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
November 5, 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. 2026 Proposed Enterprise Fund budgets:

D. Adjournment

If you have a disability that makes it difficult to attend city-sponsored functions, you may contact 907-424-6200 for assistance; all City Council agendas and packets available online at www.cityofcordova.net

AGENDA ITEM 1
City Council Work Session Date: 11/5/25
CITY COUNCIL COMMUNICATION FORM

FROM: **Samantha Greenwood, City Manager**

DATE: **11/5/25**

ITEM: **Enterprise Funds Budget Work Session**

____	ORDINANCE	____	RESOLUTION
____	MOTION	_X_	INFORMATION

At the October 29 General Fund budget work session, staff did not yet have a clear picture of the sales tax returns. On October 31, we received $815,000 in sales tax and surtax revenue, bringing our total to $4,081,000. This figure is approximately $400,000 less than the $4.5 million originally projected for FY26 revenue, and it is also roughly $675,000 less than the projection for 2025.

In addition to the $1.2 million cut from the general fund budget, we must also cut an additional $400,000. Staff is currently reviewing this shortfall and developing potential solutions. A work session or special meeting will be scheduled for November 12 to discuss next steps and determine strategies to balance the FY26 general fund budget.

The core message is that FY25 sales tax revenues are significantly below projections, creating a $400,000 shortfall, and that staff and council must address this deficit in the upcoming meeting to ensure a balanced budget. Please consider the implications of the increased deficit as we move forward with our planning and decision-making.

We have decided to proceed with budget work session and tackle the enterprise funds. Although our fee schedule is not yet ready, any fee rates needed to balance budgets are discussed below, and staff will be present to answer any questions.

Harbor Enterprise Fund

- Modest revenue increases are anticipated, driven by 2025 performance and potential adjustments to the fee schedule, which will be presented at the next work session.
- Operational costs are projected to decrease by $52,056 compared to 2025 budgeted levels.

- 2026 is the start of bond and piling loan payments equaling $467,114.
- The proposed budget does not include a transfer to reserves in 2026.

Sewer Enterprise Fund

- Increase in Sewer Revenue based on 2025 performance.
- Decrease in operational costs by $65,306 from 2025 budgeted levels.
- The proposed budget does not include a transfer to reserves.
- The FTE count of 6 is split equally between Water and Sewer Funds (6 employees total).
- There is a transfer from Sewer to Water to support the balance of the Water Fund 2026 proposed budget.

Water Enterprise Fund

- Current 2025 revenue trends indicate that targets will not be met.
- 2026 Proposed Revenues include increases to fees, 10% to residential rates, and 20% for commercial and industrial. These will be presented at the next meeting.
- 2026 Revenue includes a transfer from the Sewer Enterprise Fund of $89,303.
- To balance the proposed budget, reductions include $30,000 in temporary employee costs and $70,813 in operational expenses compared to 2025 budgeted levels.
- The proposed budget does not include a transfer to reserves.

Refuse Enterprise Fund

- Revenue projections reflect minimal fee increases, which will be presented at the next meeting.
- Operational expenses are expected to increase in 2026 to accommodate upcoming needs, including the required bear fence, DEC permitting, and compliance with new air quality monitoring standards
- 2026 expenses include loan payments for the hook truck, dumpster truck, and the Clean Water loan.
- The proposed budget does not include a transfer to reserves.

Odiak Park Enterprise Fund

- We saw an increase in revenue in the Odiak Park from 2024 to 2025.
- The proposed budget includes a decrease in operational expenses of $1,500 to balance.

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
Revenue - Harbor Operations								
502-300-44010	Wharfage	62,783	83,950	43,646	45,000	51,955	50,000	
502-300-44020	Dockage	60,431	65,901	38,514	65,000	51,043	71,500	
502-300-44030	Impounds & Fines	7,417	7,524	3,499	7,500	13,253	7,500	
502-300-44040	Dry Land Storage Fees	69,963	58,587	59,766	55,000	82,046	55,000	
502-300-44041	Shipyard Storage	52,977	44,675	20,502	46,200	42,639	46,200	
502-300-44050	Sale Of Labor	18,524	19,875	16,696	12,000	9,802	13,200	
502-300-44060	Permanent Slip Fees	1,007,290	998,352	1,002,202	1,179,000	1,067,163	1,179,000	
502-300-44070	Monthly Slip Fees	26,240	47,242	12,043	23,214	94,330	23,214	
502-300-44080	Daily Slip Fees	67,351	75,423	74,827	75,000	61,523	75,000	
502-300-44090	Grid Use Fees	7,991	9,281	3,783	6,500	13,255	7,500	
502-300-44100	Seaplane Moorage	0	0	0	550	0	550	
502-300-44110	Utility Sales	23,293	20,322	11,312	20,000	13,852	20,000	
502-300-44120	Sale of Sevices	3,138	1,688	2,543	2,500	2,709	2,500	
502-300-44130	Other Harbor Revenue	3,982	4,921	2,032	4,500	19,420	12,000	
502-300-44135	Penalty & Interest - Harbor	14,928	18,143	14,624	15,000	23,871	15,000	
502-300-44140	Travel Lift Fees	84,348	52,872	42,700	65,000	57,021	65,000	
502-300-44150	Launch Ramp Fees	2,190	2,660	1,988	2,500	12,164	10,000	
502-300-44160	Parking Permits	270	330	0	2,000	1,100	2,000	
502-300-44170	Maintenance Area Use	3,073	2,337	1,483	2,000	1,140	2,400	
502-300-44190	Registration - .5% Fish Tax	315	490	315	0	135	0	
502-300-44200	Com Passenger Vessel Tax Share	0	0	0	0	2,025	2,000	
Total Revenue - Operations:		1,516,504	1,514,573	1,352,475	1,628,464	1,620,446	1,659,564	
Interfund Transfers In								
502-390-49998	Transfer from Permanent Fund	0	0	0	0	0	0	
502-390-49999	due to/from other funds	0	0	0	0	0	0	
Total Interfund Transfers In:		0	0	0	0	0	0	
Other Revenue								
502-398-40239	Pension State Relief	-9,265	6,138	40,577	20,946	0	20,000	
502-398-40305	PERS NPO Write-Off Revenue	0	0	0	0	0	0	
502-398-40325	Investment Earnings	0	0	0	0	0	0	
502-398-42151	Capital Contributions	0	18,303,354	22,795,127	0	0	0	
Total Other Revenue:		-9,265	18,309,492	22,835,704	20,946	0	20,000	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
Harbor Reserve Fund								
702-397-40205	.05% Raw Fish Tax Revenue	327,405	181,234	257,337	175,000	90,759	175,000	
702-397-40210	Fuel Oil Wharfage $.06 per gal	166,579	146,620	112,550	240,000	151,210	240,000	
Total Harbor Reserve Revenue:		493,984	327,854	369,887	415,000	241,969	415,000	
Total Revenues		**2,001,223**	**20,151,919**	**24,558,066**	**2,064,410**	**1,862,415**	**2,094,564**	
Expenditures-Harbor Operations								
502-400-50000	Salaries and Wages	355,506	388,356	414,664	429,749	311,664	443,008	6 - Split
502-400-50010	OT	12,547	18,983	16,414	10,300	10,083	10,300	
502-400-50020	Temp. Employees	10,933	0	6,600	12,000	0	0	
502-400-50100	FICA	27,175	30,308	32,486	34,582	24,000	34,678	
502-400-50110	PERS	66,817	86,611	88,805	96,811	70,487	99,728	
502-400-50120	Health Ins.	68,262	80,780	94,336	126,660	98,144	132,841	
502-400-50130	Compensation Ins.	4,952	6,797	6,359	9,390	6,119	12,294	
502-400-50140	ESC	3,492	3,525	3,013	5,149	2,730	6,900	
502-400-50150	PERS Relief	-141,686	3,132	105,836	20,946	0	28,694	
502-400-51010	Uniforms/Safety Clothing	3,355	2,011	2,156	2,500	1,113	1,500	
502-400-51020	Operating Supplies	13,725	7,893	12,063	9,500	3,615	8,000	
502-400-51030	Custodial Supplies	3,615	3,289	4,152	3,500	2,528	3,500	
502-400-52000	Communications	11,127	11,731	7,838	7,000	11,277	7,000	
502-400-52010	Water, Sewer & Refuse	122,212	144,319	143,457	120,000	115,214	120,000	
502-400-52020	Street Lighting	0	0	0	2,500	0	2,500	
502-400-52030	Electricity	85,542	86,036	104,222	80,000	109,304	70,000	
502-400-52040	Heating Oil	11,833	11,068	11,914	12,000	6,340	12,000	
502-400-52120	Travel	0	4,317	2,042	6,000	0	4,000	
502-400-52160	Professional Development	710	2,276	1,397	3,000	0	3,000	
502-400-52170	Dues & Subscriptions	1,377	1,864	910	2,000	1,053	1,500	
502-400-52179	Drug Testing	224	423	55	300	0	300	
502-400-52180	Professional Services	12,055	17,552	13,614	15,000	3,496	10,000	
502-400-52185	Bank Fees	17,661	18,963	21,895	18,000	0	18,000	
502-400-54000	Fuel & Lube	8,147	9,094	10,390	8,000	5,087	8,000	
502-400-54010	Vehicle Parts & Repairs	1,079	941	8,516	2,500	1,647	2,500	
502-400-54020	Repair - Other Equipment	49,289	14,045	19,525	20,000	22,342	20,000	
502-400-54030	R & M Buildings	1,310	18,350	15	2,000	741	2,000	
502-400-54050	R & M Travel Lift	58,228	82,562	98,403	55,000	43,917	45,444	
502-400-54080	Boiler Maintenance	0	0	2,401	1,000	0	800	
502-400-55000	Other Equipment	7,372	4,143	4,418	10,000	4,084	5,500	
502-400-55010	Equipment & Furnishings	0	0	4,597	2,000	2,701	2,200	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
502-400-55020	Other Improvements	22,194	76,145	25,184	40,000	23,404	28,000	
502-400-55030	Used Oil	23,875	48,963	59	40,000	31,345	34,000	
502-400-56000	Insurance	163,192	184,431	200,658	210,520	0	231,572	
Total Expenditures-Harbor Operations:		1,026,120	1,368,908	1,468,394	1,417,907	912,435	1,409,759	
Debt Service								
502-895-58000	Bond Principal	0	0	0	0	0	130,000	
502-895-58010	Bond Interest	0	0	0	0	0	211,563	
502-895-58020	Harbor Piling Loan Principal	0	0	0	0	0	65,833	
502-895-58021	Harbor Piling Loan Interest	0	0	0	0	0	59,718	
Total Debt Service:		0	0	0	0	0	467,114	
Transfer to Reserve & CIP								
502-896-57500	Transfer to Dep'n Reserve	304,601	0	198,791	120,000	0	0	
502-896-57510	Transfer to Capital Projects	0	0	0	0	0	0	
Total Transfer to Reserve & CIP:		304,601	0	198,791	120,000	0	0	
Depreciation & Amortization								
502-899-59090	Depreciation	764,697	743,165	519,776	0	0	0	
502-899-59095	Amort of Contr Capi	0	0	0	0	0	0	
Total Depreciation & Amortization:		764,697	743,165	519,776	0	0	0	
Interfund Transfers Out								
502-901-57402	Transfer to Capital Projects	0	0	0	0	0	0	
502-901-57415	Transfer to Water Fund	0	0	0	0	0	0	
502-901-59996	Perm Fund Replacement	0	0	0	0	0	0	
502-901-59997	Transfer to Perm Fund Trvl Lft	18,000	18,000	18,000	18,000	18,000	18,000	
502-901-59999	Transfer to General Fund-Admin	0	0	0	199,691	149,768	199,691	
Total Interfund Transfers Out:		18,000	18,000	18,000	217,691	167,768	217,691	
Total Harbor Expenses		2,113,418	2,130,073	2,204,961	1,755,598	1,080,203	2,094,564	
Total Harbor Revenues		2,001,223	20,151,919	24,558,066	2,064,410	1,862,415	2,094,564	
					Harbor Balance		**0**	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
Sewer Operations Revenue								
503-301-45000	Sewer Revenue	891,387	972,854	1,023,734	1,025,333	949,873	1,100,000	
503-301-45001	Sewer Administrative Fee	310	340	220	356	320	0	
503-301-45012	Sewer Tap Fees	1,788	2,682	0	2,459	0	2,500	
503-301-45015	Other Sewer Operating Revenue	7,997	7,333	7,837	8,432	7,309	5,000	
503-301-46020	In-Kind Revenue	0	0	0	14,384	11,987	14,384	
Total Sewer Operations Revenue:		901,482	983,209	1,031,791	1,050,964	969,489	1,121,884	
Interfund Transfers In								
503-390-41015	Transfer from Capital Projects	0	0	0	0	0	0	
503-390-49998	Transfer From Reserve Fund	0	0	0	0	0	0	
503-390-49999	due to/from other funds	0	0	0	0	0	0	
Total Interfund Transfers In:		0	0	0	0	0	0	
Other Revenue SWR								
503-397-40239	Pension State Relief	-4,499	2,494	17,904	9,324	0	13,856	
503-397-40305	PERS NPO Write-Off Revenue	0	0	0	0	0	0	
503-397-40325	Investment Earnings	0	0	0	0	0	0	
503-397-41095	Reserve Fund-Budgeted	0	0	0	0	0	0	
503-397-45005	Non Operating Sewer Revenue	0	0	0	0	0	0	
503-397-45050	Penalties Paid From Utilities	6,024	5,566	6,230	10,000	5,975	4,000	
503-397-53000	CRH Sewer Assessment Principal	0	0	0	0	0	0	
503-397-53001	CRH Sewer Assessment Interest	0	0	0	0	0	0	
Total Other Revenue SWR:		1,525	8,060	24,134	19,324	5,975	17,856	
Other Revenue SWR								
503-398-42151	Capital Contributions	0	0	0	0	0	0	
503-398-42515	Captial Contributions	0	0	51,291	0	0	0	
Total Other Revenue SWR:		0	0	51,291	0	0	0	
Total Sewer Revenue		**903,007**	**991,269**	**1,107,216**	**1,070,288**	**975,464**	**1,139,740**	
Expenditures-Sewer Operations								
503-401-50000	Salaries and Wages	155,019	165,623	189,769	181,636	142,608	204,647	6 - Split
503-401-50010	Overtime	9,785	9,301	9,483	8,240	9,275	8,240	
503-401-50020	Temporary Employees	33,148	46,108	27,726	30,000	29,109	30,000	
503-401-50030	On Call Time	6,206	5,883	6,278	6,000	4,799	6,000	
503-401-50100	FICA	14,932	16,659	17,394	17,280	13,749	19,040	
503-401-50110	PERS	32,441	35,195	39,185	43,093	34,421	48,155	
503-401-50120	Health Ins.	44,556	49,455	49,856	67,843	78,010	116,389	
503-401-50130	Compensation Ins.	3,417	4,597	4,171	3,919	4,173	5,426	
503-401-50140	ESC	2,021	2,164	1,701	2,973	1,601	4,050	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
503-401-50150	PERS Relief	-100,938	-18,326	55,223	9,324	0	13,856	
503-401-51010	Uniforms/Safety Clothing	1,484	2,423	2,211	2,500	697	700	
503-401-51020	Operating Supplies	39,399	66,169	48,062	50,000	56,126	60,788	
503-401-51050	Small Tools	1,333	2,070	2,235	1,500	786	1,500	
503-401-52000	Communications	2,887	3,628	3,381	3,000	2,619	3,000	
503-401-52010	Water, Sewer & Refuse	3,844	4,734	5,209	2,200	4,385	5,200	
503-401-52030	Electricity	107,540	113,328	100,665	108,591	71,611	100,000	
503-401-52040	Heating Oil WWTP	10,581	12,254	2,537	8,800	48	10,000	
503-401-52070	Leases/Rentals	1,050	1,500	0	1,100	2,450	2,500	
503-401-52120	Travel	0	1,517	5,873	8,000	4,677	5,000	
503-401-52160	Professional Development	3,649	1,855	3,026	17,000	2,443	2,500	
503-401-52170	Dues & Subscriptions	178	0	510	550	585	2,000	
503-401-52179	Drug Testing	224	635	552	330	0	300	
503-401-52180	Professional Services	62,196	46,105	48,862	55,000	48,036	50,000	
503-401-52200	Permit Expense	8,484	8,484	7,920	9,000	8,484	8,500	
503-401-54000	Fuel & Lube	11,594	10,311	7,232	8,600	5,021	8,000	
503-401-54010	Repairs - Vehicle & Parts	3,679	3,805	2,947	6,000	2,778	2,500	
503-401-54020	Repair - Other Equipment	25,814	32,196	29,405	25,000	28,523	30,000	
503-401-54032	Structure Maint WWTP	6,333	77	7,220	1,000	3,980	5,000	
503-401-54082	Heating Sys Maint WWTP	602	628	0	1,500	2,093	2,000	
503-401-55010	Equipment & Furnishings	20,731	16,172	4,050	47,000	12,285	10,000	
503-401-55020	Other Improvements	5,587	9,890	20,275	38,123	7,043	20,000	
503-401-56000	Insurance	26,743	40,495	21,781	25,847	0	28,432	
Total Expenditures-Sewer Operations:		544,519	694,935	724,739	790,949	582,415	813,723	
Debt Service SWR								
503-895-58043	WWTP Upgrade PhseII 261071 Prn	0	0	0	55,000	55,000	55,000	
503-895-58044	WWTP Upgrade PhseII 261071 Int	12,925	12,100	11,275	10,724	10,725	9,900	
Total Debt Service SWR:		12,925	12,100	11,275	65,724	10,725	64,900	
Transfer to Dep'n Reserve/CIP								
503-896-57500	Transfer to Reserve - #703	50,000	0	11,221	40,800	0	0	
503-896-57501	Transfer to Reserve - Tap Fees	0	0	0	0	0	0	
503-896-57506	Transfer to Sewer CIP #603	0	0	0	0	0	0	
Total Transfer to Dep'n Reserve/CIP:		50,000	0	11,221	40,800	0	0	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
Depreciation & Amortization								
503-899-59090	Depreciation - Sewer	440,142	445,895	373,945	0	0	0	
503-899-59096	Amort of Contri Cap	0	0	0	0	0	0	
Total Depreciation & Amortization:		440,142	445,895	373,945	0	0	0	
Interfund Transfers Out								
503-901-57416	Transfer to Water Fund	0	0	0	0	0	89,303	
503-901-59996	Perm Fund Replacment - SWR	0	0	0	0	0	0	
503-901-59997	Transfer To Fund #401	0	0	0	0	0	0	
503-901-59998	Transfer To Reserve Fund	0	0	0	0	0	0	
503-901-59999	Transfer to General Fund-Admin	0	0	0	157,341	131,118	157,431	
Total Interfund Transfers Out:		0	0	0	157,341	131,118	246,734	
In-Kind Services SWR								
503-905-58400	School - High School	0	6,543	7,138	7,851	6,543	7,851	
503-905-58410	School - Elementary	0	4,581	4,997	5,496	4,580	5,496	
503-905-58420	CCMC- Hospital	0	0	854	0	0	0	
503-905-58440	Chamber of Commerce	0	783	854	1,036	863	1,036	
Total In-Kind Services SWR:		0	11,907	13,843	14,383	11,986	14,383	
Total Sewer Expenses		1,047,586	1,164,837	1,135,023	1,069,197	736,243	1,139,740	
Total Sewer Revenues		903,007	991,269	1,107,216	1,070,288	975,464	1,139,740	
					Sewer Balance		**0**	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
Water Operations Revenue								
504-302-24516	Other Water Non-Operating Rev	0	0	0	0	0	0	
504-302-45010	Water Revenue	760,284	940,304	763,904	1,020,323	743,822	920,863	
504-302-45011	Water Administrative Fee	300	340	230	352	290	300	
504-302-45012	Water Tap Fees	729	365	0	602	0	600	
504-302-45015	Other Water Operating Revenue	637	637	0	701	1,122	500	
504-302-46020	In-Kind Revenue	0	0	0	8,067	0	8,542	
Total Water Operations Revenue:		761,950	941,646	764,134	1,030,045	745,234	930,805	
Interfund Transfers In								
504-390-41010	Transfer from Harbor	0	0	0	0	0	0	
504-390-41011	Transfer From SWR Fund	0	0	0	0	0	89,303	
504-390-49998	Transfer From Reserve Fund	0	0	0	0	0	0	
504-390-49999	due to/from other funds	0	0	0	0	0	0	
Total Interfund Transfers In:		0	0	0	0	0	89,303	
Other Revenue WTR								
504-398-40239	Pension State Relief	4,498	2,494	17,904	9,324	6,993	13,856	
504-398-40305	PERS NPO Write-Off Revenue	0	0	0	0	0	0	
504-398-40325	Investment Earnings	0	0	0	0	0	0	
504-398-43010	Capital Contribution, non-op	0	0	0	0	0	0	
504-398-45050	Penalties Paid From Utilities	0	0	0	0	0	0	
504-398-49745	Insurance Reimbursments	0	0	0	0	0	0	
Total Other Revenue WTR:		4,498	2,494	17,904	9,324	6,993	13,856	
Total Water Revenues		**766,448**	**944,140**	**782,038**	**1,039,369**	**752,227**	**1,033,964**	
Expenditures-Water Operations								
504-402-50000	Salaries and Wages	155,017	165,623	189,455	181,636	142,608	211,045	6 - Split
504-402-50010	Overtime	9,785	9,301	9,483	8,240	9,275	8,240	
504-402-50020	Temp. Employees	33,148	46,108	27,726	30,000	29,109	0	
504-402-50030	On Call Time	6,206	5,883	6,278	6,000	4,799	6,000	
504-402-50100	FICA	14,931	16,658	17,392	17,280	13,747	19,923	
504-402-50110	PERS	32,439	35,193	39,182	43,093	34,420	49,743	
504-402-50120	Health Ins.	44,556	49,454	49,855	61,102	78,009	126,273	
504-402-50130	Compensation Ins.	3,417	4,596	3,928	2,919	4,058	5,107	
504-402-50140	ESC	2,020	2,164	1,701	2,973	1,600	3,750	
504-402-50150	PERS Relief	-100,946	-18,322	55,228	9,324	0	13,981	
504-402-51010	Uniforms/Safety Clothing	1,608	2,423	1,910	2,500	697	600	
504-402-51020	Operating Supplies	46,221	46,511	50,607	50,000	43,334	45,000	
504-402-51050	Small Tools	1,196	2,004	2,295	2,000	651	600	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
504-402-52000	Communications	3,660	3,062	4,122	4,000	3,236	3,000	
504-402-52010	Water, Sewer & Refuse	1,506	1,906	2,127	2,200	1,766	2,000	
504-402-52030	Electricity	72,818	63,286	60,343	64,700	42,076	60,000	
504-402-52040	Heating Oil	41,729	37,093	43,942	38,000	25,593	30,000	
504-402-52070	Leases/Rentals	1,050	1,300	0	1,500	2,450	1,500	
504-402-52120	Travel	0	539	5,645	4,500	4,677	2,500	
504-402-52160	Professional Development	3,564	1,305	3,326	5,000	2,143	3,500	
504-402-52170	Dues & Subscriptions	178	523	904	660	585	660	
504-402-52179	Drug Testing	224	635	552	685	0	500	
504-402-52180	Professional Services	46,066	31,646	41,696	40,000	39,615	40,000	
504-402-52200	Permit Expense	764	1,127	1,127	2,200	564	1,500	
504-402-54000	Fuel & Lube	8,305	8,582	7,358	7,500	5,819	8,000	
504-402-54005	Repairs - Watershed	11,083	5,301	3,795	10,000	2,424	2,500	
504-402-54010	Repairs - Vehicles & Parts	1,914	2,128	2,334	2,500	1,929	2,000	
504-402-54020	Repairs - Other Equipment	53,476	11,611	46,176	30,000	29,740	22,272	
504-402-54032	Structure Maint Eyak Wtr Plant	1,988	80	0	5,000	0	1,500	
504-402-54082	Heating Sys Maint Eyak Plant	1,359	0	0	1,500	0	1,000	
504-402-55010	Equipment & Furnishings	20,344	16,358	2,616	40,000	12,285	20,000	
504-402-55015	Buildings	0	0	3,131	0	0	0	
504-402-55020	Other Improvements	10,593	8,971	19,091	15,000	9,131	10,000	
504-402-55040	Oil Spill Response Exp 2023	0	9,378	0	0	0	0	
504-402-56000	Insurance	13,776	40,495	53,342	57,950	0	63,745	
504-402-58000	OIL SPILL RESPONSE	0	22,616	6,214	0	709	2,500	
504-402-58041	Water Tank Maintenance	0	0	14,898	0	0	0	
Total Expenditures-Water Operations:		543,995	635,538	777,779	749,962	547,049	768,939	
Debt Service WTR								
504-23006	ADEC LT2 Wtr Load 261141-Prin	0	0	0	93,833	93,833	95,241	
504-895-58046	ADEC Drinking Wtr 261141-Int	31,591	30,701	29,417	0	28,839	27,431	
Total Debt Service WTR:		31,591	30,701	29,417	93,833	122,672	122,672	
Transfer to Dep'n Reserve/CIP								
504-896-57500	Transfer to Reserve - #704	50,000	0	0	24,857	0	0	
504-896-57510	Transfer To CIP #604	0	0	0	0	0	0	
Total Transfer to Dep'n Reserve/CIP:		50,000	0	0	24,857	0	0	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
Depreciation & Amortization								
504-899-59091	Depreciation - Water	604,029	603,756	574,714	0	0	0	
504-899-59096	Amort of Contri Cap	0	0	0	0	0	0	
Total Depreciation & Amortization:		604,029	603,756	574,714	0	0	0	
Interfund Transfers Out								
504-901-59997	Transfer To Fund #401	0	0	0	0	0	0	
504-901-59999	Transfer to General Fund-Admin	0	0	0	133,811	111,509	133,811	
Total Interfund Transfers Out:		0	0	0	133,811	111,509	133,811	
IN-KIND SERVICES WATER								
504-905-58400	School - High School	0	3,955	4,314	4,745	3,954	4,745	
504-905-58410	School - Elementary	0	2,922	3,188	3,322	2,768	3,322	
504-905-58420	CCMC - Hospital	0	0	0	0	0	0	
504-905-58440	Chamber of Commerce	0	0	0	475	396	475	
Total IN-KIND SERVICES WATER:		0	6,877	7,502	8,542	7,118	8,542	
Total Water Expenses		1,229,615	1,276,872	1,389,412	1,011,005	788,349	1,033,964	
Total Water Revenues		766,448	944,140	782,038	1,039,369	752,227	1,033,964	
					Water Balance		0	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
Refuse Operations Revenue								
505-301-46000	Refuse Service Charges	1,191,803	1,206,726	1,225,695	1,351,533	1,057,133	1,369,494	
505-301-46001	Refuse Administrative Fee	340	350	240	373	330	350	
505-301-46010	Refuse Recycling Revenue	0	0	0	0	0	0	
505-301-46020	In-Kind Revenue	0	0	0	29,402	24,502	29,402	
505-301-46030	Other Refuse Revenue	4,076	455	2,876	1,000	28,803	1,000	
505-301-50100	ACWFL#261171-S Subsidy	0	500,000	0	0	0	0	
Total Refuse Operations Revenue:		1,196,219	1,707,531	1,228,811	1,382,308	1,110,768	1,400,246	
Refuse Operations Revenue								
505-347-40710	Sale of Equipment	0	43,000	43,000	0	0	0	
Total Refuse Operations Revenue:		0	43,000	43,000	0	0	0	
Interfund Transfers In								
505-390-41050	Transfer from Equipment Replac	0	0	0	0	0	0	
505-390-41080	Transfer from Refuse	0	0	0	0	0	0	
505-390-49998	Transfer From Permanent Fund	0	0	0	0	0	0	
505-390-49999	due to/from other funds	0	0	0	0	0	0	
Total Interfund Transfers In:		0	0	0	0	0	0	
Other Revenue Refuse								
505-398-40239	Pension State Relief	8,613	5,129	33,724	17,843	13,382	24,479	
505-398-40305	PERS NPO Write-Off Revenue	0	0	0	0	0	0	
505-398-40325	Investment Earnings	0	0	0	0	0	0	
505-398-42151	Capital Contributions - Refuse	0	0	158,142	0	0	0	
505-398-45050	Penalties Paid From Utilities	0	0	0	0	0	0	
Total Other Revenue Refuse:		8,613	5,129	191,866	17,843	13,382	24,479	
Total Refuse Revenue		**1,204,832**	**1,755,660**	**1,463,677**	**1,400,151**	**1,124,150**	**1,424,725**	
Expenditures-Refuse Operations								
505-400-50000	Salaries and Wages	322,699	327,484	357,539	367,640	265,280	379,512	5
505-400-50010	OT	6,876	3,663	6,026	7,210	4,906	7,210	
505-400-50020	Temp. Employees	35,676	19,333	19,950	20,000	18,218	20,000	
505-400-50100	FICA	26,335	26,372	27,992	30,206	21,537	31,114	
505-400-50110	PERS	62,119	72,372	73,805	82,467	59,078	85,079	
505-400-50120	Health Ins.	64,862	69,237	92,372	123,873	95,220	129,674	
505-400-50130	Compensation Ins.	10,698	13,690	12,442	16,830	12,373	17,692	
505-400-50140	ESC	3,551	3,179	2,662	4,457	2,423	6,150	
505-400-50150	PERS Relief	-185,995	-20,674	86,870	17,843	0	24,479	
505-400-51010	Uniforms/Safety Clothing	2,113	1,776	2,021	2,500	1,765	2,500	
505-400-51020	Operating Supplies	17,238	10,924	14,871	12,000	11,577	18,000	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
505-400-51050	Small Tools	1,655	727	168	1,000	666	1,000	
505-400-52000	Communications	5,455	5,639	5,594	5,500	4,454	5,500	
505-400-52010	Water, Sewer & Refuse	1,086	1,622	1,859	2,000	1,556	2,000	
505-400-52030	Electricity	5,447	6,105	6,738	6,500	5,313	6,500	
505-400-52040	Heating Oil	1,819	2,089	4,072	4,000	1,714	4,000	
505-400-52070	Leases/Rentals	0	0	0	500	0	500	
505-400-52120	Travel	0	0	0	2,000	1,190	2,000	
505-400-52160	Professional Development	1,415	0	1,127	2,500	0	2,500	
505-400-52170	Dues & Subscriptions	0	0	255	300	0	300	
505-400-52179	Drug Testing	1,023	1,249	1,200	1,000	336	1,000	
505-400-52180	Professional Services	83,247	48,002	52,461	125,000	51,690	140,000	
505-400-52200	License & Fees	4,000	4,000	4,000	4,000	4,000	4,000	
505-400-54000	Fuel & Lube	45,208	49,810	42,842	45,000	30,917	45,000	
505-400-54010	Vehicle Parts & Repairs	26,845	14,171	25,871	25,000	59,082	35,000	
505-400-54020	Repair - Other Equipment	25,936	1,815	22,810	15,000	13,429	20,000	
505-400-54030	R & M Buildings	1,304	11,267	10,352	15,000	8,051	15,000	
505-400-54080	Boiler Maintenance	1,003	0	1,624	1,500	450	1,500	
505-400-55000	Other Equipment	0	21,920	24,027	25,000	24,550	35,000	
505-400-55030	Landfill Maintenance	0	8,885	3,549	5,500	900	5,500	
505-400-56000	Insurance	19,158	40,425	20,716	27,082	1,798	27,082	
505-400-57090	Interest Exp-ACWFL#261171-S	0	5,154	1,762	8,370	8,370	7,905	
Total Expenditures-Refuse Operations:		590,773	750,236	927,577	1,006,778	710,843	1,082,697	
Debt Service-Refuse								
505-23020	Refuse Clean Water	0	0	0	31,000	31,000	31,000	
505-895-58043	Refuse dumpster truck Inter loan	0	0	0	0	0	43,508	
505-895-58044	Hook Truck Inter loan	0	0	0	0	0	30,641	
505-895-58042	Interest on Interfund Loan	8,038	6,563	4,288	2,652	1,989	948	
Total Debt Service-Refuse:		8,038	6,563	4,288	33,652	32,989	106,097	
Transfer to Refuse Reserve/CIP								
505-896-55030	Landfill Closure Cost Reserved	50,000	0	50,000	50,000	50,000	50,000	
505-896-57500	Transfer to Dep'n Reserve	50,000	0	21,160	37,618	0	0	
505-896-57510	Transfer To CIP Refuse	0	0	0	0	0	0	
Total Transfer to Refuse Reserve/CIP:		100,000	0	71,160	87,618	50,000	50,000	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
Depreciation & Amortization								
505-899-59090	Depreciation	193,138	228,514	168,895	0	0	0	
505-899-59095	Amort of Contributed Cap	0	0	0	0	0	0	
Total Depreciation & Amortization:		193,138	228,514	168,895	0	0	0	
Interfund Transfers Out								
505-901-55024	Capital Budget Projects	0	0	0	0	0	0	
505-901-59996	Perm Fund Replacement	0	0	0	44,456	0	0	
505-901-59997	Transfer To Fund #401	0	0	0	0	0	0	
505-901-59998	Transfer To Fund #605 SolidWst	0	0	0	0	0	0	
505-901-59999	Transfer to General Fund-Admin	0	0	0	156,530	117,398	156,530	
Total Interfund Transfers Out:		0	0	0	200,986	117,398	156,530	
In-Kind Services Refuse								
505-905-58400	School - High School	0	10,609	11,573	24,153	18,115	24,153	
505-905-58410	School - Elementary	0	3,611	3,939	4,415	3,311	4,415	
505-905-58420	CCMC - Hospital	0	0	0	0	0	0	
505-905-58440	Chamber of Commerce	0	662	722	833	625	833	
Total In-Kind Services Refuse:		0	14,882	16,234	29,401	22,051	29,401	
Total Refuse Expenditures		891,949	1,000,195	1,188,154	1,358,435	933,280	1,424,725	
Total Refuse Revenues		1,204,832	1,755,660	1,463,677	1,400,151	1,124,150	1,424,725	
					Refuse Balance		**0**	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
Odiak Revenue								
506-301-40460	Odiak Camper Park Space Fees	35,172	33,265	17,524	30,500	27,585	29,000	
506-301-40465	Odiak CP-tenant utilities	0	750	250	500	394	500	
Total Revenue:		35,172	34,015	17,774	31,000	27,979	29,500	
Interfund Transfers In								
506-390-49998	Transfer from Permanent Fund	0	0	0	0	0	0	
506-390-49999	due to/from other funds	0	0	0	0	0	0	
Total Interfund Transfers In:		0	0	0	0	0	0	
Budgeted Reserve Fund Odiak								
506-397-41095	Reserve funds-Budgeted	0	0	0	0	0	0	
Total Budgeted Reserve Fund Odiak:		0	0	0	0	0	0	
Other Revenue Odiak								
506-398-40239	Pension State Relief	-183	0	0	0	0	0	
506-398-40305	PERS NPO Write-Off Revenue	0	0	0	0	0	0	
506-398-40325	Investment Earnings	0	0	0	0	0	0	
Total Other Revenue Odiak:		-183	0	0	0	0	0	
Total Odiak Revenues		**34,989**	**34,015**	**17,774**	**31,000**	**27,979**	**29,500**	
Odiak Park Expenditures								
506-400-50000	Salaries and Wages	6,124	0	0	0	0	0	0
506-400-50010	OT	79	0	0	0	0	0	
506-400-50020	Temporary Employees	0	0	0	0	0	0	
506-400-50100	FICA	440	0	0	0	0	0	
506-400-50110	PERS	1,321	0	0	0	0	0	
506-400-50120	Health Ins.	2,172	0	0	0	0	0	
506-400-50130	Compensation Ins.	157	0	0	0	0	0	
506-400-50140	ESC	73	0	0	0	0	0	
506-400-50150	PERS Relief	-19,514	-4,892	0	0	0	0	
506-400-51000	Administrative Costs Allocated	0	4,227	2,246	0	0	0	
506-400-51020	Operating Supplies	873	737	1,470	1,000	349	1,000	
506-400-51030	Custodial Supplies	499	0	146	500	0	500	
506-400-52010	Water, Sewer & Refuse	5,155	7,944	6,957	6,000	8,048	6,000	
506-400-52030	Electricity	8,719	6,373	4,641	6,000	3,245	5,000	
506-400-52040	Heating Oil	1,884	3,076	775	1,500	3,690	4,000	
506-400-52180	Professional Services	60	0	0	0	0	0	
506-400-52190	Attorney Fees	0	0	0	0	0	0	
506-400-52280	Billing Costs	0	0	0	0	0	0	
506-400-54020	Repair & Maintenance	4,589	5,530	9,937	5,000	2,595	6,000	

Account Number	Title	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD Actuals	2026 Proposed	FTE
506-400-54030	R & M Buildiings	0	0	0	0	0	0	
506-400-54080	Boiler Maintenance	0	0	0	11,000	13,787	2,000	
506-400-55010	Equipment & Furnishings	0	0	0	0	0	0	
506-400-55020	Other Improvements	0	0	0	0	0	4,580	
506-400-56000	Insurance	0	119	412	0	0	420	
Total Odiak Park Expenditures:		12,631	23,114	26,584	31,000	31,714	29,500	
Depreciation Expense - Odiak								
506-899-59090	Depreciation Expense	2,038	2,038	2,038	0	0	0	
Total Depreciation Expense - Odiak:		2,038	2,038	2,038	0	0	0	
Interfund Transfers Out								
506-901-59996	Permanent Fund Replacement	0	0	0	0	0	0	
506-901-59999	Transfer to General Fund-Admin	0	0	0	0	0		
Total Interfund Transfers Out:		0	0	0	0	0	0	
Total Expenses		14,669	25,152	28,622	31,000	31,714	29,500	
Total Revenues		34,989	34,015	17,774	31,000	27,979	29,500	
					Odiak Balance		**0**	