

**Mayor**

*David Allison*

**Council Members**

*Tom Bailer*

*Cathy Sherman*

*Kasey Kinsman*

*Wendy Ranney*

*Anne Schaefer*

*Kristin Carpenter*

*Ken Jones*

**City Manager**

*Helen Howarth*

**City Clerk**

*Susan Bourgeois*

**Deputy Clerk**

*Tina Hammer*

**City Council Work Session  
November 15, 2023 @ 5:00 pm  
Cordova Center Community Rooms  
Agenda**

**A. Call to order**

**B. Roll call**

Mayor David Allison, Council members Tom Bailer, Cathy Sherman, Kasey Kinsman, Wendy Ranney, Anne Schaefer, Kristin Carpenter, and Ken Jones

**C. Work Session topics**

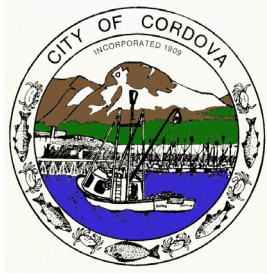
1. City of Cordova 2024 Budget Prep: General Fund Expenses & Revenues Discussion  
     Memo: Acting City Manager..... (page 1)  
     General Fund Revenues – Detail..... (page 3-6)  
     General Fund Expenses – Detail..... (pages 7-24)

**D. Adjournment**

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**AGENDA ITEM 1**  
**Work Session Date: 11/15/2023**  
**CITY COUNCIL COMMUNICATION FORM**

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**FROM:** Samantha Greenwood, Public Works Director  
**DATE:** 11/11/23  
**ITEM:** FY24 Operational Budget

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FY24 General Fund Operational budget with FY23 budgeted and actuals and FY24 Proposed Budget are attached.

1. Staff submitted Budgets that will enable them to complete their jobs. Due to the uncertainty of the City manager's return, I have not asked staff to make cuts. It is understood that cuts will need to occur before the next budget meeting.
2. A list of the required and potential wage & benefit increases (all of these increases are reflected in the attached Draft FY24 budget proposed column)
  - Union Step Increases \$190,000
  - Union COLA 4.6% \$181,000
  - Insurance Premium Increase 15% \$76,959.00
  - Exempt COLA 4.6% \$98,812.00
  - Exempt Step \$44,126.00
3. Large increases in Expenditures
  - Finance 101-422-52180 – extra \$15,000 - Contract time for Finance support Controller
  - NonDepartmental – 101-824-51020 Operating supplies not budgeted in 2023
  - Non-departmental - 101-824-52180 Professional Services Artic IT contract 146,228.64 Not budgeted last year
  - Non-departmental - 101-824-52180 Professional Services 10,000 Transition support for Finance software upgrades
  - Non-departmental Accounting Software Licensing 101-824-52181 annual subscriptions to finance software

- Non-departmental Bank Fees & Bank Reconciliation 101-824-52185 under budget up 10,000
- Non-departmental Audit Fees 101-824-52210 audit cost \$88,000, Audit prep \$46,488.99

4. Revenue is projected to decrease by \$398,391.

**Goals for Work Session:**

1. Review the FY24 Proposed GF budget
2. Review Revenue and Expenses
3. Determine Direction Forward

General Fund Revenue			2022 Actual	FY23 actuals through 11/9/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
<b>Revenues</b>							
	<b>Taxes</b>						
	101-300-40001	Property Tax	\$2,999,323	\$2,643,626.12	\$2,800,000	<b>\$2,800,000</b>	\$0
	101-300-40003	Property Tax-Penalties	\$12,662	\$13,628.72	\$12,000	<b>\$12,000</b>	\$0
	101-300-40005	Property Tax-Interest	\$53,785	\$4,383.08	\$1,700	<b>\$4,000</b>	\$2,300
	101-300-40008	ARSSC - fees	\$55,902	\$40,883.65	\$0	<b>\$0</b>	\$0
	101-300-40009	ARSSC - Sales Tax collected	\$407,172	\$354,770.89	\$485,000	<b>\$450,000</b>	-\$35,000
	101-300-40010	Sales & Use Taxes	\$3,669,216	\$3,475,738.65	\$3,750,000	<b>\$3,750,000</b>	\$0
	101-300-40011	Public Accommodations Surtax	\$182,936	\$222,834.66	\$195,000	<b>\$195,000</b>	\$0
	101-300-40012	Vehicle Rental Surtax	\$8,836	\$11,831.19	\$11,000	<b>\$11,000</b>	\$0
	101-300-40015	Alcohol, Tobacco & Pot Surtax	\$260,700	\$203,055.63	\$230,000	<b>\$230,000</b>	\$0
	101-300-40030	Penalties & Int. - Sales Tax	\$18,552	\$2,937.59	\$10,000	<b>\$10,000</b>	\$0
	101-300-40035	Penalty & Interest on Accounts	\$634	\$2,668.37	\$1,000	<b>\$2,500</b>	\$1,500
	101-300-40040	In Lieu Tax Payments	\$417,238	\$495,774.02	\$410,000	<b>\$456,000</b>	\$46,000
	101-300-40041	Payment in Lieu of Tax - Other	\$10,270	\$5,584.69	\$6,000	<b>\$7,500</b>	\$1,500
	<b>Total Taxes:</b>		<b>\$8,097,226</b>	<b>\$7,477,717</b>	<b>\$7,911,700</b>	<b>\$7,928,000</b>	\$16,300
	<b>Licenses &amp; Permits</b>						
	101-301-40100	General Business Licenses	\$25,146	\$0	\$21,000	<b>\$23,000</b>	\$2,000
	101-301-40120	Taxi - For Hire Operators	\$1,210	\$0	\$750	<b>\$150</b>	-\$600
	<b>Total Licenses &amp; Permits:</b>		<b>\$26,356</b>	<b>\$0</b>	<b>\$21,750</b>	<b>\$23,150</b>	\$1,400
	<b>Other Governmental</b>						
	101-302-40205	Raw Fish Tax	\$1,479,191	\$1,028,420	\$1,182,622	<b>\$1,151,782</b>	-\$30,840
	101-302-40210	Liquor Licenses - Share Tax	\$11,350	\$9,300	\$7,500	<b>\$10,000</b>	\$2,500
	101-302-40215	Share Revenue - CAP - SoA	\$135,249	\$0	\$125,224	<b>\$108,156</b>	-\$17,068
	101-302-40220	Forest Receipts - Roads	\$54,047	\$54,921	\$50,000	<b>\$55,000</b>	\$5,000
	101-302-40221	Forest Receipts - School	\$627,241	\$663,336	\$625,000	<b>\$665,000</b>	\$40,000
	101-302-40225	Utility Cooperative Refunds	\$305,667	\$297,017	\$300,000	<b>\$300,000</b>	\$0
	101-302-40230	Shared Fisheries Tax	\$22,152	\$36,745	\$22,100	<b>\$30,000</b>	\$7,900
	101-302-40239	Pension State Relief	\$152,247	\$0	\$135,209	<b>\$110,196</b>	-\$25,013
	<b>Total Other Governmental:</b>		<b>\$2,787,144</b>	<b>\$2,089,739</b>	<b>\$2,447,655</b>	<b>\$2,430,134</b>	-\$17,521

General Fund Revenue		2022 Actual	FY23 actuals through 11/9/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
<b>Leases &amp; Rents</b>						
	N. Harbor Fill Lease	\$222,405	\$165,662	\$198,038	<b>\$201,999</b>	\$3,961
	S. Harbor Fill Lease	\$35,311	\$26,375	\$35,632	<b>\$36,346</b>	\$714
	Other Land Leases	\$43,686	\$46,078	\$42,709	<b>\$43,563</b>	\$854
	Other Building Leases	\$38,816	\$29,021	\$59,751	<b>\$60,946</b>	\$1,195
	Lease Rev Pass-Thru Mt Eyak	\$70,868	\$60,482	\$64,718	<b>\$64,718</b>	\$0
	<b>Total Leases &amp; Rents:</b>	<b>\$411,086</b>	<b>\$327,618</b>	<b>\$400,848</b>	<b>\$407,572</b>	\$6,724
<b>Law Enforcement</b>						
	101-304-40245 State Contract - Jail	\$174,993	\$262,922	\$272,687	<b>\$360,562</b>	\$87,875
	101-304-40250 Surcharge - SOA	\$120	\$315	\$200	<b>\$200</b>	\$0
	101-304-40265 State Dispatch Services	\$4,725	\$3,544	\$4,725	<b>\$4,725</b>	\$0
	101-304-40267 USFS Dispatch Services	\$6,750	\$0	\$6,725	<b>\$6,750</b>	\$25
	NVE MOU			\$5,000	<b>\$0</b>	-\$5,000
	101-304-40269 City of Whittier - Dispatch	\$36,663	\$0	\$50,000	<b>\$0</b>	-\$50,000
	101-304-40371 Citations	\$2,765	\$3,319	\$4,000	<b>\$4,000</b>	\$0
	101-304-40380 ATV Registration Fees	\$445	\$200	\$400	<b>\$400</b>	\$0
	101-304-40400 Dog Licenses	\$355	\$280	\$400	<b>\$400</b>	\$0
	101-304-40410 Dog Impounds	\$50	\$320	\$100	<b>\$100</b>	\$0
	101-304-40420 Dog Citations	\$25	\$0	\$100	<b>\$100</b>	\$0
	101-304-40440 Airline Security Service	\$76,689	\$29,707	\$75,000	<b>\$75,000</b>	\$0
	101-304-40450 Fingerprinting Services	\$4,705	\$2,795	\$4,000	<b>\$4,000</b>	\$0
	101-304-40545 Impound	\$3,325	\$10,569	\$3,000	<b>\$10,000</b>	\$7,000
	101-304-40700 Case File Fees	\$300	\$825	\$250	<b>\$800</b>	\$550
	101-304-40740 Miscellaneous Revenue P.D.	\$6,226	-\$40	\$0	<b>\$0</b>	\$0
	<b>Total Law Enforcement:</b>	<b>\$318,136</b>	<b>\$314,756</b>	<b>\$426,587</b>	<b>\$467,037</b>	\$40,450
<b>D.M.V</b>						
	101-305-40255 MV, Boat, Snow Trans	\$21,338	\$27,995	\$25,000	<b>\$25,500</b>	\$500
	101-305-40260 Driver License & ID Fee	\$8,975	\$4,596	\$10,000	<b>\$6,000</b>	-\$4,000
	101-305-40266 Vehicle Registration Tax	-\$12,524	-\$11,086	-\$17,800	<b>-\$15,000</b>	\$2,800
	101-305-40268 Mtr Vehicle Reg Tax St of AK	\$42,317	\$34,430	\$40,000	<b>\$40,000</b>	\$0
	101-305-49740 Road Tests & Misc Revenue DMV	\$639	\$807	\$500	<b>\$500</b>	\$0
	<b>Total D.M.V:</b>	<b>\$60,745</b>	<b>\$56,742</b>	<b>\$57,700</b>	<b>\$57,000</b>	-\$700

General Fund Revenue			2022 Actual	FY23 actuals through 11/9/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Planning</b>						
	101-323-40170	Planning Permit Fees	\$4,930	\$4,950	\$7,500	<b>\$7,500</b>	\$0
	101-323-48014	Other Revenue	\$543	\$146	\$0	<b>\$0</b>	\$0
	<b>Total Planning:</b>		<b>\$5,473</b>	<b>\$5,096</b>	<b>\$7,500</b>	<b>\$7,500</b>	\$0
	<b>Recreation</b>						
	101-345-40505	Activity Fees	\$2,580	\$11,113	\$2,000	<b>\$11,000</b>	\$9,000
	101-345-40520	Skaters Cabin Rental	\$4,319	\$4,041	\$4,000	<b>\$4,000</b>	\$0
	101-345-40525	Bidarki Entrance Fees	\$75,414	\$93,404	\$69,650	<b>\$90,000</b>	\$20,350
	101-345-40535	Facility Rental	\$1,110	\$2,217	\$500	<b>\$2,000</b>	\$1,500
	101-345-42100	Fisherman's Memorial Park	\$1,816	\$2,133	\$1,000	<b>\$1,000</b>	\$0
	101-345-49740	Bidarki Misc.		\$1,910	\$1,500	<b>\$0</b>	-\$1,500
	101-345-49745	Merchandise Sales		\$200	\$1,500	<b>\$1,500</b>	\$0
	<b>Total Recreation:</b>		<b>\$85,239</b>	<b>\$115,018</b>	<b>\$80,150</b>	<b>\$109,500</b>	\$29,350
	<b>Pool</b>						
	101-346-40600	Pool Entrance Fees	\$46,631	\$28,396	\$48,750	<b>\$30,000</b>	-\$18,750
	101-346-40620	Program Fees		\$0	\$1,500	<b>\$1,500</b>	\$0
	101-346-40630	Rental Fees	\$127	\$981	\$500	<b>\$1,000</b>	\$500
	101-346-49740	Pool Misc.		\$4,318		<b>\$0</b>	\$0
	101-346-49745	Merchandise Sales		\$0	\$1,500	<b>\$4,000</b>	\$2,500
	<b>Total Pool:</b>		<b>\$46,758</b>	<b>\$33,695</b>	<b>\$52,250</b>	<b>\$36,500</b>	-\$15,750
	<b>Sale Of Property</b>						
	101-347-40710	Sale of Equipment	\$10,734	\$21,052	\$0	<b>\$5,000</b>	\$5,000
	101-347-40720	Sale of Cemetery Lots	\$2,100	\$4,900	\$3,000	<b>\$3,000</b>	\$0
	<b>Total Sale Of Property:</b>		<b>\$12,834</b>	<b>\$25,952</b>	<b>\$3,000</b>	<b>\$8,000</b>	\$5,000
	<b>Interfund Transfers In</b>						
	101-390-41000	Allocated Administrative Costs	\$577,613	\$549,225	\$717,403	<b>\$647,901</b>	-\$69,502
	101-390-41092	Transfer from ARPA Fund		\$0	\$248,423	<b>\$0</b>	-\$248,423
	<b>Total Interfund Transfers In:</b>		<b>\$577,613</b>	<b>\$549,225</b>	<b>\$965,826</b>	<b>\$647,901</b>	-\$317,925

General Fund Revenue			2022 Actual	FY23 actuals through 11/9/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Other Revenue</b>						
	101-397-40325	Investment Earnings	\$82,107	\$171,385	\$70,000	<b>\$150,000</b>	\$80,000
	101-397-49740	Misc. Revenue	\$51,956	\$95,514	\$15,000	<b>\$50,000</b>	\$35,000
	101-397-49742	PASS THROUGH MISC REV CONTRA	\$700	\$0	-\$64,718	<b>\$0</b>	\$64,718
	101-397-49770	Cordova Center Revenue	\$21,010	\$38,599	\$42,000	<b>\$42,000</b>	\$0
	101-397-49800	Donations	\$25	\$0	\$90,000	<b>\$65,000</b>	-\$25,000
	<b>Total Other Revenue:</b>		<b>\$155,798</b>	<b>\$305,498</b>	<b>\$152,282</b>	<b>\$307,000</b>	\$154,718
	<b>State Debt Service Reimbursement</b>						
	101-398-40200	State Debt Service Reimb	\$2,022,113	\$1,662,669	\$950,000	<b>\$912,000</b>	-\$38,000
	<b>Total State Debt Service Reimbursement:</b>		<b>\$2,022,113</b>	<b>\$1,662,669</b>	<b>\$950,000</b>	<b>\$912,000</b>	-\$38,000
	<b>Appropriation from Reserve</b>						
	101-399-99999	Appropriation of Fund Balance		\$0	\$167,538	<b>\$0</b>	-\$167,538
	<b>Total Appropriation from Reserve:</b>			<b>\$0</b>	<b>\$167,538</b>	<b>\$0</b>	-\$167,538
	<b>Total Revenue:</b>		<b>\$14,606,521</b>	<b>\$12,963,725</b>	<b>\$13,644,786</b>	<b>\$13,341,294</b>	-\$303,492



General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
<b>Expenses</b>							
	<b>Unassigned</b>						
		ARSSC - Processing Fees/Expenses	\$0	\$0	\$60,000	\$40,000	
	<b>Total Unassigned:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$40,000</b>	-20,000
	<b>City Council</b>						
	101-401-51020	Operating Supplies	\$297	\$128	\$500	\$500	
	101-401-52090	Council Contingency	\$340	\$120	\$1,000	\$1,000	
	101-401-52120	Travel	\$0	\$0	\$1,500	\$1,500	
	101-401-52160	Professional Development	\$0	\$0	\$1,000	\$1,000	
	101-401-52170	Dues & Subscriptions	\$3,348	\$3,791	\$3,300	\$3,300	
	<b>Total City Council:</b>		<b>\$3,985</b>	<b>\$4,039</b>	<b>\$7,300</b>	<b>\$7,300</b>	\$0
	<b>City Clerk</b>						
	101-402-50000	Salaries and Wages	\$174,117	\$138,975	\$170,290	\$180,157	
	101-402-50020	Temp Employees	\$975	\$1,218	\$2,500	\$2,500	
	101-402-50100	FICA	\$12,615	\$10,576	\$13,810	\$13,973	
	101-402-50110	PERS	\$35,621	\$30,575	\$37,464	\$39,635	
	101-402-50120	Health Ins.	\$46,822	\$37,766	\$58,300	\$57,009	
	101-402-50130	Compensation Ins.	\$281	\$306	\$368	\$384	
	101-402-50140	ESC	\$1,253	\$952	\$2,400	\$2,350	
	101-402-50150	PERS Relief	\$9,028	\$0	\$4,751	\$5,026	
	101-402-51020	Operating Supplies	\$643	\$456	\$1,500	\$1,500	
	101-402-52000	Communications	\$253	\$0	\$0	\$0	
	101-402-52120	Travel	\$0	\$0	\$2,000	\$2,000	
	101-402-52160	Professional Development	\$0	\$0	\$500	\$500	
	101-402-52170	Dues & Subscriptions	\$175	\$100	\$380	\$380	
	101-402-52180	Professional Services	\$6,478	\$1,300	\$10,000	\$10,000	
	101-402-52230	Assessor Fees	\$62,000	\$22,600	\$22,600	\$22,600	
	101-402-52235	Assessing Software	\$88,095	\$13,023	\$13,023	\$13,023	
	101-402-52240	Election Expense	\$2,176	\$1,619	\$20	\$2,000	
	101-402-52310	Public Relations	\$488	\$0	\$500	\$500	
	<b>Total City Clerk:</b>		<b>\$441,019</b>	<b>\$259,465</b>	<b>\$340,406</b>	<b>\$353,537</b>	\$13,131
	<b>City Mayor</b>						
	101-403-51020	Operating Supplies	\$252	\$794	\$500	\$500	
	101-403-52120	Travel	\$0	\$0	\$1,500	\$1,500	
	101-403-52160	Professional Development	\$0	\$0	\$450	\$450	
	101-403-52170	Dues & Subscriptions	\$50	\$50	\$50	\$50	
	<b>Total City Mayor:</b>		<b>\$302</b>	<b>\$844</b>	<b>\$2,500</b>	<b>\$2,500</b>	\$0

General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>City Manager</b>						
	101-421-50000	Salaries and Wages	\$277,818	\$321,156	\$378,430	\$394,389	
	101-421-50020	Temp Employees	\$0	\$419	\$0	\$0	
	101-421-50100	FICA	\$20,929	\$24,193	\$28,950	\$30,171	
	101-421-50110	PERS	\$49,838	\$59,219	\$83,255	\$86,766	
	101-421-50120	Health Ins.	\$77,434	\$98,874	\$116,600	\$114,017	
	101-421-50130	Compensation Ins.	\$454	\$716	\$795	\$828	
	101-421-50140	ESC	\$2,417	\$2,076	\$4,600	\$4,600	
	101-421-50150	PERS Relief	\$12,631	\$0	\$10,558	\$11,003	
	101-421-51020	Operating Supplies	\$0	\$709	\$500	\$500	
	101-421-52000	Communications	\$221	\$4,262	\$25,000	\$0	
	101-421-52080	Manager's Contingency	\$3,188	\$718	\$2,500	\$2,500	
	101-421-52120	Travel	\$1,250	\$6,758	\$4,000	\$0	
	101-421-52130	Travel - Airfare/Ferry	\$3,466	\$0	\$0	\$4,000	
	101-421-52140	Travel - Lodging	\$2,268	\$0	\$0	\$0	
	101-421-52150	Travel - Per Diem	\$800	\$0	\$0	\$0	
	101-421-52160	Professional Development	\$2,739	\$437	\$2,000	\$2,000	
	101-421-52170	Dues & Subscriptions	\$613	\$1,045	\$2,000	\$2,000	
	101-421-52180	Professional Services	\$15,153	\$0	\$5,000	\$5,000	
	101-421-52270	Legal Printing/Advertising	\$0	\$0	\$2,500	\$2,500	
	101-421-55050	Contractual Services	\$21,099	\$18,378	\$10,000	\$10,000	
			<b>\$492,317</b>	<b>\$538,959</b>	<b>\$676,688</b>	<b>\$670,274</b>	- \$6,414
	<b>Finance</b>						
	101-422-50000	Salaries and Wages	\$245,606	\$202,599	\$255,944	\$275,309	
	101-422-50010	Overtime	\$3,217	\$1,087	\$5,000	\$5,000	
	101-422-50020	Temp Employees	\$17,813	\$0	\$0	\$0	
	101-422-50100	FICA	\$19,424	\$15,051	\$19,580	\$21,061	
	101-422-50110	PERS	\$52,981	\$44,363	\$56,308	\$60,568	
	101-422-50120	Health Ins.	\$81,452	\$75,389	\$92,485	\$94,611	
	101-422-50130	Compensation Ins.	\$449	\$439	\$537	\$578	
	101-422-50140	ESC	\$2,695	\$1,657	\$4,600	\$4,600	
	101-422-50150	PERS Relief	\$13,428	\$0	\$7,141	\$7,681	
	101-422-51020	Operating Supplies	\$630	\$0	\$1,000	\$1,000	
	101-422-52000	Communications	\$230	\$0	\$0	\$0	
	101-422-52120	Travel	\$0	\$0	\$3,000	\$3,000	
	101-422-52160	Professional Development	\$0	\$99	\$5,000	\$5,000	
	101-422-52180	Professional Services	\$103,911	\$58,140	\$60,000	\$75,000	
	101-422-55010	Equipment & Furnishings	\$0	\$674	\$1,500	\$1,500	
	<b>Total Finance:</b>		<b>\$541,835</b>	<b>\$399,498</b>	<b>\$512,095</b>	<b>\$554,908</b>	\$42,813

General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Planning</b>						
	101-423-50000	Salaries and Wages	\$82,776	\$70,176	\$87,110	\$93,662	
	101-423-50100	FICA	\$6,259	\$5,295	\$6,664	\$7,165	
	101-423-50110	PERS	\$17,671	\$15,545	\$19,164	\$20,606	
	101-423-50120	Health Ins.	\$23,086	\$20,055	\$24,671	\$26,582	
	101-423-50130	Compensation Ins.	\$139	\$153	\$183	\$197	
	101-423-50140	ESC	\$624	\$471	\$415	\$1,150	
	101-423-50150	PERS Relief	\$4,479	\$0	\$2,430	\$2,613	
	101-423-51020	Operating Supplies	\$757	\$268	\$750	\$750	
	101-423-52000	Communications	\$196	\$0	\$0	\$0	
	101-423-52120	Travel - Airfare/Ferry	\$0	\$1,451	\$2,000	\$3,500	
	101-423-52160	Professional Development	\$325	\$1,142	\$1,500	\$1,500	
	101-423-52170	Dues & Subscriptions	\$1,929	\$1,917	\$2,400	\$2,500	
	101-423-52180	Legal Fees	\$0	\$0	\$1,000	\$1,000	
	101-423-52182	Appraisal/Survey Fees	\$5,500	\$5,000	\$2,500	\$10,000	
	101-423-52184	Other Professional Fees	\$0	\$0	\$1,500	\$1,500	
	101-423-52270	Legal Printing	\$20	\$0	\$750	\$750	
	<b>Total Planning:</b>		<b>\$143,761</b>	<b>\$121,474</b>	<b>\$153,037</b>	<b>\$173,475</b>	\$20,438
	<b>Planning Commission</b>						
	101-424-51020	Operating Supplies	\$498	\$377	\$500	\$500	
	101-424-52160	Professional Development	\$722	\$225	\$1,000	\$1,000	
	<b>Total Planning Commission:</b>		<b>\$1,220</b>	<b>\$602</b>	<b>\$1,500</b>	<b>\$1,500</b>	\$0

General Fund Expenses		2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
<b>Department Of Motor Vehicles</b>						
101-440-50000	Salaries and Wages	\$56,933	\$34,162	\$26,302	\$28,610	
101-440-50010	Overtime	\$4,382	\$1,188	\$0	\$0	
101-440-50020	Temp. Employees	\$549	\$0	\$0	\$0	
101-440-50030	On Call Time	\$43	\$332	\$0	\$0	
101-440-50100	FICA	\$2,626	\$2,735	\$2,012	\$2,189	
101-440-50110	PERS	\$7,399	\$7,870	\$5,786	\$6,294	
101-440-50120	Health Ins.	\$7,166	\$1,618	\$21,889	\$24,344	
101-440-50130	Compensation Ins.	\$54	\$76	\$55	\$60	
101-440-50140	ESC	\$360	\$329	\$263	\$572	
101-440-50150	PERS Relief	\$1,875	\$0	\$734	\$798	
101-440-51010	Uniforms/Safety Equip/Supplies	\$220	\$675	\$500	\$1,000	
101-440-51020	Operating Supp/Postage/Freight	\$1,051	\$251	\$950	\$950	
101-440-52000	Communications	\$1,888	\$1,633	\$2,000	\$2,000	
101-440-52120	Travel	\$0	\$1,466	\$1,500	\$0	
101-440-52130	Travel - Airfare/Ferry	\$895	\$0	\$0	\$0	
101-440-52150	Travel - Per Diem	\$0	\$0	\$0	\$0	
101-440-52160	Professional Development	\$0	\$99	\$0	\$0	
101-440-52170	Dues & Subscriptions	\$77	\$47	\$150	\$150	
101-440-52270	Legal Printing/Advertising	\$495	\$0	\$500	\$0	
101-440-55010	Equipment, Furnishings & Tools	\$0	\$0	\$150	\$500	
<b>Total DMV:</b>		<b>\$86,014</b>	<b>\$52,482</b>	<b>\$62,791</b>	<b>\$67,467</b>	\$4,676

General Fund Expenses		2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Law Enforcement</b>					
	101-441-50000	Salaries and Wages	\$535,928	\$422,042	\$570,718	\$579,746
	101-441-50010	Overtime	\$62,616	\$139,479	\$55,000	\$55,000
	101-441-50020	Temp. Employees	\$703	\$0	\$0	\$0
	101-441-50030	On Call Time	\$5,186	\$17,951	\$5,400	\$5,400
	101-441-50040	Shift Differential	\$0	\$0	\$12,360	\$12,360
	101-441-50100	FICA	\$46,574	\$43,401	\$50,238	\$44,350
	101-441-50110	PERS	\$111,695	\$122,795	\$144,477	\$127,545
	101-441-50120	Health Ins.	\$115,916	\$92,939	\$200,000	\$214,071
	101-441-50130	Compensation Ins.	\$5,749	\$8,126	\$14,051	\$10,338
	101-441-50140	ESC	\$5,407	\$3,525	\$4,129	\$9,430
	101-441-50150	PERS Relief	\$28,309	\$0	\$17,735	\$16,175
	101-441-51010	Uniforms/Safety Equip/Supplies	\$31,684	\$12,342	\$15,000	\$18,000
	101-441-51020	Operating Supp/Postage/Freight	\$4,933	\$4,761	\$5,000	\$5,000
	101-441-52000	Communications	\$89,429	\$58,222	\$25,000	\$40,000
	101-441-52120	Travel	\$1,474	\$14,532	\$15,000	\$25,000
	101-441-52130	Travel - Airfare/Ferry	\$6,551	\$0	\$0	\$0
	101-441-52140	Travel - Lodging	\$3,910	\$0	\$0	\$0
	101-441-52150	Travel - Per Diem	\$2,950	\$0	\$0	\$0
	101-441-52160	Professional Development	\$8,476	\$14,510	\$20,000	\$26,000
	101-441-52165	Training Equipment & Supplies	\$827	\$51	\$2,000	\$5,000
	101-441-52170	Dues & Subscriptions	\$2,370	\$6,699	\$3,000	\$24,400
	101-441-52180	Professional Services	\$32,731	\$2,629	\$8,000	\$8,000
	101-441-52270	Legal Printing/Advertising	\$2,451	\$156	\$2,000	\$3,500
	101-441-52350	Recruitment and Moving	\$2,710	\$0	\$10,000	\$10,000
	101-441-54000	Fuel & Lube	\$12,428	\$8,780	\$14,000	\$14,000
	101-441-54010	Vehicle Parts & Repairs	\$10,601	\$12,837	\$7,500	\$7,500
	101-441-54020	Repair Maintenance Other Equip	\$13,018	\$9,199	\$7,500	\$7,500
	101-441-55000	Other Equipment & Rentals	\$2,549	\$2,143	\$2,500	\$45,000
	101-441-55010	Equipment, Furnishings & Tools	\$5,490	\$989	\$2,500	\$2,500
	101-441-55020	Ammunition	\$4,993	\$0	\$4,000	\$5,000
	<b>Total Law Enforcement:</b>		<b>\$1,157,658</b>	<b>\$998,110</b>	<b>\$1,217,108</b>	<b>\$1,320,815</b>
						\$103,707

General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Jail Operatons</b>						
	101-442-50000	Salaries and Wages	\$143,294	\$127,956	\$142,680	\$186,172	
	101-442-50010	Overtime	\$16,737	\$42,164	\$11,949	\$11,949	
	101-442-50020	Temp Employees	\$1,457	\$1,306	\$0	\$0	
	101-442-50030	On Call Time	\$1,307	\$4,898	\$1,500	\$1,500	
	101-442-50040	Shift Differential	\$0	\$0	\$3,090	\$3,090	
	101-442-50100	FICA	\$12,538	\$13,122	\$12,157	\$21,078	
	101-442-50110	PERS	\$29,711	\$36,363	\$34,962	\$60,614	
	101-442-50120	Health Ins.	\$31,302	\$27,346	\$59,847	\$47,868	
	101-442-50130	Compensation Ins.	\$1,480	\$2,126	\$3,499	\$4,851	
	101-442-50140	ESC	\$1,485	\$1,118	\$1,032	\$4,560	
	101-442-50150	PERS Relief	\$7,530	\$0	\$4,434	\$7,687	
	101-442-51010	Uniforms/Safety Equip/Supplies	\$705	\$1,045	\$1,500	\$2,000	
	101-442-51020	Operating Supplies	\$1,092	\$2,045	\$1,500	\$1,500	
	101-442-51030	Janitorial Supplies	\$1,062	\$0	\$1,500	\$1,500	
	101-442-51070	Prisoner Board	\$4,665	\$4,328	\$3,500	\$5,000	
	101-442-52120	Travel	\$2,135	\$464	\$8,000	\$0	
	101-442-52130	Travel - Airfare/Ferry	\$819	\$0	\$0	\$8,000	
	101-442-52140	Travel - Lodging	\$4,262	\$0	\$0	\$0	
	101-442-52150	Travel - Per Diem	-\$450	\$0	\$0	\$0	
	101-442-52160	Professional Development	\$0	\$0	\$2,000	\$2,000	
	101-442-52180	Professional Services	\$2,157	\$2,090	\$3,500	\$23,400	
	101-442-52185	Inmate Medical Expense	\$7,115	\$4,009	\$0	\$0	
	101-442-52186	Inmate Medical Expense - Reimb	-\$2,575	-\$689	\$0	\$0	
	101-442-54020	Repair & Maintenance	\$2,673	\$4,405	\$5,000	\$8,000	
	<b>Total Jail Operations:</b>		<b>\$270,499</b>	<b>\$274,096</b>	<b>\$301,650</b>	<b>\$400,769</b>	\$99,119

General Fund Expenses		2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Fire &amp; Ems</b>					
	101-443-50000	Salaries and Wages	\$189,041	\$145,325	\$188,843	\$205,254
	101-443-50010	Overtime	\$8,884	\$5,148	\$9,000	\$9,000
	101-443-50020	Temp Employees	\$17,268	\$17,862	\$30,000	\$26,000
	101-443-50030	On Call	\$16,545	\$12,596	\$9,000	\$9,000
	101-443-50100	FICA	\$16,905	\$13,765	\$16,979	\$19,068
	101-443-50110	PERS	\$36,236	\$29,422	\$43,109	\$49,116
	101-443-50120	Health Ins.	\$41,246	\$27,047	\$68,449	\$75,270
	101-443-50130	Compensation Ins.	\$5,284	\$5,897	\$7,360	\$8,265
	101-443-50140	ESC	\$2,351	\$1,603	\$3,970	\$3,970
	101-443-50150	PERS Relief	\$9,184	\$0	\$6,192	\$6,954
	101-443-51010	Uniforms/Safety Clothing	\$9,633	\$15,888	\$11,500	\$11,500
	101-443-51020	Operating Supplies	\$37,727	\$29,390	\$30,000	\$30,000
	101-443-51030	Custodial Supplies	\$215	\$0	\$400	\$400
	101-443-51050	Small Tools	\$0	\$605	\$1,000	\$500
	101-443-52000	Communications	\$518	\$0	\$0	\$0
	101-443-52030	Electricity	\$1,435	\$1,356	\$1,024	\$1,100
	101-443-52040	Heating Oil	\$11,523	\$6,545	\$8,540	\$8,500
	101-443-52120	Travel-Car Rental	\$1,022	\$10,890	\$10,000	\$0
	101-443-52130	Travel - Airfare/Ferry	\$3,520	\$0	\$0	\$10,000
	101-443-52140	Travel - Lodging	\$3,197	\$0	\$0	\$0
	101-443-52150	Travel - Per Diem	\$2,850	\$0	\$0	\$0
	101-443-52160	Professional Development	\$10,895	\$10,247	\$10,000	\$8,000
	101-443-52170	Dues & Subscriptions	\$919	\$0	\$420	\$2,000
	101-443-52180	Professional Services	\$10,011	\$12,673	\$10,000	\$13,000
	101-443-52310	Public Relations	\$0	\$0	\$2,000	\$1,000
	101-443-52320	Volunteer Fireman	\$27,000	\$28,280	\$28,280	\$26,000
	101-443-52330	Volunteer Incentives	\$1,607	\$214	\$1,680	\$1,680
	101-443-54000	Fuel & Lube	\$10,061	\$6,935	\$7,000	\$7,000
	101-443-54010	Vehicle Parts & Repairs	\$3,890	\$4,216	\$9,500	\$9,500
	101-443-54020	Repair - Other Equipment	\$3,250	\$1,398	\$3,750	\$3,750
	101-443-54030	Structure Maintenance	\$0	\$328	\$2,000	\$2,000
	101-443-55000	Other Equipment	\$3,058	\$0	\$3,000	\$6,000
	101-443-55005	Fire Fighting Equipment	\$5,061	\$3,533	\$5,000	\$6,000
	101-443-55010	Equipment & Furnishings	\$2,070	\$0	\$3,500	\$3,500
	<b>Total Fire &amp; Ems:</b>		<b>\$492,404</b>	<b>\$391,161</b>	<b>\$531,496</b>	<b>\$563,327</b>
						\$31,831

General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Disaster Management</b>						
	101-445-59400	Supplies	\$5,405	\$2,523	\$6,000	\$6,000	
	101-445-59405	Community Training	\$3,867	\$11,444	\$9,000	\$15,000	
	<b>Total Disaster Management:</b>		<b>\$9,272</b>	<b>\$13,967</b>	<b>\$15,000</b>	<b>\$21,000</b>	\$6,000
	<b>Library</b>						
	101-501-50000	Salaries and Wages	\$349,463	\$193,864	\$238,838	\$258,904	
	101-501-50010	Overtime	\$0	\$117	\$0	\$0	
	101-501-50020	Temp Employees	\$30,504	\$150	\$0	\$0	
	101-501-50100	FICA	\$27,251	\$14,721	\$18,271	\$19,806	
	101-501-50110	PERS	\$69,839	\$35,410	\$52,544	\$56,959	
	101-501-50120	Health Ins.	\$96,326	\$43,655	\$113,182	\$92,912	
	101-501-50130	Compensation Ins.	\$620	\$524	\$479	\$544	
	101-501-50140	ESC	\$4,242	\$1,686	\$4,953	\$4,787	
	101-501-50150	PERS Relief	\$17,701	\$0	\$5,912	\$7,223	
	101-501-51020	Operating Supplies	\$2,659	\$518	\$4,000	\$4,000	
	101-501-51025	Operating Supplies-Cordova Ctr	\$6,028	\$0	\$0	\$0	
	101-501-51060	Books & Periodicals	\$11,940	\$7,596	\$11,000	\$11,000	
	101-501-52000	Communications	\$261	\$0	\$400	\$400	
	101-501-52110	Library Internet Services	\$0	\$3,600	\$4,000	\$5,000	
	101-501-52120	Travel	\$0	\$438	\$1,500	\$1,500	
	101-501-52160	Professional Development	\$0	\$396	\$500	\$500	
	101-501-52162	Safety & Training	\$0	\$0	\$250	\$250	
	101-501-52170	Dues & Subscriptions	\$228	\$0	\$300	\$300	
	101-501-52180	Professional Services	\$243	\$0	\$2,000	\$2,000	
	101-501-52230	Software Licensing	\$5,128	\$4,839	\$6,000	\$6,000	
	101-501-52250	IT Services	\$3,600	\$23	\$4,500	\$4,500	
	101-501-52270	Legal Printing	\$50	\$0	\$0	\$0	
	101-501-54020	Repair & Maintenance	\$4,413	\$2,214	\$5,500	\$5,500	
	101-501-54030	Computers & Peripherals	\$4,129	\$0	\$2,500	\$3,500	
	101-501-55010	Equipment & Furnishings	\$4,668	\$413	\$2,500	\$3,500	
	<b>Total Library:</b>		<b>\$639,293</b>	<b>\$310,163</b>	<b>\$479,129</b>	<b>\$489,085</b>	\$9,956



General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
<b>Cordova Center</b>							
101-502-50000	Salaries and Wages		\$0	\$18,830	\$77,613	\$79,028	
101-502-50020	Temp Employees		\$0	\$10,308	\$4,250	\$16,250	
101-502-50100	FICA		\$0	\$2,198	\$5,938	\$6,045	
101-502-50110	PERS		\$0	\$1,774	\$17,074	\$17,387	
101-502-50120	Health Ins.		\$0	\$17	\$24,671	\$10,846	
101-502-50130	Compensation Ins.		\$0	\$367	\$169	\$169	
101-502-50140	ESC		\$0	\$282	\$1,365	\$1,581	
101-502-50150	PERS Relief		\$0	\$0	\$2,166	\$2,205	
101-502-51020	Operating Supplies		\$0	\$1,322	\$3,700	\$3,700	
101-502-51060	Travel		\$0	\$0	\$0	\$2,000	
101-502-52160	Professional Development		\$0	\$0	\$250	\$250	
101-502-52162	Safety & Training		\$0	\$76	\$500	\$500	
101-502-52170	Dues & Subscriptions		\$0	\$0	\$200	\$200	
101-502-52180	Professional Services		\$0	\$0	\$2,500	\$2,500	
101-502-52250	IT Services		\$0	\$64	\$1,000	\$1,000	
101-502-54020	Repair & Maintenance		\$0	\$1,485	\$2,500	\$2,500	
101-502-54030	Computers & Peripherals		\$0	\$406	\$2,000	\$2,500	
101-502-55010	Equipment & Furnishings		\$0	\$1,089	\$1,500	\$6,000	
<b>Total Cordova Center:</b>			<b>\$0</b>	<b>\$38,218</b>	<b>\$147,396</b>	<b>\$154,661</b>	\$7,265
<b>Museum</b>							
101-503-50000	Salaries and Wages		\$0	\$164,918	\$197,626	\$221,493	
101-503-50010	Overtime		\$0	\$140	\$0	\$0	
101-503-50020	Temp Employees		\$0	\$4,130	\$2,000	\$2,000	
101-503-50100	FICA		\$0	\$12,725	\$15,119	\$16,944	
101-503-50110	PERS		\$0	\$27,877	\$43,477	\$48,728	
101-503-50120	Health Ins.		\$0	\$39,481	\$68,449	\$75,270	
101-503-50130	Compensation Ins.		\$0	\$349	\$416	\$465	
101-503-50140	ESC		\$0	\$1,568	\$3,753	\$4,062	
101-503-50150	PERS Relief		\$0	\$0	\$2,456	\$6,180	
101-503-51020	Operating Supplies		\$0	\$0	\$1,500	\$1,500	
101-503-52120	Travel		\$0	\$885	\$1,500	\$2,000	
101-503-52160	Professional Development		\$0	\$0	\$250	\$250	
101-503-52180	Professional Services		\$0	\$0	\$250	\$250	
101-503-52230	Software Licensing		\$0	\$525	\$500	\$500	
101-503-54020	Repair & Maintenance		\$0	\$278	\$1,500	\$1,500	
101-503-54030	Computers & Peripherals		\$0	\$1,941	\$1,500	\$3,000	
101-503-55010	Equipment & Furnishings		\$0	\$0	\$500	\$500	
<b>Total Museum:</b>			<b>\$0</b>	<b>\$254,817</b>	<b>\$340,796</b>	<b>\$384,642</b>	\$43,846

General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Facility Utilities</b>						
	101-598-51025	Operating supplies	\$64	\$271	\$1,500	\$1,500	
	101-598-52013	Wtr, Swr, Refuse Public Safety	\$4,808	\$5,406	\$5,600	\$6,200	
	101-598-52016	Wtr, Swr, Ref Chamber Comm	\$1,506	\$1,732	\$2,000	\$2,500	
	101-598-52017	Wtr, Swr, Ref Cordova Center	\$8,513	\$9,551	\$10,000	\$11,500	
	101-598-52030	Electricity	\$0	\$93	\$0	\$0	
	101-598-52033	Electricity Public Safety	\$19,496	\$17,984	\$26,000	\$26,000	
	101-598-52037	Electricity Cordova Center	\$83,323	-\$286	\$70,000	\$92,000	
	101-598-52045	Heating Oil Public Safety	\$38,483	\$29,275	\$28,500	\$39,550	
	101-598-52046	Heating Oil Chamber Comm	\$2,156	\$2,057	\$2,500	\$2,750	
	101-598-52047	Heating Oil CordovaCenter	\$69,333	\$52,777	\$53,000	\$58,300	
	101-598-52048	Propane CordovaCenter	\$1,326	\$1,834	\$2,500	\$2,500	
	101-598-55011	Equip & Furnishing	\$552	\$330	\$1,500	\$1,500	
	<b>Total Facility Utilities:</b>		<b>\$229,559</b>	<b>\$121,025</b>	<b>\$203,100</b>	<b>\$244,300</b>	\$41,200
	<b>Public Works Administration</b>						
	101-601-50000	Salaries and Wages	\$106,008	\$91,357	\$111,717	\$116,921	
	101-601-50100	FICA	\$8,042	\$6,898	\$8,546	\$8,944	
	101-601-50110	PERS	\$22,631	\$19,940	\$24,578	\$25,723	
	101-601-50120	Health Ins.	\$23,246	\$20,698	\$24,671	\$26,582	
	101-601-50130	Compensation Ins.	\$178	\$205	\$235	\$246	
	101-601-50140	ESC	\$624	\$471	\$1,150	\$1,150	
	101-601-50150	PERS Relief	\$5,736	\$0	\$3,117	\$3,262	
	101-601-51020	Operating Supplies	\$977	\$439	\$750	\$850	
	101-601-52000	Communications	\$229	\$50	\$2,000	\$0	
	101-601-52120	Travel	\$0	\$1,114	\$4,000	\$4,000	
	101-601-52160	Professional Development	\$0	\$845	\$1,500	\$1,500	
	101-601-52162	Safety & Training	\$1,465	\$1,619	\$5,000	\$5,000	
	101-601-52180	Professional Services	\$17,783	\$22,698	\$30,000	\$30,000	
	101-601-54000	Fuel & Lube	\$112	\$50	\$0	\$0	
	<b>Total Public Works Administration:</b>		<b>\$187,030</b>	<b>\$166,384</b>	<b>\$217,264</b>	<b>\$224,178</b>	\$6,914

General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Facility Maintenance</b>						
	101-602-50000	Salaries and Wages	\$155,808	\$125,474	\$154,083	\$166,105	
	101-602-50010	Overtime	\$9,979	\$7,787	\$10,000	\$10,000	
	101-602-50020	Temp Employees	\$5,561	\$4,686	\$4,000	\$6,000	
	101-602-50100	FICA	\$12,158	\$10,951	\$12,858	\$13,931	
	101-602-50110	PERS	\$33,694	\$29,259	\$33,898	\$36,543	
	101-602-50120	Health Ins.	\$50,685	\$43,023	\$58,178	\$60,203	
	101-602-50130	Compensation Ins.	\$3,976	\$4,325	\$2,507	\$2,814	
	101-602-50140	ESC	\$1,345	\$1,072	\$2,380	\$2,420	
	101-602-50150	PERS Relief	\$8,540	\$0	\$4,229	\$4,634	
	101-602-51010	Uniforms/Safety Clothing PPE	\$1,089	\$300	\$1,200	\$1,200	
	101-602-51020	Operating Supplies	\$1,524	\$2,892	\$2,500	\$3,000	
	101-602-51039	Custodial Supplies	\$8,677	\$6,876	\$15,000	\$15,000	
	101-602-51050	Small Tools	\$313	\$262	\$500	\$500	
	101-602-52000	Communications	\$231	\$0	\$0	\$0	
	101-602-52001	Communications Cordova Ctr	\$134	\$0	\$0	\$0	
	101-602-52120	Travel	\$0	\$1,376	\$1,500	\$1,500	
	101-602-52160	Professional Development	\$0	\$980	\$2,500	\$2,500	
	101-602-52180	Professional Services	\$4,826	\$7,271	\$9,500	\$9,500	
	101-602-54000	Fuel & Lube	\$1,573	\$1,338	\$1,500	\$1,500	
	101-602-54010	Vehicle Parts & Repairs	\$184	\$575	\$750	\$750	
	101-602-54020	Repair - Other Equipment	\$533	-\$6,363	\$0	\$0	
	101-602-54028	Equipment Maint	\$17,455	\$10,639	\$16,000	\$16,000	
	101-602-54032	Maint Public Safety	\$5,013	\$1,495	\$5,500	\$0	
	101-602-54036	Structure Maint Chamber Commer	\$1,438	\$3,467	\$3,500	\$16,000	
	101-602-54038	Structure Maint Cordova Ctr	\$2,486	\$1,034	\$10,000	\$1,500	
	101-602-54082	Boiler Mainetance Public Safet	\$2,453	\$1,350	\$3,500	\$5,000	
	101-602-54086	Boiler Maint Chamber Comm	\$1,112	\$3,000	\$3,000	\$15,200	
	101-602-54090	Boiler Maint Cordova Ctr	\$3,493	\$287	\$5,000	\$3,500	
	101-602-55010	Fire Inspection and Repair	\$22,715	\$11,516	\$11,700	\$1,500	
	101-602-55020	School Bldgs Maintenance	\$5,000	\$5,000	\$5,000	\$6,000	
	101-602-55030	CCMC Bldg Maintenance	\$3,560	\$0	\$0	\$13,500	
	101-602-55035	Maintenance--Fire Panels PRec	\$13,864	\$3,059	\$3,000	\$5,000	
	<b>Total Facility Maintenance:</b>		<b>\$379,417</b>	<b>\$282,933</b>	<b>\$383,283</b>	<b>\$421,300</b>	\$38,017

General Fund Expenses		2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Street Maintenance</b>					
	101-603-50000	Salaries and Wages	\$281,301	\$207,073	\$340,392	\$342,493
	101-603-50010	Overtime	\$8,035	\$2,294	\$8,240	\$8,240
	101-603-50020	Temp Employees	\$2,999	\$0	\$10,000	\$10,000
	101-603-50030	On Call Time	\$1,091	\$1,569	\$0	\$2,000
	101-603-50100	FICA	\$22,667	\$16,165	\$27,435	\$27,749
	101-603-50110	PERS	\$57,808	\$38,153	\$76,699	\$77,161
	101-603-50120	Health Ins.	\$30,199	\$32,785	\$67,909	\$101,264
	101-603-50130	Compensation Ins.	\$7,638	\$6,804	\$14,058	\$13,312
	101-603-50140	ESC	\$2,570	\$1,758	\$5,950	\$5,990
	101-603-50150	PERS Relief	\$14,651	\$0	\$9,727	\$9,785
	101-603-51010	Uniforms/Safety Clothing	\$3,375	\$1,962	\$2,500	\$2,500
	101-603-51020	Operating Supplies	\$6,381	\$13,003	\$25,000	\$25,000
	101-603-51038	Custodial Supplies City Shop	\$866	\$136	\$1,500	\$1,500
	101-603-52000	Communications	\$306	\$0	\$0	\$0
	101-603-52010	Water, Sewer & Refuse	\$3,880	\$4,303	\$4,500	\$4,500
	101-603-52020	Street Lighting	\$65,279	\$51,700	\$55,000	\$55,000
	101-603-52030	Electricity	\$15,792	\$12,936	\$20,000	\$20,000
	101-603-52040	Heating Oil City Shop	\$18,347	\$16,373	\$2,500	\$5,000
	101-603-52070	Leases/Rentals	\$7,720	\$0	\$15,000	\$5,000
	101-603-52120	Travel	\$0	\$6,600	\$3,000	\$3,500
	101-603-52160	Professional Development	\$0	\$13,530	\$5,000	\$12,000
	101-603-52162	Safety & Training	\$2,922	\$1,263	\$6,000	\$5,000
	101-603-52170	Dues & Subscriptions	\$2,421	\$3,997	\$4,000	\$4,000
	101-603-52180	Professional Services	\$1,103	\$0	\$500	\$1,000
	101-603-54010	Vehicle Parts & Repairs	\$3,789	\$1,835	\$0	\$0
	101-603-54020	Repair & Maintenance	\$15,802	\$23,210	\$30,000	\$30,000
	101-603-54028	Equipment Maint City Shop	\$6,654	\$1,833	\$12,000	\$18,000
	101-603-54038	Structure Maint City Shop	\$807	\$16	\$0	\$0
	101-603-54098	Other Improvments City Shop	\$2,050	\$18,710	\$12,000	\$12,000
	101-603-55010	Equipment & Furnishings	\$2,440	\$2,314	\$0	\$0
	101-603-55025	Chip Sealing Maintenance	\$40,500	\$0	\$0	\$0
	<b>Total Street Maintenance:</b>		<b>\$629,392</b>	<b>\$480,320</b>	<b>\$758,910</b>	<b>\$801,994</b>
						\$43,084

General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Snow Removal</b>						
	101-604-50010	Overtime	\$14,529	\$10,865	\$20,000	\$20,000	
	101-604-50020	Temp Employees	\$17,422	\$13,097	\$8,000	\$8,000	
	101-604-50030	On Call Time	\$4,444	\$450	\$6,500	\$6,500	
	101-604-50100	FICA	\$1,465	\$1,174	\$2,463	\$2,639	
	101-604-50110	PERS	\$0	\$0	\$0	\$7,590	
	101-604-50130	Compensation Ins.	\$513	\$535	\$1,262	\$1,266	
	101-604-50140	ESC	\$264	\$153	\$60	\$690	
	101-604-50150	PERS Relief	\$0	\$0	\$0	\$963	
	101-604-51020	Operating Supplies	\$25,847	\$55,274	\$36,631	\$36,500	
	101-604-52250	Equip Rents/Contractors	\$7,738	\$0	\$0	\$0	
	<b>Total Snow Removal:</b>		<b>\$72,222</b>	<b>\$81,548</b>	<b>\$74,916</b>	<b>\$84,148</b>	\$9,232
	<b>Equipment Maintenance</b>						
	101-605-50000	Salaries and Wages	\$118,968	\$152,906	\$130,000	\$147,368	
	101-605-50010	Overtime	\$4,991	\$11,077	\$5,150	\$5,150	
	101-605-50030	On Call Time	\$684	\$2,880	\$0	\$0	
	101-605-50100	FICA	\$10,182	\$13,698	\$10,339	\$11,668	
	101-605-50110	PERS	\$24,693	\$29,690	\$29,733	\$33,554	
	101-605-50120	Health Ins.	\$2,253	\$8,459	\$12,905	\$10,846	
	101-605-50130	Compensation Ins.	\$2,609	\$4,943	\$4,122	\$3,892	
	101-605-50140	ESC	\$1,238	\$1,417	\$2,300	\$2,300	
	101-605-50150	PERS Relief	\$6,258	\$0	\$3,771	\$4,255	
	101-605-51010	Uniforms/Safety Clothing	\$1,953	\$951	\$2,000	\$2,000	
	101-605-51020	Operating Supplies	\$9,129	\$4,243	\$20,000	\$15,000	
	101-605-51050	Small Tools	\$10,795	\$3,202	\$4,000	\$4,000	
	101-605-52120	Communications	\$0	\$125	\$2,500	\$3,500	
	101-605-52130	Travel - Airfare/Ferry	\$501	\$0	\$0	\$0	
	101-605-52160	Professional Development	\$0	\$770	\$5,000	\$5,000	
	101-605-52180	Professional Services	\$5,719	\$0	\$3,000	\$3,000	
	101-605-54000	Fuel & Lube	\$64,193	\$54,523	\$50,000	\$55,000	
	101-605-54010	Vehicle Parts & Repairs	\$61,165	\$47,567	\$50,000	\$50,000	
	101-605-54020	Repair - Other Equipment	\$10,916	\$2,881	\$1,000	\$1,000	
	101-605-55010	Equipment & Furnishings	\$1,977	\$6,889	\$1,500	\$1,500	
	<b>Total Equipment Maintenance:</b>		<b>\$338,223</b>	<b>\$346,221</b>	<b>\$337,320</b>	<b>\$359,033</b>	\$21,713

General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Parks Maintenance</b>						
	101-606-50000	Salaries and Wages	\$71,998	\$63,236	\$173,430	\$181,563	
	101-606-50010	Overtime	\$352	\$759	\$600	\$1,000	
	101-606-50020	Temp Employees	\$15,487	\$1,654	\$15,000	\$15,000	
	101-606-50100	FICA	\$6,391	\$4,680	\$13,267	\$15,037	
	101-606-50110	PERS	\$13,690	\$12,530	\$38,155	\$39,944	
	101-606-50120	Health Ins.	\$20,243	\$25,349	\$67,814	\$68,029	
	101-606-50130	Compensation Ins.	\$2,002	\$1,992	\$5,277	\$5,981	
	101-606-50140	ESC	\$881	\$547	\$3,450	\$3,750	
	101-606-50150	PERS Relief	\$3,470	\$0	\$4,839	\$5,066	
	101-606-51010	Uniforms/Safety Equip	\$463	\$0	\$0	\$0	
	101-606-51020	Operating Supplies	\$5,624	\$15,831	\$24,500	\$43,500	
	101-606-51030	Custodial Supplies	\$0	\$1,639	\$3,000	\$3,000	
	101-606-51050	Small Tools	\$1,420	\$137	\$0	\$0	
	101-606-52010	Water, Sewer & Refuse	\$5,334	\$6,260	\$3,500	\$7,500	
	101-606-52030	Electricity	\$5,118	\$1,521	\$5,400	\$4,500	
	101-606-52040	Heating Fuel	\$2,194	\$2,328	\$5,400	\$4,500	
	101-606-52070	Rental/Lease				\$16,833	
	101-606-52120	Professional Development	\$0	\$868	\$2,500	\$4,500	
	101-606-52160	Safety & Training	\$0	\$1,270	\$3,000	\$3,500	
	101-606-52162	Professional Services	\$0	\$416	\$1,000	\$1,500	
	101-606-52180	Other Costs/outhouse tender	\$751	\$2,666	\$7,500	\$43,500	
	101-606-53015	Fisherman's Memorial	\$1,696	\$1,468	\$0	\$0	
	101-606-54000	Fuel & Lube	\$5,188	\$4,539	\$5,000	\$5,000	
	101-606-54010	Vehicle Parts & Repairs	\$1,668	\$3,453	\$2,200	\$10,000	
	101-606-54020	Repair - Other Equipment	\$2,229	\$999	\$1,650	\$1,650	
	101-606-54030	Other repairs	\$6,936	\$9,492	\$27,500	\$36,500	
	101-606-55010	Equipment & Furnishings	\$424	\$9,319	\$7,000	\$23,000	
	101-606-55020	Other Improvements	\$6,436	\$0	\$0	\$17,500	
	<b>Total Parks Maintenance:</b>		<b>\$179,996</b>	<b>\$172,953</b>	<b>\$420,982</b>	<b>\$561,853</b>	\$140,871
	<b>Cemetery Maintenance</b>						
	101-607-50020	Temp Employees	\$2,656	\$5,450	\$8,000	\$10,000	
	101-607-50100	FICA	\$210	\$417	\$612	\$765	
	101-607-50130	Compensation Ins.	\$62	\$157	\$243	\$304	
	101-607-50140	ESC	\$38	\$55	\$80	\$200	
	101-607-51020	Operating Supplies	\$26	\$429	\$2,500	\$2,500	
	101-607-55000	Other Equipment	\$0	\$1,250	\$1,500	\$8,700	
	101-607-55020	Other Improvements	\$0	\$1,528	\$3,000	\$3,000	
	<b>Total Cemetery Maintenance:</b>		<b>\$2,992</b>	<b>\$9,286</b>	<b>\$15,935</b>	<b>\$25,469</b>	\$9,534

General Fund Expenses		2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
<b>Parks &amp; Rec Administration</b>						
101-608-50000	Salaries and Wages	\$90,145	\$165,354	\$143,325	\$143,325	
101-608-50100	FICA	\$5,299	\$12,420	\$10,964	\$10,964	
101-608-50110	PERS	\$13,483	\$30,274	\$31,532	\$31,532	
101-608-50120	Health Ins.	\$15,953	\$36,544	\$46,506	\$46,506	
101-608-50130	Compensation Ins	\$1,549	\$4,432	\$301	\$301	
101-608-50140	ESC	\$409	\$1,312	\$928	\$928	
101-608-50150	PERS Relief	\$3,417	\$0	\$3,999	\$3,999	
101-608-52000	Communication	\$573	\$818	\$7,000	\$0	
101-608-52120	Travel	\$849	\$1,634	\$3,500	\$4,000	
101-608-52160	Professional Development	\$249	\$744	\$2,000	\$2,000	
101-608-52170	Dues and Subscriptions	\$395	\$1,200	\$1,500	\$2,000	
101-608-52180	Professional Services	\$2,887	\$4,275	\$3,000	\$37,000	
101-608-52230	Software & Licenses	\$849	\$12,716	\$7,000	\$13,000	
101-608-52350	Recruitment	\$0	\$554	\$1,000	\$1,000	
<b>Total Parks &amp; Rec Administration:</b>		<b>\$136,056</b>	<b>\$272,275</b>	<b>\$262,555</b>	<b>\$296,555</b>	\$34,000
<b>Recreation - Bidarki</b>						
101-701-50000	Salaries and Wages	\$45,696	\$13,387	\$67,569	\$79,009	
101-701-50010	Overtime	\$79	\$140	\$0	\$0	
101-701-50020	Temp Employees	\$41,964	\$46,456	\$25,000	\$42,000	
101-701-50100	FICA	\$8,475	\$4,322	\$5,169	\$7,957	
101-701-50110	PERS	\$10,794	\$0	\$14,865	\$17,382	
101-701-50120	Health Ins.	\$13,254	\$13	\$43,778	\$48,688	
101-701-50130	Compensation Ins.	\$2,485	\$956	\$2,088	\$2,494	
101-701-50140	ESC	\$1,465	\$565	\$622	\$2,084	
101-701-50150	PERS Relief	\$2,736	\$0	\$1,885	\$2,204	
101-701-51010	Uniform/Safety Equipment	\$477	\$1,087	\$1,000	\$1,500	
101-701-51020	Operating Supplies	\$6,722	\$4,343	\$3,000	\$5,500	
101-701-51030	Custodial Supplies	\$6,538	\$5,626	\$5,000	\$5,000	
101-701-52000	Communications	\$324	\$0	\$0	\$0	
101-701-52010	Water, Sewer & Refuse	\$3,993	\$4,642	\$4,500	\$6,000	
101-701-52030	Electricity	\$9,136	\$8,138	\$10,000	\$10,000	
101-701-52040	Heating Oil	\$13,935	\$8,327	\$12,000	\$12,000	
101-701-52162	Safety & Training	\$224	\$912	\$1,600	\$2,400	
101-701-52180	Professional Services	\$1,792	\$48	\$6,750	\$12,000	
101-701-53010	Programs	\$2,668	\$9,782	\$15,000	\$15,000	
101-701-53060	Iceworm Festival Supplies	\$88	\$0	\$0	\$0	
101-701-54020	Equip Maintenance & Repair	\$8,746	\$3,895	\$2,500	\$3,500	
101-701-54030	Structure Maintenance	\$301	\$6,204	\$12,000	\$60,000	
101-701-54080	Boiler Maintenance				\$5,000	
101-701-55010	Equipment & Furnishings	\$7,556	\$1,039	\$3,000	\$24,000	
101-701-55020	Other Improvements				\$15,000	
<b>Total Recreation - Bidarki:</b>		<b>\$189,449</b>	<b>\$119,882</b>	<b>\$237,326</b>	<b>\$378,718</b>	\$141,392

General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Pool</b>						
	101-702-50000	Salaries and Wages	\$109,389	\$72,976	\$127,972	\$136,144	
	101-702-50010	Overtime	\$5,336	\$2,814	\$0	\$0	
	101-702-50020	Temp Employees	\$51,889	\$72,949	\$25,000	\$25,000	
	101-702-50100	FICA	\$12,761	\$11,301	\$10,282	\$12,328	
	101-702-50110	PERS	\$12,912	\$12,404	\$28,154	\$29,952	
	101-702-50120	Health Ins.	\$11,441	\$5,140	\$87,556	\$97,376	
	101-702-50130	Compensation Ins.	\$3,672	\$3,733	\$5,414	\$4,968	
	101-702-50140	ESC	\$2,228	\$1,432	\$3,159	\$3,228	
	101-702-50150	PERS Relief	\$3,273	\$0	\$3,570	\$3,798	
	101-702-51010	Uniform/Safety Equipment	\$1,249	\$1,002	\$2,500	\$6,000	
	101-702-51020	Operating Supplies	\$16,855	\$14,970	\$10,000	\$12,000	
	101-702-51030	Custodial Supplies	\$3,757	\$3,286	\$3,500	\$3,500	
	101-702-52010	Water, Sewer & Refuse	\$7,091	\$8,203	\$5,500	\$10,000	
	101-702-52030	Electricity	\$28,894	\$28,125	\$33,500	\$33,500	
	101-702-52040	Heating Oil	\$112,035	\$89,139	\$96,000	\$96,000	
	101-702-52120	Travel	\$0	\$621	\$2,500	\$3,500	
	101-702-52130	Travel - Airfare/Ferry	\$1,254	\$0	\$0	\$0	
	101-702-52160	Professional Development	\$2,783	\$2,021	\$3,375	\$3,525	
	101-702-52180	Professional Services	\$9,929	\$15,224	\$8,000	\$38,000	
	101-702-54020	Repair & Maintenance	\$16,071	\$8,024	\$10,000	\$24,500	
	101-702-55000	Other Equipment	\$0	-\$644	\$0	\$0	
	101-702-55010	Equipment & Furnishings	\$2,769	\$16,709	\$12,000	\$8,000	
	<b>Total Pool:</b>		<b>\$415,588</b>	<b>\$369,429</b>	<b>\$477,982</b>	<b>\$551,319</b>	\$73,337
	<b>Ski Hill</b>						
	101-704-51040	Repair & Maintenance	\$93,135	\$0	\$20,000	\$25,000	
	101-704-51110	Lease Rev Pass Thru CTC	\$31,705	\$20,552	\$41,000	\$35,937	
	101-704-51115	Lease Rev Pass Thru CVW	\$32,741	\$15,561	\$22,000	\$35,937	
	101-704-52010	Water, Sewer & Refuse	\$1,813	\$1,493	\$1,600	\$1,600	
	101-704-52030	Electricity	\$26,347	\$21,497	\$20,000	\$22,000	
	101-704-52035	Electric reimburse contra	-\$24,849	-\$18,002	-\$10,000	-\$14,000	
	101-704-52040	Heating Oil	\$6,432	\$8,129	\$7,500	\$8,000	
	101-704-52180	Annual Inspection	\$800	\$0	\$5,000	\$5,000	
	101-704-52190	Insurance	\$10,000	\$0	\$15,000	\$15,000	
	<b>Total Ski Hill:</b>		<b>\$178,124</b>	<b>\$49,231</b>	<b>\$122,100</b>	<b>\$134,474</b>	\$12,374



General Fund Expenses		2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Non-Departmental</b>					
	101-824-51020	Operating Supplies	\$23,492	\$24,918	\$0	\$26,000
	101-824-52000	Communications	\$42,159	\$35,599	\$40,000	\$42,000
	101-824-52170	Dues & Subscriptions	\$0	\$388	\$500	\$500
	101-824-52179	Drug Testing	\$5,649	\$2,965	\$2,500	\$3,500
	101-824-52180	Professional Services	\$53,972	\$83,206	\$5,000	\$156,229
	101-824-52181	Accounting Software Licensing	\$21,200	\$17,750	\$35,000	\$61,810
	101-824-52182	Avalanche Mitigation Jan-April	\$17,600	\$17,600	\$26,000	\$28,600
	101-824-52183	Avalanche Mitigation Nov-Dec	\$4,400	\$0	\$0	\$0
	101-824-52184	State Reimb - Avalanche Contra	\$0	\$0	-\$10,000	-\$10,000
	101-824-52185	Bank Fees & Bank Reconciliation	\$21,576	\$15,705	\$10,000	\$20,000
	101-824-52190	Attorney Fees	\$105,927	\$71,338	\$90,000	\$90,000
	101-824-52210	Audit Fees	\$133,135	\$101,489	\$88,000	\$134,488
	101-824-52230	Software Licensing	\$48,223	\$23,172	\$27,000	\$0
	101-824-52250	Computers & Peripherals	\$136,868	\$100,556	\$0	\$0
	101-824-52255	Eyak Site Remediation	\$9,126	\$3,271	\$10,000	\$0
	101-824-52340	Recruitment and Moving	\$10,181	\$0	\$0	\$0
	101-824-52350	Maint & Repair Office Equip	\$0	\$2,032	\$0	\$0
	101-824-55010	Equipment & Furnishings	\$150	\$1,863	\$0	\$0
	101-824-56000	Insurance	\$429,611	\$420,944	\$553,613	\$567,543
	101-824-57000	In-kind Services Allocation	\$0	-\$125,453	\$0	\$0
	<b>Total Non-Departmental:</b>		<b>\$1,063,267</b>	<b>\$797,343</b>	<b>\$877,613</b>	<b>\$1,120,670</b>
						\$243,057
	<b>Long Term Debt Service</b>					
	101-895-58063	2015 GO Bond One A- Principal	\$75,000	\$80,000	\$75,000	\$85,000
	101-895-58064	2015 GO Bond One A-Interest	\$60,825	\$57,075	\$60,825	\$53,075
	101-895-58067	2015 GO Bond One C-Principal	\$975,000	\$1,025,000	\$975,000	\$1,075,000
	101-895-58068	2015 GO Bond One C-Interest	\$395,250	\$346,500	\$395,250	\$295,250
	101-895-58069	2015 GO Bond Two A-Principal	\$115,000	\$120,000	\$115,000	\$125,000
	101-895-58070	2015 GO Bond Two A-Interest	\$94,025	\$89,950	\$94,025	\$85,625
	<b>Total Long Term Debt Service:</b>		<b>\$1,715,100</b>	<b>\$1,718,525</b>	<b>\$1,715,100</b>	<b>\$1,718,950</b>
						\$3,850
	<b>Interfund Transfers Out</b>					
	101-901-57340	Transfer to Cap Proj Fund #401	\$0	\$0	\$248,423	\$0
	101-901-57385	Transfer to Vehicle Removal F	\$0	\$0	\$3,085	\$3,085
	101-901-57418	Transfer to Harbor Project 602	\$0	\$3,896,575	\$0	\$0
	101-901-59997	Transfer to Health Ins Fund	\$875,124	\$0	\$0	\$0
	101-901-59999	Transfer to Other Capital Proj	\$4,564	\$0	\$0	\$0
	<b>Total Interfund Transfers Out:</b>		<b>\$879,688</b>	<b>\$3,896,575</b>	<b>\$251,508</b>	<b>\$3,085</b>
						-\$248,423

General Fund Expenses			2022 Actual	FY23 actuals through 10/26/23	2023 Budget	DRAFT 2024 Budget proposed	difference from 23 budgeted
	<b>Transfers To Other Entities</b>						
	101-902-57000	School Transfer (Jan-June)	\$1,100,000	\$1,134,000	\$1,134,000	\$1,295,008	
	101-902-57001	School Transfer (July-Dec)	\$895,991	\$577,333	\$866,000	\$866,000	
	101-902-57003	In kind services allocation	\$0	\$0	-\$167,270	-\$167,270	
	101-902-57005	School In-Kind Jan-June	\$0	\$52,125	\$69,500	\$69,500	
	101-902-57006	School In-Kind Jul-Dec	\$0	\$52,125	\$69,500	\$69,500	
	101-902-57017	CCMC Budget Appropriation	\$300,000	\$300,000	\$300,000	\$300,000	
	101-902-57020	Cordova Family Resource Ctr	\$20,000	\$20,000	\$20,000	\$20,000	
	101-902-57030	Cordova Community College	\$0	\$0	\$10,000	\$0	
	101-902-57181	Cordova Chamber of Commerce	\$101,250	\$55,000	\$110,000	\$110,000	
	101-902-57182	Cordova Chamber in-kind	\$0	\$3,600	\$4,800	\$4,800	
	101-902-57183	Cordova Chamber in-kind lease	\$0	\$17,602	\$23,470	\$23,470	
	<b>Total Transfers To Other Entities:</b>		<b>\$2,417,241</b>	<b>\$2,211,786</b>	<b>\$2,440,000</b>	<b>\$2,591,008</b>	\$151,008
<b>Total Expenses:</b>			<b>\$13,292,924</b>	<b>\$14,753,610</b>	<b>\$13,644,786</b>	<b>\$14,722,314</b>	\$1,077,528
<b>Total Revenue:</b>			<b>\$14,606,521</b>	<b>\$11,048,004</b>	<b>\$13,644,786</b>	<b>\$13,341,294</b>	-\$303,492
						<b>-\$1,381,020</b>	

expenses higher	\$1,077,528
revenue lower	-\$303,492
2024 draft budget deficit	\$1,381,020