

**Mayor**

*David Allison*

**Council Members**

*Tom Bailer*

*Cathy Sherman*

*Jeff Guard*

*Melina Meyer*

*Anne Schaefer*

*Kristin Carpenter*

*Ken Jones*

**City Manager**

*Helen Howarth*

**City Clerk**

*Susan Bourgeois*

**Deputy Clerk**

*Tina Hammer*

**Student Council**

*Mhikee Gasmen*

**City Council Work Session  
November 2, 2022 @ 5:30 pm  
Cordova Center Community Rooms  
Agenda**

**A. Call to order**

**B. Roll call**

Mayor David Allison, Council members Tom Bailer, Cathy Sherman, Jeff Guard, Melina Meyer, Anne Schaefer, Kristin Carpenter, and Ken Jones

**C. Work Session topics**

1. 2023 City Budget Preparation

**D. Adjournment**

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

Full City Council agendas and packets available online at [www.cityofcordova.net](http://www.cityofcordova.net)

**BUDGET MEMO:      October 30, 2022**

**TO:                      Mayor and City Council**  
**FROM:                  Helen Howarth, City Manager**  
**RE:                      2023 Draft Budget**

Attached is a first draft version of the FY2023 BUDGET. Department Heads submitted their budgets and met with City Manager resulting in further refinements to both expense and revenue lines. The draft budget is NOT in balance with department expense requests exceeding anticipated revenue by over \$600,000.

The work session scheduled for 5:30 PM prior to the November 2nd Council meeting will allow Council to articulate priorities and provide direction to staff.

For your review and consideration:

Revenue projections include:

- No increase yet budgeted for property taxes
- Sales tax revenue based on prior year and actual year to date projections.
- No rate increases yet budgeted for utilities
- State school bond debt reimbursement at 100%
- Raw Fish tax revenue at 5 year rolling average (FY18-FY22 received)
- ARPA revenue and State reimbursement of prior year School Bond Debt are revenue sources that have not been allocated.

Expense changes include:

- Negotiated increases in union compensation for represented positions, step increases for exempt labor.
- Changes in Personnel:
  - Move IT position to City Manager department
  - Cordova Center: add part-time Cordova Center coordinator position
  - Library: Add half-time position
  - Parks and Rec: add full-time Labor Maintenance position, part-time lifeguard, part-time recreation aide
  - DMV Clerk: add part-time position
- Overall increases to electricity, fuel and commodity costs due to inflation
- \$2M School District contribution
- \$300K distribution to CCMC
- Second Street and Whitshed Road required match of \$308,542 which can be paid with ARPA funds

Revenue Budget		2021 Actual	2022 Amended Budget	FY2023 - FY23 (In Progress)	FY2022 Budget vs. FY2023 V1 (% Change)
<b>Taxes</b>					
	Property Tax	\$2,637,588	\$2,800,000	\$2,800,000	0%
	Property Tax-Penalties	\$17,075	\$10,000	\$13,000	0%
	Property Tax-Interest	\$1,669	\$2,000	\$1,750	0%
	ARSSC - Sales Tax collected	\$252,310	\$0	\$450,000	
	Sales & Use Taxes	\$3,571,931	\$3,600,000	\$3,600,000	0%
	Public Accommodations Surtax	\$124,530	\$190,000	\$190,000	0%
	Vehicle Rental Surtax	\$8,904	\$11,000	\$11,000	0%
	Alcohol, Tobacco Surtax	\$227,333	\$230,000	\$230,000	0%
	Penalties & Int. - Sales Tax	\$12,265	\$10,000	\$10,000	0%
	Penalty & Interest on Accounts	\$1,430	\$0	\$1,000	
	In Lieu Tax Payments	\$481,999	\$353,560	\$415,000	0%
	Payment in Lieu of Tax - Other	\$8,961	\$10,125	\$6,000	0%
	<b>Total Taxes:</b>	<b>\$7,345,997</b>	<b>\$7,216,685</b>	<b>\$7,727,750</b>	<b>0%</b>
<b>Licenses &amp; Permits</b>					
	General Business Licenses	\$21,310	\$20,000	\$20,000	0%
	Taxi - For Hire Operators	\$525	\$1,000	\$750	0%
	<b>Total Licenses &amp; Permits:</b>	<b>\$21,835</b>	<b>\$21,000</b>	<b>\$20,750</b>	<b>0%</b>
<b>Other Governmental</b>					
	Raw Fish Tax	\$728,163	\$1,170,312	\$1,182,622	0%
	COVID (CARES & ARPA)	\$0	\$572,982	\$0	0%
	Liquor Licenses - Share Tax	\$8,900	\$7,500	\$7,500	0%
	Marijuana Licenses	\$0	\$0	\$0	
	Share Revenue - General	\$0	\$75,000	\$135,249	0%
	Forest Receipts - Roads	\$40,028	\$33,750	\$50,000	0%
	Forest Receipts - School	\$473,476	\$431,250	\$625,000	0%
	Utility Cooperative Refunds	\$294,648	\$295,000	\$300,000	0%
	Shared Fisheries Tax	\$4,883	\$22,151	\$22,151	0%
	Pension State Relief	\$239,409	\$261,391	\$135,209	0%
	E-Rate Grant (Library)	\$0	\$100,000	\$0	0%
	<b>Total Other Governmental:</b>	<b>\$1,789,507</b>	<b>\$2,969,336</b>	<b>\$2,457,731</b>	<b>0%</b>
<b>Leases &amp; Rents</b>					
	N. Harbor Fill Lease	\$63,810	\$85,000	\$198,038	0%
	S. Harbor Fill Lease	\$34,893	\$31,000	\$35,632	0%
	Other Land Leases	\$42,559	\$56,000	\$42,709	0%
	Other Building Leases	\$42,080	\$42,000	\$59,752	0%
	Lease Rev Pass-Thru Mt Eyak	\$65,733	\$64,718	\$64,718	0%
	<b>Total Leases &amp; Rents:</b>	<b>\$249,075</b>	<b>\$278,718</b>	<b>\$400,848</b>	<b>0%</b>
<b>Law Enforcement</b>					
	State Contract - Jail	\$159,704	\$164,704	\$260,000	0%
	Surcharge - SOA	\$140	\$200	\$200	0%

	State Dispatch Services	\$4,725	\$4,725	\$4,725	0%
	USFS Dispatch Services	\$6,750	\$6,725	\$6,725	0%
	NVE MOU	\$5,000	\$5,000	\$5,000	0%
	City of Whittier - Dispatch	\$25,000	\$25,000	\$50,000	100%
	Court Fines & Forfeitures	\$0	\$0	\$0	
	Citations	\$2,501	\$4,000	\$4,000	0%
	ATV Registration Fees	\$425	\$200	\$400	100%
	Dog Licenses	\$465	\$300	\$400	16.667%
	Dog Impounds	\$200	\$100	\$100	0%
	Dog Citations	\$20	\$100	\$100	0%
	Airline Security Service	\$43,755	\$75,000	\$75,000	0%
	Fingerprinting Services	\$1,915	\$2,500	\$4,000	60%
	Impound	\$3,167	\$5,000	\$3,000	-40%
	Case File Fees	\$150	\$250	\$250	0%
	Miscellaneous Revenue P.D.	\$384	\$0	\$0	
	<b>Total Law Enforcement:</b>	<b>\$254,301</b>	<b>\$293,804</b>	<b>\$413,900</b>	<b>8.424%</b>
	<b>D.M.V</b>				
	MV, Boat, Snow Trans	\$22,633	\$25,000	\$25,000	0%
	Driver License & ID Fee	\$8,700	\$13,000	\$10,000	-23.077%
	Vehicle Registration Tax	-\$12,293	-\$17,800	-\$17,800	0%
	Mtr Vehicle Reg Tax St of AK	\$39,278	\$40,000	\$40,000	0%
	Road Tests & Misc Revenue DMV	\$588	\$500	\$500	0%
	<b>Total D.M.V:</b>	<b>\$58,906</b>	<b>\$60,700</b>	<b>\$57,700</b>	<b>-4.942%</b>
	<b>Planning</b>				
	Planning Permit Fees	\$8,024	\$6,500	\$6,500	0%
	Other Revenue	\$1,101	\$0	\$0	
	<b>Total Planning:</b>	<b>\$9,125</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>0%</b>
	<b>Recreation</b>				
	Activity Fees	\$0	\$5,000	\$2,000	-60%
	Skaters Cabin Rental	\$4,070	\$3,500	\$4,000	14.286%
	Bidarki Entrance Fees	\$56,332	\$55,000	\$57,750	5%
	Facility Rental	\$0	\$0	\$500	
	Fisherman's Memorial Park	\$0	\$500	\$1,000	100%
	Bidarki Misc.	\$134	\$0	\$0	
	Merchandise Sales			\$1,500	
	<b>Total Recreation:</b>	<b>\$60,535</b>	<b>\$64,000</b>	<b>\$66,750</b>	<b>4.297%</b>
	<b>Pool</b>				
	Combo Pass Fee	\$0	\$0	\$28,000	
	Pool Entrance Fees	\$12,330	\$15,000	\$9,250	-38.333%
	Program Fees	\$0	\$0	\$1,500	
	Rental Fees	\$0	\$0	\$500	
	Merchandise Sales			\$1,500	
	<b>Total Pool:</b>	<b>\$12,330</b>	<b>\$15,000</b>	<b>\$40,750</b>	<b>171.667%</b>

<b>Sale Of Property</b>					
	Sale of Materials	\$0	\$0	\$0	
	Sale of Equipment	\$0	\$0	\$0	
	Sale of Cemetary Lots	\$3,150	\$3,000	\$3,000	0%
	<b>Total Sale Of Property:</b>	<b>\$3,150</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0%</b>
<b>Interfund Transfers In</b>					
	Allocated Administrative Costs	\$509,366	\$649,827	\$649,827	0%
	Transfer from Chip Seal Fund	\$0	\$0	\$0	
	Transfer from Health Fund	\$128,798	\$0	\$0	
	Transfer from ARPA Fund	\$334,241	\$0	\$308,542	
	General Fund Reserves-Budgeted	\$0	\$100,000	\$0	0%
	Transfer from Permanent Fund	\$0	\$0	\$0	
	<b>Total Interfund Transfers In:</b>	<b>\$972,405</b>	<b>\$749,827</b>	<b>\$958,369</b>	<b>0%</b>
<b>Other Revenue</b>					
	Investment Earnings	\$948	\$1,000	\$1,500	0%
	Reserve Fund-Budgeted	\$0	\$0	\$0	
	Misc. Revenue	\$66,284	\$15,000	\$15,000	0%
	PASS THROUGH MISC REV CONTRA	\$2,654	-\$64,718	-\$64,718	0%
	Ins. Reimb./Chamber Lease	\$0	\$0	\$0	
	Streets-Cut Revenue	\$0	\$0	\$0	
	Cordova Center Revenue	\$20,431	\$35,000	\$35,000	0%
	Donations/Grants	\$0	\$0	\$90,000	
	<b>Total Other Revenue:</b>	<b>\$90,317</b>	<b>-\$13,718</b>	<b>\$76,782</b>	<b>0%</b>
<b>State Debt Service Reimbursement</b>					
	State Debt Service Reimb	\$0	\$378,000	\$900,000	0%
<b>Total Revenue</b>		<b>\$10,867,483</b>	<b>\$12,042,852</b>	<b>\$13,130,830</b>	<b>0.417%</b>

	Department	Expense Category	FY2023 - FY23 (In Progress)	% of Budget	2021 Actual	2022 Amended Budget	FY2022 Budget vs. FY2023 Requested (% Change)
<b>Expenses</b>							
	<b>Unassigned</b>						
		ARSSC - Processing Fees/Expenses	\$50,000	0.363%	\$42,309	\$0	
	<b>Total Unassigned:</b>		<b>\$50,000</b>		<b>\$42,309</b>	<b>\$0</b>	
	<b>City Council</b>						
		Operating Supplies	\$500	0.004%	\$500	\$500	0%
		Communications	\$0	0%	\$568	\$0	
		Council Contingency	\$1,000	0.007%	\$300	\$1,000	0%
		Travel - Car Rental	\$1,000	0.007%	\$0	\$0	
		Travel - Airfare/Ferry	\$1,000	0.007%	\$0	\$0	
		Travel - Lodging	\$1,000	0.007%	\$0	\$0	
		Travel - Per Diem	\$1,000	0.007%	\$0	\$0	
		Professional Development	\$1,000	0.007%	\$0	\$1,000	0%
		Dues & Subscriptions	\$3,300	0.024%	\$3,256	\$2,800	17.857%
	<b>Total City Council:</b>		<b>\$9,800</b>		<b>\$4,623</b>	<b>\$5,300</b>	<b>84.906%</b>
	<b>City Clerk</b>						
		Salaries and Wages	\$170,290	1.237%	\$160,956	\$161,297	5.575%
		Temp Employees	\$5,000	0.036%	\$730	\$1,000	400%
		FICA	\$13,810	0.100%	\$12,183	\$12,416	11.227%
		PERS	\$37,464	0.272%	\$35,132	\$35,485	5.577%
		Health Ins.	\$53,242	0.387%	\$46,810	\$55,249	-3.633%
		Compensation Ins.	\$368	0.003%	\$430	\$438	-15.982%
		ESC	\$2,400	0.017%	\$1,045	\$840	4.762%
		PERS Relief	\$4,751	0.035%	\$13,847	\$13,081	-63.680%
		Operating Supplies	\$1,500	0.011%	\$1,443	\$1,000	50%
		Communications	\$0	0%	\$2,631	\$0	
		Travel - Car Rental	\$500	0.004%	\$0	\$0	
		Travel - Airfare/Ferry	\$500	0.004%	\$0	\$0	
		Travel - Lodging	\$500	0.004%	\$0	\$0	
		Travel - Per Diem	\$500	0.004%	\$0	\$0	
		Professional Development	\$1,000	0.007%	\$0	\$875	14.286%

	Dues & Subscriptions	\$380	0.003%	\$275	\$380	0%
	Professional Services	\$10,000	0.073%	\$4,222	\$3,000	233.333%
	Assessor Fees	\$22,600	0.164%	\$18,000	\$18,000	25.556%
	Assessing Software	\$13,023	0.095%			
	Election Expense	\$4,000	0.029%	\$1,646	\$4,000	0%
	Legal Printing	\$0	0%	\$0	\$0	
	Public Relations	\$500	0.004%	\$192	\$500	0%
	<b>Total City Clerk:</b>	<b>\$342,328</b>		<b>\$299,541</b>	<b>\$307,561</b>	<b>10.810%</b>
	<b>City Mayor</b>					
	Operating Supplies	\$1,000	0.007%	\$194	\$1,000	0%
	Travel - Airfare/Ferry	\$500	0.004%	\$0	\$0	
	Travel - Lodging	\$500	0.004%	\$0	\$0	
	Travel - Per Diem	\$500	0.004%	\$0	\$0	
	Professional Development	\$450	0.003%	\$0	\$450	0%
	Dues & Subscriptions	\$50	0.000%	\$50	\$50	0%
	<b>Total City Mayor:</b>	<b>\$3,000</b>		<b>\$244</b>	<b>\$1,500</b>	<b>100%</b>
	<b>City Manager</b>					
	Salaries and Wages	\$378,430	2.750%	\$197,958	\$261,053	66.733%
	Temp Employees	\$0	0%	\$0	\$0	
	FICA	\$28,950	0.210%	\$14,930	\$19,970	66.735%
	PERS	\$83,255	0.605%	\$38,893	\$57,432	66.731%
	Health Ins.	\$106,484	0.774%	\$35,270	\$81,151	75.050%
	Compensation Ins.	\$795	0.006%	\$518	\$705	29.645%
	ESC	\$4,600	0.033%	\$1,102	\$1,245	66.667%
	PERS Relief	\$10,558	0.077%	\$17,147	\$21,172	-42.641%
	Operating Supplies	\$500	0.004%	\$193	\$500	0%
	Communications	\$25,000	0.182%	\$1,913	\$0	
	Manager's Contingency	\$3,000	0.022%	\$358	\$2,000	0%
	Travel - Car Rental	\$0	0%	\$0	\$0	
	Travel - Airfare/Ferry	\$2,500	0.018%	\$0	\$0	
	Travel - Lodging	\$1,500	0.011%	\$0	\$0	
	Travel - Per Diem	\$500	0.004%	\$0	\$0	
	Professional Development	\$2,500	0.018%	\$708	\$2,500	0%
	Dues & Subscriptions	\$2,000	0.015%	\$2,335	\$2,000	0%
	Legal Printing/Advertising	\$25,000	0.182%	\$0	\$25,000	0%
	Recruitment and Moving	\$0	0%	\$0	\$0	

	Contractual Services	\$10,000	0.073%	\$7,757	\$25,000	0%
	<b>Total City Manager:</b>	<b>\$685,572</b>		<b>\$319,082</b>	<b>\$499,728</b>	<b>55.785%</b>
	<b>Finance</b>					
	Salaries and Wages	\$255,944	1.860%	\$219,329	\$246,471	3.843%
	Overtime	\$5,000	0.036%	\$2,359	\$0	
	Temp Employees	\$0	0%	\$100,373	\$0	
	FICA	\$19,580	0.142%	\$23,873	\$18,855	3.845%
	PERS	\$56,308	0.409%	\$40,974	\$54,224	3.843%
	Health Ins.	\$83,498	0.607%	\$58,252	\$87,914	-5.023%
	Compensation Ins.	\$537	0.004%	\$825	\$665	-19.248%
	ESC	\$4,600	0.033%	\$2,591	\$1,660	166.265%
	PERS Relief	\$7,141	0.052%	\$24,059	\$19,989	-64.275%
	Operating Supplies	\$1,000	0.007%	\$3,152	\$1,000	0%
	Communications	\$0	0%	\$6,239	\$0	
	Travel - Airfare/Ferry	\$1,500	0.011%	\$990	\$0	
	Travel - Lodging	\$1,000	0.007%	\$1,500	\$0	
	Travel - Per Diem	\$400	0.003%	\$0	\$0	
	Professional Development	\$5,000	0.036%	\$0	\$800	25%
	Professional Services	\$75,000	0.545%	\$19,439	\$50,000	0%
	Collections (S/T Audits)	\$0	0%	\$0	\$0	
	Recruitment and Moving	\$0	0%	\$0	\$0	
	Repair & Maintenance	\$0	0%	\$0	\$0	
	Equipment & Furnishings	\$0	0%			
	<b>Total Finance:</b>	<b>\$516,508</b>		<b>\$503,956</b>	<b>\$481,578</b>	<b>1.942%</b>
	<b>Planning</b>					
	Salaries and Wages	\$87,110	0.633%	\$87,498	\$83,073	4.860%
	Overtime	\$0	0%	\$0	\$0	
	FICA	\$6,664	0.048%	\$6,635	\$6,335	5.193%
	PERS	\$19,164	0.139%	\$5,270	\$18,276	4.859%
	Health Ins.	\$22,530	0.164%	\$12,390	\$23,380	-3.636%
	Compensation Ins.	\$183	0.001%	\$183	\$224	-18.304%
	ESC	\$415	0.003%	\$1,009	\$415	0%
	PERS Relief	\$2,430	0.018%	\$6,755	\$6,737	-63.931%
	Operating Supplies	\$750	0.005%	\$193	\$750	0%
	Communications	\$0	0%	\$1,818	\$0	
	Travel - Car Rental	\$0	0%	\$0	\$0	



	Travel - Airfare/Ferry	\$0	0%	\$0	\$0	
	Travel - Lodging	\$0	0%	\$0	\$0	
	Travel - Per Diem	\$0	0%	\$0	\$0	
	Professional Development	\$1,500	0.011%	\$0	\$1,500	0%
	Dues & Subscriptions	\$2,400	0.017%	\$2,208	\$2,400	0%
	Legal Fees	\$1,000	0.007%	\$0	\$1,000	0%
	Appraisal/Survey Fees	\$2,500	0.018%	\$4,705	\$2,500	0%
	Other Professional Fees	\$1,500	0.011%	\$100	\$1,500	0%
	Legal Printing	\$750	0.005%	\$371	\$750	0%
	<b>Total Planning:</b>	<b>\$148,896</b>		<b>\$129,133</b>	<b>\$148,840</b>	<b>0.038%</b>
	<b>Planning Commission</b>					
	Operating Supplies	\$500	0.004%	\$154	\$500	0%
	Travel - Airfare/Ferry	\$0	0%	\$0	\$0	
	Travel - Lodging	\$0	0%	\$0	\$0	
	Travel - Per Diem	\$0	0%	\$0	\$0	
	Professional Development	\$1,000	0.007%	\$641	\$1,000	0%
	<b>Total Planning Commission:</b>	<b>\$1,500</b>		<b>\$795</b>	<b>\$1,500</b>	<b>0%</b>
	<b>Department Of Motor Vehicles</b>					
	Salaries and Wages	\$26,302	0.191%	\$44,001	\$21,041	25.004%
	Overtime	\$0	0%	\$6,967	\$0	
	FICA	\$2,012	0.015%	\$2,487	\$1,610	24.969%
	PERS	\$5,786	0.042%	\$6,991	\$4,629	24.995%
	Health Ins.	\$19,636	0.143%	\$8,019	\$0	
	Compensation Ins.	\$55	0.000%	\$83	\$57	-3.509%
	ESC	\$263	0.002%	\$288	\$166	58.434%
	PERS Relief	\$734	0.005%	\$5,073	\$1,706	-56.975%
	Uniforms/Safety Equip/Supplies	\$1,500	0.011%	\$0	\$100	1,400%
	Operating Supp/Postage/Freight	\$950	0.007%	\$361	\$750	26.667%
	Communications	\$2,000	0.015%	\$1,997	\$2,000	0%
	Travel - Car Rental	\$600	0.004%	\$0	\$300	100%
	Travel - Airfare/Ferry	\$1,000	0.007%	\$0	\$1,000	0%
	Travel - Lodging	\$1,000	0.007%	\$0	\$1,000	0%
	Travel - Per Diem	\$450	0.003%	\$0	\$450	0%
	Dues & Subscriptions	\$150	0.001%	\$77	\$150	0%
	Legal Printing/Advertising	\$500	0.004%	\$0	\$150	233.333%
	Equipment, Furnishings & Tools	\$150	0.001%	\$0	\$150	0%

	<b>Total Department Of Motor Vehicles:</b>	<b>\$63,088</b>		<b>\$76,344</b>	<b>\$35,259</b>	<b>78.927%</b>
	<b>Law Enforcement</b>					
	Salaries and Wages	\$570,718	4.147%	\$461,606	\$555,765	2.691%
	Overtime	\$55,000	0.400%	\$61,831	\$47,791	15.084%
	On Call Time	\$5,400	0.039%	\$6,497	\$5,400	0%
	Shift Differential	\$12,360	0.090%	\$0	\$12,360	0%
	FICA	\$50,238	0.365%	\$39,937	\$47,485	5.798%
	PERS	\$144,477	1.050%	\$112,993	\$136,559	5.798%
	Health Ins.	\$163,534	1.188%	\$118,365	\$161,243	1.421%
	Compensation Ins.	\$14,051	0.102%	\$8,379	\$14,226	-1.230%
	ESC	\$4,129	0.030%	\$3,780	\$3,964	4.162%
	PERS Relief	\$17,735	0.129%	\$43,204	\$50,341	-64.770%
	Uniforms/Safety Equip/Supplies	\$18,000	0.131%	\$4,311	\$5,000	260%
	Operating Supp/Postage/Freight	\$5,000	0.036%	\$4,218	\$4,000	25%
	Communications	\$25,000	0.182%	\$17,288	\$22,000	13.636%
	Travel	\$2,500	0.018%	\$935	\$1,000	150%
	Travel - Airfare/Ferry	\$7,000	0.051%	\$1,887	\$3,000	133.333%
	Travel - Lodging	\$7,000	0.051%	\$1,346	\$2,000	250%
	Travel - Per Diem	\$5,000	0.036%	\$2,550	\$1,000	400%
	Professional Development	\$20,000	0.145%	\$29,855	\$6,000	233.333%
	Training Equipment & Supplies	\$2,000	0.015%	\$0	\$500	300%
	Dues & Subscriptions	\$3,000	0.022%	\$2,919	\$3,000	0%
	Professional Services/Towing	\$8,000	0.058%	\$4,356	\$4,000	100%
	Legal Printing/Advertising	\$2,400	0.017%	\$1,550	\$450	433.333%
	Recruitment and Moving	\$10,000	0.073%	\$2,916	\$7,600	31.579%
	Fuel & Lube	\$15,000	0.109%	\$10,003	\$10,000	50%
	Vehicle Parts & Repairs	\$10,000	0.073%	\$6,723	\$5,000	100%
	Repair Maintenanc Other Equip	\$7,500	0.054%	\$814	\$5,000	50%
	Other Equipment & Rentals	\$2,500	0.018%	\$9,703	\$2,500	0%
	Equipment, Furnishings & Tools	\$3,000	0.022%	\$310	\$1,500	100%
	Ammunition	\$5,500	0.040%	\$3,194	\$3,000	83.333%
	<b>Total Law Enforcement:</b>	<b>\$1,196,042</b>		<b>\$961,470</b>	<b>\$1,121,684</b>	<b>6.629%</b>
	<b>Jail Operatons</b>					
	Salaries and Wages	\$142,680	1.037%	\$121,956	\$139,109	2.567%
	Overtime	\$11,949	0.087%	\$16,946	\$11,949	0%
	On Call Time	\$1,500	0.011%	\$1,625	\$1,200	25%

	Shift Differential	\$3,090	0.022%	\$0	\$3,090	0%
	FICA	\$12,157	0.088%	\$10,606	\$11,884	2.297%
	PERS	\$34,962	0.254%	\$30,084	\$34,175	2.303%
	Health Ins.	\$40,884	0.297%	\$31,596	\$45,265	-9.679%
	Compensation Ins.	\$3,499	0.025%	\$2,116	\$3,513	-0.399%
	ESC	\$1,032	0.007%	\$1,016	\$1,032	0%
	PERS Relief	\$4,434	0.032%	\$11,606	\$12,598	-64.804%
	Uniforms/Safety Equip/Supplies	\$1,500	0.011%	\$318	\$1,000	50%
	Operating Supplies	\$1,500	0.011%	\$1,650	\$2,000	-25%
	Janitorial Supplies	\$1,500	0.011%	\$700	\$700	114.286%
	Prisoner Board	\$3,500	0.025%	\$3,694	\$4,000	-12.5%
	Travel - Car Rental	\$2,500	0.018%	\$0	\$1,500	66.667%
	Travel - Airfare/Ferry	\$3,000	0.022%	\$0	\$600	400%
	Travel - Lodging	\$5,500	0.040%	\$0	\$800	587.5%
	Travel - Per Diem	\$1,000	0.007%	\$0	\$1,000	0%
	Professional Development	\$2,000	0.015%	\$0	\$500	300%
	Professional Services	\$3,500	0.025%	\$982	\$900	288.889%
	Inmate Medical Expense	\$0	0%	\$29	\$0	
	Inmate Medical Expense - Reimb	\$0	0%	\$0	\$0	
	Repair & Maintenance	\$10,000	0.073%	\$1,000	\$2,000	400%
	<b>Total Jail Operatons:</b>	<b>\$291,687</b>		<b>\$235,924</b>	<b>\$278,815</b>	<b>4.617%</b>
	<b>Fire &amp; Ems</b>					
	Salaries and Wages	\$179,687	1.306%	\$115,125	\$179,687	0%
	Overtime	\$9,000	0.065%	\$8,265	\$3,605	149.653%
	Temp Employees	\$30,000	0.218%	\$12,012	\$30,000	0%
	On Call	\$9,000	0.065%	\$7,380	\$3,500	157.143%
	FICA	\$14,447	0.105%	\$10,615	\$14,290	1.099%
	PERS	\$41,546	0.302%	\$32,511	\$41,094	1.100%
	Health Ins.	\$61,802	0.449%	\$41,108	\$66,378	-6.894%
	Compensation Ins.	\$7,360	0.053%	\$5,331	\$7,360	0%
	ESC	\$3,970	0.029%	\$1,221	\$1,245	0%
	PERS Relief	\$5,269	0.038%	\$12,012	\$15,149	-65.219%
	Uniforms/Safety Clothing	\$11,592	0.084%	\$10,792	\$10,080	15%
	Operating Supplies	\$38,500	0.280%	\$22,638	\$30,000	28.333%
	Custodial Supplies	\$400	0.003%	\$0	\$400	0%
	Small Tools	\$1,500	0.011%	\$40	\$336	346.429%
	Communications	\$0	0%	\$6,956	\$0	

	Electricity	\$1,024	0.007%	\$1,383	\$840	21.905%
	Heating Oil	\$8,540	0.062%	\$6,425	\$5,040	69.444%
	Travel-Car Rental	\$1,500	0.011%	\$0	\$1,260	19.048%
	Travel - Airfare/Ferry	\$6,720	0.049%	\$0	\$6,720	0%
	Travel - Lodging	\$7,040	0.051%	\$0	\$7,040	0%
	Travel - Per Diem	\$4,000	0.029%	\$0	\$4,000	0%
	Professional Development	\$16,000	0.116%	\$3,384	\$8,000	100%
	Dues & Subscriptions	\$420	0.003%	\$412	\$420	0%
	Professional Services	\$15,964	0.116%	\$16,889	\$10,000	59.64%
	Public Relations	\$2,000	0.015%	\$0	\$2,000	0%
	Volunteer Fireman	\$28,280	0.205%	\$22,340	\$27,000	4.741%
	Volunteer Incentives	\$1,680	0.012%	\$290	\$1,680	0%
	Fuel & Lube	\$7,000	0.051%	\$6,104	\$4,200	66.667%
	Vehicle Parts & Repairs	\$15,000	0.109%	\$10,727	\$10,000	50%
	Repair - Other Equipment	\$4,348	0.032%	\$3,482	\$3,348	29.869%
	Structure Maintenance	\$0	0%	\$0	\$0	
	Structure Maint Fire Station	\$0	0%	\$0	\$0	
	Structure Maint Station 2	\$14,000	0.102%	\$0	\$0	
	Other Equipment	\$4,450	0.032%	\$2,145	\$3,000	48.333%
	Fire Fighting Equipment	\$5,865	0.043%	\$1,669	\$5,100	15%
	Equipment & Furnishings	\$5,175	0.038%	\$3,382	\$4,500	15%
	<b>Total Fire &amp; Ems:</b>	<b>\$563,079</b>		<b>\$364,639</b>	<b>\$507,272</b>	<b>10.464%</b>
	<b>Disaster Management</b>					
	Supplies	\$6,000	0.044%	\$10,235	\$6,000	0%
	Community Training	\$15,000	0.109%	\$3,170	\$5,000	200%
	<b>Total Disaster Management:</b>	<b>\$21,000</b>		<b>\$13,405</b>	<b>\$11,000</b>	<b>90.909%</b>
	<b>Library</b>					
	Salaries and Wages	\$238,838	1.735%	\$301,895	\$435,383	-42.495%
	Overtime	\$0	0%	\$242	\$0	
	Temp Employees	\$0	0%	\$46,901	\$30,000	-48.333%
	FICA	\$18,271	0.133%	\$25,693	\$35,602	-46.202%
	PERS	\$52,544	0.382%	\$65,701	\$85,891	-45.727%
	Health Ins.	\$102,238	0.743%	\$77,504	\$136,576	-38.467%
	Compensation Ins.	\$479	0.003%	\$931	\$1,257	-46.221%
	ESC	\$4,953	0.036%	\$3,543	\$4,103	-44.870%
	PERS Relief	\$5,912	0.043%	\$27,528	\$31,663	-81.332%

	Operating Supplies	\$4,000	0.029%	\$5,010	\$3,000	33.333%
	Operating Supplies-Cordova Ctr	\$0	0%	\$1,338	\$0	
	Books & Periodicals	\$11,000	0.080%	\$7,004	\$11,000	0%
	Communications	\$400	0.003%	\$5,984	\$0	
	Library Internet Services	\$4,000	0.029%	\$0	\$0	
	Travel	\$2,500	0.018%	\$0	\$0	
	Professional Development	\$500	0.004%	\$50	\$250	0%
	Safety & Training	\$250	0.002%	\$0	\$0	
	Dues & Subscriptions	\$300	0.002%	\$189	\$400	-25%
	Professional Services	\$2,000	0.015%	\$580	\$600	233.333%
	Software Licensing	\$6,000	0.044%	\$3,493	\$3,000	50%
	IT Services	\$4,500	0.033%	\$39,318	\$12,000	-62.5%
	Legal Printing	\$0	0%	\$0	\$200	-100%
	Repair & Maintenance	\$5,500	0.040%	\$2,664	\$15,000	-63.333%
	Computers & Peripherals	\$2,500	0.018%	\$0	\$4,000	-37.5%
	Equipment & Furnishings	\$2,500	0.018%	\$270	\$850	194.118%
	Equip & Furnishings-Cordova Ct	\$0	0%	\$90	\$0	
	City Marketing	\$0	0%	\$13,500	\$0	
	<b>Total Library:</b>	<b>\$469,185</b>		<b>\$629,429</b>	<b>\$810,775</b>	<b>-42.496%</b>
	<b>Museum</b>					
	Salaries and Wages	\$197,626	1.436%		\$0	
	Overtime	\$0	0%		\$0	
	Temp Employees	\$2,000	0.015%		\$0	
	FICA	\$15,119	0.110%		\$0	
	PERS	\$43,477	0.316%		\$0	
	Health Ins.	\$61,802	0.449%		\$0	
	Compensation Ins.	\$416	0.003%		\$0	
	ESC	\$3,753	0.027%		\$0	
	PERS Relief	\$2,456	0.018%		\$0	
	Operating Supplies	\$1,500	0.011%		\$0	
	Travel	\$250	0.002%		\$0	
	Professional Development	\$250	0.002%		\$0	
	Professional Services	\$250	0.002%		\$0	
	Software Licensing	\$500	0.004%		\$0	
	IT Services	\$0	0%			
	Repair & Maintenance	\$1,500	0.011%		\$0	
	Computers & Peripherals	\$1,500	0.011%			

	Equipment & Furnishings	\$500	0.004%		\$0	
	<b>Total Museum:</b>	<b>\$332,899</b>			<b>\$0</b>	
	<b>Cordova Center</b>					
	Salaries and Wages	\$77,613	0.564%	\$0	\$0	
	Overtime	\$0	0%	\$0	\$0	
	Temp Employees	\$4,250	0.031%	\$0	\$0	
	FICA	\$5,938	0.043%	\$0	\$0	
	PERS	\$17,074	0.124%	\$0	\$0	
	Health Ins.	\$22,530	0.164%	\$0	\$0	
	Compensation Ins.	\$169	0.001%	\$0	\$0	
	ESC	\$1,365	0.010%	\$0	\$0	
	PERS Relief	\$2,166	0.016%	\$0	\$0	
	Operating Supplies	\$3,700	0.027%	\$0	\$0	
	Travel	\$2,000	0.015%	\$0	\$0	
	Professional Development	\$250	0.002%	\$0	\$0	
	Safety & Training	\$500	0.004%	\$0	\$0	
	Dues & Subscriptions	\$200	0.001%			
	Professional Services	\$1,500	0.011%	\$0	\$0	
	IT Services	\$1,000	0.007%			
	Repair & Maintenance	\$3,500	0.025%	\$0	\$0	
	Computers & Peripherals	\$1,500	0.011%	\$0	\$0	
	Equipment & Furnishings	\$2,500	0.018%	\$0	\$0	
	<b>Total Cordova Center:</b>	<b>\$147,755</b>		<b>\$0</b>	<b>\$0</b>	
	<b>Facility Utilities</b>					
	Operating supplies	\$1,500	0.011%	\$0	\$1,500	0%
	Wtr, Swr, Refuse Public Safety	\$5,600	0.041%	\$5,088	\$5,600	0%
	Wtr, Swr, Ref Chamber Comm	\$2,000	0.015%	\$1,593	\$2,000	0%
	Wtr, Swr, Ref Cordova Center	\$10,000	0.073%	\$8,919	\$10,000	0%
	Electricity	\$0	0%	\$1,762	\$0	
	Electricity Public Safety	\$26,000	0.189%	\$20,673	\$26,000	0%
	Electricity Cordova Center	\$70,000	0.509%	\$75,496	\$63,000	11.111%
	Electricity--Coho	\$0	0%	\$0	\$0	
	Heating Oil Public Safety	\$28,500	0.207%	\$27,732	\$25,000	14%
	Heating Oil Chamber Comm	\$2,500	0.018%	\$1,577	\$2,500	0%
	Heating Oil CordovaCenter	\$53,000	0.385%	\$45,443	\$40,000	32.5%
	Propane CordovaCenter	\$2,500	0.018%	\$1,230	\$1,500	66.667%

	Heating Oil--Coho	\$0	0%	\$0	\$0	
	Equip & Furnishing	\$1,500	0.011%	\$0	\$1,500	0%
	<b>Total Facility Utilities:</b>	<b>\$203,100</b>		<b>\$189,513</b>	<b>\$178,600</b>	<b>13.718%</b>
	<b>Public Works Administration</b>					
	Salaries and Wages	\$111,717	0.812%	\$104,042	\$106,383	2.003%
	Temp Employees	\$0	0%	\$335	\$0	
	FICA	\$8,546	0.062%	\$7,873	\$8,198	1.256%
	PERS	\$24,578	0.179%	\$22,889	\$23,404	2.004%
	Health Ins.	\$22,530	0.164%	\$22,092	\$23,380	-3.636%
	Compensation Ins.	\$235	0.002%	\$279	\$287	-20.557%
	ESC	\$1,150	0.008%	\$519	\$415	0%
	PERS Relief	\$3,117	0.023%	\$9,208	\$8,628	-64.905%
	Operating Supplies	\$750	0.005%	\$219	\$750	0%
	Communications	\$1,800	0.013%	\$2,170	\$1,800	0%
	Travel - Car Rental	\$500	0.004%	\$0	\$0	
	Travel - Airfare/Ferry	\$1,500	0.011%	\$0	\$0	
	Travel - Lodging	\$1,000	0.007%	\$0	\$0	
	Travel - Per Diem	\$400	0.003%	\$0	\$0	
	Professional Development	\$1,500	0.011%	\$0	\$0	
	Safety & Training	\$5,000	0.036%	\$2,587	\$2,500	100%
	Dues & Subscriptions	\$0	0%	\$0	\$0	
	Professional Services	\$35,000	0.254%	\$17,403	\$25,000	40%
	Legal Printing	\$0	0%	\$0	\$0	
	Fuel & Lube	\$0	0%	\$38	\$0	
	Equipment & Furnishings	\$0	0%	\$0	\$0	
	<b>Total Public Works Administration:</b>	<b>\$219,323</b>		<b>\$189,653</b>	<b>\$200,745</b>	<b>6.772%</b>
	<b>Facility Maintenance</b>					
	Salaries and Wages	\$151,566	1.101%	\$140,802	\$138,699	9.277%
	Overtime	\$10,000	0.073%	\$4,941	\$3,090	223.625%
	Temp Employees	\$4,000	0.029%	\$9,657	\$2,000	100%
	FICA	\$11,908	0.087%	\$11,868	\$10,923	9.018%
	PERS	\$33,345	0.242%	\$32,196	\$30,514	9.278%
	Health Ins.	\$52,777	0.383%	\$47,717	\$55,875	-5.545%
	Compensation Ins.	\$2,200	0.016%	\$6,444	\$2,951	-25.449%
	ESC	\$2,320	0.017%	\$1,184	\$840	0%
	PERS Relief	\$4,229	0.031%	\$12,104	\$11,248	-62.402%

	Uniforms/Safety Clothing PPE	\$1,200	0.009%	\$954	\$1,200	0%
	Operating Supplies	\$2,500	0.018%	\$2,291	\$1,200	108.333%
	Operating Supplies Cordova Ctr	\$0	0%	\$0	\$0	
	Custodial Supplies Cordova Ctr	\$0	0%	\$0	\$0	
	Custodial Supplies	\$15,000	0.109%	\$8,738	\$10,000	50%
	Small Tools	\$500	0.004%	\$355	\$500	0%
	Communications	\$0	0%	\$2,169	\$0	
	Communications Cordova Ctr	\$0	0%	\$1,630	\$0	
	Travel - Car Rental	\$1,200	0.009%	\$0	\$0	
	Travel - Airfare/Ferry	\$650	0.005%	\$0	\$0	
	Travel - Lodging	\$1,450	0.011%	\$311	\$0	
	Travel - Per Diem	\$300	0.002%	\$150	\$0	
	Professional Development	\$2,500	0.018%	\$0	\$2,200	13.636%
	Professional Services	\$19,500	0.142%	\$9,042	\$9,000	116.667%
	Fuel & Lube	\$1,500	0.011%	\$1,137	\$1,000	50%
	Vehicle Parts & Repairs	\$750	0.005%	\$804	\$750	0%
	Repair - Other Equipment	\$0	0%	-\$5,454	\$0	
	Equipment Maint Cordova Ctr	\$16,000	0.116%	\$22,542	\$15,000	6.667%
	Equipment Maint	\$0	0%	\$0	\$0	
	Maint Public Safety	\$5,500	0.040%	\$4,357	\$5,293	3.911%
	Structure Maint Chamber Commer	\$3,500	0.025%	\$6,116	\$5,000	-30%
	Structure Maint Cordova Ctr	\$10,000	0.073%	\$6,453	\$10,000	0%
	Structure Maint	\$0	0%	\$0	\$0	
	Boiler Maintenance Public Safet	\$3,500	0.025%	\$2,450	\$3,000	16.667%
	Boiler Maint Chamber Comm	\$3,000	0.022%	\$0	\$3,000	0%
	Boiler Maint Cordova Ctr	\$5,000	0.036%	\$4,288	\$4,000	25%
	Heating System Maint	\$0	0%	\$0	\$0	
	Fire Inspection and Repair	\$11,700	0.085%	\$12,318	\$8,500	37.647%
	School Bldgs Maintenance	\$5,000	0.036%	\$385	\$5,000	0%
	CCMC Bldg Maintenance	\$0	0%	\$0	\$5,000	0%
	Maintenance--Fire Panels PRec	\$3,000	0.022%	\$29,092	\$32,000	-90.625%
	<b>Total Facility Maintenance:</b>	<b>\$385,595</b>		<b>\$377,043</b>	<b>\$377,783</b>	<b>3.000%</b>
	<b>Street Maintenance</b>					
	Salaries and Wages	\$340,392	2.473%	\$283,628	\$338,723	0.493%
	Overtime	\$8,240	0.060%	\$8,716	\$8,240	0%
	Temp Employees	\$10,000	0.073%	\$0	\$10,000	0%
	On Call Time	\$0	0%	\$236	\$0	



	FICA	\$27,435	0.199%	\$23,613	\$27,308	0.465%
	PERS	\$76,699	0.557%	\$68,973	\$76,332	0.481%
	Health Ins.	\$61,087	0.444%	\$31,826	\$63,545	-3.868%
	Compensation Ins.	\$14,058	0.102%	\$12,613	\$13,993	0.465%
	ESC	\$5,950	0.043%	\$2,075	\$2,175	0%
	PERS Relief	\$9,727	0.071%	\$25,064	\$27,308	-64.380%
	Uniforms/Safety Clothing	\$2,500	0.018%	\$1,227	\$2,500	0%
	Operating Supplies	\$25,000	0.182%	\$7,700	\$25,000	0%
	Custodial Supplies City Shop	\$1,500	0.011%	\$698	\$1,500	0%
	Communications	\$0	0%	\$3,947	\$0	
	Water, Sewer & Refuse	\$4,500	0.033%	\$4,102	\$4,500	0%
	Street Lighting	\$55,000	0.400%	\$52,842	\$50,000	10%
	Electricity	\$20,000	0.145%	\$16,713	\$20,000	0%
	Heating Oil City Shop	\$2,500	0.018%	\$2,994	\$1,500	66.667%
	Leases/Rentals	\$15,000	0.109%	\$11,390	\$15,000	0%
	Travel - Car Rental	\$350	0.003%	\$0	\$0	
	Travel - Airfare/Ferry	\$1,000	0.007%	\$0	\$0	
	Travel - Lodging	\$1,000	0.007%	\$0	\$0	
	Travel - Per Diem	\$800	0.006%	\$0	\$0	
	Professional Development	\$5,000	0.036%	\$4,520	\$3,000	66.667%
	Safety & Training	\$6,000	0.044%	\$250	\$6,000	0%
	Dues & Subscriptions	\$4,500	0.033%	\$3,101	\$2,500	80%
	Professional Services	\$500	0.004%	\$0	\$500	0%
	Vehicle Parts & Repairs	\$0	0%	\$596	\$2,500	-100%
	Repair & Maintenance	\$30,000	0.218%	\$11,647	\$30,000	0%
	Equipment Maint City Shop	\$12,000	0.087%	\$864	\$5,000	140%
	Structure Maint City Shop	\$0	0%	\$10,712	\$2,000	-100%
	Other Improvements City Shop	\$12,000	0.087%	\$2,603	\$6,000	100%
	Equipment & Furnishings	\$0	0%	\$2,143	\$4,000	-100%
	Chip Sealing Maintenance	\$65,000	0.472%	\$19,000	\$65,000	0%
	<b>Total Street Maintenance:</b>	<b>\$817,738</b>		<b>\$613,793</b>	<b>\$814,124</b>	<b>-0.020%</b>
	<b>Snow Removal</b>					
	Salaries and Wages	\$0	0%	\$0	\$0	
	Overtime	\$20,000	0.145%	\$23,370	\$20,000	0%
	Temp Employees	\$8,000	0.058%	\$17,263	\$6,000	33.333%
	On Call Time	\$6,500	0.047%	\$10,276	\$6,200	4.839%
	FICA	\$2,463	0.018%	\$1,405	\$1,721	43.114%

	PERS	\$0	0%	\$0	\$0	
	Compensation Ins.	\$1,262	0.009%	\$742	\$882	43.084%
	ESC	\$60	0.000%	\$215	\$60	0%
	PERS Relief	\$0	0%	\$1,770	\$0	
	Operating Supplies	\$36,631	0.266%	\$49,398	\$36,631	0%
	Road Sand	\$0	0%	\$0	\$0	
	Road Maintenance Serv.	\$20,000	0.145%	\$9,425	\$0	
	<b>Total Snow Removal:</b>	<b>\$94,916</b>		<b>\$113,864</b>	<b>\$71,494</b>	<b>32.761%</b>
	<b>Equipment Maintenance</b>					
	Salaries and Wages	\$130,000	0.945%	\$129,293	\$132,959	-2.225%
	Overtime	\$5,150	0.037%	\$4,551	\$5,150	0%
	On Call Time	\$0	0%	\$665	\$0	
	FICA	\$10,339	0.075%	\$11,318	\$10,655	-2.966%
	PERS	\$29,733	0.216%	\$29,727	\$30,384	-2.143%
	Health Ins.	\$0	0%	\$63	\$0	
	Compensation Ins.	\$4,122	0.030%	\$4,309	\$4,212	-2.137%
	ESC	\$2,300	0.017%	\$1,038	\$830	0%
	PERS Relief	\$3,771	0.027%	\$12,133	\$11,201	-66.333%
	Uniforms/Safety Clothing	\$2,000	0.015%	\$1,983	\$1,500	33.333%
	Operating Supplies	\$20,000	0.145%	\$13,950	\$20,000	0%
	Small Tools	\$4,000	0.029%	\$6,450	\$4,000	0%
	Communications	\$0	0%	\$0	\$0	
	Travel - Car Rental	\$500	0.004%	\$0	\$0	
	Travel - Airfare/Ferry	\$5,000	0.036%	\$0	\$0	
	Travel - Lodging	\$1,500	0.011%	\$0	\$0	
	Travel - Per Diem	\$1,500	0.011%	\$0	\$0	
	Professional Development	\$5,000	0.036%	\$600	\$1,000	400%
	Professional Services	\$3,000	0.022%	\$5,312	\$3,000	0%
	Fuel & Lube	\$50,000	0.363%	\$53,821	\$45,000	11.111%
	Vehicle Parts & Repairs	\$60,000	0.436%	\$81,672	\$80,000	0%
	Repair - Other Equipment	\$1,000	0.007%	\$361	\$1,000	0%
	Equipment & Furnishings	\$1,500	0.011%	\$456	\$1,500	0%
	<b>Total Equipment Maintenance:</b>	<b>\$340,415</b>		<b>\$357,702</b>	<b>\$352,391</b>	<b>4.698%</b>
	<b>Parks Maintenance</b>					
	Salaries and Wages	\$173,430	1.260%	\$34,970	\$124,847	-3.220%
	Overtime	\$600	0.004%	\$582	\$0	

	Temp Employees	\$15,000	0.109%	\$12,762	\$10,000	50%
	FICA	\$13,267	0.096%	\$3,618	\$10,316	-10.401%
	PERS	\$38,155	0.277%	\$7,821	\$27,466	-3.219%
	Health Ins.	\$60,968	0.443%	\$6,285	\$31,603	56.131%
	Compensation Ins.	\$5,277	0.038%	\$1,904	\$5,839	-10.396%
	ESC	\$3,450	0.025%	\$436	\$930	0%
	PERS Relief	\$4,839	0.035%	\$3,006	\$10,125	-66.706%
	Operating Supplies	\$24,500	0.178%	\$4,505	\$4,000	512.5%
	Custodial Supplies	\$3,000	0.022%			
	Small Tools	\$0	0%	\$0	\$500	-100%
	Water, Sewer & Refuse	\$3,500	0.025%	\$3,993	\$3,500	0%
	Electricity	\$5,400	0.039%	\$2,850	\$2,500	116%
	Heating Fuel	\$5,400	0.039%	\$2,286	\$2,000	170%
	Travel - Airfare/Ferry	\$1,500	0.011%	\$0	\$1,000	50%
	Travel - Lodging	\$1,500	0.011%	\$0	\$500	200%
	Professional Development	\$3,000	0.022%			
	Safety & Training	\$1,000	0.007%	\$0	\$850	17.647%
	Professional Services	\$7,500	0.054%	\$825	\$7,500	0%
	Other Costs/outhouse tender	\$0	0%	\$2,600	\$0	
	Fisherman's Memorial	\$0	0%	\$546	\$500	-100%
	Fuel & Lube	\$5,000	0.036%	\$4,728	\$3,500	42.857%
	Vehicle Parts & Repairs	\$2,200	0.016%	\$2,131	\$2,000	10%
	Repair - Other Equipment	\$1,650	0.012%	\$4,479	\$1,500	10%
	Other repairs	\$34,500	0.251%	\$0	\$9,000	283.333%
	Equipment & Furnishings	\$7,000	0.051%	\$241	\$0	
	Other Improvements	\$0	0%	\$1,336	\$0	
	<b>Total Parks Maintenance:</b>	<b>\$421,636</b>		<b>\$101,904</b>	<b>\$259,976</b>	<b>29.926%</b>
	<b>Cemetery Maintenance</b>					
	Overtime	\$0	0%	\$0	\$0	
	Temp Employees	\$8,000	0.058%	\$1,235	\$6,000	33.333%
	FICA	\$612	0.004%	\$94	\$459	33.333%
	Compensation Ins.	\$243	0.002%	\$46	\$178	36.517%
	ESC	\$80	0.001%	\$15	\$58	37.931%
	Operating Supplies	\$3,500	0.025%	\$237	\$0	
	Other Equipment	\$1,500	0.011%	\$0	\$0	
	Other Improvements	\$5,000	0.036%	\$0	\$0	
	<b>Total Cemetery Maintenance:</b>	<b>\$18,935</b>		<b>\$1,627</b>	<b>\$6,695</b>	<b>182.823%</b>

	<b>Parks &amp; Rec Administration</b>						
	Salaries and Wages	\$143,325	1.041%	\$0	\$128,547		11.496%
	FICA	\$10,964	0.080%	\$0	\$9,834		11.491%
	PERS	\$31,532	0.229%	\$0	\$28,280		11.499%
	Health Ins.	\$42,166	0.306%	\$0	\$44,864		-6.014%
	Compensation Ins	\$301	0.002%	\$0	\$347		-13.256%
	ESC	\$928	0.007%	\$0	\$808		14.851%
	PERS Relief	\$3,999	0.029%	\$0	\$10,425		-61.640%
	Communication	\$8,000	0.058%	\$40	\$0		
	Travel - Car Rental / Taxi	\$500	0.004%	\$0	\$200		150%
	Travel - Airfare/Ferry	\$2,500	0.018%	\$0	\$600		316.667%
	Travel - Lodging	\$1,500	0.011%	\$0	\$500		200%
	Professional Development	\$2,000	0.015%	\$0	\$1,000		100%
	Dues and Subscriptions	\$1,500	0.011%	\$0	\$850		76.471%
	Professional Services	\$3,000	0.022%	\$0	\$2,500		20%
	Software & Licenses	\$7,000	0.051%	\$0	\$750		833.333%
	Recruitment	\$1,000	0.007%				
	<b>Total Parks &amp; Rec Administration:</b>	<b>\$260,215</b>		<b>\$40</b>	<b>\$229,505</b>		<b>13.381%</b>
	<b>Recreation - Bidarki</b>						
	Salaries and Wages	\$67,569	0.491%	\$108,633	\$59,569		13.430%
	Overtime	\$0	0%	\$578	\$0		
	Temp Employees	\$25,000	0.182%	\$55,942	\$0		
	FICA	\$5,169	0.038%	\$12,527	\$4,557		13.430%
	PERS	\$14,865	0.108%	\$11,428	\$13,105		13.430%
	Health Ins.	\$39,272	0.285%	\$19,372	\$42,969		-8.604%
	Compensation Ins.	\$2,088	0.015%	\$4,745	\$1,978		5.561%
	ESC	\$622	0.005%	\$1,825	\$591		5.245%
	PERS Relief	\$1,885	0.014%	\$11,887	\$4,557		-58.635%
	Uniform/Safety Equipment	\$1,000	0.007%	\$0	\$500		100%
	Operating Supplies	\$3,000	0.022%	\$8,819	\$5,000		-40%
	Custodial Supplies	\$5,000	0.036%	\$1,240	\$2,000		150%
	Communications	\$0	0%	\$3,098	\$0		
	Water, Sewer & Refuse	\$4,500	0.033%	\$4,226	\$4,500		0%
	Electricity	\$10,000	0.073%	\$8,289	\$10,000		0%
	Heating Oil	\$12,000	0.087%	\$8,614	\$8,000		50%
	Safety & Training	\$1,600	0.012%	\$0	\$1,000		60%

	Professional Services	\$6,750	0.049%	\$0	\$5,000	35%
	Programs	\$15,000	0.109%	\$1,606	\$10,000	50%
	Iceworm Festival Supplies	\$0	0%	\$0	\$5,000	-100%
	Equipment Maintenance & Repair	\$2,500	0.018%	\$8,457	\$5,000	-50%
	Structure Maintenance	\$12,000	0.087%	\$155	\$10,000	20%
	Boiler Maintenance	\$0	0%	\$310	\$0	
	Equipment & Furnishings	\$18,500	0.134%	\$3,208	\$0	
	Other Improvements	\$0	0%	\$178	\$0	
	<b>Total Recreation - Bidarki:</b>	<b>\$248,320</b>		<b>\$275,136</b>	<b>\$193,326</b>	<b>28.446%</b>
	<b>Pool</b>					
	Salaries and Wages	\$127,972	0.930%	\$34,462	\$78,573	44.669%
	Overtime	\$0	0%	\$578	\$0	
	Temp Employees	\$25,000	0.182%	\$70,083	\$5,000	400%
	FICA	\$10,282	0.075%	\$7,890	\$6,393	36.024%
	PERS	\$28,154	0.205%	\$7,709	\$17,286	44.672%
	Health Ins.	\$78,544	0.571%	\$6,285	\$42,969	37.094%
	Compensation Ins.	\$5,414	0.039%	\$3,808	\$2,825	68.991%
	ESC	\$3,159	0.023%	\$1,127	\$836	22.847%
	PERS Relief	\$3,570	0.026%	\$3,006	\$6,011	-47.247%
	Uniform/Safety Equipment	\$2,500	0.018%	\$0	\$1,000	150%
	Operating Supplies	\$10,000	0.073%	\$5,460	\$10,000	0%
	Custodial Supplies	\$3,500	0.025%	\$1,310	\$2,000	75%
	Water, Sewer & Refuse	\$5,500	0.040%	\$7,459	\$5,500	0%
	Electricity	\$33,500	0.243%	\$32,871	\$26,000	28.846%
	Heating Oil	\$100,000	0.727%	\$71,523	\$60,000	66.667%
	Travel - Car Rental	\$500	0.004%	\$0	\$0	
	Travel - Airfare/Ferry	\$2,000	0.015%	\$106	\$500	300%
	Travel - Lodging	\$1,000	0.007%	\$0	\$500	100%
	Travel - Per Diem	\$500	0.004%	\$0	\$500	0%
	Professional Development	\$3,375	0.025%	\$5,052	\$1,500	125%
	Professional Services	\$8,000	0.058%	\$0	\$7,500	6.667%
	Repair & Maintenance	\$10,000	0.073%	\$1,811	\$8,000	25%
	Other Equipment	\$0	0%	\$4,944	\$0	
	Equipment & Furnishings	\$12,000	0.087%	\$0	\$4,000	125%
	Other Improvements	\$0	0%	\$633	\$0	
	<b>Total Pool:</b>	<b>\$474,470</b>		<b>\$266,115</b>	<b>\$286,893</b>	<b>49.753%</b>

	<b>Ski Hill</b>						
		Repair & Maintenance	\$20,000	0.145%	\$0	\$10,000	100%
		Lease Rev Pass Thru CTC	\$41,000	0.298%	\$41,083	\$31,200	0%
		Lease Rev Pass Thru CVW	\$22,000	0.160%	\$21,911	\$33,518	0%
		Water, Sewer & Refuse	\$1,600	0.012%	\$1,391	\$1,600	0%
		Electricity	\$20,000	0.145%	\$31,091	\$20,000	0%
		Electric reimburse contra	-\$10,000	-0.073%	-\$26,837	-\$10,000	0%
		Heating Oil	\$7,500	0.054%	\$4,180	\$5,000	50%
		Annual Inspection	\$5,000	0.036%	\$288	\$800	525%
		Insurance	\$15,000	0.109%	\$0	\$10,000	50%
	<b>Total Ski Hill:</b>		<b>\$122,100</b>		<b>\$73,107</b>	<b>\$102,118</b>	<b>21.250%</b>
	<b>Non-Departmental</b>						
		Salaries and Wages	\$0	0%	\$0	\$70,000	0%
		FICA	\$0	0%	\$0	\$5,050	0%
		PERS	\$0	0%	\$0	\$14,522	0%
		Health Ins.	\$0	0%	\$0	\$23,380	0%
		Compensation Ins.	\$0	0%	\$0	\$178	0%
		ESC	\$0	0%	\$0	\$415	0%
		PERS Relief	\$0	0%	\$0	\$5,353	0%
		Operating Supplies	\$20,000	0.145%	\$23,069	\$20,000	0%
		Communications	\$36,471	0.265%	\$0	\$36,471	0%
		Leases & Rentals	\$0	0%	\$0	\$0	
		Dues & Subscriptions	\$500	0.004%	\$244	\$500	0%
		Drug Testing	\$2,500	0.018%	\$1,510	\$1,500	0%
		Professional Services	\$5,000	0.036%	\$37,974	\$5,000	0%
		Accounting Software Licensing	\$35,000	0.254%	\$15,886	\$14,136	0%
		Avalanche Mitigation Jan-April	\$26,000	0.189%	\$22,000	\$26,000	0%
		Avalanche Mitigation Nov-Dec	\$0	0%	-\$10,000	\$0	
		State Reimb - Avalanche Contra	-\$10,000	-0.073%	\$0	-\$10,000	0%
		Bank Fees & Bank Reconciliatio	\$10,000	0.073%	\$5,874	\$10,000	0%
		Lobbyist - State	\$0	0%	\$0	\$0	
		Attorney Fees	\$90,000	0.654%	\$87,868	\$90,000	0%
		Audit Fees	\$90,000	0.654%	\$82,025	\$85,000	0%
		Software Licensing	\$27,000	0.196%	\$22,049	\$27,000	0%
		Computers & Peripherals	\$10,000	0.073%	\$2,546	\$10,000	0%
		Eyak Site Remediation	\$0	0%	\$0	\$6,500	0%
		Recruitment and Moving	\$0	0%	\$1,306	\$0	

	Maint & Repair Office Equip	\$0	0%	\$0	\$0	
	Equipment & Furnishings	\$1,000	0.007%	\$767	\$1,000	0%
	Insurance	\$524,221	3.809%	\$381,826	\$424,221	0%
	In-kind Services Allocation	\$0	0%	-\$184,270	\$0	
	<b>Total Non-Departmental:</b>	<b>\$867,692</b>		<b>\$490,674</b>	<b>\$866,226</b>	<b>0%</b>
	<b>Long Term Debt Service</b>					
	2009 II GO Bond - Principal	\$0	0%	\$0	\$0	
	2009 II GO Bond - Interest	\$0	0%	\$0	\$0	
	2010B II - Taxable - Principal	\$0	0%	\$0	\$0	
	2010B II - Taxable - Interest	\$0	0%	\$0	\$0	
	2011 Series III Principal	\$0	0%	\$55,000	\$0	
	2011 Series III Interest	\$0	0%	\$2,750	\$0	
	2015 GO Bond One A- Principal	\$75,000	0.545%	\$70,000	\$75,000	0%
	2015 GO Bond One A-Interest	\$60,825	0.442%	\$64,325	\$60,825	0%
	2015 GO Bond One B-Principal	\$0	0%	\$0	\$0	
	2015 GO Bond One B-Interest	\$0	0%	\$0	\$0	
	2015 GO Bond One C-Principal	\$975,000	7.084%	\$930,000	\$975,000	0%
	2015 GO Bond One C-Interest	\$395,250	2.872%	\$441,750	\$395,250	0%
	2015 GO Bond Two A-Principal	\$115,000	0.836%	\$110,000	\$115,000	0%
	2015 GO Bond Two A-Interest	\$94,025	0.683%	\$99,650	\$94,025	0%
	<b>Total Long Term Debt Service:</b>	<b>\$1,715,100</b>		<b>\$1,773,475</b>	<b>\$1,715,100</b>	<b>0%</b>
	<b>Interfund Transfers Out</b>					
	Transfer to Cap Proj Fund #401	\$308,542	2.242%	\$149,549	\$0	
	Transfer to Vehicle Removal F	\$3,085	0.022%	\$0	\$0	
	Transfer to Other Capital Proj	\$0	0%	\$0	\$0	
	<b>Total Interfund Transfers Out:</b>	<b>\$311,627</b>		<b>\$149,549</b>	<b>\$0</b>	
	<b>Transfers To Other Entities</b>					
	School Transfer (Jan-June)	\$1,134,000	8.239%	\$1,044,000	\$1,100,000	0%
	School Transfer (July-Dec)	\$866,000	6.292%	\$601,000	\$700,000	0%
	In kind services allocation	-\$167,270	-1.215%	\$0	-\$197,270	0%
	School In-Kind Jan-June	\$69,500	0.505%	\$63,000	\$69,500	0%
	School In-Kind Jul-Dec	\$69,500	0.505%	\$63,000	\$69,500	0%
	CCMC In-Kind Services Jan-Dec	\$0	0%	\$30,000	\$30,000	0%
	CCMC Budget Appropriation	\$300,000	2.180%	\$275,000	\$300,000	0%
	CCMC Sale Consulting	\$0	0%	\$0	\$0	

		Cordova Family Resource Ctr	\$20,000	0.145%	\$20,000	\$20,000	0%
		Cordova Community College	\$10,000	0.073%	\$0	\$10,000	0%
		Cordova Chamber of Commerce	\$90,000	0.654%	\$60,750	\$81,000	0%
		Cordova Chamber in-kind	\$4,800	0.035%	\$4,800	\$4,800	0%
		Cordova Chamber in-kind lease	\$23,470	0.171%	\$23,470	\$23,470	0%
		<b>Total Transfers To Other Entities:</b>	<b>\$2,420,000</b>		<b>\$2,185,020</b>	<b>\$2,211,000</b>	<b>0%</b>
		<b>Total Expenses:</b>	<b>\$13,763,521</b>		<b>\$10,739,109</b>	<b>\$12,076,788</b>	<b>8.488%</b>