

Mayor

Kristin Smith

Council Members

Debra Adams

Aaron Hansen

Kasey Kinsman

Michael Mickelson

Wendy Ranney

Cathy Sherman

David Zastrow

City Manager

Samantha Greenwood

City Clerk

Susan Bourgeois

Deputy Clerk

Colette Gilmour

**City Council Work Session
October 15, 2025 @ 5:30 pm
Cordova Center Community Rooms
Agenda**

A. Call to order

B. Roll call

Mayor Kristin Smith, Council members Debra Adams, Aaron Hansen, Kasey Kinsman, Michael Mickelson, Wendy Ranney, Cathy Sherman, and David Zastrow

C. Work Session topic

1. FY26 Budget: General Fund Revenues & Expenses

- City Manager Memo..... (page 1)
- FY26 Proposed General Fund..... (page 3)
- Breakdown of Expenses – Pie Chart..... (page 23)

D. Adjournment

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AGENDA ITEM 1
City Council Work Session Date: 10/15/25
CITY COUNCIL COMMUNICATION FORM

FROM: Samantha Greenwood, City Manager

DATE: 10/15/25

ITEM: Budget Work Session

☐ ORDINANCE
☐ MOTION

☒ RESOLUTION
☒ INFORMATION

Staff have been diligently working to address the General Fund budget shortfall. After revenues were finalized and the first round of departmental budgets were reviewed, the City faced a General Fund deficit of approximately \$1.2 million.

On October 2nd, all General Fund department heads were instructed to revert to their FY25 budget levels and implement a 10% reduction in operational expenses. These adjustments of \$336,442 helped reduce the shortfall, but a deficit of \$863,568 remained.

Since then, Sheryl and I have continued reviewing the budget for additional cost-saving opportunities. The table below outlines the reductions identified to date.

	Cuts
(\$1,200,000)	Round 1 deficit
\$336,432	Operational Cuts - roll back to FY25 plus 10% operational cut
(\$863,568)	Round 2 deficit
	Proposed Cuts
\$90,000	other entities - Chamber, CFRC
\$10,000	Ski Hill
\$200,000	School
\$7,000	HRA
\$176,205	Comptroller unfunded

\$80,000	Chip Seal
\$7,000	Computer & Peripheral
\$13,200	Newspaper
\$3,000	adobe license
(\$277,163)	Round 3 deficit

We recognize that the proposed reductions represent significant cuts to other entities. However, it is important to note that the City has already made substantial cuts to its own departments and services this year and in the past three years. While all of these organizations play vital roles in our community, the City also has a core responsibility to provide essential services to our residents.

At this point, we need to determine whether there is support for the proposed reductions. Asking the City to absorb the full \$863,568 would be extremely difficult without significantly impacting services — and potentially affecting staffing levels.

For the following steps, we will continue conversations with staff and monitor the 3rd-quarter sales tax revenue. We will provide a more detailed update as the 3rd quarter numbers are finalized and staff discussions continue.

I look forward to a positive and productive work session.

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
<u>Revenues</u>				
Taxes				
101-300-40001	Property Tax	3,585,632	2,306,229	3,585,632
101-300-40003	Property Tax-Penalties	14,000	-135	14,000
101-300-40005	Property Tax-Interest	2,000	2,239	2,000
101-300-40006	Property Tax Exemption Fees	0	850	0
101-300-40008	ARSSC - Sales Tax Fees Contra	-50,000	-36,437	-50,000
101-300-40009	ARSSC - Sales Tax	525,000	425,345	600,000
101-300-40010	Sales & Use Taxes	4,765,000	2,740,322	4,500,000
101-300-40011	Public Accommodations Surtax	230,000	157,300	230,000
101-300-40012	Vehicle Rental Surtax	20,000	9,185	20,000
101-300-40015	MAT Surtax	210,000	126,530	210,000
101-300-40030	Penalties & Int. - Sales Tax	12,000	21,709	12,000
101-300-40035	Penalty & Interest A/R	2,000	11,536	2,000
101-300-40040	In Lieu Tax Payments	531,000	548,274	545,000
101-300-40041	Payment in Lieu of Tax - Other	7,500	6,547	7,500
Total Taxes:		9,854,132	6,319,494	9,678,132
Licenses & Permits				
101-301-40100	General Business Licenses	20,000	4,630	20,000
101-301-40120	Taxi - For Hire Operators	0	160	0
Total Licenses & Permits:		20,000	4,790	20,000
Other Governmental				
101-302-40205	DOR- FISH BUSINESS SHARED TAX	1,000,000	637,515	900,000
101-302-40210	Liquor Licenses - Share Tax	10,000	11,750	10,000
101-302-40215	Share Revenue - CAP SOA	105,659	105,659	105,659
101-302-40220	Forest Receipts - Roads	0	0	0
101-302-40221	Forest Receipts - School	13,261	13,261	13,261
101-302-40225	Utility Cooperative Shared Tax	290,000	296,211	290,000
101-302-40230	DCCED - Shared Fish Bus Tax	20,000	7,251	20,000
101-302-40239	Pension State Relief	193,405	0	193,405
101-302-40240	Library Grant	0	0	0
Total Other Governmental:		1,632,325	1,071,647	1,532,325
Leases & Rents				
101-303-40320	N. Harbor Fill Lease	229,972	142,503	221,569
101-303-40330	S. Harbor Fill Lease	36,720	21,999	55,176
101-303-40350	Other Land Leases	56,700	29,525	43,495
101-303-40360	Other Building Leases	25,500	22,058	55,827
101-303-40400	LT Leases - Interest Revenue	0	0	0
101-303-51110	Lease Rev Pass-Thru Mt Eyak	72,549	44,298	73,888
Total Leases & Rents:		421,441	260,383	449,955

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Law Enforcement				
101-304-40245	State Contract - Jail	228,743	171,557	228,743
101-304-40250	Surcharge - SOA	200	250	200
101-304-40265	State Dispatch Services	4,725	7,842	4,725
101-304-40267	USFS Dispatch Services	6,750	0	6,750
101-304-40269	City of Whittier - Dispatch	0	0	0
101-304-40370	Court Fines & Forfeitures	1,500	829	1,500
101-304-40371	Citations	3,500	2,093	3,500
101-304-40380	ATV Registration Fees	300	175	300
101-304-40400	Dog Licenses	300	530	550
101-304-40410	Dog Impounds	150	265	200
101-304-40420	Dog Citations	100	515	250
101-304-40440	Airline Security Service	75,000	44,482	75,000
101-304-40450	Fingerprinting Services	3,000	3,220	3,000
101-304-40545	Impound	6,000	4,654	6,000
101-304-40700	Case File Fees	250	315	250
101-304-49740	Miscellaneous Revenue P.D.	0	6,165	1,000
Total Law Enforcement:		330,518	242,892	331,968
D. M. V.				
101-305-40255	MV, Boat, Snow Trans	31,000	5,192	31,000
101-305-40260	Driver License & ID Fee	6,000	0	6,000
101-305-40266	Vehicle Registration Tax	-15,000	0	-15,000
101-305-40268	Mtr Vehicle Reg Tax St of AK	40,000	12,573	40,000
101-305-49740	Road Tests & Misc Revenue DMV	1,000	0	1,000
Total D. M. V.:		63,000	17,765	63,000
Planning				
101-323-40170	Planning Permit Fees	5,000	4,650	5,000
101-323-48014	Other Revenue	250	5,272	2,000
Total Planning:		5,250	9,922	7,000
Recreation				
101-345-40505	Activity Fees	10,000	9,460	10,000
101-345-40520	Skaters Cabin Rental	4,000	2,588	0
101-345-40525	Bidarki Entrance Fees	90,000	95,727	95,000
101-345-40535	Facility Rental	2,500	2,393	2,500
101-345-42100	Fisherman's Memorial Park	1,000	2,710	1,000
101-345-49740	Bidarki Misc.	0	49,395	0
101-345-49745	Merchandise Sales - P&R	1,500	1,416	1,500
Total Recreation:		109,000	163,689	110,000
Bob Korn Pool				
101-346-40600	Pool Entrance Fees	37,500	38,349	37,500
101-346-40620	Program Fees	3,000	2,164	3,000
101-346-40630	Rental Fees	1,000	1,096	1,000
101-346-49740	Pool Misc.	0	140	0
Total Bob Korn Pool:		41,500	41,749	41,500

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Sale of Property				
101-347-40710	Sale of Equipment	0	0	0
101-347-40720	Sale of Cemetery Lots	2,000	1,500	2,000
Total Sale of Property:		2,000	1,500	2,000
Interfund Transfers In				
101-390-41000	Allocated Administrative Costs	647,463	431,642	647,463
101-390-49999	Due to/from Other Funds	0	0	0
Total Interfund Transfers In:		647,463	431,642	647,463
Other Revenue				
101-397-40325	Investment Earnings	75,000	160,863	200,000
101-397-49740	Misc. Revenue	50,000	46,304	50,000
101-397-49770	Cordova Center Revenue	50,000	57,993	55,000
101-397-49800	Donations	1,000	20,818	1,000
Total Other Revenue:		176,000	285,978	306,000
State Debt Service Reimbursement				
101-398-40200	State Debt Service Reimb	675,000	8,028	675,000
Total State Debt Service Reimbursement:		675,000	8,028	675,000
Total Revenues:		13,977,629	8,859,479	13,864,343

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
<u>Expenditures</u>				
City Council				
101-401-51020	Operating Supplies	3,000	498	1,000
101-401-52090	Council Contingency	1,000	1,250	750
101-401-52120	Travel	1,500	-842	1,500
101-401-52160	Professional Development	1,000	818	1,000
101-401-52170	Dues & Subscriptions	4,000	3,193	3,200
Total City Council:		10,500	4,917	7,450
City Clerk				
101-402-50000	Salaries and Wages	184,267	123,746	211,874
101-402-50020	Temp Employees	2,500	0	0
101-402-50100	FICA	14,288	9,304	16,208
101-402-50110	PERS	40,539	22,148	46,612
101-402-50120	Health Ins.	65,291	29,062	68,289
101-402-50130	Compensation Ins.	357	270	445
101-402-50140	ESC	1,692	977	2,300
101-402-50150	PERS Relief	8,771	0	13,412
101-402-51020	Operating Supplies	1,000	63	500
101-402-52120	Travel	2,500	957	1,000
101-402-52160	Professional Development	1,000	1,459	1,500
101-402-52170	Dues & Subscriptions	450	470	11,200
101-402-52180	Professional Services	10,000	3,260	3,700
101-402-52230	Assessor Fees	25,000	12,500	25,000
101-402-52235	Assessing Software	13,023	20,023	20,023
101-402-52240	Election Expense	2,000	2,691	1,750
101-402-52270	Legal Printing/Advertising			4,800
101-402-52310	Public Relations	500	500	500
Total City Clerk:		373,178	227,430	429,113
City Mayor				
101-403-51020	Operating Supplies	500	201	250
101-403-52120	Travel	1,500	0	750
101-403-52160	Professional Development	450	0	450
101-403-52170	Dues & Subscriptions	50	0	50
Total City Mayor:		2,500	201	1,500

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
City Manager				
101-421-50000	Salaries and Wages	276,806	212,150	303,899
101-421-50020	Temp Employees	0	2,679	0
101-421-50100	FICA	21,176	14,541	23,248
101-421-50110	PERS	60,897	37,149	66,858
101-421-50120	Health Ins.	82,807	67,866	119,647
101-421-50130	Compensation Ins.	530	402	638
101-421-50140	ESC	2,399	1,314	3,220
101-421-50150	PERS Relief	13,176	0	19,237
101-421-51020	Operating Supplies	500	63	500
101-421-52000	Communications	0	290	0
101-421-52080	Manager's Contingency	2,500	1,750	2,500
101-421-52120	Travel	0	0	0
101-421-52160	Professional Development	1,510	299	1,100
101-421-52170	Dues & Subscriptions	2,000	2,156	2,000
101-421-52180	Professional Services	2,500	1,500	2,500
101-421-52270	Legal Printing/Advertising	1,000	480	1,000
101-421-55050	Contractual Services	27,000	21,900	10,147
Total City Manager:		494,801	364,539	556,494
Finance				
101-422-50000	Salaries and Wages	388,653	197,257	423,855
101-422-50010	Overtime	1,000	672	1,000
101-422-50020	Temp Employees	3,040	957	0
101-422-50100	FICA	29,732	14,575	25,475
101-422-50110	PERS	85,504	43,545	73,260
101-422-50120	Health Ins.	188,064	65,245	155,826
101-422-50130	Compensation Ins.	743	434	699
101-422-50140	ESC	4,868	1,644	4,600
101-422-50150	PERS Relief	18,500	0	21,079
101-422-51020	Operating Supplies	750	321	750
101-422-52120	Travel	3,500	3,290	6,500
101-422-52160	Professional Development	3,000	750	6,000
101-422-52170	Dues & Subscriptions			250
101-422-52180	Professional Services	35,732	8,075	25,000
101-422-55010	Equipment & Furnishings	1,000	250	1,000
Total Finance:		764,086	337,015	745,294

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Planning				
101-423-50000	Salaries and Wages	82,000	55,792	82,331
101-423-50100	FICA	6,354	4,181	6,298
101-423-50110	PERS	16,272	3,408	18,113
101-423-50120	Health Ins.	49,456	22,042	51,320
101-423-50130	Compensation Ins.	159	0	173
101-423-50140	ESC	825	517	1,150
101-423-50150	PERS Relief	3,953	0	5,212
101-423-51020	Operating Supplies	750	233	750
101-423-52120	Travel	2,500	0	1,500
101-423-52160	Professional Development	1,500	1,270	2,000
101-423-52170	Dues & Subscriptions	2,500	1,025	2,500
101-423-52182	Appraisal/Survey Fees	13,000	8,100	11,000
101-423-52184	Other Professional Fees	1,000	53	1,000
101-423-52270	Legal Printing	500	20	500
Total Planning:		180,769	96,641	183,847
Planning Commission				
101-424-51020	Operating Supplies	300	83	300
101-424-52160	Professional Development	750	750	645
Total Planning Commission:		1,050	833	945
Department of Motor Vehicles				
101-440-50000	Salaries and Wages	21,655	2,700	38,049
101-440-50010	Overtime	0	0	0
101-440-50020	Temp. Employees	0	1,785	0
101-440-50030	On Call Time	0	0	0
101-440-50100	FICA	3,035	137	2,911
101-440-50110	PERS	8,729	0	8,371
101-440-50120	Health Ins.	35,903	0	0
101-440-50130	Compensation Ins.	76	2	80
101-440-50140	ESC	659	18	761
101-440-50150	PERS Relief	1,889	0	2,409
101-440-51010	Uniforms/Safety Equip/Supplies	500	0	500
101-440-51020	Operating Supp/Postage/Freight	950	104	950
101-440-52000	Communications	2,000	1,479	2,000
101-440-52120	Travel	2,000	1,882	1,390
101-440-52160	Professional Development	0	0	0
101-440-52170	Dues & Subscriptions	150	0	150
101-440-52270	Legal Printing/Advertising	0	0	0
101-440-55010	Equipment, Furnishings & Tools	500	140	500
Total Department of Motor Vehicles:		78,046	8,247	58,071

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Law Enforcement				
101-441-50000	Salaries and Wages	615,206	373,621	708,497
101-441-50010	Overtime	55,000	91,326	55,000
101-441-50020	Temp. Employees	0	0	0
101-441-50030	On Call Time	30,400	27,889	30,400
101-441-50100	FICA	59,696	36,658	59,655
101-441-50110	PERS	174,393	98,132	174,276
101-441-50120	Health Ins.	239,091	91,805	236,011
101-441-50130	Compensation Ins.	18,082	8,028	15,039
101-441-50140	ESC	7,425	3,414	10,350
101-441-50150	PERS Relief	37,144	0	49,361
101-441-51010	Uniforms/Safety Equip/Supplies	15,000	10,361	11,540
101-441-51020	Operating Supp/Postage/Freight	3,000	2,001	3,000
101-441-52000	Communications	27,000	10,686	25,846
101-441-52120	Travel	15,000	5,276	11,000
101-441-52160	Professional Development	20,000	95	18,846
101-441-52165	Training Equipment & Supplies	7,500	0	6,346
101-441-52170	Dues & Subscriptions	42,000	44,472	31,000
101-441-52180	Professional Services	8,000	3,188	6,846
101-441-52270	Legal Printing/Advertising	3,000	4,029	3,000
101-441-52350	Recruitment and Moving	10,000	0	10,000
101-441-54000	Fuel & Lube	14,000	8,500	12,000
101-441-54010	Vehicle Parts & Repairs	5,000	2,108	4,280
101-441-54020	Repair Maintenannc Other Equip	8,000	5,207	6,000
101-441-55000	Other Equipment & Rentals	45,000	46,493	40,000
101-441-55010	Equipment, Furnishings & Tools	12,000	8,256	10,846
101-441-55020	Ammunition	5,000	0	4,000
Total Law Enforcement:		1,475,937	881,545	1,543,139

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Jail Operations				
101-442-50000	Salaries and Wages	207,854	117,091	240,251
101-442-50010	Overtime	12,000	24,488	12,000
101-442-50020	Temp Employees	0	0	0
101-442-50030	On Call Time	7,600	6,374	7,600
101-442-50100	FICA	22,599	10,971	19,760
101-442-50110	PERS	62,270	31,229	54,106
101-442-50120	Health Ins.	73,514	30,300	176,978
101-442-50130	Compensation Ins.	4,683	1,920	3,860
101-442-50140	ESC	3,134	1,065	5,551
101-442-50150	PERS Relief	14,061	0	16,350
101-442-51010	Uniforms/Safety Equip/Supplies	2,000	46	2,000
101-442-51020	Operating Supplies	1,500	668	1,500
101-442-51030	Janitorial Supplies	2,500	713	2,500
101-442-51070	Prisoner Board	5,000	1,276	5,000
101-442-52120	Travel	5,000	4,624	5,000
101-442-52160	Professional Development	2,000	423	2,000
101-442-52170	Dues & Subscriptions			31,000
101-442-52180	Professional Services	5,000	0	5,000
101-442-52185	Inmate Medical Expense	2,500	15,112	2,500
101-442-52186	Inmate Medical Expense - Reimb	-500	-25	-500
101-442-54020	Repair & Maintenance	8,000	0	4,000
101-442-55000	Other Equipment & Rentals	3,500	0	0
101-442-55010	Equipment, Furnishings & Tools	4,000	0	10,000
Total Jail Operations:		448,215	246,275	606,456

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Fire & EMS				
101-443-50000	Salaries and Wages	266,316	101,759	218,145
101-443-50010	Overtime	9,000	19,727	9,000
101-443-50020	Temp Employees	0	0	0
101-443-50030	On Call	9,000	9,663	9,000
101-443-50100	FICA	16,845	9,843	18,065
101-443-50110	PERS	48,443	23,556	51,952
101-443-50120	Health Ins.	31,060	17,692	32,777
101-443-50130	Compensation Ins.	7,340	3,247	7,830
101-443-50140	ESC	2,475	1,204	3,450
101-443-50150	PERS Relief	10,481	0	14,948
101-443-51010	Uniforms/Safety Clothing	11,500	8,459	8,000
101-443-51020	Operating Supplies	30,000	21,015	21,000
101-443-51030	Custodial Supplies	250	105	200
101-443-51050	Small Tools	500	17	252
101-443-52030	Electricity	1,100	662	1,100
101-443-52040	Heating Oil	8,500	3,940	7,000
101-443-52120	Travel	10,000	8,463	8,000
101-443-52160	Professional Development	8,000	1,628	8,000
101-443-52170	Dues & Subscriptions	2,000	1,647	8,000
101-443-52180	Professional Services	13,000	7,951	14,000
101-443-52310	Public Relations	1,000	-173	1,000
101-443-52320	Volunteer Fireman	110,000	57,045	110,000
101-443-52330	Volunteer Incentives	1,680	990	1,250
101-443-54000	Fuel & Lube	7,000	4,369	6,500
101-443-54010	Vehicle Parts & Repairs	10,000	5,199	10,000
101-443-54020	Repair - Other Equipment	3,750	2,941	1,500
101-443-54030	Structure Maintenance	3,000	356	1,500
101-443-55000	Other Equipment	2,000	4,818	1,000
101-443-55005	Fire Fighting Equipment	3,000	1,157	8,500
101-443-55010	Equipment & Furnishings	3,500	2,355	1,000
Total Fire & EMS:		630,740	319,635	582,969
Disaster Management				
101-445-59400	Supplies	3,000	691	3,000
101-445-59405	Community Training	5,000	1,816	4,200
Total Disaster Management:		8,000	2,507	7,200

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Library				
101-501-50000	Salaries and Wages	235,213	135,061	204,249
101-501-50010	Overtime	0	200	0
101-501-50020	Temp Employees	2,000	12,790	12,000
101-501-50100	FICA	21,050	11,048	15,903
101-501-50110	PERS	60,097	23,185	44,935
101-501-50120	Health Ins.	79,351	20,028	66,850
101-501-50130	Compensation Ins.	526	292	437
101-501-50140	ESC	4,355	1,300	4,033
101-501-50150	PERS Relief	13,003	0	12,929
101-501-51020	Operating Supplies	2,000	1,279	2,000
101-501-51060	Books & Periodicals	9,000	7,385	9,000
101-501-52000	Communications	0	0	0
101-501-52110	Library Internet Services	3,600	0	3,600
101-501-52120	Travel	1,500	0	1,500
101-501-52160	Professional Development	150	0	150
101-501-52170	Dues & Subscriptions	0	0	0
101-501-52180	Professional Services	2,000	0	2,000
101-501-52230	Software Licensing	6,000	3,602	6,000
101-501-52250	IT Services Library	5,000	0	0
101-501-54020	Repair & Maintenance	4,000	1,211	3,000
101-501-54030	Computers & Peripherals	2,000	0	2,000
101-501-55010	Equipment & Furnishings	2,000	437	2,000
Total Library:		452,845	217,818	392,586
CORDOVA CENTER				
101-502-50000	Salaries and Wages	49,043	34,896	94,698
101-502-50010	Overtime	0	0	0
101-502-50020	Temp Employees	14,000	9,411	14,000
101-502-50100	FICA	5,970	3,324	8,315
101-502-50110	PERS	10,042	3,701	23,914
101-502-50120	Health Ins.	16,512	1,967	30,228
101-502-50130	Compensation Ins.	54	639	228
101-502-50140	ESC	465	416	1,500
101-502-50150	PERS Relief	3,048	0	6,881
101-502-51020	Operating Supplies	3,000	1,106	3,000
101-502-52120	Travel	1,500	0	1,200
101-502-52160	Professional Development	250	0	230
101-502-52162	Safety & Training	500	0	250
101-502-52170	Dues & Subscriptions	745	0	740
101-502-52180	Professional Services	500	0	450
101-502-52250	IT Services	750	0	500
101-502-54020	Repairs & Maintenance	2,500	1,691	2,250
101-502-54030	Computers & Peripherals	1,000	1,268	1,001
101-502-55010	Equip & Furnishings - CDV Cntr	5,500	0	5,000
Total CORDOVA CENTER:		115,379	58,419	194,385

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Museum				
101-503-50000	Salaries and Wages	178,650	112,519	195,879
101-503-50010	Overtime	0	0	0
101-503-50020	Temp Employees	2,000	6,734	2,000
101-503-50100	FICA	13,973	8,842	15,138
101-503-50110	PERS	39,303	22,717	43,093
101-503-50120	Health Insurance	66,243	16,741	68,860
101-503-50130	Compensation Ins.	342	257	415
101-503-50140	ESC	2,783	1,049	3,833
101-503-50150	PERS Relief	8,504	0	12,399
101-503-51020	Operating Supplies	1,000	0	1,000
101-503-52120	Travel	1,000	0	1,000
101-503-52160	Professional Development	250	0	250
101-503-52180	Professional Services	250	0	250
101-503-52230	Software Licensing	500	0	0
101-503-54020	Repairs & Maintenance	1,000	178	1,000
101-503-54030	Computers & Peripherals	1,500	0	1,000
101-503-55010	Equipment & Furnishings	500	211	500
Total Museum:		317,798	169,248	346,617
INFO TECH				
101-504-50000	Salary & Wages	0	0	0
101-504-50100	FICA	0	0	0
101-504-50110	PERS	0	0	0
101-504-50120	HEALTH INSURANCE	0	0	0
101-504-50130	Compennsation Ins.	0	0	0
101-504-50140	ESC	0	0	0
101-504-50150	PERS Relief	0	0	0
101-504-52180	Professional Services	0	0	0
101-504-54020	Repairs & Maintenance	0	0	0
101-504-54030	Computer & Peripherals	15,000	5,878	8,000
Total INFO TECH:		15,000	5,878	8,000
Facility Utilities				
101-598-51025	Operating supplies	1,000	1,178	1,000
101-598-52010	Water, Sewer & Refuse	0	1,122	1,400
101-598-52013	Wtr, Swr, Refuse Public Safety	6,200	5,507	6,300
101-598-52017	Wtr, Swr, Ref Cordova Center	12,000	9,668	13,000
101-598-52033	Electricity Public Safety	20,000	17,906	22,000
101-598-52037	Electricity Cordova Center	80,000	28,748	60,000
101-598-52039	Electricity Street Lighting	65,000	55,851	65,000
101-598-52045	Heating Oil Public Safety	45,000	23,199	45,000
101-598-52048	Heating Oil CordovaCenter	85,000	58,916	85,000
101-598-52049	Propane CordovaCenter	2,500	1,372	2,500
101-598-55011	Equip & Furnishing Cdv Cntr	0	0	0
Total Facility Utilities:		316,700	203,467	301,200

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Public Works Administration				
101-601-50000	Salaries and Wages	101,150	73,738	103,057
101-601-50100	FICA	7,738	4,983	7,884
101-601-50110	PERS	22,253	14,572	22,673
101-601-50120	Health Ins.	37,108	28,823	38,099
101-601-50130	Compensation Ins.	194	144	216
101-601-50140	ESC	825	513	1,150
101-601-50150	PERS Relief	4,815	0	6,523
101-601-51020	Operating Supplies	850	1,151	1,200
101-601-52000	Communications	0	0	0
101-601-52120	Travel	1,250	0	1,250
101-601-52160	Professional Development	1,500	0	1,500
101-601-52162	Safety & Training	2,000	1,143	1,500
101-601-52180	Professional Services	35,000	10,879	31,000
101-601-54000	Fuel & Lube	0	0	0
Total Public Works Administration:		214,683	135,946	216,052

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Facility Maintenance				
101-602-50000	Salaries and Wages	171,324	116,601	157,131
101-602-50010	Overtime	10,000	6,476	10,000
101-602-50020	Temp Employees	6,000	8,572	6,000
101-602-50100	FICA	12,859	9,973	13,245
101-602-50110	PERS	36,459	14,286	34,569
101-602-50120	Health Ins.	63,427	40,103	88,117
101-602-50130	Compensation Ins.	1,862	3,213	2,516
101-602-50140	ESC	1,750	1,203	2,420
101-602-50150	PERS Relief	7,239	0	9,946
101-602-51010	Uniforms/Safety Clothing PPE	1,000	1,332	1,000
101-602-51020	Operating Supplies	3,500	1,955	2,500
101-602-51039	Custodial Supplies	12,000	6,765	9,000
101-602-51050	Small Tools	500	91	500
101-602-52120	Travel	1,500	0	0
101-602-52160	Professional Development	2,500	0	1,700
101-602-52180	Professional Services	8,500	610	3,500
101-602-54000	Fuel & Lube	2,000	973	1,250
101-602-54010	Vehicle Parts & Repairs	500	158	500
101-602-54020	Repair - Other Equipment	0	-581	0
101-602-54028	Equipment Maint	16,000	17,412	16,000
101-602-54032	Maint Public Safety	6,000	6,650	5,000
101-602-54036	Structure Maint Chamber Commer	2,500	0	2,500
101-602-54038	Structure Maint Cordova Ctr	5,000	1,496	2,500
101-602-54039	Structure Maint	27,000	29,078	27,000
101-602-54082	Boiler Maint Public Safety	7,000	3,180	6,000
101-602-54086	Boiler Maint Chamber Comm	500	0	500
101-602-54090	Boiler Maint Cordova Ctr	8,500	13,295	8,500
101-602-55010	Fire Inspection and Repair	14,000	12,000	14,000
101-602-55020	School Bldgs Maintenance	5,000	0	5,000
101-602-55035	Maintenance--Fire Panels P&Rec	15,000	17,893	15,000
Total Facility Maintenance:		449,420	312,734	445,894

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Street Maintenance				
101-603-50000	Salaries and Wages	322,448	245,571	362,718
101-603-50010	Overtime	8,240	10,664	8,240
101-603-50020	Temp Employees	5,000	761	5,000
101-603-50030	On Call Time	5,300	3,567	5,300
101-603-50100	FICA	28,749	18,074	29,166
101-603-50110	PERS	73,763	45,104	81,611
101-603-50120	Health Ins.	131,504	93,922	136,104
101-603-50130	Compensation Ins.	10,371	6,771	13,992
101-603-50140	ESC	4,296	2,156	5,956
101-603-50150	PERS Relief	17,407	0	23,482
101-603-51010	Uniforms/Safety Clothing	2,500	2,661	2,500
101-603-51020	Operating Supplies	13,000	11,601	13,000
101-603-51038	Custodial Supplies City Shop	800	203	800
101-603-52010	Water, Sewer & Refuse	5,300	3,891	5,300
101-603-52030	Electricity	17,000	9,340	17,000
101-603-52040	Heating Oil City Shop	10,000	3,204	10,000
101-603-52070	Leases/Rentals	3,000	0	3,000
101-603-52120	Travel	2,500	2,411	2,500
101-603-52160	Professional Development	2,000	0	2,000
101-603-52162	Safety & Training	3,000	487	3,000
101-603-52170	Dues & Subscriptions	3,000	4,117	3,000
101-603-52180	Professional Services	1,000	0	1,000
101-603-54010	Vehicle Parts & Repairs	5,000	6,543	5,000
101-603-54020	Repair & Maintenance	20,000	8,775	20,000
101-603-54028	Equipment Maint City Shop	5,000	4,609	5,000
101-603-54038	Structure Maint City Shop	0	0	0
101-603-54098	Other Improvements City Shop	2,500	118	2,500
101-603-55010	Equipment & Furnishings	1,000	166	1,000
101-603-55025	Chip Sealing Maintenance	80,000	80,587	0
Total Street Maintenance:		783,678	565,303	768,169
Snow Removal				
101-604-50010	Overtime	20,000	10,459	20,000
101-604-50020	Temp Employees	8,000	0	8,000
101-604-50030	On Call Time	6,500	0	6,500
101-604-50100	FICA	2,639	0	2,639
101-604-50110	PERS	7,590	0	2,184
101-604-50130	Compensation Ins.	952	220	1,266
101-604-50140	ESC	573	0	690
101-604-50150	PERS Relief	1,642	0	2,184
101-604-51020	Operating Supplies	36,000	10,699	32,400
101-604-52250	Equip Rents/Contractors	0	0	0
Total Snow Removal:		83,896	21,378	75,863

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Equipment Maintenance				
101-605-50000	Salaries and Wages	152,547	101,059	161,175
101-605-50010	Overtime	5,150	9,111	5,150
101-605-50020	Temp Employees	0	3,032	5,000
101-605-50030	On Call Time	2,500	1,362	2,500
101-605-50100	FICA	12,064	9,368	13,106
101-605-50110	PERS	34,693	26,256	37,142
101-605-50120	Health Ins.	0	56	0
101-605-50130	Compensation Ins.	3,425	2,917	4,428
101-605-50140	ESC	1,650	1,009	2,400
101-605-50150	PERS Relief	7,506	0	10,687
101-605-51010	Uniforms/Safety Clothing	1,500	-1,235	1,025
101-605-51020	Operating Supplies	10,000	5,709	9,000
101-605-51050	Small Tools	2,000	228	1,000
101-605-52120	Travel	1,250	350	0
101-605-52160	Professional Development	0	0	0
101-605-52180	Professional Services	2,500	0	0
101-605-54000	Fuel & Lube	60,000	34,000	60,000
101-605-54010	Vehicle Parts & Repairs	35,000	22,733	30,000
101-605-54020	Repair - Other Equipment	0	0	0
101-605-55010	Equipment & Furnishings	0	0	0
Total Equipment Maintenance:		331,785	215,955	342,613

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Parks Maintenance				
101-606-50000	Salaries and Wages	126,389	101,412	139,896
101-606-50010	Overtime	1,000	792	0
101-606-50020	Temp Employees	0	0	0
101-606-50100	FICA	13,494	7,488	10,702
101-606-50110	PERS	32,410	22,249	30,777
101-606-50120	Health Ins.	62,317	29,000	65,949
101-606-50130	Compensation Ins.	4,072	3,137	4,257
101-606-50140	ESC	2,336	898	2,300
101-606-50150	PERS Relief	8,396	0	8,855
101-606-51010	Uniform/Safety Clothing	500	141	200
101-606-51020	Operating Supplies	20,000	16,267	17,000
101-606-51030	Custodial Supplies	3,000	1,731	2,500
101-606-51050	Small Tools	1,500	1,622	1,500
101-606-52010	Water, Sewer & Refuse	7,000	5,611	7,000
101-606-52030	Electricity	3,500	2,210	3,500
101-606-52040	Heating Fuel	4,000	2,182	4,000
101-606-52070	Rental/Lease	16,334	16,634	16,334
101-606-52120	Travel	2,500	372	500
101-606-52160	Professional Development	3,500	0	2,000
101-606-52162	Safety & Training	500	433	500
101-606-52180	Professional Services	5,000	668	5,000
101-606-52340	Other Costs/outhouse tender	0	1,100	0
101-606-53015	Fisherman's Memorial	0	1,263	0
101-606-54000	Fuel & Lube	6,000	3,895	6,000
101-606-54010	Vehicle Parts & Repairs	2,500	889	2,000
101-606-54020	Repair - Other Equipment	3,000	631	3,000
101-606-54030	Other repairs	9,000	6,691	9,000
101-606-55010	Equipment & Furnishings	10,000	7,433	8,000
101-606-55020	Other Improvements	0	194	0
Total Parks Maintenance:		348,248	234,943	350,770
Cemetery Maintenance				
101-607-50020	Temp Employees	10,000	6,283	10,000
101-607-50100	FICA	765	400	765
101-607-50130	Compensation Ins.	231	91	304
101-607-50140	ESC	166	52	200
101-607-51020	Operating Supplies	1,500	1,019	1,450
101-607-55000	Other Equipment	2,500	37	2,000
101-607-55020	Other Improvements	1,500	1,372	1,500
Total Cemetery Maintenance:		16,662	9,254	16,219

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Parks & Rec Administration				
101-608-50000	Salaries and Wages	167,517	108,609	205,986
101-608-50010	Overtime	0	2,040	0
101-608-50100	FICA	15,110	8,265	15,758
101-608-50110	PERS	42,872	18,193	45,317
101-608-50120	Health Ins.	51,433	13,536	16,389
101-608-50130	Compensation Ins	1,712	201	2,145
101-608-50140	ESC	2,475	1,014	3,450
101-608-50150	PERS Relief	9,402	0	13,039
101-608-51020	Operating Supplies	500	817	500
101-608-52000	Communication	0	0	0
101-608-52120	Travel	2,500	383	1,250
101-608-52160	Professional Development	1,000	470	1,000
101-608-52170	Dues and Subscriptions	500	660	500
101-608-52180	Professional Services	500	2,614	500
101-608-52230	Software & Licenses	7,500	7,265	7,500
Total Parks & Rec Administration:		303,021	164,067	313,334
Recreation - Bidarki				
101-701-50000	Salaries and Wages	0	0	0
101-701-50010	Overtime	0	0	0
101-701-50020	Temp Employees	35,000	48,516	35,000
101-701-50100	FICA	2,678	3,553	2,678
101-701-50110	PERS	0	0	0
101-701-50120	Health Ins.	0	0	0
101-701-50130	Compensation Ins.	67	693	74
101-701-50140	ESC	581	465	700
101-701-50150	PERS Relief	0	0	0
101-701-51010	Uniform/Safety Equipment	1,500	0	1,550
101-701-51020	Operating Supplies	7,500	3,987	7,500
101-701-51030	Custodial Supplies	5,500	4,222	5,500
101-701-52010	Water, Sewer & Refuse	5,400	4,059	5,400
101-701-52030	Electricity	10,000	7,408	10,000
101-701-52040	Heating Oil	12,000	9,271	12,000
101-701-52162	Safety & Training	500	230	500
101-701-52180	Professional Services	3,750	10,482	2,300
101-701-53010	Programs	7,500	4,102	8,000
101-701-53060	Iceworm Festival Supplies	0	0	0
101-701-54020	Equipment Maintenance & Repair	5,000	2,463	3,000
101-701-54030	Structure Maintenance	10,000	3,891	5,000
101-701-54080	Boiler Maintenance	3,000	2,813	5,000
101-701-55010	Equipment & Furnishings	7,000	5,639	5,000
101-701-55020	Other Improvements	0	0	0
Total Recreation - Bidarki:		116,976	111,794	109,202

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Recreation - Swimming Pool				
101-702-50000	Salaries and Wages	80,861	24,504	76,092
101-702-50010	Overtime	4,000	1,399	4,000
101-702-50020	Temp Employees	25,000	33,809	25,000
101-702-50100	FICA	9,093	4,439	8,040
101-702-50110	PERS	33,462	4,131	17,620
101-702-50120	Health Ins.	51,433	4,124	53,186
101-702-50130	Compensation Ins.	2,988	1,138	3,236
101-702-50140	ESC	2,065	565	2,118
101-702-50150	PERS Relief	4,468	0	5,070
101-702-51010	Uniform/Safety Equipment	6,000	419	4,000
101-702-51020	Operating Supplies	20,000	23,644	20,000
101-702-51030	Custodial Supplies	3,000	1,158	3,000
101-702-52000	Communications	0	0	0
101-702-52010	Water, Sewer & Refuse	10,000	9,393	10,000
101-702-52030	Electricity	39,000	19,777	37,000
101-702-52040	Heating Oil	125,000	51,409	125,000
101-702-52120	Travel	2,000	487	500
101-702-52160	Professional Development	3,500	0	600
101-702-52180	Professional Services	13,000	12,075	30,000
101-702-54020	Repair & Maintenance	54,500	22,706	8,000
101-702-54080	Boiler Maintenance	0	0	10,000
101-702-55000	Other Equipment	0	0	0
101-702-55010	Equipment & Furnishings	3,000	0	3,000
Total Recreation - Swimming Pool:		492,370	215,177	445,462
Ski Hill				
101-704-51040	Repair & Maintenance	10,000	10,000	0
101-704-51110	Lease Rev Pass Thru CTC	35,989	18,529	35,989
101-704-51115	Lease Rev Pass Thru CVW	36,360	12,162	36,360
101-704-52010	Water, Sewer & Refuse	1,600	1,334	1,600
101-704-52030	Electricity	22,000	18,116	22,000
101-704-52035	Electric reimburse contra	-14,000	0	-14,000
101-704-52040	Heating Oil	8,000	4,159	8,000
101-704-52180	Annual Inspection	0	0	0
101-704-52190	Insurance	15,000	15,000	15,000
Total Ski Hill:		114,949	79,300	104,949

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Non-Departmental				
101-824-50164	Health Reimbursement Agreement	32,000	7,019	25,000
101-824-51020	Operating Supplies	30,000	16,622	30,000
101-824-52000	Communications	42,000	32,881	42,000
101-824-52170	Dues & Subscriptions	1,500	0	0
101-824-52179	Drug Testing	4,500	4,055	3,000
101-824-52180	Professional Services	30,000	16,477	25,036
101-824-52181	Accounting Software Licensing	35,650	22,591	35,650
101-824-52182	Avalanche Mitigation Jan-April	28,600	22,880	28,600
101-824-52183	Avalanche Mitigation Nov-Dec	0	0	0
101-824-52184	State Reimb - Avalanche Contra	-10,000	0	-10,000
101-824-52185	Bank Fees & Bank Reconciliatio	20,000	1,441	15,000
101-824-52186	ARSSC Processing Fees/Expenses	0	12,128	0
101-824-52190	Attorney Fees	100,000	86,971	140,000
101-824-52210	Audit Fees	165,000	114,306	165,000
101-824-52230	Software Licensing	17,000	18,743	59,643
101-824-52250	IT Services	173,000	190,319	133,500
101-824-52255	Computers & Peripherals	2,270	0	1,500
101-824-52340	Eyak Site Remediation	0	508	2,500
101-824-52350	Recruitment and Moving	0	0	0
101-824-55010	Equipment & Furnishings	500	991	500
101-824-56000	Insurance	616,177	399,814	439,795
101-824-57000	In-kind Services Allocation	-181,600	-121,067	-181,600
Total Non-Departmental:		1,106,597	826,679	955,124
Long Term Debt Service				
101-895-58063	2015 GO Bond One A- Principal	90,000	0	90,000
101-895-58064	2015 GO Bond One A-Interest	48,825	24,413	48,250
101-895-58067	2015 GO Bond One C-Principal	1,130,000	0	1,145,000
101-895-58068	2015 GO Bond One C-Interest	241,500	120,750	180,500
101-895-58069	2015 GO Bond Two A-Principal	130,000	130,000	125,000
101-895-58070	2015 GO Bond Two A-Interest	79,250	41,250	79,500
Total Long Term Debt Service:		1,719,575	316,413	1,668,250
Interfund Transfers Out				
101-901-57340	Transfer to Cap Proj Fund #401	34,250	0	0
101-901-57418	Transfer to Harbor Project 602	0	0	0
101-901-57419	Transfer to LSTA Fund	0	0	0
101-901-59997	Transfer to Health Ins Fund	0	0	0
101-901-59999	Transfer to Other Capital Proj	0	0	0
Total Interfund Transfers Out:		34,250	0	0

Account Number	Title	2025 Budget	2025 Actual	2026 Proposed
Transfers to Other Entities				
101-902-57000	School Transfer (Jan-June)	1,407,000	1,407,000	1,207,000
101-902-57001	School Transfer (July-Dec)	776,000	388,000	776,000
101-902-57005	School In-Kind Jan-June	75,500	75,500	75,500
101-902-57006	School In-Kind Jul-Dec	75,500	25,166	75,500
101-902-57017	CCMC Budget Appropriation	200,000	200,000	200,000
101-902-57020	Cordova Family Resource Ctr	20,000	20,000	0
101-902-57181	Cordova Chamber of Commerce	70,000	35,000	0
101-902-57182	Cordova Chamber in-kind	4,800	4,359	4,800
101-902-57183	Cordova Chamber in-kind lease	25,800	17,200	25,800
Total Transfers to Other Entities:		2,654,600	2,172,225	2,364,600
	Total Expenditures:	13,963,884	8,310,606	14,141,767
Total Expenditures		13,963,884	8,310,606	14,141,767
Total Revenues		13,977,629	8,859,479	13,864,343
	Balance			-277,424

Breakdown of Expenses

