,063.00	4,907.00
101-443-51010	Uniforms/Safety Clothing	5,277.78	1,689.18	5,433.49	4,525.00	8,100.00
101-443-51020	Operating Supplies	24,659.82	23,320.46	15,219.33	22,000.00	18,000.00
101-443-51030	Custodial Supplies	1,930.97	540.10	87.45	1,500.00	.00
101-443-51050	Small Tools	1,313.91	164.73	592.42	2,000.00	.00
101-443-52000	Communications	6,786.13	6,701.18	6,258.24	4,500.00	4,050.00
101-443-52010	Water, Sewer & Refuse	1,722.24	881.50	.00	1,030.00	.00
101-443-52030	Electricity	1,625.36	952.66	616.44	2,500.00	1,000.00
101-443-52040	Heating Oil	4,470.19	3,826.13	1,982.28	5,000.00	1,800.00
101-443-52120	Travel - Car Rental	472.29	111.22	.00	1,500.00	.00
101-443-52130	Travel - Airfare/Ferry	2,528.20	4,934.20	2,547.20	5,000.00	.00
101-443-52140	Travel - Lodging	3,240.04	3,416.76	2,426.00	6,000.00	.00
101-443-52150	Travel - Per Diem	1,450.00	3,050.00	2,500.00	4,000.00	.00
101-443-52160	Professional Development	10,375.27	5,328.34	4,537.30	13,400.00	2,550.00
101-443-52170	Dues & Subscriptions	1,135.00	569.86	481.70	2,885.00	.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
101-443-52180	Professional Services	6,348.57	15,323.61	10,777.48	8,838.00	15,964.20
101-443-52310	Public Relations	1,335.90	2,154.09	1,721.32	2,000.00	.00
101-443-52320	Volunteer Fireman	18,810.00	22,580.00	20,190.00	19,840.00	20,355.00
101-443-52330	Volunteer Incentives	2,435.94	1,297.67	1,737.98	3,000.00	3,000.00
101-443-54000	Fuel & Lube	8,213.50	7,645.39	4,072.60	6,500.00	4,000.00
101-443-54010	Vehicle Parts & Repairs	3,861.41	3,801.49	26,739.32	3,000.00	.00
101-443-54020	Repair - Other Equipment	20,978.64	6,067.31	7,184.98	16,000.00	16,200.00
101-443-54030	Structure Maintenance	.00	.00	513.36	2,000.00	.00
101-443-54032	Structure Maint Fire Station	447.64	2,440.21	2,022.01	1,500.00	.00
101-443-54034	Structure Maint Station 2	174.94	970.21	828.54	1,500.00	.00
101-443-54082	Furnace Maint Station 2	80.00	600.65	.00	500.00	.00
101-443-55000	Other Equipment	.00	544.21	710.47	2,000.00	.00
101-443-55005	Fire Fighting Equipment	4,723.10	4,737.09	3,222.31	4,052.00	.00
101-443-55010	Equipment & Furnishings	1,522.54	2,309.28	3,365.65	2,000.00	.00
Total Fire & EMS:		333,999.95	365,426.08	312,675.37	360,006.00	306,356.20
<b>Disaster Management Dept.</b>						
101-445-59400	Supplies	2,564.61	6,615.97	1,523.82	7,000.00	2,000.00
101-445-59405	Community Training	2,330.66	5,609.04	4,267.88	7,000.00	2,500.00
Total Disaster Management Dept.:		4,895.27	12,225.01	5,791.70	14,000.00	4,500.00
<b>Information Services</b>						
101-501-50000	Salaries and Wages	375,490.66	355,374.62	345,040.30	381,573.00	337,307.04
101-501-50010	Overtime	179.88	.00	876.84	.00	.00
101-501-50020	Temp Employees	3,121.80	11,951.83	16,579.47	7,000.00	.00
101-501-50100	FICA	28,476.87	28,084.86	26,365.14	29,726.00	23,168.00
101-501-50110	PERS	175,833.04	67,904.97	66,373.41	83,946.00	66,618.00
101-501-50120	Health Ins.	101,319.69	118,002.43	111,982.54	120,303.00	114,008.00
101-501-50130	Compensation Ins.	1,734.23	1,696.05	1,646.52	1,787.00	1,211.00
101-501-50140	ESC	3,229.86	2,872.88	2,908.14	2,861.00	2,451.00
101-501-50150	PERS Relief	.00	93,511.77	.00	19,804.00	12,538.00
101-501-51020	Operating Supplies	1,964.65	3,734.08	4,016.28	2,500.00	2,500.00
101-501-51060	Books & Periodicals	9,490.41	9,979.46	2,703.44	10,500.00	8,000.00
101-501-52000	Communications	4,718.57	29,025.52	2,898.03	4,000.00	4,000.00
101-501-52110	General Internet Services	1,223.28	.00	.00	.00	.00
101-501-52120	Travel - Car Rental	20.00	250.21	238.00	500.00	.00
101-501-52130	Travel - Airfare/Ferry	3,881.97	2,760.06	2,674.10	3,500.00	.00
101-501-52140	Travel - Lodging	3,759.74	2,229.42	2,866.41	3,500.00	.00
101-501-52150	Travel - Per Diem	983.94	624.35	650.00	1,800.00	.00
101-501-52160	Professional Development	1,019.25	1,100.68	893.05	1,500.00	.00
101-501-52170	Dues & Subscriptions	607.00	960.00	844.00	1,000.00	.00
101-501-52180	Professional Services	1,778.00	155.13	968.50	1,000.00	1,000.00
101-501-52230	Software Licensing	11,954.60	13,689.88	26,555.66	21,000.00	21,000.00
101-501-52250	IT Services	77,502.00	93,529.71	71,750.66	85,680.00	85,680.00
101-501-52270	Legal Printing	10,002.00	11,669.00	8,348.05	10,350.00	350.00
101-501-52365	PLAG Library Grant	3,038.55	.00	.00	.00	.00
101-501-52368	Library Grant PLAG FY15	3,079.62	.00	.00	.00	.00
101-501-52369	Owl Literacy Grant	.00	815.52	2,302.04	.00	.00
101-501-54020	Repair & Maintenance	4,226.71	2,986.42	2,937.89	1,500.00	1,000.00
101-501-54030	Computers & Peripherals	72,328.61	7,759.94	7,649.06	7,350.00	12,500.00
101-501-55000	Other Equipment	.00	1,088.89	1,540.32	3,500.00	1,000.00
101-501-55010	Equipment & Furnishings	1,632.40	.00	903.63	1,000.00	.00
101-501-57181	City Marketing	22,766.67	20,613.93	23,140.51	26,000.00	5,000.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
Total Information Services:		925,364.00	882,371.61	735,651.99	833,180.00	699,331.04
<b>Facility Utilities</b>						
101-598-52012	Wtr, Swr, Refuse City Hall	5,013.84	4,945.88	4,396.54	.00	.00
101-598-52013	Wtr, Swr, Refuse Public Safety	.00	.00	.00	.00	4,000.00
101-598-52014	Wtr, Swr, Ref Library/Museum	1,578.24	1,552.50	381.03	.00	.00
101-598-52016	Wtr, Swr, Ref Chamber Comm	1,578.24	1,651.44	1,513.82	1,400.00	1,400.00
101-598-52017	Wtr, Swr, Ref Cordova Center	.00	1,937.56	10,331.73	5,784.00	9,000.00
101-598-52032	Electricity City Hall	101,156.96	72,748.42	45,475.62	40,000.00	.00
101-598-52033	Electricity Public Safety	.00	.00	.00	.00	40,000.00
101-598-52034	Electricity Library/Museum	6,776.36	5,495.43	705.26	.00	.00
101-598-52037	Electricity Cordova Center	2,965.88	60,600.02	46,882.78	42,000.00	42,000.00
101-598-52042	Heating Oil City Hall	27,304.18	19,631.99	10,362.78	18,000.00	.00
101-598-52044	Heating Oil Library/Museum	14,241.61	9,747.17	3,015.59	.00	.00
101-598-52045	Heating Oil Public Safety	.00	.00	.00	.00	9,000.00
101-598-52046	Heating Oil Chamber Comm	2,004.15	1,232.93	1,237.60	2,500.00	1,500.00
101-598-52048	Heating Oil CordovaCenter	.00	21,533.18	26,143.49	36,000.00	22,000.00
101-598-52049	Propane CordovaCenter	.00	1,067.67	812.35	5,000.00	1,500.00
Total Facility Utilities:		162,619.46	202,144.19	151,258.59	150,684.00	130,400.00
<b>PW Administration</b>						
101-601-50000	Salaries and Wages	77,843.18	103,417.38	97,660.81	111,402.00	113,905.00
101-601-50100	FICA	5,892.34	8,186.45	7,471.06	8,522.00	8,714.00
101-601-50110	PERS	13,241.63	18,860.03	18,025.70	24,509.00	25,059.00
101-601-50120	Health Ins.	9,089.48	19,398.83	13,464.87	10,003.00	10,003.00
101-601-50130	Compensation Ins.	357.31	496.30	448.17	512.00	456.00
101-601-50140	ESC	422.63	387.01	397.03	387.00	387.00
101-601-50150	PERS Relief	.00	42,050.16	.00	5,782.00	4,716.00
101-601-51020	Operating Supplies	351.08	148.98	462.51	600.00	300.00
101-601-52000	Communications	2,837.33	2,996.38	1,732.26	2,200.00	1,800.00
101-601-52120	Travel - Car Rental	.00	27.00	212.69	500.00	.00
101-601-52130	Travel - Airfare/Ferry	.00	1,104.99	1,650.59	1,000.00	.00
101-601-52140	Travel - Lodging	.00	304.00	.00	1,000.00	.00
101-601-52150	Travel - Per Diem	.00	200.00	275.00	500.00	.00
101-601-52160	Professional Development	262.50	1,652.00	1,855.00	1,100.00	.00
101-601-52162	Safety & Training	.00	.00	.00	1,400.00	400.00
101-601-52170	Dues & Subscriptions	.00	260.00	260.00	1,000.00	400.00
101-601-52180	Professional Services	25.50	.00	400.00	500.00	400.00
101-601-52270	Legal Printing	.00	.00	.00	100.00	100.00
101-601-54000	Fuel & Lube	390.81	258.62	77.40	900.00	500.00
101-601-54010	Vehicle Parts & Repairs	.00	160.90	.00	600.00	300.00
101-601-54020	Repair - Other Equipment	.00	.00	510.00	500.00	300.00
101-601-55010	Equipment & Furnishings	169.80	.00	900.00	1,200.00	300.00
Total PW Administration:		110,883.59	199,909.03	145,803.09	174,217.00	168,040.00
<b>Facility Maintenance</b>						
101-602-50000	Salaries and Wages	68,123.82	112,437.53	112,661.93	122,640.00	126,287.00
101-602-50010	Overtime	2,819.85	6,560.25	5,257.03	3,000.00	500.00
101-602-50020	Temp Employees	5,282.50	5,707.77	3,312.00	10,000.00	1,200.00
101-602-50100	FICA	5,439.63	9,447.38	8,974.27	10,376.00	9,661.00
101-602-50110	PERS	25,076.17	15,201.12	19,771.30	26,981.00	27,409.00
101-602-50120	Health Ins.	29,378.75	71,680.84	51,023.46	48,626.00	48,626.00
101-602-50130	Compensation Ins.	2,261.62	2,895.37	6,196.21	3,175.00	3,675.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
101-602-50140	ESC	761.47	779.85	773.42	831.00	781.00
101-602-50150	PERS Relief	.00	11,090.83	.00	6,365.00	5,158.00
101-602-51020	Operating Supplies	966.02	300.29	54.33	1,000.00	500.00
101-602-51025	Operating Supplies Cordova Ctr	.00	.00	508.22	.00	.00
101-602-51032	Custodial Supplies City Hall	3,909.07	4,815.54	875.32	.00	.00
101-602-51034	Custodial Supplies Library/Mus	1,855.37	.00	.00	.00	.00
101-602-51036	Custodial Supplies Chamber Com	528.17	.00	.00	.00	.00
101-602-51038	Custodial Supplies Cordova Ctr	.00	1,430.66	6,099.31	7,950.00	.00
101-602-51039	Custodial Supplies	.00	.00	.00	.00	7,000.00
101-602-51050	Small Tools	246.92	358.17	597.06	750.00	250.00
101-602-52000	Communications	768.01	1,563.98	1,076.30	700.00	1,200.00
101-602-52001	Communications Cordova Ctr	.00	1,672.02	1,393.54	.00	1,200.00
101-602-52120	Travel - Car Rental	.00	.00	46.89	500.00	.00
101-602-52130	Travel - Airfare/Ferry	.00	.00	360.00	1,000.00	.00
101-602-52140	Travel - Lodging	.00	.00	.00	1,000.00	.00
101-602-52150	Travel - Per Diem	.00	.00	100.00	500.00	.00
101-602-52160	Professional Development	800.00	.00	390.00	1,200.00	.00
101-602-52180	Professional Services	2,066.99	2,141.46	9,161.88	8,000.00	3,000.00
101-602-54000	Fuel & Lube	2,740.29	2,649.21	1,174.04	3,700.00	2,500.00
101-602-54010	Vehicle Parts & Repairs	1,347.91	.00	.00	1,500.00	750.00
101-602-54020	Repair - Other Equipment	6.79	5,320.50	5,261.78	2,000.00	.00
101-602-54022	Equipment Maint City Hall	1,461.97	107.39	.00	.00	.00
101-602-54024	Equipment Maint Library/Museum	4,005.53	17.82	.00	.00	.00
101-602-54028	Equipment Maint Cordova Ctr	.00	183.74	436.10	5,000.00	.00
101-602-54029	Equipment Maint	.00	.00	.00	.00	10,000.00
101-602-54032	Structure Maint City Hall	847.55	1,063.55	1,004.39	.00	.00
101-602-54034	Structure Maint Library Museum	.00	21.32	.00	.00	.00
101-602-54036	Structure Maint Chamber Commer	.00	.00	14.98	.00	.00
101-602-54038	Structure Maint Cordova Ctr	.00	.00	2,612.06	8,000.00	.00
101-602-54039	Structure Maint	.00	.00	.00	.00	6,000.00
101-602-54082	Boiler Maintenance City Hall	1,201.24	6,172.56	2,151.00	1,500.00	.00
101-602-54084	Boiler Maint Library/Museum	375.71	597.57	.00	.00	.00
101-602-54086	Boiler Maint Chamber Comm	110.00	.00	1,075.50	.00	.00
101-602-54088	Boiler Maint City Shop	956.60	1,410.58	250.00	500.00	.00
101-602-54090	Boiler Maint Cordova Ctr	.00	.00	1,800.75	1,500.00	.00
101-602-54091	Heating System Maint	.00	.00	.00	.00	10,500.00
101-602-54092	Other Improvments City Hall	3,663.65	283.22	306.70	.00	.00
101-602-54094	Other Improvments Library/Muse	107.89	.00	.00	.00	.00
101-602-54098	Other Improvments Cordova Ctr	.00	.00	1,025.68	1,000.00	.00
101-602-55000	Other Equipment & Furnishings	629.60	307.31	1,077.93	1,000.00	.00
101-602-55010	Fire Inspection and Repair	.00	.00	.00	.00	5,500.00
101-602-55020	School Bldgs Maintenance	.00	.00	.00	.00	2,000.00
101-602-55030	CCMC Bldg Maintenance	.00	.00	.00	.00	2,000.00
Total Facility Maintenance:		167,725.51	255,576.83	236,299.82	280,294.00	275,697.00

**Street Maintenance**

101-603-50000	Salaries and Wages	261,767.29	256,063.40	257,801.20	242,535.00	313,034.00
101-603-50010	Overtime	10,651.80	14,465.33	25,077.55	10,000.00	8,000.00
101-603-50020	Temp Employees	25,774.50	9,464.34	10,210.00	15,000.00	.00
101-603-50030	On Call Time	2,610.25	2,382.00	404.00	.00	.00
101-603-50100	FICA	23,806.12	22,159.42	22,971.30	20,619.00	24,077.00
101-603-50110	PERS	129,046.62	46,312.18	46,477.11	55,998.00	68,977.00
101-603-50120	Health Ins.	73,367.21	83,490.62	60,634.89	54,734.00	69,583.00
101-603-50130	Compensation Ins.	16,372.35	15,506.30	16,664.63	15,660.00	14,352.00
101-603-50140	ESC	2,349.87	2,102.60	2,279.15	1,827.00	1,748.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
101-603-50150	PERS Relief	.00	60,490.22	.00	13,210.00	12,980.00
101-603-51010	Uniforms/Safety Clothing	1,931.36	3,745.37	3,536.78	2,500.00	2,500.00
101-603-51020	Operating Supplies	20,877.33	27,084.64	25,468.66	20,000.00	22,000.00
101-603-51038	Custodial Supplies City Shop	406.35	996.64	815.44	1,000.00	1,000.00
101-603-52010	Water, Sewer & Refuse	3,956.04	4,216.68	3,865.29	3,500.00	3,500.00
101-603-52020	Street Lighting	46,868.89	48,980.81	41,429.94	50,000.00	48,900.00
101-603-52030	Electricity	21,692.58	15,075.20	12,496.58	14,000.00	14,000.00
101-603-52040	Heating Oil City Shop	5,088.61	2,286.83	525.72	7,000.00	2,300.00
101-603-52070	Leases/Rentals	.00	1,209.50	17,824.45	10,000.00	10,000.00
101-603-52120	Travel - Car Rental	35.00	203.18	55.89	500.00	100.00
101-603-52130	Travel - Airfare/Ferry	1,603.50	2,936.40	3,243.60	1,500.00	2,500.00
101-603-52140	Travel - Lodging	900.80	1,046.44	472.00	1,000.00	700.00
101-603-52150	Travel - Per Diem	275.00	1,100.00	650.00	1,000.00	900.00
101-603-52160	Professional Development	3,173.92	2,824.65	4,101.50	3,000.00	.00
101-603-52162	Safety & Training	.00	39.98	3,019.24	2,000.00	1,800.00
101-603-52180	Professional Services	.00	2,659.00	125.50	1,000.00	1,000.00
101-603-52350	Recruitment and Moving	.00	.00	.00	2,000.00	.00
101-603-54020	Repair & Maintenance	64,260.89	40,876.28	27,028.26	37,000.00	30,000.00
101-603-54028	Equipment Maint City Shop	3,073.51	291.64	358.83	1,000.00	800.00
101-603-54038	Structure Maint City Shop	174.99	22,093.54	16,273.67	17,000.00	4,000.00
101-603-54098	Other Improvments City Shop	7,888.65	22,857.34	5,915.16	15,000.00	.00
101-603-55020	Other Improvements	.00	.00	6,752.13	19,000.00	.00
101-603-55025	Chip Sealing Maintenance	59,061.65	.00	60,589.45	55,000.00	.00
Total Street Maintenance:		787,015.08	712,960.53	677,067.92	693,583.00	658,551.00

**Snow Removal**

101-604-50000	Salaries and Wages	1,873.88	.00	.00	.00	.00
101-604-50010	Overtime	6,511.08	6,434.66	4,488.93	10,000.00	10,000.00
101-604-50020	Temp Employees	768.00	5,176.22	9,072.00	10,000.00	.00
101-604-50030	On Call Time	1,569.00	3,839.59	4,401.00	6,200.00	6,200.00
101-604-50100	FICA	.00	387.71	694.02	2,219.00	2,004.00
101-604-50110	PERS	597.45	261.94	.00	4,180.00	3,564.00
101-604-50120	Health Ins.	.00	2.40	.00	.00	.00
101-604-50130	Compensation Ins.	416.48	505.13	510.84	1,453.00	912.00
101-604-50140	ESC	94.63	89.92	90.72	57.00	57.00
101-604-50150	PERS Relief	.00	.00	.00	986.00	671.00
101-604-51020	Operating Supplies	17,582.57	24,215.21	18,544.61	20,000.00	14,000.00
101-604-51021	Road Sand	15,000.00	13,924.80	13,875.00	15,000.00	.00
101-604-52250	Road Maintenance Serv.	10,598.24	14,334.32	9,950.00	10,000.00	.00
Total Snow Removal:		55,011.33	69,171.90	61,627.12	80,095.00	37,408.00

**Equipment Maintenance**

101-605-50000	Salaries and Wages	62,822.51	101,963.28	112,796.86	122,861.00	123,968.00
101-605-50010	Overtime	12,806.26	7,061.62	14,675.27	15,000.00	5,000.00
101-605-50020	Temp Employees	21,313.08	12,568.00	.00	4,000.00	.00
101-605-50030	On Call Time	1,006.00	1,257.00	.00	.00	.00
101-605-50100	FICA	7,636.45	9,773.16	10,070.10	10,546.00	9,484.00
101-605-50110	PERS	35,969.77	18,468.06	23,854.93	29,449.00	27,274.00
101-605-50120	Health Ins.	20,219.63	34,310.28	29,146.92	25,066.00	25,066.00
101-605-50130	Compensation Ins.	5,013.82	6,778.93	6,936.09	7,444.00	5,926.00
101-605-50140	ESC	710.35	751.77	794.01	797.00	774.00
101-605-50150	PERS Relief	.00	29,450.39	.00	6,947.00	5,132.00
101-605-51010	Uniforms/Safety Clothing	144.04	1,131.61	815.67	700.00	700.00
101-605-51020	Operating Supplies	20,905.60	28,587.93	14,915.48	25,000.00	20,000.00



Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
101-605-51050	Small Tools	1,304.99	2,496.52	5,552.51	2,000.00	2,000.00
101-605-52000	Communications	2,798.21	4,485.11	4,151.01	3,000.00	3,500.00
101-605-52120	Travel - Car Rental	377.55	525.71	17.82	1,000.00	.00
101-605-52130	Travel - Airfare/Ferry	305.50	601.20	.00	2,000.00	.00
101-605-52140	Travel - Lodging	332.64	467.04	356.00	1,000.00	.00
101-605-52150	Travel - Per Diem	150.00	500.00	250.00	500.00	.00
101-605-52160	Professional Development	299.00	990.00	860.00	2,000.00	.00
101-605-52180	Professional Services	345.00	.00	1,500.00	500.00	1,200.00
101-605-52350	Recruitment and Moving	.00	100.50	.00	500.00	.00
101-605-54000	Fuel & Lube	58,356.68	38,178.09	31,997.32	55,000.00	40,000.00
101-605-54010	Vehicle Parts & Repairs	46,790.90	43,672.90	52,758.85	50,000.00	40,000.00
101-605-54020	Repair - Other Equipment	.00	28.67-	.00	.00	.00
101-605-55010	Equipment & Furnishings	.00	11,302.09	1,703.79	10,000.00	1,500.00
Total Equipment Maintenance:		299,607.98	355,392.52	313,152.63	375,310.00	311,524.00

**Parks Maintenance**

101-606-50000	Salaries and Wages	13,260.06	12,991.03	12,726.17	13,369.00	13,952.00
101-606-50010	Overtime	1,495.09	2,232.66	589.68	1,000.00	.00
101-606-50020	Temp Employees	44,868.93	33,955.13	50,860.50	40,000.00	25,000.00
101-606-50100	FICA	3,907.50	3,728.02	4,921.80	4,159.00	3,018.00
101-606-50110	PERS	12,881.88	1,975.23	2,148.20	3,161.00	3,179.00
101-606-50120	Health Ins.	1,149.44	3,915.88	6,469.45	6,267.00	6,267.00
101-606-50130	Compensation Ins.	2,333.20	2,750.20	3,185.14	2,833.00	1,929.00
101-606-50140	ESC	580.42	449.65	622.36	325.00	239.00
101-606-50150	PERS Relief	.00	40,603.30	.00	746.00	598.00
101-606-51020	Operating Supplies	5,598.56	7,779.62	5,039.17	5,000.00	5,000.00
101-606-52010	Water, Sewer & Refuse	3,295.12	3,895.76	2,950.16	3,000.00	3,000.00
101-606-52030	Electricity	1,995.42	1,824.64	1,405.04	2,000.00	2,000.00
101-606-52040	Heating Fuel	3,942.58	1,628.92	1,003.46	2,500.00	1,500.00
101-606-52180	Professional Services	6,388.03	6,008.20	6,496.98	6,000.00	2,500.00
101-606-52340	Other Costs/outhouse tender	5,191.93	5,013.63	3,357.14	4,000.00	1,500.00
101-606-53015	Fisherman's Memorial	1,007.80	1,842.70	1,674.45	1,500.00	1,500.00
101-606-54000	Fuel & Lube	4,807.48	5,201.37	3,262.82	4,000.00	3,000.00
101-606-54010	Vehicle Parts & Repairs	3,792.07	2,083.23	2,515.56	2,000.00	2,000.00
101-606-54020	Repair - Other Equipment	3,569.39	2,482.78	1,691.73	2,000.00	2,000.00
101-606-55000	Other Equipment	283.81	323.26	277.32	500.00	.00
101-606-55010	Equipment & Furnishings	2,253.00	1,980.71	1,594.97	2,500.00	.00
101-606-55020	Other Improvements	10,012.92	12,311.39	7,588.55	7,500.00	2,500.00
Total Parks Maintenance:		132,614.63	154,977.31	120,380.65	114,360.00	80,682.00

**Cemetery Maintenance Dept.**

101-607-50010	Overtime	96.35	.00	.00	.00	.00
101-607-50020	Temp Employees	5,542.72	8,125.00	15,023.00	9,250.00	5,000.00
101-607-50100	FICA	415.02	621.58	1,149.31	708.00	708.00
101-607-50110	PERS	10.76	.00	.00	550.00	.00
101-607-50130	Compensation Ins.	8.29	461.17	852.71	456.00	452.00
101-607-50140	ESC	62.31	81.25	150.23	76.00	53.00
101-607-50150	PERS Relief	.00	.00	.00	551.00	.00
101-607-51020	Operating Supplies	2,065.26	953.71	2,267.97	3,500.00	1,500.00
101-607-55000	Other Equipment	.00	5,609.68	8,474.75	6,000.00	.00
101-607-55020	Other Improvements	.00	.00	5,220.00	10,000.00	.00
101-607-55050	Cemetery Expansion	.00	23,282.25	.00	.00	.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
Total Cemetery Maintenance Dept.:		8,200.71	39,134.64	33,137.97	31,091.00	7,713.00
<b>Recreation - Bidarki</b>						
101-701-50000	Salaries and Wages	138,553.40	126,606.71	117,132.68	121,986.00	126,837.00
101-701-50010	Overtime	4,287.96	3,668.92	1,963.94	2,000.00	1,000.00
101-701-50020	Temp Employees	66,417.57	54,651.34	56,212.50	66,289.75	25,000.00
101-701-50100	FICA	16,407.05	14,042.54	13,394.31	13,310.00	11,654.00
101-701-50110	PERS	62,409.50	24,060.87	22,182.96	27,277.00	28,014.00
101-701-50120	Health Ins.	54,765.63	54,306.85	39,554.18	38,925.00	38,925.00
101-701-50130	Compensation Ins.	6,675.59	4,941.47	4,934.68	1,512.00	1,262.00
101-701-50140	ESC	2,042.90	1,487.49	1,418.69	1,156.00	1,013.00
101-701-50150	PERS Relief	.00	.00	.00	6,435.00	5,272.00
101-701-51020	Operating Supplies	3,986.30	5,030.95	3,667.96	4,000.00	3,000.00
101-701-51030	Custodial Supplies	1,525.91	934.41	1,307.15	2,000.00	1,000.00
101-701-52000	Communications	4,261.81	4,454.37	3,889.33	4,000.00	4,000.00
101-701-52010	Water, Sewer & Refuse	4,476.48	4,810.32	4,409.46	4,500.00	4,500.00
101-701-52030	Electricity	9,656.44	9,342.05	7,880.84	10,000.00	7,500.00
101-701-52040	Heating Oil	13,669.58	8,465.64	6,049.24	16,000.00	10,000.00
101-701-52120	Travel - Car Rental	.00	591.36	.00	300.00	.00
101-701-52130	Travel - Airfare/Ferry	.00	524.00	.00	1,000.00	.00
101-701-52140	Travel - Lodging	375.00	578.00	.00	800.00	.00
101-701-52150	Travel - Per Diem	.00	200.00	.00	400.00	.00
101-701-52160	Professional Development	.00	200.00	.00	1,000.00	.00
101-701-52270	Legal Printing	.00	.00	.00	500.00	.00
101-701-53000	Concessions	.00	.00	106.05	1,000.00	.00
101-701-53010	Programs	8,008.76	6,312.55	4,990.41	5,000.00	3,000.00
101-701-53020	Summer Camp	5,590.10	4,955.47	4,979.69	5,000.00	4,000.00
101-701-53060	Iceworm Festival Supplies	3,914.89	4,581.99	5,480.44	4,000.00	3,000.00
101-701-53075	ALPAR pass-thru	.00	1,400.00	.00	1,400.00	.00
101-701-54000	Fuel & Lube	628.72	.00	.00	1,000.00	.00
101-701-54010	Vehicle Parts & Repairs	632.96	101.09	148.39	1,000.00	500.00
101-701-54020	Equipment Maintenance & Repair	1,084.80	1,531.26	1,425.05	1,500.00	1,500.00
101-701-54030	Structure Maintenance	1,717.10	1,981.84	1,675.38	1,500.00	.00
101-701-54080	Boiler Maintenance	2,140.00	374.42	1,581.77	1,000.00	.00
101-701-55010	Equipment & Furnishings	10,781.87	5,122.80	9,493.81	7,000.00	3,000.00
101-701-55020	Other Improvements	2,819.59	6,199.75	1,649.59	3,000.00	.00
101-701-55050	Employee Merit	880.96	.00	.00	1,500.00	.00
Total Recreation - Bidarki:		427,710.87	351,458.46	315,528.50	357,290.75	283,977.00

**Pool**

101-702-50000	Salaries and Wages	58,311.68	60,421.60	56,602.05	63,742.00	58,547.00
101-702-50010	Overtime	2,378.08	1,921.05	3,271.88	2,000.00	500.00
101-702-50020	Temp Employees	49,523.57	69,344.80	33,107.50	25,000.00	15,000.00
101-702-50100	FICA	8,465.57	10,062.62	6,850.31	6,942.00	6,430.00
101-702-50110	PERS	25,321.27	12,545.65	5,269.10	14,463.00	12,990.00
101-702-50120	Health Ins.	1,178.30	3,953.77	15,783.90	6,267.00	24,648.00
101-702-50130	Compensation Ins.	5,387.66	7,169.06	3,684.90	5,091.00	4,636.00
101-702-50140	ESC	1,128.88	1,182.11	863.55	626.00	626.00
101-702-50150	PERS Relief	.00	13,005.70	.00	3,412.00	2,445.00
101-702-51020	Operating Supplies	18,550.24	17,723.97	9,070.20	10,000.00	7,500.00
101-702-51030	Custodial Supplies	1,689.88	1,698.42	859.88	1,500.00	1,500.00
101-702-52000	Communications	1,960.41	1,919.46	2,074.69	1,700.00	1,700.00
101-702-52010	Water, Sewer & Refuse	5,838.47	6,110.58	5,020.16	5,500.00	5,500.00
101-702-52030	Electricity	18,638.65	19,291.68	17,387.09	15,000.00	11,250.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
101-702-52040	Heating Oil	80,553.61	62,058.23	46,744.78	75,000.00	52,500.00
101-702-52120	Travel - Car Rental	.00	117.89	.00	300.00	.00
101-702-52130	Travel - Airfare/Ferry	.00	346.00	2,094.00	1,400.00	.00
101-702-52140	Travel - Lodging	.00	757.25	570.00	1,300.00	.00
101-702-52150	Travel - Per Diem	.00	450.00	.00	500.00	.00
101-702-52160	Professional Development	50.00	544.52	2,129.87	1,300.00	.00
101-702-52270	Legal Printing	165.36	210.00	.00	200.00	.00
101-702-54020	Repair & Maintenance	12,889.86	35,790.54	24,734.70	33,500.00	5,000.00
101-702-54030	Structural Maintenance	3,849.72	1,491.40	1,080.65	1,500.00	.00
101-702-54080	Boiler Maintenance	2,677.10	2,919.41	1,833.20	2,000.00	.00
101-702-55000	Other Equipment	.00	7,942.43	9,000.00	9,000.00	5,000.00
101-702-55010	Equipment & Furnishings	5,154.21	.00	3,116.91	7,000.00	3,000.00
101-702-55020	Other Improvements	9,431.62	181.84	4,413.41	6,500.00	.00
101-702-55050	Employee Merit	844.32	388.67	55.00	1,000.00	.00
Total Pool:		313,988.46	339,548.65	255,617.73	301,743.00	218,772.00
<b>Ski Hill</b>						
101-704-51040	Repair & Maintenance	5,326.77	.00	.00	.00	15,000.00
101-704-51110	Lease Rev Pass Thru CTC	11,000.00	31,200.00	31,200.00	31,200.00	31,200.00
101-704-51115	Lease Rev Pass Thru CVW	.00	28,472.00	30,316.00	33,000.00	33,072.00
101-704-52010	Water, Sewer & Refuse	1,593.30	1,466.01	1,321.87	1,620.00	1,620.00
101-704-52030	Electricity	29,304.50	26,604.91	15,514.35	15,380.00	12,000.00
101-704-52035	Electric reimburse contra	2,530.29-	26,727.14-	15,446.98-	18,000.00-	18,000.00-
101-704-52040	Heating Oil	4,027.52	.00	.00	.00	5,500.00
101-704-52180	Annual Inspection	.00	.00	.00	1,000.00	1,000.00
101-704-52190	Insurance	10,620.00	10,620.00	10,620.00	.00	10,620.00
Total Ski Hill:		59,341.80	71,635.78	73,525.24	64,200.00	92,012.00
<b>Non-Departmental</b>						
101-824-51020	Operating Supplies	12,607.35	11,146.95	9,031.82	15,000.00	15,000.00
101-824-52070	Leases & Rentals	8,343.18	10,008.97	7,650.43	9,000.00	9,000.00
101-824-52170	Dues & Subscriptions	.00	99.00	.00	500.00	500.00
101-824-52179	Drug Testing	2,383.00	2,280.00	752.00	5,000.00	3,000.00
101-824-52180	Professional Services	5,956.85	2,751.44	3,268.86	7,500.00	6,000.00
101-824-52181	Software Licensing	27,691.85	14,136.00	14,136.00	26,000.00	26,000.00
101-824-52182	Avalanche Mitigation Jan-April	14,400.00	17,670.19	16,000.00	16,000.00	12,000.00
101-824-52183	Avalanche Mitigation Nov-Dec	3,600.00	4,000.00	.00	9,000.00	8,000.00
101-824-52184	State Reimb - Avalanche Contra	9,000.00-	7,200.00-	9,000.00-	9,000.00-	9,000.00-
101-824-52185	Bank Fees & Bank Reconciliatio	12,110.17	11,830.67	10,775.81	7,500.00	7,500.00
101-824-52188	Lobbyist - State	50,000.00	50,587.08	50,657.50	55,000.00	50,000.00
101-824-52190	Attorney Fees	144,063.68	137,301.05	148,345.80	110,000.00	100,000.00
101-824-52192	Legal Issues - Sales Tax	.00	225.00	.00	.00	.00
101-824-52210	Audit Fees	89,729.66	101,963.41	78,223.64	82,000.00	82,000.00
101-824-52240	IT Services	7,140.00	.00	.00	.00	.00
101-824-52310	Promotions & Advertisments	272.92	.00	.00	1,000.00	.00
101-824-52340	Eyak Site Remediation	696.71	872.04	.00	3,000.00	3,000.00
101-824-52341	Oil Spill Response	.00	.00	.00	10,000.00	.00
101-824-52350	Recruitment and Moving	12,952.97	8,744.90	23,308.24	15,000.00	.00
101-824-55010	Equipment & Furnishings	26.50	159.00	.00	500.00	500.00
101-824-56000	Insurance	118,778.25	113,346.55	99,846.70	136,800.00	126,800.00
101-824-57000	In-kind Services Allocation	138,847.52-	160,287.48-	142,402.54-	160,287.48-	160,287.48-
Total Non-Departmental:		362,905.57	319,634.77	310,594.26	339,512.52	280,012.52

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>Long Term Debt Service</b>						
101-895-58038	2005 GO Bond - Principal	124,000.00	132,000.00	.00	.00	.00
101-895-58039	2005 GO Bond - Interest	42,400.00	12,954.89	.00	.00	.00
101-895-58042	2009 II GO Bond - Principal	620,000.00	645,000.00	675,000.00	675,000.00	700,000.00
101-895-58044	2009 II GO Bond - Interest	738,080.95	426,215.63	112,406.25	112,406.00	83,624.00
101-895-58052	2010B II - Taxable - Principal	.00	.00	40,000.00	40,000.00	40,000.00
101-895-58054	2010B II - Taxable - Interest	9,179.90	9,179.90	9,179.90	9,180.00	7,678.00
101-895-58056	2010A II - Exempt - Principal	35,000.00	40,000.00	.00	.00	.00
101-895-58058	2010A II - Exempt - Interest	2,250.00	1,200.00	.00	.00	.00
101-895-58060	2011 Series III Principal	40,000.00	40,000.00	45,000.00	45,000.00	45,000.00
101-895-58062	2011 Series III Interest	17,600.00	15,600.00	14,000.00	14,000.00	11,750.00
101-895-58063	2015 GO Bond One A- Principal	.00	55,000.00	60,000.00	60,000.00	60,000.00
101-895-58064	2015 GO Bond One A-Interest	.00	42,208.48	77,225.50	77,226.00	75,424.00
101-895-58065	2015 GO Bond One B-Principal	.00	.00	132,000.00	132,000.00	140,000.00
101-895-58066	2015 GO Bond One B-Interest	.00	.00	21,400.00	21,400.00	17,440.00
101-895-58067	2015 GO Bond One C-Principal	.00	20,000.00	70,000.00	70,000.00	70,000.00
101-895-58068	2015 GO Bond One C-Interest	.00	268,770.83	498,349.50	498,350.00	496,250.00
101-895-58069	2015 GO Bond Two A-Principal	.00	.00	90,000.00	90,000.00	90,000.00
101-895-58070	2015 GO Bond Two A-Interest	.00	29,229.58	120,050.00	120,050.00	117,800.00
Total Long Term Debt Service:		1,628,510.85	1,737,359.31	1,964,611.15	1,964,612.00	1,954,966.00
<b>Interfund Transfers Out</b>						
101-901-57340	Transfer to Cap Proj Fund #401	577,000.00	117,840.38	97,750.00	97,750.00	49,627.00
101-901-57380	Transfer to Chip Seal CIP #410	.00	16,411.75	.00	.00	.00
101-901-57413	Transfer to Cordova Center Fun	.00	3,012,812.10	.00	.00	.00
101-901-59999	Transfer to Other Capital Proj	.00	2,619,295.91	.00	.00	.00
Total Interfund Transfers Out:		577,000.00	5,766,360.14	97,750.00	97,750.00	49,627.00
<b>Transfers to Other Entities</b>						
101-902-57000	School Transfer (Jan-June)	800,641.00	826,791.50	826,791.00	826,791.00	861,000.00
101-902-57001	School Transfer (July-Dec)	826,791.00	873,584.00	963,862.35	925,000.00	656,000.00
101-902-57005	School In-Kind Jan-June	52,068.00	52,068.00	52,068.00	52,068.00	52,068.00
101-902-57006	School In-Kind Jul-Dec	52,068.00	52,068.00	.00	52,068.00	52,068.00
101-902-57014	CCMC In-Kind Services Jan-Dec	28,134.48	28,134.48	25,789.94	28,134.48	28,134.48
101-902-57016	CCMC Support & Admn	378,117.36	2,041.67	.00	.00	.00
101-902-57017	CCMC Budget Appropriation	.00	35,000.00	917,105.54	.00	550,000.00
101-902-57018	Providence Management Contract	.00	125,000.00	.00	.00	.00
101-902-57019	Quorum Contract	.00	41,666.67	200,000.00	200,000.00	66,664.00
101-902-57020	Cordova Family Resource Ctr	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
101-902-57030	Cordova Community College	10,000.00	10,000.00	.00	10,000.00	10,000.00
101-902-57181	Cordova Chamber of Commerce	85,000.00	85,500.00	70,000.00	70,000.00	70,000.00
101-902-57182	Cordova Chamber in-kind	4,547.04	4,547.04	4,168.12	4,547.00	4,547.00
101-902-57183	Cordova Chamber in-kind lease	.00	23,469.96	21,514.13	23,470.00	23,470.00
Total Transfers to Other Entities:		2,257,366.88	2,179,871.32	3,101,299.08	2,212,078.48	2,393,951.48
General Fund Revenue Total:		12,321,355.83	17,310,517.38	9,731,118.59	11,065,434.75	10,278,065.24
General Fund Expenditure Total:		11,316,740.09	16,843,272.93	11,206,872.06	11,065,434.75	10,278,065.24
Net Total General Fund:		1,004,615.74	467,244.45	1,475,753.47-	.00	.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>City Permanent Fund</b>						
<b>Revenue</b>						
104-300-40325	Investment Earnings	335,344.41	687,247.35-	.00	225,000.00	225,000.00
104-300-40730	Sale of Real Estate	224,797.20	47,393.79	34,088.80	200,000.00	200,000.00
104-300-40740	Misc. Revenue	.00	70.00	.00	.00	.00
104-300-43000	CRH Sewer Assessment Principal	3,624.00	1,254.00	336.00	1,000.00	1,000.00
104-300-43001	CRH Sewer Assessment Interest	509.12	218.00	.00	200.00	200.00
Total Revenue:		564,274.73	638,311.56-	34,424.80	426,200.00	426,200.00
<b>Interfund Transfers In</b>						
104-390-41030	Transfer from Sewer Fund	11,164.00	11,164.00	11,164.00	11,164.00	11,164.00
104-390-41032	Transfer From Water Fund	1,164.00	1,164.00	1,164.00	1,164.00	1,164.00
104-390-41070	Transfer from Harbor Fund	20,328.00	20,328.00	20,328.00	20,328.00	20,328.00
104-390-41075	Transfer from Refuse Fund	2,328.00	2,328.00	2,328.00	2,328.00	2,328.00
104-390-41085	Transfer from Odiak Camper Par	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Total Interfund Transfers In:		38,984.00	38,984.00	38,984.00	38,984.00	38,984.00
<b>Interfund Transfers Out</b>						
104-901-59999	Transfer to General Fund	.00	280,000.00	.00	.00	860,000.00
Total Interfund Transfers Out:		.00	280,000.00	.00	.00	860,000.00
City Permanent Fund Revenue Total:		603,258.73	599,327.56-	73,408.80	465,184.00	465,184.00
City Permanent Fund Expenditure Total:		.00	280,000.00	.00	.00	860,000.00
Net Total City Permanent Fund:		603,258.73	879,327.56-	73,408.80	465,184.00	394,816.00-

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>Fire Dept. Vehicle Acquisition</b>						
<b>Revenue</b>						
203-300-40325	Investment Earnings	17.11	25.46	16.09	.00	.00
203-300-40430	Ambulance Service Charges	41,300.08	41,482.52	46,621.81	65,000.00	75,000.00
Total Revenue:		41,317.19	41,507.98	46,637.90	65,000.00	75,000.00
<b>Expenditures</b>						
203-400-52180	Professional Services	3,367.13	3,572.37	4,137.75	7,500.00	7,500.00
Total Expenditures:		3,367.13	3,572.37	4,137.75	7,500.00	7,500.00
Fire Dept. Vehicle Acquisition Revenue Total:		41,317.19	41,507.98	46,637.90	65,000.00	75,000.00
Fire Dept. Vehicle Acquisition Expenditure Total:		3,367.13	3,572.37	4,137.75	7,500.00	7,500.00
Net Total Fire Dept. Vehicle Acquisition:		37,950.06	37,935.61	42,500.15	57,500.00	67,500.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>Vehicle Removal/Impound Fund</b>						
<b>Revenue</b>						
205-300-40430	Revenue from sale of impounds	653.00	.00	.00	.00	.00
Total Revenue:		653.00	.00	.00	.00	.00
<b>Vehicle Removal Expense</b>						
205-400-50010	Overtime	.00	255.11	132.12	.00	.00
205-400-50110	PERS	.00	14.84	.00	.00	.00
205-400-50130	Compensation Ins.	.00	4.43	.00	.00	.00
205-400-50140	ESC	.00	1.07	.00	.00	.00
Total Vehicle Removal Expense:		.00	275.45	132.12	.00	.00
<b>Vehicle Impound Expense</b>						
205-401-50000	Salaries and Wages	1,703.61	2,726.42	802.79	2,000.00	1,800.00
205-401-50010	Overtime	2,446.60	1,955.11	3,703.48	2,000.00	3,800.00
205-401-50015	On-Call Time	.00	3,425.00	5,916.00	6,200.00	6,200.00
205-401-50020	Temp Employees	.00	300.00	.00	.00	.00
205-401-50025	On-call time	.00	374.00	.00	.00	.00
205-401-50100	FICA	.00	.00	.00	459.00	780.00
205-401-50110	PERS	328.06	173.68	.00	1,320.00	2,244.00
205-401-50130	Compensation Ins.	174.90	224.08	.00	277.00	465.00
205-401-50140	ESC	30.28	39.49	.00	45.00	23.00
205-401-58100	Vehicle Impound Expense	4,912.41	4,043.38	1,426.07	4,000.00	2,000.00
Total Vehicle Impound Expense:		9,595.86	13,261.16	11,848.34	16,301.00	17,312.00
Vehicle Removal/Impound Fund Revenue Total:		653.00	.00	.00	.00	.00
Vehicle Removal/Impound Fund Expenditure Total:		9,595.86	13,536.61	11,980.46	16,301.00	17,312.00
Net Total Vehicle Removal/Impound Fund:		8,942.86-	13,536.61-	11,980.46-	16,301.00-	17,312.00-

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>General Proj &amp; Grant Admn</b>						
<b>Revenue Pass-Thru Grant Only</b>						
401-300-51160	UAA School Lease Pass Thru	19,999.92	8,333.30	30,316.84	20,000.00	.00
401-300-51170	Pioneer #12569	.00	11,623.09	.00	.00	.00
401-300-51175	Red Dragon Pass Thru	.00	20,034.16	.00	.00	.00
401-300-51185	Library PLAG '16	.00	1,766.53	97.80-	6,500.00	.00
401-300-51186	Library PLAG '17	.00	.00	6,690.00	6,000.00	.00
401-300-51187	Library PLAG '18	.00	.00	.00	.00	6,600.00
401-300-51190	Library Continuing Ed 2015	.00	1,000.00	990.00	1,000.00	1,000.00
Total Revenue Pass-Thru Grant Only:		19,999.92	42,757.08	37,899.04	33,500.00	7,600.00
<b>Jail Operations</b>						
401-342-42214	Community Jail FY 2014 Capital	5,160.62	.00	.00	.00	.00
Total Jail Operations:		5,160.62	.00	.00	.00	.00
<b>Fire/EMS</b>						
401-343-59186	Code Blue Grant Rev	.00	.00	.00	500.00	.00
401-343-59197	DHS 14 EMPG GR35586	9,000.00	9,000.00	.00	.00	.00
401-343-59199	DHS 13 EMPG GR34457	9,000.00	.00	.00	.00	.00
401-343-59200	DHS 15 EMPG GY1516	.00	9,000.00	13,500.00	18,000.00	.00
401-343-59202	DHS 20 EMPG GY16	.00	.00	.00	.00	9,000.00
401-343-59210	DHS 2012 SHSP	105,747.85	.00	.00	.00	.00
401-343-59211	DHS 2013 SHSP GR-34078	21,064.32	24,498.03	.00	.00	.00
401-343-59212	DHS 2011 SHSP GR-34076	63,802.50	.00	.00	.00	.00
401-343-59213	DHS 2014 SHSP GR34094	.00	7,520.86	5,950.80	.00	.00
401-343-59214	DHS 2015 SHSP GY15	.00	4,607.38	13,075.18	28,902.00	.00
401-343-59215	DHS Tsunami Siren	.00	.00	.00	36,000.00	.00
401-343-59216	20SHSP-GY16	.00	.00	.00	.00	37,000.00
401-343-59220	Southern Region Matching Grant	404.06	2,500.00	.00	1,250.00	.00
Total Fire/EMS:		209,018.73	57,126.27	32,525.98	84,652.00	46,000.00
<b>Other P.W. Capital Projects</b>						
401-361-55040	SRTS Grant LU20-11-003	24,938.00	316,224.39	49,986.43	.00	.00
Total Other P.W. Capital Projects:		24,938.00	316,224.39	49,986.43	.00	.00
<b>Parks Maintenance</b>						
401-366-55075	Grant-Crater Lake Vault Toilet	.00	.00	.00	.00	35,961.19
Total Parks Maintenance:		.00	.00	.00	.00	35,961.19
<b>Interfund Transfers In</b>						
401-390-49999	Transfer From General Fund	382,000.00	716,740.38	97,750.00	97,750.00	49,627.00
401-390-50000	Transfer From General Fund Add	195,000.00	.00	.00	.00	.00
Total Interfund Transfers In:		577,000.00	716,740.38	97,750.00	97,750.00	49,627.00
<b>Expense Pass-Thru Grants Only</b>						
401-400-51160	UAA School Lease Pass Thru	19,999.92	8,333.30	30,316.84	20,000.00	.00
401-400-51170	Pioneer #12569	.00	11,623.09	.00	.00	.00
401-400-51175	Red Dragon Pass Thru	.00	20,034.16	.00	.00	.00
401-400-51180	Library PLAG '15	.00	1,995.86	.00	.00	.00



Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
401-400-51185	Library PLAG '16	.00	1,766.53	6,500.00	6,500.00	.00
401-400-51186	Library PLAG '17	.00	.00	6,069.10	6,000.00	.00
401-400-51187	Library PLAG '18	.00	.00	.00	.00	6,600.00
401-400-51190	Library Continuing Ed 2015	.00	1,063.44	949.70	1,000.00	1,000.00
Total Expense Pass-Thru Grants Only:		19,999.92	44,816.38	43,835.64	33,500.00	7,600.00
<b>Planning Dept # 423</b>						
401-423-59230	D.Church Property Purchase	139,964.59	.00	.00	.00	.00
Total Planning Dept # 423:		139,964.59	.00	.00	.00	.00
<b>Jail Ops Dept # 442</b>						
401-442-59120	Community Jail FY14 Projects	10,903.64	.00	.00	.00	.00
Total Jail Ops Dept # 442:		10,903.64	.00	.00	.00	.00
<b>Fire EMS Dept #443</b>						
401-443-51005	Ambulance Difibrillators	25,498.70	37,065.50	.00	.00	.00
401-443-59186	Code Blue	452.88	.00	1,577.17	2,000.00	.00
401-443-59197	DHS 14 EMPG GR 35586	18,000.00	18,000.00	.00	.00	.00
401-443-59199	DHS 13 EMPG GR34457	18,000.00	.00	.00	.00	.00
401-443-59200	DHS 15 EMPG GY1516	.00	18,000.00	18,000.00	18,000.00	.00
401-443-59201	DHS 16 EMPG GY15	.00	.00	9,000.00	.00	.00
401-443-59202	DHS 20 EMPG GY16	.00	.00	.00	.00	18,000.00
401-443-59210	DHS 2012 SHSP	108,153.86	.00	.00	.00	.00
401-443-59211	DHS 2013 SHSP GR-34078	21,064.29	25,266.77	.00	.00	.00
401-443-59212	DHS 2011 SHSP GR-34076	63,802.50	.00	.00	.00	.00
401-443-59213	DHS 2014 SHSP GR34094	.00	7,520.86	4,375.60	.00	.00
401-443-59214	DHS 2015 SHSP GY15	.00	4,607.38	9,171.18	28,902.00	.00
401-443-59215	DHS Tsunami Siren	.00	.00	34,619.00	36,000.00	.00
401-443-59216	20SHSP-GY16	.00	.00	.00	.00	37,000.00
401-443-59220	Southern Region Matching Grant	.00	.00	4,817.07	2,500.00	.00
Total Fire EMS Dept #443:		254,972.23	110,460.51	81,560.02	87,402.00	55,000.00
<b>Public Works Dept #601</b>						
401-601-59050	SRTS Grant LU20-11-0003 Costs	24,937.52	316,224.39	.00	.00	.00
Total Public Works Dept #601:		24,937.52	316,224.39	.00	.00	.00
<b>Street Dept #603</b>						
401-603-55111	2014 Road Maintenance Program	90,052.25	.00	.00	.00	.00
Total Street Dept #603:		90,052.25	.00	.00	.00	.00
<b>Recreation Bidarki Dept. #701</b>						
401-701-55003	Bidarki Floor Replacment	.00	98,900.00	.00	.00	.00
401-701-55075	Crater Lake Restroom Vault	.00	.00	26,686.77	.00	35,961.19
401-701-55080	Providence Wellness Project	98,299.53	51,845.06	.00	.00	.00
401-701-55085	Pool Roof Repair	.00	.00	.00	25,000.00	.00
Total Recreation Bidarki Dept. #701:		98,299.53	150,745.06	26,686.77	25,000.00	35,961.19
<b>Recreation Pool Dept. #702</b>						
401-702-55026	Pool Repairs	22,777.80	.00	.00	.00	.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
401-702-55060	Filtration System	.00	16,888.00	.00	.00	.00
Total Recreation Pool Dept. #702:		22,777.80	16,888.00	.00	.00	.00
<b>Other Capital Items</b>						
401-802-55100	Hospital Equipment	38,009.02	556,710.66	2,317.20	.00	.00
401-802-55105	Providence donation to CCMC	.00	25,000.00	.00	.00	.00
401-802-55200	Whitshed Rd Bike and Path	.00	.00	37,241.00	.00	40,627.00
401-802-55300	CEC Crater Lake Study	.00	44,635.41	5,062.08	.00	.00
401-802-55350	Mt.Eccles Window Repair	.00	.00	43,171.67	70,000.00	.00
Total Other Capital Items:		38,009.02	626,346.07	87,791.95	70,000.00	40,627.00
General Proj & Grant Admn Revenue Total:		836,117.27	1,132,848.12	218,161.45	215,902.00	139,188.19
General Proj & Grant Admn Expenditure Total:		699,916.50	1,265,480.41	239,874.38	215,902.00	139,188.19
Net Total General Proj & Grant Admn:		136,200.77	132,632.29-	21,712.93-	.00	.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>HARBOR ENTERPRISE FUND</b>						
<b>Revenue - Operations</b>						
502-300-44010	Wharfage	59,824.10	43,383.81	22,990.59	47,250.00	47,250.00
502-300-44020	Dockage	37,933.66	38,448.16	51,685.84	28,750.00	28,750.00
502-300-44030	Impounds & Fines	2,158.65	1,225.92	1,691.01	500.00	500.00
502-300-44040	Dry Land Storage Fees	49,263.41	43,693.27	57,299.76	90,000.00	90,000.00
502-300-44050	Sale Of Labor	3,142.58	360.00	791.99	500.00	500.00
502-300-44060	Permanent Slip Fees	832,683.65	863,457.71	831,592.57	834,130.00	939,677.00
502-300-44070	Monthly Slip Fees	34,037.82	26,096.59	23,910.72	18,150.00	18,150.00
502-300-44080	Daily Slip Fees	103,685.38	79,049.48	83,706.06	84,700.00	84,700.00
502-300-44090	Grid Use Fees	8,254.72	8,433.59	7,126.05	6,600.00	6,600.00
502-300-44100	Seaplane Moorage	1,070.35	815.72	815.72	500.00	500.00
502-300-44110	Utility Sales	29,621.40	22,352.44	20,203.86	12,000.00	12,000.00
502-300-44120	Sale of Seivices	5,886.73	5,857.90	4,702.38	5,000.00	5,000.00
502-300-44130	Other Harbor Revenue	29,019.76	45,965.92	5,363.89	10,000.00	10,000.00
502-300-44135	Penalty & Interest - Harbor	11,794.03	12,215.49	10,390.39	2,500.00	2,500.00
502-300-44140	Travel Lift Fees	135,289.61	142,186.17	128,098.88	81,831.00	103,831.00
502-300-44150	Launch Ramp Fees	1,757.17	1,908.86	1,811.53	2,500.00	2,500.00
502-300-44160	Parking Permits	1,000.00	760.00	2,245.64	1,000.00	1,000.00
502-300-44170	Maintenance Area Use	2,135.65	1,282.54	1,042.50	2,000.00	2,000.00
502-300-44180	Misc Settlement Proceeds	.00	.00	422,677.26	.00	.00
Total Revenue - Operations:		1,348,558.67	1,337,493.57	1,678,146.64	1,227,911.00	1,355,458.00
<b>Other Revenue</b>						
502-398-40239	Pension State Relief	83,125.48	83,911.09	.00	17,177.00	13,792.00
502-398-40325	Investment Earnings	1,220.98	1,090.03	1,052.81	1,500.00	1,500.00
Total Other Revenue:		84,346.46	85,001.12	1,052.81	18,677.00	15,292.00
<b>Harbor Operations Expenditures</b>						
502-400-50000	Salaries and Wages	324,187.50	301,646.42	308,699.45	323,972.00	326,141.00
502-400-50010	OT	6,077.98	4,224.14	6,245.36	7,000.00	7,000.00
502-400-50020	Temp. Employees	9,792.00	.00	4,760.00	8,680.00	12,000.00
502-400-50100	FICA	24,648.24	24,076.41	23,810.63	25,963.00	26,403.00
502-400-50110	PERS	138,436.70	56,810.89	55,191.84	72,814.00	73,291.00
502-400-50120	Health Ins.	56,275.57	91,506.32	73,544.94	57,168.00	82,235.00
502-400-50130	Compensation Ins.	11,868.21	12,430.21	11,800.71	19,030.00	13,885.00
502-400-50140	ESC	2,768.72	2,320.19	2,439.40	2,371.00	2,390.00
502-400-50150	PERS Relief	.00	83,911.09	.00	17,177.00	13,792.00
502-400-51000	Administrative Costs Allocated	141,393.72	141,393.72	129,610.91	130,585.00	130,585.00
502-400-51010	Uniforms/Safety Clothing	1,444.66	1,426.20	901.17	2,500.00	2,500.00
502-400-51020	Operating Supplies	11,076.84	11,932.25	9,518.61	11,000.00	11,000.00
502-400-51030	Custodial Supplies	2,635.78	3,298.70	2,608.03	4,000.00	4,000.00
502-400-52000	Communications	4,117.58	3,579.78	3,706.86	3,500.00	3,500.00
502-400-52010	Water, Sewer & Refuse	101,608.24	97,399.17	107,824.77	90,000.00	90,000.00
502-400-52020	Street Lighting	.00	.00	.00	3,000.00	3,000.00
502-400-52030	Electricity	73,462.35	48,826.98	41,330.80	70,000.00	70,000.00
502-400-52040	Heating Oil	10,395.72	7,644.76	5,588.41	12,000.00	12,000.00
502-400-52070	Leases/Rentals	.00	.00	.00	500.00	500.00
502-400-52120	Travel - Car Rental	208.09	.00	20.00	250.00	250.00
502-400-52130	Travel - Airfare/Ferry	1,742.70	1,208.49	1,854.37	2,000.00	3,500.00
502-400-52140	Travel - Lodging	357.00	2,295.00	1,987.00	1,500.00	1,500.00
502-400-52150	Travel - Per Diem	.00	250.00	750.00	500.00	1,000.00
502-400-52160	Professional Development	.00	.00	485.00	1,000.00	1,000.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
502-400-52170	Dues & Subscriptions	150.00	.00	.00	.00	300.00
502-400-52179	Drug Testing	.00	.00	.00	400.00	400.00
502-400-52180	Professional Services	8,565.54	18,871.62	43,662.19	29,000.00	29,000.00
502-400-52185	Bank Fees	22,447.11	21,270.22	20,819.34	10,000.00	20,000.00
502-400-52270	Legal Printing	.00	.00	.00	300.00	750.00
502-400-52290	Bad Debt Expense	31,914.92	57,865.34	.00	.00	.00
502-400-54000	Fuel & Lube	9,310.07	5,837.69	3,906.68	10,000.00	10,000.00
502-400-54010	Vehicle Parts & Repairs	1,458.86	1,750.86	1,701.45	2,500.00	2,500.00
502-400-54020	Repair - Other Equipment	20,703.68	18,659.06	17,047.48	20,000.00	40,000.00
502-400-54050	R & M Travel Lift	20,885.22	15,285.81	24,158.52	22,000.00	22,000.00
502-400-55000	Other Equipment	7,278.92	51,732.54	7,586.39	11,050.00	20,000.00
502-400-55020	Other Improvements	37,397.02	20,587.69	446,086.95	29,500.00	29,000.00
502-400-55030	Used Oil	.00	.00	.00	.00	60,000.00
502-400-56000	Insurance	57,059.59	68,158.99	53,794.16	60,000.00	60,000.00
Total Harbor Operations Expenditures:		1,139,668.53	1,060,469.86	1,411,441.42	1,061,260.00	1,185,422.00
<b>Transfer to Reserve &amp; CIP</b>						
502-896-57500	Transfer to Dep'n Reserve	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
502-896-57510	Transfer to Capital Projects	199,911.82	.00	.00	.00	.00
Total Transfer to Reserve & CIP:		349,911.82	150,000.00	150,000.00	150,000.00	150,000.00
<b>Depreciation &amp; Amortization</b>						
502-899-59090	Depreciation	760,430.15	768,336.79	.00	.00	.00
Total Depreciation & Amortization:		760,430.15	768,336.79	.00	.00	.00
<b>Interfund Transfers Out</b>						
502-901-57415	Transfer to Water Fund	9,600.00	9,600.00	15,000.00	15,000.00	15,000.00
502-901-59996	Perm Fund Replacement	2,328.00	2,328.00	2,328.00	2,328.00	2,328.00
502-901-59997	Transfer to Perm Fund Trvl Lft	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
Total Interfund Transfers Out:		29,928.00	29,928.00	35,328.00	35,328.00	35,328.00
HARBOR ENTERPRISE FUND Revenue Total:		1,432,905.13	1,422,494.69	1,679,199.45	1,246,588.00	1,370,750.00
HARBOR ENTERPRISE FUND Expenditure Total:		2,279,938.50	2,008,734.65	1,596,769.42	1,246,588.00	1,370,750.00
Net Total HARBOR ENTERPRISE FUND:		847,033.37	586,239.96	82,430.03	.00	.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>SEWER ENTERPRISE FUND</b>						
<b>Sewer Operations Revenue</b>						
503-301-45000	Sewer Revenue	712,123.91	726,349.75	705,454.79	716,921.50	698,552.50
503-301-45001	Sewer Administrative Fee	660.00	650.00	550.00	500.00	500.00
503-301-45012	Sewer Tap Fees	.00	1,507.80	3,309.30	2,000.00	2,000.00
503-301-45015	Other Sewer Operating Revenue	6,727.60	5,767.44	6,859.84	6,000.00	6,000.00
503-301-46020	In-Kind Revenue	27,652.32	27,652.32	.00	27,652.32	27,652.32
Total Sewer Operations Revenue:		747,163.83	761,927.31	716,173.93	753,073.82	734,704.82
<b>Other Revenue SWR</b>						
503-397-40239	Pension State Relief	.00	.00	.00	7,082.00	5,631.00
503-397-40305	PERS NPO Write-Off Revenue	33,964.31	.00	.00	.00	.00
503-397-45050	Penalties Paid From Utilities	10,069.62	8,911.73	6,867.96	5,000.00	.00
Total Other Revenue SWR:		44,033.93	8,911.73	6,867.96	12,082.00	5,631.00
<b>Sewer Operations Expenditures</b>						
503-401-50000	Salaries and Wages	118,868.32	76,774.92	106,578.17	122,460.00	122,018.00
503-401-50010	Overtime	10,460.05	8,648.94	6,907.87	8,000.00	8,000.00
503-401-50020	Temporary Employees	15,308.00	17,388.65	17,858.50	15,000.00	15,000.00
503-401-50030	On Call Time	5,893.50	5,290.35	4,423.50	6,000.00	6,000.00
503-401-50100	FICA	10,831.87	11,320.57	10,256.89	11,587.00	11,553.00
503-401-50110	PERS	55,697.25	21,052.50	16,846.35	30,021.00	29,924.00
503-401-50120	Health Ins.	42,040.52	53,497.88	32,619.95	38,900.00	31,449.00
503-401-50130	Compensation Ins.	4,617.32	5,004.15	4,706.73	5,392.00	4,817.00
503-401-50140	ESC	1,126.49	1,083.55	1,130.64	1,053.00	1,053.00
503-401-50150	PERS Relief	.00	32,252.79	.00	7,082.00	5,631.00
503-401-51000	Administrative Costs Allocated	109,774.56	109,774.56	100,626.68	109,774.50	109,774.50
503-401-51010	Uniforms/Safety Clothing	1,109.86	613.41	908.83	1,200.00	1,200.00
503-401-51020	Operating Supplies	24,345.25	35,924.08	38,064.60	35,000.00	38,000.00
503-401-51050	Small Tools	423.45	521.97	682.68	1,000.00	1,000.00
503-401-52000	Communications	2,806.71	3,403.39	3,224.82	2,300.00	2,300.00
503-401-52010	Water, Sewer & Refuse	3,956.04	4,216.68	3,865.29	4,000.00	4,000.00
503-401-52030	Electricity	91,916.71	87,586.46	77,418.43	82,000.00	82,000.00
503-401-52040	Heating Oil WWTP	10,433.10	5,657.62	6,759.80	12,000.00	12,000.00
503-401-52070	Leases/Rentals	490.00	100.00	.00	600.00	600.00
503-401-52120	Travel - Car Rental	46.40	54.37	503.56	750.00	750.00
503-401-52130	Travel - Airfare/Ferry	910.95	697.40	422.90	1,350.00	1,350.00
503-401-52140	Travel - Lodging	438.50	555.12	1,067.60	1,350.00	1,350.00
503-401-52150	Travel - Per Diem	325.00	450.00	345.85	750.00	750.00
503-401-52160	Professional Development	522.35	783.92	1,113.90	1,000.00	1,000.00
503-401-52170	Dues & Subscriptions	599.00	599.00	157.50	700.00	.00
503-401-52179	Drug Testing	.00	83.50	.00	300.00	300.00
503-401-52180	Professional Services	21,652.84	21,250.90	9,718.13	18,000.00	18,000.00
503-401-52200	Permit Expense	1,680.00	3,360.00	.00	2,200.00	12,200.00
503-401-52270	Legal Printing	.00	170.40	.00	500.00	.00
503-401-52290	Bad Debt Expense	5,238.63	.00	.00	.00	.00
503-401-54000	Fuel & Lube	10,046.57	7,047.54	6,658.50	8,500.00	8,500.00
503-401-54010	Repairs - Vehicle & Parts	8,654.77	9,765.14	3,677.31	5,000.00	5,000.00
503-401-54020	Repair - Other Equipment	17,072.05	23,618.13	17,344.89	17,000.00	17,000.00
503-401-54032	Structure Maint WWTP	1,064.58	38.74	373.36	1,000.00	1,000.00
503-401-54034	Structure Maint Ferry T Pump S	588.59	.00	.00	.00	1,000.00
503-401-54082	Heating Sys Maint WWTP	948.26	1,854.74	797.51	2,000.00	2,000.00
503-401-55010	Equipment & Furnishings	3,001.47	112.95	646.10	2,000.00	2,000.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
503-401-55020	Other Improvements	8,485.84	10,190.06	1,837.40	10,000.00	10,000.00
503-401-56000	Insurance	23,619.43	40,625.83	29,604.51	33,000.00	33,000.00
503-401-57090	Interest Expense	16,187.00	.00	.00	.00	.00
Total Sewer Operations Expenditures:		631,181.23	601,370.21	507,148.75	598,769.50	601,519.50
<b>Debt Service SWR</b>						
503-895-58044	WWTP Upgrade Phsell 261071 Int	.00	1,612.00	.00	.00	.00
Total Debt Service SWR:		.00	1,612.00	.00	.00	.00
<b>Transfer to Dep'n Reserve/CIP</b>						
503-896-57500	Transfer to Reserve - #703	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
503-896-57506	Transfer to Sewer CIP #603	122,036.10	.00	.00	.00	.00
Total Transfer to Dep'n Reserve/CIP:		222,036.10	100,000.00	100,000.00	100,000.00	100,000.00
<b>Depreciation &amp; Amortization</b>						
503-899-59090	Depreciation - Sewer	407,877.30	408,881.89	.00	.00	.00
Total Depreciation & Amortization:		407,877.30	408,881.89	.00	.00	.00
<b>Interfund Transfers Out</b>						
503-901-59996	Perm Fund Replacment - SWR	11,164.00	11,164.00	11,164.00	11,164.00	11,164.00
Total Interfund Transfers Out:		11,164.00	11,164.00	11,164.00	11,164.00	11,164.00
<b>In-Kind Services SWR</b>						
503-905-58400	School - High School	6,160.92	6,160.92	5,647.51	6,160.92	6,160.92
503-905-58410	School - Elementary	3,919.56	3,919.56	3,592.93	3,919.56	3,919.56
503-905-58420	CCMC- Hospital	16,896.00	16,952.32	15,488.00	16,896.00	16,896.00
503-905-58440	Chamber of Commerce	675.84	619.52	619.52	675.84	675.84
Total In-Kind Services SWR:		27,652.32	27,652.32	25,347.96	27,652.32	27,652.32
SEWER ENTERPRISE FUND Revenue Total:		791,197.76	770,839.04	723,041.89	765,155.82	740,335.82
SEWER ENTERPRISE FUND Expenditure Total:		1,299,910.95	1,150,680.42	643,660.71	737,585.82	740,335.82
Net Total SEWER ENTERPRISE FUND:		508,713.19-	379,841.38-	79,381.18	27,570.00	.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>WATER ENTERPRISE FUND</b>						
<b>Water Operations Revenue</b>						
504-302-45010	Water Revenue	638,411.62	738,781.67	565,480.87	748,282.00	699,605.50
504-302-45011	Water Administrative Fee	1,403.60	680.00	550.00	600.00	600.00
504-302-45012	Water Tap Fees	14.00-	200.00	1,150.00	5,000.00	5,000.00
504-302-45015	Other Water Operating Revenue	6,016.70	6,144.44	4,965.00	5,000.00	5,000.00
504-302-46020	In-Kind Revenue	11,855.04	11,855.04	.00	11,855.04	11,855.04
Total Water Operations Revenue:		657,672.96	757,661.15	572,145.87	770,737.04	722,060.54
<b>Interfund Transfers In</b>						
504-390-41010	Transfer from Harbor	9,600.00	9,600.00	15,000.00	15,000.00	15,000.00
504-390-49999	due to/form other funds	.00	59,398.38	.00	.00	.00
Total Interfund Transfers In:		9,600.00	68,998.38	15,000.00	15,000.00	15,000.00
<b>Other Revenue WTR</b>						
504-398-40239	Pension State Relief	33,964.31	7,627.83-	.00	7,082.00	5,631.00
504-398-45050	Penalties Paid From Utilities	.00	.00	.00	3,500.00	3,500.00
Total Other Revenue WTR:		33,964.31	7,627.83-	.00	10,582.00	9,131.00
<b>Water Operations Expenditures</b>						
504-402-50000	Salaries and Wages	118,867.95	110,611.45	106,577.90	122,460.00	122,018.00
504-402-50010	Overtime	10,435.91	8,367.68	6,907.60	8,000.00	8,000.00
504-402-50020	Temp. Employees	18,130.25	16,555.58	19,778.50	15,000.00	15,000.00
504-402-50030	On Call Time	5,941.50	4,820.52	4,423.50	6,000.00	6,000.00
504-402-50100	FICA	11,048.03	11,319.32	10,402.52	11,587.00	11,553.00
504-402-50110	PERS	55,696.89	21,051.69	16,845.32	30,021.00	29,924.00
504-402-50120	Health Ins.	42,036.17	53,495.24	32,618.88	38,900.00	31,449.00
504-402-50130	Compensation Ins.	4,650.87	4,987.30	4,775.16	5,392.00	4,817.00
504-402-50140	ESC	1,158.31	1,083.34	1,149.18	1,053.00	1,053.00
504-402-50150	PERS Relief	.00	65,666.66	.00	7,082.00	5,631.00
504-402-51000	Administrative Costs Allocated	110,290.56	110,290.56	101,099.68	110,290.50	110,290.50
504-402-51010	Uniforms/Safety Clothing	1,186.87	734.80	929.05	1,400.00	1,400.00
504-402-51020	Operating Supplies	31,534.96	37,865.72	37,283.39	35,000.00	38,000.00
504-402-51050	Small Tools	423.44	521.96	523.74	1,200.00	1,200.00
504-402-52000	Communications	2,805.46	3,022.00	4,035.13	2,500.00	2,500.00
504-402-52010	Water, Sewer & Refuse	1,578.24	1,651.44	1,513.82	4,000.00	4,000.00
504-402-52030	Electricity	47,739.59	42,714.48	40,864.33	62,000.00	62,000.00
504-402-52040	Heating Oil Eyak Wtr Plant	19,798.49	14,059.38	8,136.51	15,000.00	15,000.00
504-402-52070	Leases/Rentals	.00	400.00	.00	500.00	500.00
504-402-52120	Travel - Car Rental	.00	54.37	503.55	500.00	500.00
504-402-52130	Travel - Airfare/Ferry	681.35	697.40	760.90	1,000.00	1,000.00
504-402-52140	Travel - Lodging	438.50	555.12	446.00	1,000.00	1,000.00
504-402-52150	Travel - Per Diem	325.00	450.00	325.00	750.00	750.00
504-402-52160	Professional Development	437.35	813.92	1,904.24	1,500.00	1,500.00
504-402-52170	Dues & Subscriptions	599.00	599.00	157.50	600.00	600.00
504-402-52179	Drug Testing	.00	83.50	.00	300.00	300.00
504-402-52180	Professional Services	28,008.73	30,343.45	16,432.63	22,000.00	18,000.00
504-402-52200	Permit Expense	1,642.00	3,102.00	1,513.00	1,750.00	1,750.00
504-402-52270	Legal Printing	1,607.00	.00	.00	2,000.00	500.00
504-402-52290	Bad Debt Expense	3,163.78	.00	.00	.00	.00
504-402-54000	Fuel & Lube	6,845.03	4,932.87	5,298.47	7,500.00	7,500.00
504-402-54005	Repairs - Watershed	4,390.59	2,576.42	898.07	19,000.00	19,000.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
504-402-54010	Repairs - Vehicles & Parts	7,166.63	7,607.51	3,717.50	10,000.00	10,000.00
504-402-54020	Repairs - Other Equipment	28,715.84	26,857.61	18,620.99	30,000.00	30,000.00
504-402-54032	Structure Maint Eyak Wtr Plant	72.00	.00	.00	11,000.00	11,000.00
504-402-54082	Heating Sys Maint Eyak Plant	602.71	127.19	2,133.70	750.00	750.00
504-402-55010	Equipment & Furnishings	.00	.00	424.69	.00	.00
504-402-55020	Other Improvements	1,117.83	12,095.53	1,362.02	2,500.00	2,500.00
504-402-56000	Insurance	23,589.44	40,625.82	29,604.51	33,000.00	33,000.00
504-402-58041	Water Tank Maintenance	.00	20,549.50	.00	19,000.00	.00
Total Water Operations Expenditures:		592,726.27	661,290.33	481,966.98	641,535.50	609,985.50
<b>Debt Service WTR</b>						
504-895-58040	ADEC Drinking Wtr Loan 261031	.00	13,218.00	.00	69,044.00	69,044.00
504-895-58041	ADEC Drinking Wtr L 261031 Int	6,300.34	8,231.05	5,178.36	5,178.00	4,143.00
Total Debt Service WTR:		6,300.34	21,449.05	5,178.36	74,222.00	73,187.00
<b>Transfer to Dep'n Reserve/CIP</b>						
504-896-57500	Transfer to Reserve - #704	68,000.00	50,000.00	50,000.00	50,000.00	50,000.00
504-896-57510	Transfer To CIP #604	404,602.98	.00	.00	.00	.00
Total Transfer to Dep'n Reserve/CIP:		472,602.98	50,000.00	50,000.00	50,000.00	50,000.00
<b>Depreciation &amp; Amortization</b>						
504-899-59091	Depreciation - Water	434,818.71	437,923.94	.00	.00	.00
Total Depreciation & Amortization:		434,818.71	437,923.94	.00	.00	.00
<b>Interfund Transfers Out</b>						
504-901-59996	Perm Fund Replacement - WTR	1,164.00	1,164.00	1,164.00	1,164.00	1,164.00
Total Interfund Transfers Out:		1,164.00	1,164.00	1,164.00	1,164.00	1,164.00
<b>IN-KIND SERVICES WATER</b>						
504-905-58400	School - High School	3,883.32	3,883.32	3,559.71	3,883.32	3,883.32
504-905-58410	School - Elementary	2,470.56	2,470.56	2,264.68	2,470.56	2,470.56
504-905-58420	CCMC - Hospital	5,146.20	5,146.20	4,717.35	5,146.20	5,146.20
504-905-58440	Chamber of Commerce	354.96	354.96	325.38	354.96	354.96
Total IN-KIND SERVICES WATER:		11,855.04	11,855.04	10,867.12	11,855.04	11,855.04
WATER ENTERPRISE FUND Revenue Total:		701,237.27	819,031.70	587,145.87	796,319.04	746,191.54
WATER ENTERPRISE FUND Expenditure Total:		1,519,467.34	1,183,682.36	549,176.46	778,776.54	746,191.54
Net Total WATER ENTERPRISE FUND:		818,230.07-	364,650.66-	37,969.41	17,542.50	.00



Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>REFUSE ENTERPRISE FUND</b>						
<b>Revenue - Operations</b>						
505-301-46000	Refuse Service Charges	911,924.81	1,021,238.84	1,042,903.86	1,000,378.75	967,970.75
505-301-46001	Refuse Administrative Fee	690.00	710.00	580.00	650.00	650.00
505-301-46010	Refuse Recycling Revenue	1,716.57	2,135.46	738.25	2,500.00	2,500.00
505-301-46020	In-Kind Revenue	27,584.88	27,584.88	.00	27,584.88	27,584.88
505-301-46030	Other Refuse Revenue	177.38	.00	.00	.00	.00
Total Revenue - Operations:		942,093.64	1,051,669.18	1,044,222.11	1,031,113.63	998,705.63
<b>Interfund Transfers In</b>						
505-390-41050	Transfer from Equipment Replac	.00	36,444.16	.00	.00	.00
Total Interfund Transfers In:		.00	36,444.16	.00	.00	.00
<b>Other Revenue</b>						
505-398-40239	Pension State Relief	71,156.96	142,603.65	.00	13,839.00	11,657.00
505-398-40305	PERS NPO Write-Off Revenue	1,219.40	.00	.00	.00	.00
Total Other Revenue:		69,937.56	142,603.65	.00	13,839.00	11,657.00
<b>Refuse Operations Expenditures</b>						
505-400-50000	Salaries and Wages	264,633.14	245,321.97	245,895.24	259,656.00	274,582.00
505-400-50010	OT	8,022.23	7,368.07	4,258.36	7,000.00	7,000.00
505-400-50020	Temp. Employees	13,545.00	28,774.00	23,808.00	31,000.00	31,000.00
505-400-50100	FICA	20,770.38	21,484.24	20,642.51	22,771.00	23,913.00
505-400-50110	PERS	114,037.27	44,703.61	44,899.81	58,664.00	61,948.00
505-400-50120	Health Ins.	81,047.53	130,441.66	79,351.28	96,704.00	73,115.00
505-400-50130	Compensation Ins.	32,197.50	32,918.93	30,743.23	35,540.00	23,569.00
505-400-50140	ESC	2,577.23	2,202.77	2,170.99	2,112.00	2,112.00
505-400-50150	PERS Relief	.00	69,309.16	.00	13,839.00	11,657.00
505-400-51000	Allocated Administrative Costs	130,584.96	130,584.96	119,702.88	141,393.75	141,393.75
505-400-51010	Uniforms/Safety Clothing	1,800.97	3,098.73	3,087.47	4,000.00	4,000.00
505-400-51020	Operating Supplies	13,656.39	14,044.72	20,807.36	16,000.00	16,000.00
505-400-51050	Small Tools	1,617.61	1,591.27	2,211.02	2,000.00	2,000.00
505-400-52000	Communications	3,450.18	3,556.46	3,650.17	3,500.00	3,500.00
505-400-52010	Water, Sewer & Refuse	2,664.20	3,631.14	3,392.98	4,500.00	4,500.00
505-400-52030	Electricity	12,027.19	12,230.20	9,138.31	16,000.00	16,000.00
505-400-52040	Heating Oil	.00	445.37	800.18	2,000.00	2,000.00
505-400-52070	Leases/Rentals	.00	.00	.00	500.00	500.00
505-400-52120	Travel - Car Rental	201.45	.00	.00	500.00	500.00
505-400-52130	Travel - Airfare/Ferry	4,465.50	2,569.90	489.00	5,000.00	5,000.00
505-400-52140	Travel - Lodging	1,343.62	1,164.00	.00	2,000.00	2,000.00
505-400-52150	Travel - Per Diem	675.00	375.00	150.00	1,000.00	1,000.00
505-400-52160	Professional Development	3,302.72	.00	310.00	3,000.00	3,000.00
505-400-52170	Dues & Subscriptions	.00	.00	.00	300.00	300.00
505-400-52179	Drug Testing	.00	.00	.00	500.00	500.00
505-400-52180	Professional Services	35,352.06	43,648.76	20,630.87	30,000.00	3,000.00
505-400-52200	License & Fees	.00	2,983.00	2,983.00	.00	.00
505-400-52270	Legal Printing	.00	.00	.00	500.00	500.00
505-400-52290	Bad Debt Expense	3,174.28	.00	.00	.00	.00
505-400-52350	Recruitment and Moving	.00	.00	.00	500.00	500.00
505-400-54000	Fuel & Lube	34,752.03	26,365.05	19,980.35	38,000.00	35,000.00
505-400-54010	Vehicle Parts & Repairs	14,176.61	22,190.11	10,926.64	18,000.00	18,000.00
505-400-54020	Repair - Other Equipment	14,940.04	12,101.54	60,827.06	12,000.00	25,000.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
505-400-54030	R & M Buildings	1,596.83	.00	2,406.33	2,000.00	2,000.00
505-400-55000	Other Equipment	9,721.79	7,115.22	6,125.00	6,000.00	6,000.00
505-400-55030	Landfill Maintenance	.00	.00	2,798.45	7,000.00	7,000.00
505-400-56000	Insurance	20,761.06	42,278.31	29,781.21	33,000.00	33,000.00
Total Refuse Operations Expenditures:		847,094.77	912,498.15	771,967.70	876,479.75	841,089.75
<b>Debt Service</b>						
505-895-58038	2005 GO Bonds Principal	.00	.00	.00	33,210.00	35,000.00
505-895-58039	2005 GO Bonds Interest	11,078.50	1,984.22	5,350.00	5,350.00	4,360.00
Total Debt Service:		11,078.50	1,984.22	5,350.00	38,560.00	39,360.00
<b>Transfer to Dep'n Reserve/CIP</b>						
505-896-55030	Landfill Closure Cost Reserved	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
505-896-57500	Transfer to Dep'n Reserve	75,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Transfer to Dep'n Reserve/CIP:		125,000.00	100,000.00	100,000.00	100,000.00	100,000.00
<b>Depreciation &amp; Amortization</b>						
505-899-59090	Depreciation	99,814.10	101,350.85	.00	.00	.00
Total Depreciation & Amortization:		99,814.10	101,350.85	.00	.00	.00
<b>Interfund Transfers Out</b>						
505-901-59996	Perm Fund Replacement	2,328.00	2,328.00	2,328.00	2,328.00	2,328.00
505-901-59998	Transfer To Fund #605 SolidWst	47,000.00	.00	.00	.00	.00
Total Interfund Transfers Out:		49,328.00	2,328.00	2,328.00	2,328.00	2,328.00
<b>In-Kind Services Refuse</b>						
505-905-58400	School - High School	14,018.64	14,018.64	12,850.42	14,018.64	14,018.64
505-905-58410	School - Elementary	7,009.32	7,009.32	6,425.21	7,009.32	7,009.32
505-905-58420	CCMC - Hospital	6,092.28	6,092.28	5,584.59	6,092.28	6,092.28
505-905-58440	Chamber of Commerce	464.64	464.64	425.92	464.64	464.64
Total In-Kind Services Refuse:		27,584.88	27,584.88	25,286.14	27,584.88	27,584.88
REFUSE ENTERPRISE FUND Revenue Total:		1,012,031.20	1,230,716.99	1,044,222.11	1,044,952.63	1,010,362.63
REFUSE ENTERPRISE FUND Expenditure Total:		1,159,900.25	1,145,746.10	904,931.84	1,044,952.63	1,010,362.63
Net Total REFUSE ENTERPRISE FUND:		147,869.05-	84,970.89	139,290.27	.00	.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>Odiak Camper Park</b>						
<b>Revenue</b>						
506-301-40460	Odiak Camper Park Space Fees	70,940.29	63,274.20	81,747.12	60,000.00	75,000.00
Total Revenue:		70,940.29	63,274.20	81,747.12	60,000.00	75,000.00
<b>Other Revenue</b>						
506-398-40239	Pension State Relief	.00	.00	.00	746.00	628.00
Total Other Revenue:		.00	.00	.00	746.00	628.00
<b>Odiak Park Expenditures</b>						
506-400-50000	Salaries and Wages	13,260.46	12,947.00	12,726.08	13,369.00	14,161.00
506-400-50010	OT	1,305.97	917.77	458.36	1,000.00	1,000.00
506-400-50020	Temporary Employees	280.00	.00	.00	.00	.00
506-400-50100	FICA	1,115.61	1,024.55	920.06	1,099.00	1,160.00
506-400-50110	PERS	1,783.02	1,975.01	2,148.12	3,161.00	3,335.00
506-400-50120	Health Ins.	1,148.81	3,916.12	6,468.28	6,267.00	6,267.00
506-400-50130	Compensation Ins.	792.18	772.13	736.42	749.00	741.00
506-400-50140	ESC	155.71	96.70	99.25	97.00	97.00
506-400-50150	PERS Relief	.00	.00	.00	746.00	628.00
506-400-51020	Operating Supplies	515.29	103.43	771.63	500.00	750.00
506-400-51030	Custodial Supplies	109.25	51.27	488.25	500.00	500.00
506-400-52010	Water, Sewer & Refuse	4,627.60	5,087.16	5,019.43	5,000.00	5,000.00
506-400-52030	Electricity	8,325.18	9,110.83	14,385.60	8,000.00	12,500.00
506-400-52040	Heating Oil	.00	3,255.17	947.17	5,000.00	5,000.00
506-400-54020	Repair & Maintenance	6,277.88	3,712.24	2,602.86	3,000.00	3,000.00
506-400-54080	Boiler Maintenance	307.15	407.45	600.25	700.00	700.00
506-400-56000	Insurance	5,400.00	7,650.00	4,950.00	4,000.00	4,000.00
Total Odiak Park Expenditures:		45,404.11	51,026.83	53,321.76	53,188.00	58,839.00
<b>Depreciation Expense</b>						
506-899-59090	Depreciation Expense	2,037.23	2,037.23	.00	.00	.00
Total Depreciation Expense:		2,037.23	2,037.23	.00	.00	.00
<b>Interfund Transfers Out</b>						
506-901-59996	Permanent Fund Replacement	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Total Interfund Transfers Out:		4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Odiak Camper Park Revenue Total:		70,940.29	63,274.20	81,747.12	60,746.00	75,628.00
Odiak Camper Park Expenditure Total:		51,441.34	57,064.06	57,321.76	57,188.00	62,839.00
Net Total Odiak Camper Park:		19,498.95	6,210.14	24,425.36	3,558.00	12,789.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>Harbor Fund Dep'n Reserve</b>						
<b>Interfund Transfers In</b>						
702-390-41030	Transfer From Harbor Fund	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
	Total Interfund Transfers In:	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
<b>Interfund Transfers Out</b>						
702-901-57370	Transfer to Cap Projects	31,000.00	.00	.00	.00	.00
	Total Interfund Transfers Out:	31,000.00	.00	.00	.00	.00
	Harbor Fund Dep'n Reserve Revenue Total:	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
	Harbor Fund Dep'n Reserve Expenditure Total:	31,000.00	.00	.00	.00	.00
	Net Total Harbor Fund Dep'n Reserve:	119,000.00	150,000.00	150,000.00	150,000.00	150,000.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>Sewer Fund Dep'n Reserve</b>						
<b>Interfund Transfers In</b>						
703-390-41030	Transfer From Sewer Fund	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
	Total Interfund Transfers In:	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
<b>Interfund Transfers Out</b>						
703-901-57370	Transfer to Cap Projects	14,000.00	.00	.00	.00	.00
	Total Interfund Transfers Out:	14,000.00	.00	.00	.00	.00
	Sewer Fund Dep'n Reserve Revenue Total:	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
	Sewer Fund Dep'n Reserve Expenditure Total:	14,000.00	.00	.00	.00	.00
	Net Total Sewer Fund Dep'n Reserve:	86,000.00	100,000.00	100,000.00	100,000.00	100,000.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>Water Fund Dep'n Reserve</b>						
<b>Interfund Transfers In</b>						
704-390-41030	Transfer From Water Fund	68,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Interfund Transfers In:		68,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Water Fund Dep'n Reserve Revenue Total:		68,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Water Fund Dep'n Reserve Expenditure Total:		.00	.00	.00	.00	.00
Net Total Water Fund Dep'n Reserve:		68,000.00	50,000.00	50,000.00	50,000.00	50,000.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>Refuse Fund Dep'n Reserve Fund</b>						
<b>Interfund Transfers In</b>						
705-390-41030	Transfer From Refuse Fund	75,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Interfund Transfers In:		75,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Interfund Transfers Out</b>						
705-901-57360	Transfer To Refuse Fund	.00	36,444.16	.00	.00	.00
705-901-57370	Transfer To Cap Proj	180,000.00	.00	.00	.00	.00
Total Interfund Transfers Out:		180,000.00	36,444.16	.00	.00	.00
Refuse Fund Dep'n Reserve Fund Revenue Total:		75,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Refuse Fund Dep'n Reserve Fund Expenditure Total:		180,000.00	36,444.16	.00	.00	.00
Net Total Refuse Fund Dep'n Reserve Fund:		105,000.00-	13,555.84	50,000.00	50,000.00	50,000.00

Account Number	Account Title	2014 Prior year 2 Actual	2015 Prior year Actual	2016 Current year Actual	2016 Current year Budget	2017 Future year Proposed Budget
<b>LandFill Fund</b>						
<b>Interfund Transfers In</b>						
805-390-41030	Transfer From Refuse Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Interfund Transfers In:		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Other Revenue</b>						
805-397-40325	Investment Earnings	.00	1,504.89	.00	.00	.00
Total Other Revenue:		.00	1,504.89	.00	.00	.00
<b>Department: 890</b>						
805-890-55031	Landfill Closure Costs	68,051.00	42,228.00	.00	.00	.00
Total Department: 890:		68,051.00	42,228.00	.00	.00	.00
LandFill Fund Revenue Total:		50,000.00	51,504.89	50,000.00	50,000.00	50,000.00
LandFill Fund Expenditure Total:		68,051.00	42,228.00	.00	.00	.00
Net Total LandFill Fund:		18,051.00-	9,276.89	50,000.00	50,000.00	50,000.00



**CITY OF CORDOVA, ALASKA  
RESOLUTION 09-16-33**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA,  
DESIGNATING CAPITAL IMPROVEMENT PROJECTS**

**WHEREAS**, the Cordova City Council has identified several Capital Improvement projects that will benefit the citizens of Cordova, and in several cases the entirety of Prince William Sound; and

**WHEREAS**, the City Council of the City of Cordova has identified the following Capital Improvement projects as being critical to the future well being and economy of Cordova and the surrounding area:

1. G Float Replacement
2. General Harbor Improvements
3. School Repairs
4. Hospital Upgrades
5. Public Safety Building
6. Shipyard Fill
7. North Harbor Sidewalks
8. Sawmill Avenue Extension
9. Ferry Trail

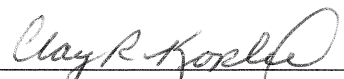
and;

**WHEREAS**, some or all of these projects will be submitted to State or Federal legislators and agencies as Capital Improvement projects in the City of Cordova, Alaska.


**NOW, THEREFORE, BE IT RESOLVED THAT** the City Council of the City of Cordova, Alaska, hereby designates the above listed projects as Capital Improvement projects.

**PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF SEPTEMBER, 2016**



  
\_\_\_\_\_  
Clay R. Koplin, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Susan Bourgeois, CMC, City Clerk

**CITY OF CORDOVA, ALASKA  
RESOLUTION 04-03-45**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA,  
AUTHORIZING CREATION OF A FISHERIES ADVISORY COMMITTEE**

**WHEREAS**, the City Council desires to establish a Fisheries Advisory Committee; and,

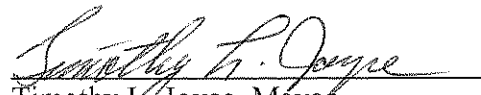
**WHEREAS**, the purpose of the Fisheries Advisory Committee is to advise Council on fisheries related issues in the Prince William Sound area; and,

**WHEREAS**, the Fisheries Advisory Committee will consist of six members appointed by the Mayor and confirmed by Council; and,

**WHEREAS**, the Fisheries Advisory Committee shall remain in force until such time Council deems the Committee is no longer needed.

**NOW, THEREFORE BE IT RESOLVED THAT** the City Council of the City of Cordova, Alaska, hereby authorizes the creation of a Fisheries Advisory Committee to advise Council on fisheries related issues in the Prince William Sound area.

**PASSED AND APPROVED THIS 16TH DAY OF APRIL, 2003.**

  
Timothy L. Joyce, Mayor

  
Lila J. Koplin, City Clerk

NOV 6  
2016

To the Mayor of Cordova  
this is to inform you that we  
are interested in serving on  
the City of Cordova's fisheries  
committee

Robert A. Snyd  
Wann Chan



**AGENDA ITEM # 26**  
**City Council Meeting Date: 12/21/2016**  
**CITY COUNCIL COMMUNICATION FORM**

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**FROM:** Planning Staff

**DATE:** 12/14/16

**ITEM:** Disposal of Lot 20, Block 23, Original Townsite

**NEXT STEP:** Decide Whether to Dispose and Choose Disposal Method

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☐ INFORMATION  
☒ MOTION  
☐ RESOLUTION

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**I. REQUEST OR ISSUE:**

Requested Actions: Decide Whether to Dispose and Choose Disposal Method  
Applicant: Carl and Jane Jensen  
Disposal Property Address: 601 Sixth Street  
Area: 4500 sq. ft.  
Zoning: Low Density Residential  
Attachments: Location Map  
Letter of Interest

**II. RECOMMENDED ACTION / NEXT STEP:**

Staff suggest the following motion:

“I move to direct the City Manager to dispose of Lot 20, Block 23, Original Townsite as outlined in Cordova Municipal Code 5.22.060 B by \*”

Choose one of the following to insert for the asterisk:

1. Negotiating an agreement with Carl and Jane Jensen to lease or purchase the property.
2. Inviting sealed bids to lease or purchase the property.
3. Offering the property for lease or purchase at public auction.
4. Requesting sealed proposals to lease or purchase the property.

### **III. FISCAL IMPACTS:**

The fiscal impacts are unknown at this time.

### **IV. BACKGROUND INFORMATION:**

**11/4/16** – Letter of interest received from Carl and Jane Jensen.

**12/13/16** – The following action was taken at the Planning Commission Regular Meeting:

M/Bird S/Baenen to recommend to City Council to dispose of a portion of Lot 20, Block 23, Original Townsite as outlined in Cordova Municipal Code 5.22.060 B by negotiating an agreement with Carl and Jane Jensen to purchase the property.

**Frohnappfel** said he doesn't see a reason not to sell it as it is adjacent to their property and it is listed as available on the Land Disposal Maps. It would have to be sold at fair market value. **Pegau** verified that the lot was over 4,000 square feet. **Baenen** said the biggest issue was the terrain. **Stavig** said that the city owns three lots that are available there and the east half is sloping and the west half is fairly level. **Baenen** said that since the alley is only 14 feet wide, the access to the other lots is somewhat cut off. **Stavig** said that all of the lots would still have legal access. **Roemhildt** said they had talked in the past about access to those lots from the water tank. **Bird** said it seems fair to negotiate with the interested party. **McGann** considered if it would be worthwhile to put an easement on the west side of the lot to effectively make a wider right of way, but the commission chose not to add an easement.

Upon voice vote, motion passed 7-0.

Yea: **McGann, Pegau, Baenen, Roemhildt, Frohnappfel, Kocan, Bird**

### **Applicable Code:**

#### 5.22.040 - Letter of interest to lease or purchase.

*C. The planning commission shall review the letter of interest and recommend to the city council whether to offer the real property interest for disposal by one of the methods as described in Section 5.22.060(B).*

#### 5.22.060 - Methods of disposal.

*B. In approving a disposal of an interest in city real property, the city council shall select the method by which the city manager will conduct the disposal from among the following:*

- 1. Negotiate an agreement with the party who submitted a letter of interest to lease or purchase the property;*
- 2. Invite sealed bids to lease or purchase the property;*
- 3. Offer the property for lease or purchase at public auction;*
- 4. Request sealed proposals to lease or purchase the property.*

**V. LEGAL ISSUES:**

Legal review of disposal documents would be required.

**VI. CONFLICTS OR ENVIRONMENTAL ISSUES:**

N/A

**VII. SUMMARY AND ALTERNATIVES:**

The city owns all of the property between Lot 20 and the water tank. Lots 20-22 (this includes the two lots south of Lot 20) are shown as available on the 2016 Land Disposal Maps. The council may want to consider the potential advantages/disadvantages of disposing of this lot separate from the rest.

**ATTACHMENT A**





**ATTACHMENT B**

**From:** Jane Jensen <canoepass@hotmail.com>  
**Sent:** Friday, November 04, 2016 9:31 AM  
**To:** Leif Stavig  
**Subject:** Lot 20, Block 23 Original Townsite

Carl A. Jensen Jr.  
Jane Kohler Jensen  
P.O. Box 442  
Cordova, AK 99574  
(907) 253-7373

November 3, 2016

Attn: Leif Stavig  
Assistant Planner

Dear Sir:

We are interested in purchasing Lot 20, Block 23 Original Townsite from the City of Cordova. We are submitting an offer of \$18,000. We propose to use the property for storage presently, and install a garage in the future.

Sincerely,  
Carl and Jane Jensen  
[canoepass@hotmail.com](mailto:canoepass@hotmail.com)

Sent from my iPad



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## A MEMO FROM SUSAN BOURGEOIS, CMC, CITY CLERK

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DATE: December 15, 2016

TO: Mayor and City Council, public

SUBJECT: Proposed ordinances discussion

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The City Attorney had been preparing these ordinances based on Council discussions during previous budget work sessions. After the final budget work session staff has become uncertain of Council's interest in either or both of these two revenue generating proposed ordinances involving sales tax on alcohol and marijuana and excise tax on cigarettes and tobacco. These are before council tonight, not for first reading, but for discussion with the hopes that clear direction will be given to staff as to council's desire to see either or both ordinances back for first reading at a future Council meeting.

RECOMMENDED MOTION: Move to direct staff to prepare ordinance(s) for first reading at the next regular council meeting.

REQUIRED ACTION: Majority voice vote

CITY OF CORDOVA, ALASKA  
ORDINANCE ~~xxxx~~

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA,  
AMENDING CORDOVA MUNICIPAL CODE CHAPTER 5.40 TO ADOPT A TEN PERCENT  
SURTAX ON RETAIL SALES OF ALCOHOLIC BEVERAGES AND MARIJUANA WITHIN  
THE CITY, REDUCE THE MAXIMUM INTEREST PAYMENT TO FIFTEEN PERCENT, AND  
TO UPDATE THE MAXIMUM AMOUNT TAXED TO BE CONSISTENT THROUGHOUT THE  
CHAPTER

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Cordova, that:

Section 1. Cordova Municipal Code Chapter 5.40, entitled "Sales Tax" is amended to read as follows:

5.40.005 - Purpose and intent.

It is the purpose of the ~~taxes~~ levied under this chapter to raise revenues. To that end, the scope of the ~~taxes~~ levied shall be broadly interpreted, and exemptions shall be allowed only when falling clearly within an exemption as defined in this chapter.

5.40.010 - Levied.

(A) There is levied on all sales equal to or more than twenty cents, services provided and rents collected within the city, except sales, services and rents that are exempt from taxation under this chapter, a tax equal to six percent of the sale price, charge for services or rents collected.

5.40.011 - Goods or services delivered outside the city.

Sales of goods delivered or services delivered or rendered outside of the city shall be taxable if the sales or services are contracted for or agreed to be made within the city. Such taxable services shall include the contractual services of water craft vessels and personnel for services not directly related to commercial fishing, examples of which would include contractual services for oil spill response charters (not including training sessions) and charter boat services.

5.40.012 - Surtax levied on certain sales, services and rents.

A. Effective August 1, 1999, in addition to any and all other taxes and charges, there shall be levied a surtax equal to one hundred percent of the tax levied under Section 5.40.010 on the following sales, services and rents:

~~B1.~~ A1. Public accommodation services; and

~~B2.~~ Motor vehicle rentals, excluding watercraft.

**5.40.013 Marijuana and Alcoholic Beverage Surtax**

**There is levied on all retail sales of alcoholic beverages and marijuana an additional tax in an amount equal to 10 percent of the sales price on all retail sales of marijuana and retail sales of alcoholic beverages made within the corporate limits of the city.**

5.40.020 - Definitions.

For the purpose of this chapter, the following terms shall be defined as follows:

**"Alcoholic beverage" includes but is not limited to whiskey, brandy, rum, gin, wine, ale, porter, beer, and all other spirituous, vinous, malt and other fermented or distilled liquors intended for human consumption as a beverage and containing more than one percent alcohol by volume, whether produced commercially or privately.**

**"Business" means and includes all activities or acts, personal, professional or corporate, engaged in or caused to be engaged in, including but not limited to receipts from advertising services,**

construction, process or manufacturing and the sale of any goods or services upon which sales tax is required to be paid under Section 5.40.010. The giving or supplying of services as an employee and the furnishing of property, services, substances or things, by a person who does not hold himself out as regularly engaging in such transactions, does not constitute business within the meaning of this chapter.

"Buyer" means the person who, in the ordinary meaning of the term, takes title to, takes possession of, or rents property, or receives services for a consideration.

"Casual, occasional or isolated sales or services" means a sale made or service provided by a person who is not engaged in a business.

"Marijuana" has the meaning given in AS 17.38.900.

"Public accommodation services" means providing, for consideration, members of the public with temporary or transient sleeping accommodations and related services for a period of less than thirty consecutive days in any facility, including hotels, motels, lodges, tourist homes, houses or courts, lodging houses, resorts, campgrounds, inns, rooming houses, boarding houses, bunkhouses, bed and breakfasts, trailer houses or motels, apartment hotels, and any other facility in which rooms, beds or sleeping facilities or space are furnished for consideration.

"Retail sales of marijuana" means the transfer of any marijuana from a marijuana retail establishment to any person or entity, for any consideration. If state law is amended to allow other marijuana establishments to conduct sales of marijuana directly to buyers who are not licensed marijuana establishments, such sales will also be considered retail sales subject to taxation under this chapter.

A- "Sale" means the transfer of or contract to transfer rights in property from a seller to a buyer or consumer for a consideration and includes the sale of goods, including but not limited to alcoholic beverages and marijuana, renting of property, and sale of services which either commence or terminate within the city, or which are in any part rendered, supplied or provided within the city, including the following by means of example:

1. Local transportation for hire of persons by common carriers, including motor transportation, taxicab companies, and all other means of transportation for hire;
2. Printing or printed matter of all types, kind and character, and other service of printing;
3. The service of renting personal or real property;
4. Foods, confections and all liquors, beverages and drinks sold and dispensed by retail stores, restaurants or other dispensers, and sold for immediate consumption upon the premises or delivered or carried away from the premises for consumption elsewhere;
5. Advertising of all kinds, type and character originating in the city;
6. Gross proceeds derived from the operation of pinball machines, jukeboxes, merchandise vending machines or amusement devices of any kind;
7. The sale of tickets or admissions to places of amusement, to athletic entertainment, recreational events or dues or fees for privilege of having access to or the use of amusement, entertainment, athletic or recreational facilities;
8. The retail sale of all gas and petroleum products;
9. The provision of electrical, telephone, water, garbage or sewer utility services including installation and connection charges and fees;
10. Commissions or fees by brokers or agents in such transactions as real estate sales;
11. Services and rentals performed partially within the city;
12. Sales, services or rentals provided by a peddler, itinerant merchant or street vendor; or
13. Sales or services made by a seller at a special annual public event.

~~B.~~ "Sales price" means the total consideration in money, credit, rights or other property or value expressed in terms of money, paid or delivered by a buyer to a seller, all without deduction on account of costs of labor, interest, discount, delivery, taxes or other seller's expense paid or accrued. The sales price includes any federal or state excise tax. Sales price does not include the "trade-in" value of a used vehicle intended for resale taken in trade as a credit or part payment on the sale of a new or used article.

~~C.~~ "Seller" means every person, firm or corporation selling to buyer or consumer as agent, broker or principal and every person, firm or corporation performing compensated services, exclusive of services rendered as a salaried employee or wage earner, but including services for remuneration for which an Alaska Business License and/or city business license is required.

~~D.~~ "Services" means all services of every manner and description that are performed or furnished for consideration, whether in connection with the sales of goods or not, but does not include the services rendered by an employee to an employer.

~~E. Business means and includes all activities or acts, personal, professional or corporate, engaged in or caused to be engaged in, including but not limited to receipts from advertising services, construction, process or manufacturing and the sale of any goods or services upon which sales tax is required to be paid under Section 5.40.010. The giving or supplying of services as an employee and the furnishing of property, services, substances or things, by a person who does not hold himself out as regularly engaging in such transactions, does not constitute business within the meaning of this chapter.~~

~~F. "Buyer" means the person who, in the ordinary meaning of the term, takes title to, takes possession of, or rents property, or receives services for a consideration.~~

~~G. "Casual, occasional or isolated sales or services" means a sale made or service provided by a person who is not engaged in a business.~~

~~H. "Special annual public events" means those events which are annually scheduled and open to the public, such as the Shorebird Festival and the Bidarki Christmas Bazaar.~~

~~I. "Public accommodation services" means providing, for consideration, members of the public with temporary or transient sleeping accommodations and related services for a period of less than thirty consecutive days in any facility, including hotels, motels, lodges, tourist homes, houses or courts, lodging houses, resorts, campgrounds, inns, rooming houses, boarding houses, bunkhouses, bed and breakfasts, trailer houses or motels, apartment hotels, and any other facility in which rooms, beds or sleeping facilities or space are furnished for consideration.~~

#### 5.40.030 - Exemptions.

The following sales and services are exempt transactions and are not subject to taxation by the city:

A. Proceeds from casual, occasional or isolated sales which are easily identified as the sale of personal goods or property at such private functions as moving, garage, yard, food and bake sales, sale of private vehicles when the seller is not a dealer in used vehicles, or services such as babysitting or house-sitting. A city license is not required under this subsection A;

B. Sales of insurance and bonds of guaranty and fidelity;

C. Fees for sales and services in excess of three thousand dollars per single purchase transaction. This exemption does not apply to accumulative purchases and billed as a lump sum in excess of three thousand dollars except as provided in subsection (D) relating to sales of construction materials and services.

In the event of an oil spill that requires mobilization of the oil spill response vessels, this exemption is automatically suspended for ninety days on all fees for sales and services commencing on the day of the oil spill;

D. Sales of construction materials and services exceeding three thousand dollars for use in each construction project paid for by any one purchaser during any twelve consecutive month period; provided, that the purchaser has obtained a building permit from the city prior to the start of the project and all receipts for construction materials and services clearly show the building permit number. Construction materials are those items becoming a permanent part of the structure. Purchaser may pay all sales tax on such materials and services and may apply for a refund as set out in [Section 5.40.042] or may pre-pay applicable city sales tax in advance and receive an exemption card;

E. Gross receipts or proceeds derived from servicing, freezing, storing, handling or wharfing of fisheries commodities awaiting shipment or in the process of being shipped;

F. Gross receipts or proceeds derived from sales or services which the municipality is prohibited from taxing under the laws of the state, or under the laws and the Constitution of the United States, including but not limited to:

1. Sales by the U.S. Postal Service,
2. Sales of any items purchased with food coupons, food stamps or other type of certificate issued under 7 U.S.C. Sections 2011-2025 (Food Stamp Act),
3. Purchases made under the authority of or made with any type of certificate issued pursuant to 42 U.S.C. Sections 1771-1789 (Child Nutrition Act of 1966),
4. Interstate sales,
5. Air transportation including that portion of any chartered fishing or hunting expedition which covers the cost of air transportation,
6. Gross receipts or proceeds derived from sales to the United States, state, city or any political department thereof;

G. Gross receipts or proceeds from the transportation (including freight and shipping charges), loading, unloading or storing of cargo from marine vessels or aircraft in foreign, interstate or intrastate commerce;

H. Services of a person licensed or certified by the state of Alaska as a doctor of medicine and surgery, a doctor of osteopathy and surgery, a doctor of veterinary medicine, a chiropractor, a dentist, a naturopath, an optometrist, an audiologist, a hospital, an occupational therapist, a physical therapist, a massage therapist or a licensed or practical nurse; provided, that the service is within the scope of the state license or certificate;

I. Services of a person licensed or certified by the state of Alaska as a psychologist or psychological associate, a clinical social worker, an alcohol and drug counselor, or a marital and family therapist;

J. Fees for supplies, equipment and services provided by a hospital, medical clinic or dental clinic for patient treatment including laboratory and x-ray services;

K. Gross receipts or proceeds of the retail sale of prescription drugs;

L. Sale of cemetery plots, caskets, funeral and burial related items and the services by a funeral home;

M. Commissions received by travel agencies for their services that are not set by and billed by the travel agencies. Service charges set by and billed by the travel agencies are not exempt from taxation under this chapter;

N. Dues or fees to clubs, labor unions or fraternal organizations;

O. Fees and charges for extracurricular activities or events promoted or undertaken by educational or student organizations;

P. Sales by any student organization, parent/teacher organization or booster club recognized by the school or educational organization in which it operates, which proceeds are utilized to further the purposes for which the organization was formed;

Q. Sales and services by schools or other educational organizations made in the course of their regular functions and activities, which proceeds are utilized to further the purposes for which such organization was formed;

R. Sales of food at educational and hospital cafeterias and lunchrooms which are operated primarily for staff and/or students, and which are not operated for the purpose of sale to the general public for profit;

S. Sales, services and rentals by or to religious organizations which have obtained a 501(c)(3) or 501(c)(4) exemption certificate from the Internal Revenue Service and which are made in the normal conduct of religious activity; provided, the income from the exempt transaction is also exempt from federal income taxation;

T. Sales, services and rentals by or to scouting, 4H or similar youth organizations which have obtained a 501(c)(3) or 501(c)(4) exemption certificate from the Internal Revenue Service and which are made in the normal conduct of activity; provided, the income from the exempt transaction is also exempt from federal income taxation;

U. Sales, services and rentals by or to benevolent or civic organizations which have obtained a 501(c)(3) or 501(c)(4) exemption certificate from the Internal Revenue Service and which are made in the normal conduct of activity; provided, the income from the exempt transaction is also exempt from federal income taxation and the income is donated to a charity. Such organizations shall pay the sales taxes at the time of purchase and shall apply to the city for a refund as provided in Section 5.40.040;

V. Proceeds from contract services provided by a state-licensed child care contractor;

W. Proceeds from contract services provided by a person for the purpose of taking temporary care of minors for another person;

X. Proceeds from products sold as wholesale sales to businesses designated by the state of Alaska as wholesalers. These include the sales of goods, wares, or merchandise to a retail dealer, manufacturer, or contractor, for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax. In this connection a retailer must stock that merchandise for resale, display the same to the public and hold himself out as regularly engaged in the business of selling such products;

Y. Proceeds from products sold for resale:

1. Sales of goods, wares or merchandise to a retail dealer, manufacturer or contractor, for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax. The product must be an item that is sold as part of the reseller's primary business and must be of such nature that it can be purchased by the general public in a transaction that is not dependent upon the purchase of another product or service,
2. Goods, wares or merchandise that can be purchased only as part of a package purchase of services, such as a bed-and-breakfast or a fishing or hunting charter and not by the general public as separate and individual items are not exempt under this chapter,
3. Food products that are purchased for resale must be purchased and sold as is or prepared in a kitchen that is DEC-certified in order to qualify for sales tax exemption. Proof of certification must be available upon request;

Z. Proceeds from services for resale: Services that are provided by a subcontractor to a contractor for a third party is considered services for resale and is exempt from taxation;

AA. Sales of real property. Rentals of real property are not exempt from taxation by the city.

AB. Commissions or fees in excess of ~~two thousand five hundred~~ **three thousand** dollars earned by brokers or agents in real estate sales transactions.

AC. Home heating oil purchased for use in a dwelling, as defined in [Section 18.08.190], for use at that location conditioned on the following:

1. That no more than fifty percent of the floorspace of the building(s) considered as dwellings be used as nonresidential use, including business activities.
2. That the dwelling be operated in compliance with all other regulations and laws.
3. If a fuel tank is used to supply more than one structure or area then no more than fifty percent of the floorspace and area supplied shall be nondwelling and nonresidential including business activities.

5.40.031 - Exemption application and exemption authorization card.

Any person, corporation, or other organization claiming an exemption under Section 5.40.030 shall apply to the city for an exemption authorization card within one month of operating or conducting business or sales or performing services within the city in the first year in which sales are made, and thereafter shall apply by December 15th of each year for the following calendar year. Numbered exemption authorization cards will be issued by the city. The exemption authorization card must be shown to all sellers or the number must be recorded on a list provided by City Hall for all sales and must be recorded at the time of sale by the seller. The exemption is valid only for those items that are purchased for resale as described under Section

5.40.030(Y) or are purchased by agencies and organizations that are exempted by city, state or federal law. Any person that believes an attempt to purchase unauthorized items as tax exempt is being made at his place of business may refuse to accept the exemption card.

5.40.032 - Revocation of exemption status.

A. The city manager or his designee may revoke any exemption authorization, card or other authority to obtain an exemption if the person holding the exemption has been found to have used the exemption authorization card to obtain an exemption to which the holder or any other person is not entitled. The burden of proving an exemption shall be on the person claiming an exemption.

B. Upon a determination by the city manager or his designee that an exemption holder has misused or permitted another to misuse the sales tax exemption authorization issued to the holder, the city manager or his designee may revoke the sales tax exemption authorization of such person by sending written notice via certified mail to the exemption holder. Before such action, the city manager or his designee shall send written notice via certified mail to the exemption holder advising the holder of the violation and that the holder has the right to request a meeting with the city manager or his designee to discuss and resolve the issue without revocation of the sales tax exemption authorization. Should the holder not respond within five business days of receipt of the certified letter, the city manager or his designee may revoke the sales tax exemption authorization of the holder.

C. The revocation shall be permanent unless the city manager or his designee provides for a shorter period in the revocation order.

D. The order and period of revocation may be appealed to the city council if an appeal is filed in writing with the city clerk within ten days of the receipt of the written order. The decision of the city manager or his designee is final and may be appealed only to the city council.

5.40.040 - Refunds.

A. A claim for refund of payment of sales tax or a protest of assessment of sales tax which is made more than six months from the date on which the tax was paid or became due and payable is forever barred, except for a refund for construction materials and services as set forth in Section 5.40.042 and a refund for taxes paid by a benevolent and civic organization as set forth in Section 5.40.043.

B. A claim for refund of payment or a protest of assessment shall be made by filing with the city manager or his designee a statement of claim, specifying the date the tax was imposed, the amount of protest or refund claimed and the basis upon which the protest or claim for refund is made. The city manager or his designee shall respond in writing within thirty days. If the city manager or his designee does not respond within thirty days, the claim of refund or protest shall be deemed to be approved. The decision of the city manager or his designee shall be the final decision of the city.

C. Any appeal of the city's decision must be filed in the superior court for the state of Alaska in Cordova within thirty days of the final decision of the city manager or his designee in accordance with the Alaska Rules of Appellate Procedure. Failure to file an appeal within the time period waives any claims to a sales tax refund.

#### 5.40.041 - Protest of tax by buyer.

A. If a seller adds the tax levied under this chapter to the selling price, service charge or rent in a transaction that the buyer believes is exempt from taxation under this chapter, the buyer may remit the tax to the seller with a statement that the tax is paid under protest, and requesting that the seller mark any receipt, invoice or other evidence of the sale to indicate that the tax is paid under protest. A buyer who fails to remit the tax at the time of the sale with a statement that the tax is paid under protest waives the right to protest the tax or otherwise to challenge the imposition of the tax. The seller shall include with the seller's sales tax return for the tax reporting period in which the protested tax was paid a copy of the receipt, invoice or other evidence of the sale marked to reflect the payment of the tax under protest. The seller shall pay the protested tax to the city with any other sales tax that is due for the reporting period.

B. A buyer who has remitted sales tax under protest in accordance with subsection A of this section shall file with the finance director a statement of protest on a form provided by the finance director accompanied by a copy of the receipt or invoice for the sale within ten days after the date of the sale. The buyer shall state on the form the terms of the sale, the amount of the sale, the goods, rental or services purchased, the location from which the seller fulfilled the order, and all other information necessary to support the exemption of the transaction from taxation. A buyer who fails to make a timely filing of a completed statement of protest waives the right to protest the tax or otherwise to challenge the imposition of the tax.

C. A buyer who files a statement of protest under subsection B of this section bears the burden of proving that a transaction is exempt from taxation. In addition, the finance director or designee may investigate the facts related to the claim of exemption, and seek the advice of the city attorney on the claim. The finance director or designee shall issue a written decision within thirty days after the filing, stating the reasons for granting or denying the protest. The ruling will be mailed to the buyer and the seller at the addresses given on the protest.

D. If a protest is granted, the city shall refund the protested tax amount to the buyer upon receipt of protested tax from the seller.

E. If a protest is denied, the buyer may appeal the denial by filing an appeal to the city manager, and providing a copy of the appeal to the finance director, within twenty days after the date of mailing of the notice of denial. The decision of the city manager shall be the final decision of the city on the protest.

#### 5.40.042 - Refund for construction materials and services.



A purchaser seeking a refund for construction materials and services shall submit to the city manager or his designee, no later than February 1st of each year, a completed sales tax refund form for the previous year. The purchaser shall attach a copy of the building permit issued for the project for which the refund is sought, and receipts for all purchases of construction materials and services within the city for each project for which the purchaser seeks a refund. If a project is not completed within one year, the purchaser shall submit an affidavit with the sales tax refund form stating that the work on the same project is continuing in order to obtain a refund for the following year. The total time period for sales tax refunds on any one project cannot exceed four years. The project may be reviewed annually by the municipal assessor or the city manager or his designee. Subsections 5.40.040 (B) and 5.40.040 (C) of this chapter shall apply to refunds for construction materials and services.

5.40.043 - Refund for taxes paid by benevolent or civic organizations.

A benevolent or civic organization seeking a refund for taxes paid on sales and services shall submit to the city manager or his designee, no later than February 1st of each year, a completed sales tax refund form for the previous year. The organization shall attach a copy of the receipts for all purchases of sales and services within the city for the taxes for which the organization seeks a refund and proof that the proceeds were donated to charity.

5.40.044 - Rebate of tax on sales of home heating oil.

A. The city shall rebate to the buyer sales tax on purchases of home heating oil delivered to a dwelling, as defined in Section 18.08.190, occupied by the buyer for use at that location, subject to the remainder of this section. To be eligible to receive the rebate, a buyer must be a member of a household with adjusted gross income for federal income tax purposes that is not greater than specified under the Federal Health and Human Services Poverty Guidelines for 2008 as follows:

People in Household	Income Level
1	\$13,000
2	17,500
3	22,000
4	26,500
5	31,000
6	35,500
7	40,000
<u>8</u>	44,500
Add \$4,500 for each additional member of the household.	

B. The buyer shall apply for a rebate under this section to the city manager or designee on a form approved by the city manager. The application shall be accompanied by a receipt showing payment of the sales tax for which the rebate is sought, and a copy of the buyer's most recent federal income tax form 1040 as proof that the income of the buyer's household does not exceed the maximum specified in this section. The buyer must submit the application within thirty days after the date of the purchase of the home heating oil.

C. The rebate authorized by subsection A of this section shall apply only to home heating oil purchases occurring before July 1, 2009 unless extended by resolution of the city council.

5.40.050 - Bracket collection schedule.

Sellers shall add the tax levied under this chapter to the selling price, service charge or rent collected in accordance with a schedule prepared by the manager in such a manner as to provide an effective tax collection equal to the applicable rate levied by Section 5.40.010.

5.40.060 - Payment and collection.

Taxes imposed by this chapter shall be due and paid by the buyer to the seller at the time of sale, or with respect to credit transactions, at the time of collection. It shall be the duty of each seller making sales taxable under this chapter to collect the taxes imposed by this chapter from the buyer at the time of each sale, or with respect to a credit transaction, at the time of collection of sales, and to hold those taxes in trust for the city. Failure by the seller to collect the tax shall not affect the seller's responsibility for payment therefor to the city.

5.40.070 - Disposition of proceeds.

A. The revenue received by the city under this chapter shall be first applied by the city treasurer in accordance with the provisions of any outstanding bond or other evidence of indebtedness secured by a pledge of such revenue and consistent with the ordinances creating the same.

B. Sales tax revenue received by the city which is not obligated as security for the payment of bonded indebtedness of the city shall be deposited in the general fund of the city.

5.40.080 - Tax return—Payment to city.

A. On or before the last day of the month succeeding the end of each quarter year ending March 31st, June 30th, September 30th and December 31st every seller who has made any retail sales and every person who has performed any services during the preceding quarter shall complete and deliver to the city a sales tax return for that preceding quarter upon forms to be provided by the city manager or his designee, setting forth the amount of all gross sales and services, the amount of such sales and services claimed exempt, the amount of sales tax credits accruing as a result of uncollectible accounts receivable and the amount of all taxable sales and services for such preceding quarter, and the amount of the tax thereon and such other information as may be required, and shall sign and transmit the same to the city treasurer. Every person holding a city business license must file a sales tax return form even if there is no reported gross revenue for that period of time.

The preparer of the sales tax return form shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases, and to produce the documentation if requested. Documentation will include for exempted sales the number of the city exemption authorization card presented by the buyer at the time of the purchase. Failure to provide such documentation will invalidate only that portion of the claim of exemption for which no documentation is provided.

B. The seller shall sign and transmit the same to the city manager or his designee. The amount of tax due shall be paid by the seller to the city manager or his designee at the time of transmitting the return.

C. The city manager or his designee may require that a seller or any person performing services make out a return on a monthly basis and file the return on the last day of each calendar month if the seller has been in business for less than twelve consecutive calendar months, or if a seller has been late in filing sales tax returns or transmitting sales taxes collected two or more times within the preceding two-year period.

5.40.090 - Compensatory collection discount.

All sellers required to submit returns to the city shall be allowed to compensate themselves for costs incurred in the collection, recordkeeping, remittance and accounting for the tax imposed by taking two percent of the tax due, but not to exceed two hundred dollars, within any one quarter as a tax collection discount to reduce the tax remittance; provided, that returns are filed and paid on a timely basis and there is no sales tax penalty or interest due for any previous reporting period.

5.40.100 - Record keeping and investigation.

A. It shall be the duty of every seller engaged or continuing in business in the city to keep and preserve suitable records of all sales made, and such other books or accounts as may be necessary to determine the amount of tax for collection of which the seller is liable herein, including records of the gross daily sales, together with invoices of purchases and sales, bills of lading, bills of sale or other pertinent records and documents as will substantiate and prove the accuracy of a tax return. In the event the seller allows an exemption pursuant to Section 5.40.030(C), the seller shall reserve a copy of the bill of sale therefor. It shall be the duty of every such seller to keep and preserve for a period of three years from the date of filing any return, all such books, invoices and other records as may be necessary, all of which shall be subject to examination by the city treasurer or any authorized employee or agent thereof who is engaged in checking or auditing the records of any seller required to make a return under the provisions of this chapter.

B. For the purpose of ascertaining the correctness of a return, or for the purpose of determining the amount of tax collected or which should have been collected, the city treasurer, or his or her duly authorized agent, may hold investigations and hearings concerning any matters covered by this chapter, and may examine any relevant books, papers, records or memoranda of any seller, or may require the attendance of any seller, or officer or employee of seller. The city council shall have the power to issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda.

5.40.110 - Estimated tax.

In the event the city manager or his designee is unable to ascertain the tax due from a seller by reason of the failure of the seller to keep accurate books, allow inspection, or file a return, or by reason of the seller filing a false or inaccurate return, the city manager or his designee may make an estimate of the tax due based on any evidence in his or her possession. Notice of the estimate of taxes due shall be furnished to the seller and shall become final for the purpose of determining liability of the seller to the city thirty days thereafter, unless the seller earlier files an accurate return.

5.40.120 - Recovery of taxes—Delinquency date.

A. Taxes due but not paid may be recovered by the city by an action at law against the buyer. Taxes collected by the seller but not transmitted to the city or which should have been collected by the seller but were not may be recovered by an action at law against the seller, and sales tax returns shall be prima facie proof of tax collected but not transmitted.

B. Taxes shall be considered delinquent if not received by the city manager or his designee by the due date for transmission of the seller's tax return for each quarter as required by Section 5.40.080.

5.40.125 - Lien.

The tax, penalty and interest, as imposed by this chapter, together with all administrative and legal costs incurred, shall constitute a lien in favor of the city upon all the seller's real and personal property. The lien arises upon delinquency, and continues until the liability for the amount is satisfied, or the property is sold at a foreclosure sale. The lien has priority as allowed by AS 29.45.650(e).

5.40.130 - Penalty for violations.

A. A seller who has made sales in the city, and who thereafter fails to file a sales tax return, as required by this chapter, shall incur a civil penalty of twenty-five dollars for the first sales tax return not timely filed, and fifty dollars for each next sales tax return not timely filed within a one-year period thereafter.

B. A seller who has collected taxes and who thereafter fails to transmit the collected taxes, as required by this chapter, shall incur a civil penalty of ten percent of the taxes for the first month of delinquency, or any fraction thereof, and five percent of the taxes for each month thereafter, or any fraction thereof, from the time between the date the taxes should have been transmitted and the date they were transmitted, but not to exceed a total of ~~fifteen~~**twenty** percent of the amount of the taxes due to be transmitted.

C. In addition to the amount of civil penalty as provided for violation of each subsection applicable herein, interest shall accrue at the rate of fifteen percent per year on the unpaid tax from the date of delinquency until paid for sellers, and from the date of sale for buyers.

D. A buyer who purchased items as exempted purchases and who thereafter is found to have used the exemption card fraudulently shall incur a civil penalty of one hundred percent of the taxes not paid in addition to payment of the unpaid taxes. Further, the exemption card shall be permanently revoked.

5.40.140 - Additional regulations enacted when.

The council may promulgate by resolution such additional regulations as may be found necessary from time to time to carry out the purpose of this chapter.

5.40.150 - Delinquent sales tax roll confidentiality.

A. During the third week of June of each year, the city manager or his designee shall publish, in a newspaper of general circulation in the city, a notice with the names of those sales tax accounts that are delinquent for the quarter ending March 31st; and successively in September, those sales tax accounts that are delinquent for the second quarter ending June 30th; in December, those sales tax accounts that are delinquent for the third quarter ending September 30th; in March, those sales tax accounts that have become due and delinquent for the fourth quarter ending December 31st. The manager or his designee shall include in the notice the names of those sales tax accounts which remain delinquent from any preceding quarter. For the purposes of determining delinquency for publication, an account shall be considered delinquent if the account is delinquent as defined by Section 5.40.120 (B) and no agreement has been reached by the seller with the city for other means of payment. The publication of such delinquent sales tax accounts shall not be considered a disclosure within the provisions of this section.

B.

1. All returns filed with the city for the purpose of complying with the terms of this chapter, all data obtained for such returns, and all books, papers, record or memoranda obtained under the provisions of this section are declared to be confidential, and shall be exempt from inspection of all persons except the city treasurer, city manager and city attorney, or any authorized employee thereof; provided, however, the city manager may present to the city council in executive session any return or data obtained therefrom; provided, the purpose of such presentation is informational or concerning legal action against the person whose return or tax remittance is in question.

2. All returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection, except as provided otherwise in this section; provided, however, nothing in this section shall be construed to prohibit the delivery to a person, or his duly authorized representative, of a copy of any return or report filed by him or her, nor to prohibit the publication of notices provided for in this section.

C. The use of tax returns in a criminal or civil action brought to enforce the terms of this chapter against any person shall not be deemed a violation of this section, and the city, in the prosecution of any such action, may allege, prove and produce any return theretofore filed by and on behalf of any such defendant, including any data obtained from any such return or returns, other provisions of this chapter to the contrary notwithstanding.

**Section 2.** This ordinance shall be effective thirty (30) days after its passage and publication. This ordinance shall be enacted in accordance with Section 2.13 of the Charter of the City of Cordova, Alaska, within ten (10) days after its passage.

1st reading: \_\_\_\_\_

2nd reading and public hearing: \_\_\_\_\_

PASSED AND APPROVED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2017

\_\_\_\_\_  
Clay Koplin, Mayor

ATTEST:

\_\_\_\_\_  
Susan Bourgeois, CMC, City Clerk

DRAFT

**CITY OF CORDOVA, ALASKA  
ORDINANCE xxxx**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA,  
AMENDING TITLE 5 OF THE CORDOVA MUNICIPAL CODE TO ADD CORDOVA  
MUNICIPAL CODE CHAPTER 5.42 TO LEVY AN EXCISE TAX ON TOBACCO BROUGHT  
INTO THE CITY ON OR AFTER MARCH 1, 2017 AT 110 MILS PER CIGARETTE AND 55%  
OF TOBACCO PRODUCTS AND AUTHORIZE THE CITY TO ADMINISTER AND ENFORCE  
AN EXCISE TAX.**

**WHEREAS**, the City of Cordova (“City”) is currently facing financial challenges and budgeting concerns; and

**WHEREAS**, it is in the City’s best interest to generate revenue to support the valuable services the City provides its citizens, residents, and visitors; and

**WHEREAS**, the use of tobacco and tobacco products has been proven to cause significant health risks; and

**WHEREAS**, the implementation of a tobacco excise tax is in the City’s best interest as it provides the City additional revenues to meet the needs of its population while de-incentivizing the distribution of tobacco products within the City.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Cordova, Alaska that:

**Section 1.** Cordova City Code Title 5, Revenue and Finance, is amended to adopt Cordova City Code Chapter 5.42, entitled “Excise Tax on Cigarettes and Tobacco Products” to read as follows:

Chapter 5.42 Excise Tax on Cigarettes and Tobacco Products

Sections:

- 5.42.010 Applicability of chapter
- 5.42.020 Tax on cigarettes
- 5.42.030 Tax on other tobacco products
- 5.42.040 Intent and purpose of chapter and taxpayer
- 5.42.050 Exemptions
- 5.42.060 Exemption cards
- 5.42.070 License required for dealers in cigarettes or tobacco products; issuance
- 5.42.080 License fee
- 5.42.090 Expiration and renewal of licenses
- 5.42.100 Transfer of license
- 5.42.110 Refund of tax or license fee
- 5.42.120 Display of license; surrender of license; suspension or revocation of license
- 5.42.125 Tax returns
- 5.42.130 Involuntary returns
- 5.42.135 Amended tax returns
- 5.42.140 Application of payments
- 5.42.145 Prohibited acts and penalties
- 5.42.150 Civil fraud
- 5.42.155 Tax lien
- 5.42.160 Interest on unpaid tax

- 5.42.165 Taxpayer, licensee, cardholder, or other person remedies
- 5.42.170 Reports by manufacturers
- 5.42.175 Inspection and maintenance of documents and records
- 5.42.180 Administrative regulations
- 5.42.185 Confidentiality of records
- 5.42.190 Definitions

#### **5.42.010 Applicability of chapter.**

Unless provided otherwise, this chapter shall apply area wide to the taxation of all cigarettes and tobacco products brought into or acquired in the City.

#### **5.42.020 Tax on cigarettes.**

(A) The city hereby levies an excise tax of 110 mils, adjusted annually as provided in subsection (B) of this section, on each cigarette brought into the City on or after March 1, 2017. Cigarettes upon which the tax is imposed are not again subject to the tax when acquired by another person.

#### **5.42.030 Tax on Other tobacco products.**

(A) An excise tax of 55 percent of the wholesale price is levied on tobacco products, other than cigarettes, brought into the City. The tax is levied effective on or after March 1, 2017. Tobacco products upon which this tax is imposed are not again subject to this tax when acquired by another person.

#### **5.42.040 Intent and Purpose of Chapter and Taxpayer.**

(A) It is the intent and purpose of this chapter to collect the tax from the person who:

- (1) first acquires the cigarettes or other tobacco products within the City;
- (2) brings or causes cigarettes or other tobacco products to be brought into the City;
- (3) makes, manufactures, or fabricates cigarettes or other tobacco products in the City; or
- (4) ships or transports cigarettes or other tobacco products into the City.

(B) Notwithstanding anything to the contrary contained in this chapter, the taxpayer shall be those persons described in this section and no others.

#### **5.42.050 Exemptions.**

(A) The tax imposed under this chapter does not apply to cigarettes and other tobacco products if the United States Constitution or other federal laws prohibit the levying of this tax on such products by the City.

(B) Provided all persons otherwise subject to this chapter comply with its requirements, the tax imposed under this chapter does not apply to cigarettes and other tobacco products:

- (1) brought into or acquired in the City;
- (2) transported outside of the City; and
- (3) which are for resale outside the City by a merchant with an Alaska State business license carrying an Alaska State tobacco endorsement thereon.

#### **5.42.060 Exemption cards.**

(A) Except as otherwise provided in this chapter, no person may acquire cigarettes or other tobacco products in the City exempt of the tax unless that person has been issued an exemption card in accordance with this chapter. No licensee shall claim any exemption under this chapter unless cigarettes or other tobacco products for which an exemption is claimed have been sold or transferred to a person presenting a valid and current exemption card issued by the city in accordance with this chapter prior to such sale or transfer.

- (1) Any person with an active physical business presence within the City, including a licensee, may apply for an exemption card under this section as an agent for merchants whose principal places of business are located outside of the City, and who acquire from an agent cigarettes or other tobacco

products exempt from the tax imposed under this chapter, provided each merchant has a valid Alaska State business license with a tobacco endorsement and the line of business code or equivalent.

(2) A merchant acquiring cigarettes and other tobacco products through an agent under this section shall be considered an exemption cardholder for all purposes under this chapter.

(3) A person or licensee issued an exemption card as an agent under this section shall comply with all provisions of this chapter except the agent shall not be required to maintain records to prove that cigarettes and other tobacco products for which an exemption is claimed under the agent's exemption card have been resold outside of the City by the merchant. Violation of any provision of this chapter relating to exemption cardholders by a licensee as agent for a merchant shall be grounds for revocation of the licensee's license issued under this chapter.

(4) Notwithstanding anything to the contrary contained in or implied by other provisions of this chapter, the licensee shall be and remain the taxpayer liable for the payment of taxes due under this chapter.

(B) Application for an exemption card is restricted to persons with an active physical business presence within the City acting as an agent for merchants whose principal places of business are located outside of the City, shall be on a form provided by the City, and shall include the following information and such other information as the City may require:

(1) the applicant's name and address;

(2) a copy of the applicant's current Alaska State business license, including a tobacco endorsement and the line of business code or equivalent;

(3) the merchant names and locations where cigarettes and tobacco products will be sold; and

(4) a fee of \$50 for each application.

(C) All exemption card holders must maintain a valid, current business license, with a tobacco endorsement and line of business code or equivalent, issued by the state of Alaska.

(D) Each exemption card, unless suspended or revoked by the City, is valid from its date of issue until the end of that calendar year and may be renewed each year upon application and payment of the fee to the City.

(E) The City may suspend, revoke, or refuse to issue an exemption card under this section for any violation of or failure to comply with the requirements of this chapter by agent or cardholder, including any act or omission by such person which withholds, misstates, or provides false or misleading information required by the City.

#### **5.42.070 License required for dealers in cigarettes or tobacco products; issuance.**

(A) No person may sell, purchase, possess, or acquire cigarettes or tobacco products in the City as a manufacturer, distributor, direct-buying retailer, vending machine operator, or buyer without a license issued under this chapter.

(B) The City, upon application and payment of the fee, shall issue a license to each manufacturer, distributor, direct-buying retailer, vending machine operator, or buyer. A copy of the applicant's current City business license is required and must accompany the application. The application must include the following information:

(1) the applicant's name and address;

(2) the name under which the cigarette or tobacco products business will be conducted;

(3) the applicant's cigarette or tobacco products business categories as a manufacturer, distributor, direct-buying retailer, vending machine operator, or buyer;

(4) in the case of vending machine operator, the number of vending machines which will be operated; and



(5) other information required on the City's application form.

(C) The City may refuse to issue a license if there is reasonable cause to believe that the applicant has willfully withheld information requested to determine the applicant's eligibility to receive a license, or if there is reasonable cause to believe that information submitted in the application is false or misleading and is not made in good faith.

(D) A license required by this chapter is in addition to any other license required by law.

(E) A license issued under this chapter shall include:

- (1) the name and address of the licensee;
- (2) the type of business to be conducted;
- (3) the address at which the business is conducted; and
- (4) the years for which the license is issued.

**5.42.080 License fee.**

(A) For each license issued under this chapter, and for each renewal, the fee is \$100 per year except for calendar year 2005, for which the fee is \$50.

**5.42.090 Expiration and renewal of licenses.**

(A) A license issued under this chapter expires on December 31 of each respective year. A licensee, on application to the City accompanied by the renewal fee, may, before the expiration of the license, renew the license for two years from the expiration date of the license. If the licensee moves the business to another location within the City, the licensee shall, upon application to the City, be reissued a license for the new location for the balance of the unexpired term. A person whose license is lost, stolen, or defaced shall immediately file an application with the City for reissuance of the license for the balance of the unexpired term.

**5.42.100 Transfer of license.**

(A) A license issued under this chapter is not assignable or transferable. However, in the case of death, bankruptcy, receivership on incompetency of the licensee, or if the business of the licensee is transferred to another person by operation of law, the City may in its discretion extend the license for a limited time to the executor, administrator, trustee, or receiver, or the transferee of the licensee.

**5.42.110 Refund of tax or license fee.**

(A) The City shall not refund the license fee paid pursuant to this chapter upon the surrender or revocation of a license after the beginning of the license year. Upon application, the City will refund a license fee that is paid or collected in error.

(B) If a remittance by a licensee exceeds the amount due, and the City, on audit of the account in question, is satisfied that this is the case, the City shall, upon written request of the licensee, refund the excess to the licensee without interest.

(C) Any claim for refund filed more than one year after the due date of the tax is forever barred.

**5.42.120 Display of license; surrender of license; suspension or revocation of license.**

(A) A license issued under this chapter must be prominently displayed at the licensee's place of business.

(B) A licensee shall surrender a license within ten days after:

- (1) a revocation of a license;
- (2) a cessation of business;
- (3) a change of ownership of; or
- (4) a change of a place of business.

(C) The City may suspend or revoke a license issued under this chapter:

- (1) for violation of this chapter or a regulation of the City adopted pursuant to this chapter; or

(2) if a licensee ceases to act in the capacity for which the license was issued.

(D) No person whose license is suspended or revoked shall sell cigarettes or tobacco products or permit cigarettes or tobacco products to be sold during the period of the suspension or revocation on the premises occupied or controlled by that person. No disciplinary proceeding or action is barred or abated by the expiration, transfer, surrender, renewal, or extension of a license issued under this chapter.

#### **5.42.125 Tax returns.**

(A) On or before the last day of each calendar month a licensee shall submit to the City a tax return, upon forms provided by the City, for each license, and submit payment for the taxes due.

(1) The return shall be signed under penalty of perjury by the licensee or his agent and must include:

- (a) the name and address of the licensee;
- (b) the name and address of the person filing the return, if different from the licensee;
- (c) the number of the license issued under this chapter;
- (d) the name under which the cigarette or tobacco business is being conducted;
- (e) the number of cigarettes manufactured, brought into or acquired in the City during the preceding month from any source whatsoever;
- (f) the wholesale price of all tobacco products brought into or acquired in the City during the preceding month from any source whatsoever;
- (g) the names of persons from whom cigarettes and other tobacco products were brought into or acquired in the City during the preceding month from any source whatsoever;
- (h) the number of cigarettes brought into or acquired in the City from each person named in subparagraph (g) of this section;
- (i) deductions claimed for the number of cigarettes and the wholesale price of other tobacco products for which exemptions are claimed under this chapter;
- (j) deductions claimed for the number of cigarettes and the wholesale price of other tobacco products, specified in the return in response to subparagraphs (e) and (f) of this section, for which the tax has been paid previously by another person;
- (k) the amount of tax due on the nonexempt cigarettes manufactured, brought into or acquired in the City during the preceding month; and the amount of tax due based on the wholesale price of nonexempt other tobacco products manufactured, brought into or acquired in the City during the preceding month; and
- (l) other information and supporting documentation which may be required by the City with the return.

(B) Each licensee shall report the cigarette and other tobacco product sales for which an exemption is claimed as a deduction on its monthly tax return to the City and shall provide a copy of an invoice or other document satisfactory to the City supporting each sale to a cardholder.

(C) A tax return must be filed even if there were no cigarettes or tobacco products manufactured, brought into or acquired in the City during the preceding month.

(D) The taxes imposed under this chapter and the return required by this section must be received by the City or postmarked on or before the last day of each calendar month following the month covered by the return.

#### **5.42.130 Involuntary returns.**

(A) If a licensee fails to file a return as required by this chapter, or when the City finds that a return is not supported by the records to be maintained pursuant to this chapter, the City may prepare and file a return on behalf of the licensee. Involuntary returns filed under this section may be premised upon any information that is available to the City, including, among other things, comparative data for similar businesses. A

licensee for whom an involuntary return is filed under this section shall be subject to liability for the tax stated in the return, as well as subject to the penalties and interest provided for in this chapter. A return prepared by the City is, prima facie, good and sufficient for all legal purposes. However, nothing prevents the licensee from presenting evidence on an appeal to rebut the presumed sufficiency of a return prepared by the City, nor does the presumption of sufficiency alter the parties' respective burdens of proof once the licensee has presented evidence to rebut that presumption.

#### **5.42.135 Amended tax returns.**

(A) Any tax return filed hereunder may be amended by the licensee within one year after the due date of the tax return being amended. No amendment by the licensee shall be allowed after this one-year period.

(B) Any tax return prepared and filed by the City on behalf of the licensee may be amended by the licensee within one year of the date filed by the City. No amendment by the licensee shall be allowed after this one-year period.

#### **5.42.140 Application of payments.**

(A) Any payment submitted to the City for any taxes, penalties, interest, or cost due under any provision of this chapter or any return or any finding or determination by the City under this chapter shall be credited to the monthly tax period for which remitted, first to the payment of costs and then to penalties, interest, and taxes in that order.

#### **5.42.145 Prohibited acts and penalties.**

(A) No person may:

- (1) import cigarettes or other tobacco products into the City;
- (2) sell, transfer or acquire cigarettes or other tobacco products in the City; or
- (3) participate in the importation into the City or in the sale, transfer, or acquisition within the City of cigarettes or other tobacco products in violation of or without complying with the provisions of this chapter.

(B) A penalty of six percent of the taxes due shall be incurred automatically when a person fails to pay the full amount of the tax due under this chapter within seven calendar days following its due date. An additional penalty of six percent of the taxes due shall be incurred automatically when a person fails to file a tax return or report within seven calendar days following its due date under this chapter. If a person fails to pay the full amount of the tax due and/or file a tax return or report required under this chapter within 16 calendar days after its due date, the six percent penalties incurred above shall be increased automatically to 15 percent.

- (1) The penalty shall be computed on the unpaid balance of the tax liability as determined by the City.
- (2) Notice of the penalties incurred and to be incurred shall be given to the person responsible for payment of the taxes or for filing the return or report when such tax payment or return or report is delinquent for seven calendar days after its due date.
- (3) The penalties provided for in this section shall be in addition to all other penalties and interest provided for under this chapter.

(C) If a properly filed amended return reduces the total tax liability or the tax required to be paid, or the City reduces the tax liability, the related penalty will be reduced accordingly.

(D) All penalties and remedies enumerated in this chapter are cumulative.

(E) Unless otherwise provided in this section, any person who violates or fails to comply with the provisions of this chapter shall be personally liable for all costs, interest, penalties and taxes due under this chapter plus a penalty equal to 30 percent of the tax due. For good cause shown, the chief fiscal officer may waive or reduce all or part of any penalty imposed under this subsection.

#### **5.42.150 Civil fraud.**

(A) A civil fraud penalty may be assessed against a person in addition to a penalty for failure to file or failure to pay.

(B) If it is determined by the City that a tax deficiency or part of a tax deficiency is due to fraud, then a penalty will be added to the tax. The penalty is 50 percent of the deficiency due or \$500, whichever is greater. The penalty is computed on the total amount of the deficiency due.

(C) Fraud is the intentional misrepresentation of a material fact with the intent to evade payment of tax which the person believed to owe. The person must have had knowledge of its falsity and intended that it be acted upon or accepted as the truth.

(D) To establish civil fraud, the City must prove by clear and convincing evidence that:

- (1) the tax liability was understated; and
- (2) the understatement was the result of an intent to evade tax.

(E) An intent to evade tax may be demonstrated by any relevant evidence, including but not limited to the following:

- (1) the person has provided false explanations regarding understated or omitted acquisitions of cigarettes or tobacco products;
- (2) the person has provided falsified or incomplete source documents;
- (3) the person has not justified an omission or understatement of a significant amount of acquisitions of cigarettes or tobacco products; or
- (4) the person has substantially overstated a deduction and has failed to justify the overstatement.

#### **5.42.155 Tax lien.**

(A) If any person who is liable to pay a tax or license fee under this chapter neglects or refuses to pay the tax or licensee fee after demand, the amount, including interest, additional amounts, or assessable penalty together with costs, is a lien in favor of the City upon all property and rights to property, real or personal, belonging to that person.

(B) The lien imposed by this section arises upon delinquency and continues until the amount is paid or a judgment against the person arising out of the liability is satisfied.

(C) A lien arising out of a tax due under this chapter, including the penalties and interest on the tax, is, subject to A.S. 29.45.300, a lien prior, paramount, and superior to all other liens, mortgages, hypothecation, conveyances, and assignments, upon all real and personal property of the person liable for the tax and upon all the real and personal property used with the permission of the owner to carry on the business which is subject to the tax.

(D) The lien on personal and real property may be enforced as provided in A.S. 29.45.300 – 29.45.480 for enforcement of real and person property tax liens.

#### **5.42.160 Interest on unpaid tax.**

(A) In addition to any penalties imposed by this chapter, interest at the rate of 12 percent per annum shall be charged on the unpaid balance of delinquent taxes.

#### **5.42.165 Taxpayer, licensee, cardholder, or other person remedies.**

(A) Any person aggrieved by any action of the City in issuing, suspending, revoking, or refusing to issue any license or exemption card under this chapter or in fixing the amount of taxes, penalties, interest, or costs under this chapter may apply to the City and request a hearing within 30 days from the date the City mails the notice of the City's action. Upon timely application under this subsection for a hearing, the chief fiscal officer (the hearing officer) shall hold a hearing to determine whether a correction is warranted. Hearings before the chief fiscal officer under this subsection may, at the option of the chief fiscal officer, be conducted by an administrative hearing officer designated by the chief fiscal officer. If the chief fiscal officer elects to refer the matter to an administrative hearing officer, the hearing officer shall conduct the hearing and

prepare findings and conclusions. These findings and conclusions must be forwarded to the chief fiscal officer for adoption, rejection, or modification and issuance of a final order or decision by the chief fiscal officer. An application for a hearing must notify the City of the specific action complained of and amount of tax, interest, cost, or penalty contested and the reason it is contested. After receipt of a written decision by the City, a person may appeal to the Superior Court of the Third Judicial District in accordance with the Alaska Appellate Court Rules. The person shall be given access to the City's file in the matter for preparation of the appeal.

(B) A request for appeal is filed on the date it is personally delivered, or if delivered to the City by the United States Postal Service, the date of the postmark stamped on the properly addressed cover in which the request is mailed. If the due date falls on a Saturday, Sunday, or holiday, the due date is the next working day. A current mailing address must be provided to the City with the request for appeal, and any change in mailing address after the request for appeal is filed must be reported to the City.

(C) If the notice to the person pursuant to subsection (A) of this section shows an amount due the City, the uncontested portion of the amount due must be paid within 30 days after the date of the notice. If the uncontested amount is not paid within 30 days, collection action will be taken on that amount even if the person has filed a request for appeal. Payment of the total amount due may be made at any time before the hearing. If the City has reason to believe that collection of the total amount due might be jeopardized by delay, immediate payment of the total amount will be demanded and the City may pursue any collection remedies provided by law. Payment in full does not affect the person's right to a hearing.

(D) If a person requests a hearing and fails to appear at the hearing, the hearing officer may issue a decision without taking evidence from that person, unless that person shows reasonable cause for failure to appear within seven days after the date scheduled for the hearing.

(E) Taxes, license fees, penalties and interest declared to be due in the final administrative decision must be paid within 30 days after the date of the decision, or a bond must be filed with the court in accordance with Alaska Court Rules of Appellate Procedures.

#### **5.42.170 Reports by manufacturers.**

- (A) No later than the end of each calendar month, a manufacturer shall submit a report to the City stating:
- (1) a list of the tobacco products, the quantity and their wholesale price and the number of cigarettes which were brought into the City from the manufacturer during the preceding month;
  - (2) the name and address of those persons bringing cigarettes and tobacco products into the City from the manufacturer during the preceding month; and
  - (3) a list of the quantity of tobacco products, the wholesale price, and the number of cigarettes brought from the manufacturer into the City by each person named in paragraph (2) of this section.

#### **5.42.175 Inspection and maintenance of documents and records.**

(A) Every person subject to this chapter shall keep a complete and accurate record of all cigarettes and other tobacco products manufactured, purchased, sold, brought into, transported outside of, or acquired in the City by such person.

- (1) Except in the case of a manufacturer, the records shall include a statement containing the name and address of the person from whom cigarettes or other tobacco products were purchased or acquired, the date of delivery, the quantity of cigarettes and other tobacco products, the trade name and brand, and the price paid for other tobacco products purchased.
- (2) Each invoice or other documentation of the sale of cigarettes or other tobacco products within the City shall state whether the tax imposed under this chapter has been paid.
- (3) Persons subject to this chapter shall keep such other documents and records as the City prescribes.

(4) All documents and records required by this section shall be preserved by persons subject to this chapter for three years. All records and documents required by this chapter to be kept or retained are subject to inspection within the City upon demand by the City.

(B) A licensee transferring or selling cigarettes or other tobacco products to a cardholder must keep a record of cigarettes and other tobacco products transferred or sold to such person, including the serial number of the exemption card.

(C) The chief fiscal officer may, during business hours, enter the business premises of a licensee or cardholder where cigarettes or other tobacco products are kept or stored, so far as it may be necessary for the purpose of examining such products and the related business records.

#### **5.42.180 Administrative regulations.**

(A) The chief fiscal officer, or their designee, may adopt regulations providing for the application and interpretation of this chapter and providing methods and forms for reporting and collecting the tax imposed by this chapter.

#### **5.42.185 Confidentiality of records.**

(A) All tax returns, documents, records, and/or reports filed with the City pursuant to the provisions of this chapter and all data obtained from such tax returns, documents, records, and/or reports are confidential and may not be released for inspection by any person except the mayor, chief fiscal officer, City attorney, internal auditor, or the assembly; provided, however, that such data may be released upon court order.

(B) It is the duty of the chief fiscal officer to safely keep tax returns, documents, records, and/or reports and all data taken thereof secure from public and private inspection except as provided by this chapter.

(C) This section does not prohibit the City from compiling and publishing statistical evidence concerning the data submitted; provided, that no identification of particular tax returns, documents, records, and/or reports is made. Nothing in this section shall be deemed to prohibit the internal auditor from examining the tax returns, documents, records, and/or reports; provided, that no information obtained from specific or identifiable tax returns shall be made available to persons other than those authorized to review them under subsection (A) of this section.

#### **5.42.185 Definitions.**

(A) The following words, terms, and phrases, when used in this chapter, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

“Buyer” means a person who brings into or acquires in the City cigarettes or other tobacco products for his own consumption from any source other than a manufacturer, distributor, direct-buying retailer or retailer.

“Cardholder or exemption cardholder” means a person in whose name a valid and current exemption card has been issued by the City.

“Chief fiscal officer” means the finance director of the City or their designee.

“Cigarette” means a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than tobacco.

“Direct-buying retailer” means a person who is engaged in the sale of the cigarettes or other tobacco products at retail in the City, and who brings or causes them to be brought into the City.

“Distributor” means a person who brings cigarettes or other tobacco products or causes them to be brought into the City, and who sells or distributes them to others for resale in the City.

“Exemption card” means a municipal cigarette and tobacco products exemption card issued under this chapter.

“Inventory count” means the effective date and details of a count by description, including the trade name and brand, purchase price and total quantity on-hand of all cigarettes and other tobacco products. Detail must be subtotaled and distinguished between cigarettes and other tobacco products which are taxable and cigarettes and other tobacco products which were acquired exempt of the City excise tax under this chapter.

“Licensee” means a person licensed under this chapter.

“Manufacturer” means a person who makes, fashions, or produces cigarettes, or other tobacco products for sale to distributors or other persons within the City.

“Other tobacco product” means:

- (a) A cigar;
- (b) A cheroot;
- (c) A stogie;
- (d) A perique;
- (e) Snuff and snuff flour;
- (f) Smoking tobacco, including granulated, plug-cut, crimp-cut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette;
- (g) Chewing tobacco, including Cavendish, twist, plug, and tobacco suitable for chewing;
- (h) An article or product made wholly or in part of tobacco or a tobacco substitute or otherwise containing nicotine that is expected or intended for human consumption, but not including a tobacco substitute prescribed by a licensed physician or a product that has been approved by the United States Food and Drug Administration for sale as a tobacco use cessation or harm reduction product or for other medical purposes and which is being marketed and sold solely for that approved purpose; or
- (i) Any noncombustible device that provides a vapor of liquid nicotine to the user or relies on vaporization of any liquid or solid nicotine, including devices manufactured as e-cigarettes, e-cigars, e-pipes, or any other product name.

“Person” includes an individual, company, partnership, joint venture, joint agreement, association (mutual or otherwise), corporation, estate, trust, business trust, receiver or trustee, syndicate, or political subdivision of this state, or combination acting as a unit including individuals who are employees or officers of any of the such entities who are under a duty to perform an act concerning which a violation of this chapter could occur. It is the intent of this chapter that such persons be personally liable for unremitted taxes.

“Place of business” means a place where cigarettes or other tobacco products are sold, or where they are brought or kept for the purpose of sale or consumption, including a vessel, vehicle, airplane, or train.

“Purchase” means the acquisition of ownership or possession of cigarettes or other tobacco products from any source.

“Record” means a group of logically related fields of information concerning events affecting an organization, which is an integral part of an accounting information system, where separate, identifiable transaction data is entered as historical data.

“Retail” means a sale to a consumer or to any person for any purpose other than for resale.

“Retailer” means a person in the City who is engaged in the business of selling cigarettes or other tobacco products at retail.

“Sale” includes a sale, barter, exchange, and every other manner of transferring the ownership of personal property.

“Tax” means the cigarette and other tobacco products excise tax assessed pursuant to this chapter.

“Tax return” means the monthly report to be submitted to the City as required by this chapter.

“Vending machine operator” means a person who brings or causes cigarettes or tobacco products to be brought into the City and who owns or operates a vending machine that dispenses cigarettes, whether the vending machine is installed on the person’s own premises or installed elsewhere.

“Wholesale price” means the established price for which a manufacturer sells a tobacco product to a distributor or other person, after deduction of a discount or other reduction received by the distributor for quantity or cash.

**Section 2.** This ordinance shall be effective thirty (30) days after its passage and publication. This ordinance shall be enacted in accordance with Section 2.13 of the Charter of the City of Cordova, Alaska, within ten (10) days after its passage.

1st reading: \_\_\_\_\_

2nd reading and public hearing: \_\_\_\_\_

**PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017.**

\_\_\_\_\_  
Clay R. Koplin, Mayor

ATTEST:

\_\_\_\_\_  
Susan Bourgeois, CMC, City Clerk



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## A MEMO FROM SUSAN BOURGEOIS, CMC, CITY CLERK

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DATE: December 15, 2016

TO: Mayor and City Council, public

SUBJECT: Current City sales tax exemptions in City Code

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Like the previous agenda item regarding sales and excise taxes, sales tax exemptions currently in the Cordova Municipal Code were also part of the ongoing revenue discussion in Council's budget meetings this fall/winter. Staff would like clear Council direction on eliminating and/or amending the language of some of these exemptions and then an ordinance doing so will be brought before Council.

**RECOMMENDED MOTION:** Move to direct staff to prepare the appropriate ordinance that would adjust sales tax exemptions according to Council's wishes based upon the conversations had tonight, for first reading at the next regular council meeting.

**REQUIRED ACTION:** Majority voice vote

#### 5.40.030 - Exemptions.

The following sales and services are exempt transactions and are not subject to taxation by the city:

- A. Proceeds from casual, occasional or isolated sales which are easily identified as the sale of personal goods or property at such private functions as moving, garage, yard, food and bake sales, sale of private vehicles when the seller is not a dealer in used vehicles, or services such as babysitting or house-sitting. A city license is not required under this subsection A;
- B. Sales of insurance and bonds of guaranty and fidelity;
- C. Fees for sales and services in excess of three thousand dollars per single purchase transaction. This exemption does not apply to accumulative purchases and billed as a lump sum in excess of three thousand dollars except as provided in subsection (D) relating to sales of construction materials and services.

In the event of an oil spill that requires mobilization of the oil spill response vessels, this exemption is automatically suspended for ninety days on all fees for sales and services commencing on the day of the oil spill;

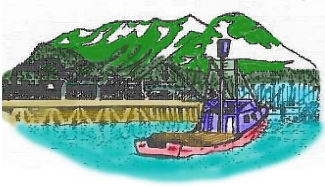
- D. Sales of construction materials and services exceeding three thousand dollars for use in each construction project paid for by any one purchaser during any twelve consecutive month period; provided, that the purchaser has obtained a building permit from the city prior to the start of the project and all receipts for construction materials and services clearly show the building permit number. Construction materials are those items becoming a permanent part of the structure. Purchaser may pay all sales tax on such materials and services and may apply for a refund as set out in [Section 5.40.042] or may pre-pay applicable city sales tax in advance and receive an exemption card;
- E. Gross receipts or proceeds derived from servicing, freezing, storing, handling or wharfing of fisheries commodities awaiting shipment or in the process of being shipped;
- F. Gross receipts or proceeds derived from sales or services which the municipality is prohibited from taxing under the laws of the state, or under the laws and the Constitution of the United States, including but not limited to:
  - 1. Sales by the U.S. Postal Service,
  - 2. Sales of any items purchased with food coupons, food stamps or other type of certificate issued under 7 U.S.C. Sections 2011-2025 (Food Stamp Act),
  - 3. Purchases made under the authority of or made with any type of certificate issued pursuant to 42 U.S.C. Sections 1771-1789 (Child Nutrition Act of 1966),
  - 4. Interstate sales,
  - 5. Air transportation including that portion of any chartered fishing or hunting expedition which covers the cost of air transportation,
  - 6. Gross receipts or proceeds derived from sales to the United States, state, city or any political department thereof;
- G. Gross receipts or proceeds from the transportation (including freight and shipping charges), loading, unloading or storing of cargo from marine vessels or aircraft in foreign, interstate or intrastate commerce;
- H. Services of a person licensed or certified by the state of Alaska as a doctor of medicine and surgery, a doctor of osteopathy and surgery, a doctor of veterinary medicine, a chiropractor, a dentist, a naturopath, an optometrist, an audiologist, a hospital, an occupational therapist, a physical therapist, a massage therapist or a licensed or practical nurse; provided, that the service is within the scope of the state license or certificate;

- I. Services of a person licensed or certified by the state of Alaska as a psychologist or psychological associate, a clinical social worker, an alcohol and drug counselor, or a marital and family therapist;
- J. Fees for supplies, equipment and services provided by a hospital, medical clinic or dental clinic for patient treatment including laboratory and x-ray services;
- K. Gross receipts or proceeds of the retail sale of prescription drugs;
- L. Sale of cemetery plots, caskets, funeral and burial related items and the services by a funeral home;
- M. Commissions received by travel agencies for their services that are not set by and billed by the travel agencies. Service charges set by and billed by the travel agencies are not exempt from taxation under this chapter;
- N. Dues or fees to clubs, labor unions or fraternal organizations;
- O. Fees and charges for extracurricular activities or events promoted or undertaken by educational or student organizations;
- P. Sales by any student organization, parent/teacher organization or booster club recognized by the school or educational organization in which it operates, which proceeds are utilized to further the purposes for which the organization was formed;
- Q. Sales and services by schools or other educational organizations made in the course of their regular functions and activities, which proceeds are utilized to further the purposes for which such organization was formed;
- R. Sales of food at educational and hospital cafeterias and lunchrooms which are operated primarily for staff and/or students, and which are not operated for the purpose of sale to the general public for profit;
- S. Sales, services and rentals by or to religious organizations which have obtained a 501(c)(3) or 501(c)(4) exemption certificate from the Internal Revenue Service and which are made in the normal conduct of religious activity; provided, the income from the exempt transaction is also exempt from federal income taxation;
- T. Sales, services and rentals by or to scouting, 4H or similar youth organizations which have obtained a 501(c)(3) or 501(c)(4) exemption certificate from the Internal Revenue Service and which are made in the normal conduct of activity; provided, the income from the exempt transaction is also exempt from federal income taxation;
- U. Sales, services and rentals by or to benevolent or civic organizations which have obtained a 501(c)(3) or 501(c)(4) exemption certificate from the Internal Revenue Service and which are made in the normal conduct of activity; provided, the income from the exempt transaction is also exempt from federal income taxation and the income is donated to a charity. Such organizations shall pay the sales taxes at the time of purchase and shall apply to the city for a refund as provided in Section 5.40.040;
- V. Proceeds from contract services provided by a state-licensed child care contractor;
- W. Proceeds from contract services provided by a person for the purpose of taking temporary care of minors for another person;
- X. Proceeds from products sold as wholesale sales to businesses designated by the state of Alaska as wholesalers. These include the sales of goods, wares, or merchandise to a retail dealer, manufacturer, or contractor, for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax. In this connection a retailer must stock that merchandise for resale, display the same to the public and hold himself out as regularly engaged in the business of selling such products;
- Y. Proceeds from products sold for resale:

1. Sales of goods, wares or merchandise to a retail dealer, manufacturer or contractor, for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax. The product must be an item that is sold as part of the reseller's primary business and must be of such nature that it can be purchased by the general public in a transaction that is not dependent upon the purchase of another product or service,
  2. Goods, wares or merchandise that can be purchased only as part of a package purchase of services, such as a bed-and-breakfast or a fishing or hunting charter and not by the general public as separate and individual items are not exempt under this chapter,
  3. Food products that are purchased for resale must be purchased and sold as is or prepared in a kitchen that is DEC-certified in order to qualify for sales tax exemption. Proof of certification must be available upon request;
- Z. Proceeds from services for resale: Services that are provided by a subcontractor to a contractor for a third party is considered services for resale and is exempt from taxation;
- AA. Sales of real property. Rentals of real property are not exempt from taxation by the city.
- AB. Commissions or fees in excess of two thousand five hundred dollars earned by brokers or agents in real estate sales transactions.
- AC. Home heating oil purchased for use in a dwelling, as defined in [Section 18.08.190], for use at that location conditioned on the following:
1. That no more than fifty percent of the floorspace of the building(s) considered as dwellings be used as nonresidential use, including business activities.
  2. That the dwelling be operated in compliance with all other regulations and laws.
  3. If a fuel tank is used to supply more than one structure or area then no more than fifty percent of the floorspace and area supplied shall be nondwelling and nonresidential including business activities.

(Ord. 1037 § 1, 2008; Ord. 865 (part), 2000).

(Ord. No. 1049, § 1, 6-10-2009; Ord. No. 1067, § 1, 3-2-2010; Ord. No. 1129, § 1, 6-3-2015)



## City Council of the City of Cordova, Alaska

### Pending Agenda - December 21, 2016 Regular Council Meeting

#### A. Future agenda items - when will these be heard before Council?

- 1) January regular meeting dates - January 4 and January 18 - possible cancelation of January 4 accommodate necessary items with a special before Jan 18 if necessary
- 2) Council direction to staff in pursuing Crater Lake Water & Power project from City (water) side future Council agenda item
- 3) Discussion/action regarding water charges at the Harbor
- 4)

#### B. Upcoming Meetings, agenda items and/or events:

- 1) Capital Priorities List and Resolution to come before Council quarterly:  

3/1/20176/7/20179/20/201712/6/2017
- 2) 10/1/16 was the effective date of Ordinance 1137 (plastic bag and polystyrene container ban), Council wants this as a reminder and to gauge the effectiveness of the enactment of this ordinance
- 3) Ordinance 1146 put marijuana moratorium until January 1, 2017
- 4) Staff quarterly reports will be in the following packets:  

1/18/20174/19/20177/19/201710/18/2017
- 5) March 7, 2017 - City Regular Election, advertising to begin December 2016  
up for election - council seats B & C (Joyce, Bailer) and one school board seat (Glasen)

#### C. Mayor/Council member/staff member suggestions for future agenda items:

Clear direction should be given to staff on the what and when of this proposed agenda item.

item:

suggested  
agenda date:

- 1) ...
- 2) ...
- 3) ...

Mayor Koplin or the City Manager can either agree to such an item and that will automatically place it on an agenda, or a second Council member can concur with the sponsoring Council member.



## City Council of the City of Cordova, Alaska

### Pending Agenda - December 21, 2016 Regular Council Meeting

#### D. Membership of existing advisory committees of Council formed by resolution:

- 1) Fisheries Advisory Committee:  
authorizing resolution 04-03-45  
approved Apr 16, 2003  
1-Torie Baker, chair (Marine Adv Prgm)  
2-Jeremy Botz (ADF&G)  
3-Ken Roemhildt (Seafood Sales)  
4-Jim Holley (AML)  
5-Chelsea Haisman  
6-Dave Reggiani (PWSAC)
- 2) Cordova Trails Committee:  
authorizing resolution 11-09-65  
approved Dec 2, 2009  
1-Elizabeth Senear  
2-Toni Godes  
3-Dave Zastrow  
4-vacant  
5-vacant

#### E. City of Cordova appointed representatives to various other Boards et al:






- 1) Prince William Sound Regional Citizens Advisory Council  
**Robert Beedle** appointed April 2013  
re-appointed March 2014  
re-appointed March 2016  
2 year term
- 2) Prince William Sound Aquaculture Corporation Board of Directors  
**Bret Bradford** appointed October 2015  
3 year term
- 3) Southeast Conference AMHS Reform Project Steering Committee  
**Mike Anderson** appointed April 2016  
through December 2017  
**Sylvia Lange** alternate

# DECEMBER 2016

CALENDAR MONTH **DECEMBER**

CALENDAR YEAR **2016**

1ST DAY OF WEEK **SUNDAY**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	1	2	3
					Tree Lighting and Holiday Bazaar 	district HS Vball @ CIA
4	5	6	7	8	9	10
			6:00 Council work session CCAB 6:45 Council pub hrg CCAB 7:00 Council reg mtg CCAB	7:00 HSB CCAB	state HS Vball @ Dimond HS 	region HS wrestling @ ACS
11	12	13	14	15	16	17
		6:30 P&Z CCB	7:00 Sch Bd HSL 7:00 Harbor Cms CCB			state HS wrestling @ AkAir Center
18	19	20	21	22	23	24
			6:45 Council pub hrg CCAB 7:00 Council reg mtg CCAB	CSD end 2Q	CSD vacation 12-23 thru 1-4	
25	26	27	28	29	30	31
	Christmas-City Hall Offices Closed	boys & girls varsity Bball @ rally the regions 12/27-12/30 in Anchorage				
	CSD vacation 12-23 thru 1-4			CSD vacation 12-23 thru 1-4		

1

2

## Notes

### Legend:

CCAB-Cordova Center  
Community Rms A&B  
HSL-High School Library

CCA-Cordova Center  
Community Rm A  
CCB-Cordova Center  
Community Rm B

CCM-Cordova Center Mayor's  
Conference Rm  
CCER-Cordova Center  
Education Room

# JANUARY 2017

CALENDAR MONTH **JANUARY**

CALENDAR YEAR **2017**





1ST DAY OF WEEK **SUNDAY**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 	2 New Year holiday - City Hall Offices Closed	3	4 6:45 Council pub hrg (maybe) CCAB 7:00 Council reg mtg CCAB	5	6	7
8	9	10 6:30 P&Z CCB	11 7:00 Sch Bd HSL 7:00 Harbor Cms CCB	12 7:00 HSB CCAB	13	14
15	16  i have a dream! MLK Jr. Day-City Hall Offices Closed	17 1st regular session of 30th legislature begins	18 6:45 Council pub hrg (maybe) CCAB 7:00 Council reg mtg CCAB	19	20 	21
22	23	24	25	26	27 Cordova Tip-off Basketball Tourney Jan 19-21 CSD Inservice 1/19 & 1/20	28
29	30	31 6:00 P&R CCM	1	2	3	4
5	6	<b>Notes</b>  Legend: CCAB-Cordova Center Community Rms A&B HSL-High School Library CCA-Cordova Center Community Rm A CCB-Cordova Center Community Rm B CCM-Cordova Center Mayor's Conference Rm CCER-Cordova Center Education Room				



# FEBRUARY 2017

CALENDAR MONTH	FEBRUARY
CALENDAR YEAR	2017
1ST DAY OF WEEK	SUNDAY

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	31	1	2	3	4
			6:45 Council pub hrg (maybe) CCAB 7:00 Council reg mtg CCAB	Iceworm festival Feb1-Feb 5		
					Iceworm festival Feb 1-Feb 5	
5	6	7	8	9	10	11
			7:00 Sch Bd HSL 7:00 Harbor Cms CCB	7:00 HSB CCAB	CSD Inservice	
12	13	14	15	16	17	18
		6:30 P&Z CCB	6:45 Council pub hrg (maybe) CCAB 7:00 Council reg mtg CCAB			 Home HS Basketball Feb 17-18
19	20	21	22	23	24	25
	Presidents' Day-City Hall Offices Closed CSD Holiday	----- absentee voting @ City Hall Feb 21 - Mar 6 M-F 8a-5p -----				 Home HS Basketball Feb 24-25
26	27	28	1	2	3	4
		----- absentee voting @ City Hall Feb 21 - Mar 6 M-F 8a-5p -----				
5	6	Notes				

Legend:  
CCAB-Cordova Center  
 Community Rms A&B  
HSL-High School Library

CCA-Cordova Center  
 Community Rm A  
CCB-Cordova Center  
 Community Rm B

CCM-Cordova Center Mayor's  
 Conference Rm  
CCER-Cordova Center  
 Education Room

# CITY OF CORDOVA, ALASKA – ELECTED OFFICIALS & APPOINTED MEMBERS OF CITY BOARDS and COMMISSIONS

## MAYOR AND CITY COUNCIL - ELECTED

seat/length of term	email	Date Elected	Term Expires
<b>Mayor:</b> 3 years Council members:	<b>Clay Koplin</b> <a href="mailto:Mayor@cityofcordova.net">Mayor@cityofcordova.net</a>	March 1, 2016	March-19
Seat A: 3 years	<b>James Burton</b> <a href="mailto:CouncilSeatA@cityofcordova.net">CouncilSeatA@cityofcordova.net</a>	March 1, 2016 March 5, 2013	March-19
Seat B: 3 years	<b>Timothy Joyce</b> <a href="mailto:CouncilSeatB@cityofcordova.net">CouncilSeatB@cityofcordova.net</a>	March 4, 2014 March 14, 2013 August 2, 2012	March-17 filled vacancy appt to A
Seat C: 3 years	<b>Tom Bailer, Vice Mayor</b> <a href="mailto:CouncilSeatC@cityofcordova.net">CouncilSeatC@cityofcordova.net</a>	March 4, 2014	March-17
Seat D: 3 years	<b>Robert Beedle</b> <a href="mailto:CouncilSeatD@cityofcordova.net">CouncilSeatD@cityofcordova.net</a>	March 3, 2015	March-18
Seat E: 3 years	<b>Josh Hallquist</b> <a href="mailto:CouncilSeatE@cityofcordova.net">CouncilSeatE@cityofcordova.net</a>	March 3, 2015	March-18
Seat F: 3 years	<b>David Allison</b> <a href="mailto:CouncilSeatF@cityofcordova.net">CouncilSeatF@cityofcordova.net</a>	March 1, 2016	March-19
Seat G: 3 years	<b>James Wiese</b> <a href="mailto:CouncilSeatG@cityofcordova.net">CouncilSeatG@cityofcordova.net</a>	March 1, 2016	March-19

## SCHOOL BOARD - ELECTED

length of term		Date Elected	Term Expires
3 years	<b>Barb Jewell, President</b> <a href="mailto:bjewell@cordovasd.org">bjewell@cordovasd.org</a>	March 1, 2016 March 5, 2013	March-19
3 years	<b>Bret Bradford</b> <a href="mailto:bbradford@cordovasd.org">bbradford@cordovasd.org</a>	March 3, 2015	March-18
3 years	<b>Tammy Altermott</b> <a href="mailto:taltermott@cordovasd.org">taltermott@cordovasd.org</a>	March 1, 2016 March 5, 2013	March-19
3 years	<b>Peter Hoepfner</b> <a href="mailto:phoepfner@cordovasd.org">phoepfner@cordovasd.org</a>	March 3, 2015 March 6, 2012 March 3, 2009 March 7, 2006	March-18
3 years	<b>Sheryl Glasen</b> <a href="mailto:sglasen@cordovasd.org">sglasen@cordovasd.org</a> <i>Vacant (appointed, non-voting)</i> <i>City Council Rep</i>	March 4, 2014	March-17

seat up for re-election in 2017

board/commission chair

seat up Nov 17

# CITY OF CORDOVA, ALASKA – ELECTED OFFICIALS & APPOINTED MEMBERS OF CITY BOARDS and COMMISSIONS

## LIBRARY BOARD - APPOINTED

length of term		Date Appointed	Term Expires
3 years	Mary Anne Bishop, Chair	November-16	November-19
		November-13	
		November-10	
		November-06	
3 years	Wendy Ranney	November-15	November-18
		April-13	
3 years	Erica Clark	November-16	November-19
3 years	Krysta Williams	December-14	November-17
		November-11	
3 years	Kay Groff	December-14	November-17
		December-11	
		January-09	

## COMMUNITY HEALTH SERVICES BOARD - with Council election

length of term		Date Appointed	Term Expires
3 years	David Allison		with Council office
3 years	James Burton		with Council office
3 years	Tim Joyce, President		with Council office
3 years	Tom Bailer		with Council office
3 years	Robert Beedle		with Council office
3 years	Josh Hallquist		with Council office
3 years	James Wiese		with Council office

## PLANNING AND ZONING COMMISSION - APPOINTED

length of term		Date Appointed	Term Expires
3 years	Nancy Bird	November-16	November-19
3 years	Allen Roemhildt	November-16	November-19
		January-14	
3 years	Scott Pegau	December-14	November-17
		December-11	
3 years	John Baenen	November-15	November-18
		December-12	
3 years	Tom McGann, vice chair	December-14	November-17
		December-11	
		April-11	
3 years	Heath Kocan	November-15	November-18
3 years	Mark Frohnapfel	February-15	November-17

seat up Nov 17

seat up for re-election in 2017

board/commission chair

# CITY OF CORDOVA, ALASKA – ELECTED OFFICIALS & APPOINTED MEMBERS OF CITY BOARDS and COMMISSIONS

## HARBOR COMMISSION - APPOINTED

length of term		Date Appointed	Term Expires
3 years	<b>Robert Beedle, Chair</b>	January-14	November-17
3 years	<b>Andy Craig</b>	November-16	November-19
3 years	<b>Max Wiese</b>	January-14	November-17
		March-11	
3 years	<b>Ken Jones</b>	November-16	November-19
		February-13	
3 years	<b>Jacob Betts</b>	November-15	November-18

## PARKS AND RECREATION COMMISSION - APPOINTED

length of term		Date Appointed	Term Expires
3 years	<b>Wendy Ranney, Chair</b>	November-15	November-18
		August-14	
3 years	<b>Kara Johnson</b>	February-15	November-17
		December-12	
3 years	<b>Miriam Dunbar</b>	November-15	November-18
		August-14	
3 years	<b>Stephen Phillips</b>	November-15	November-18
3 years	<b>Marvin VanDenBroek</b>	November-16	November-19
		February-14	
3 years	<b>Karen Hallquist</b>	November-16	November-19
		November-13	
3 years	<b>Dave Zastrow</b>	February-15	November-17
		September-14	

## HISTORIC PRESERVATION COMMISSION - APPOINTED

length of term		Date Appointed	Term Expires
3 years	<b>Cathy Sherman</b>	August-16	November-19
3 years	<b>Heather Hall</b>	August-16	November-19
3 years	<b>Brooke Johnson</b>	August-16	November-19
3 years	<b>John Wachtel</b>	August-16	November-18
3 years	<b>Sylvia Lange</b>	August-16	November-18
3 years	<b>Tom McGann</b>	August-16	November-18
3 years	<b>Jim Casement, Chair</b>	August-16	November-17

seat up for re-election in 2017

board/commission chair

advertised seat up Nov 16