**Mayor**
*Kristin Smith*

**Council Members**
*Debra Adams*
*Lee Collins*
*Aaron Hansen*
*Kasey Kinsman*
*Michael Mickelson*
*Wendy Ranney*
*David Zastrow*

**City Manager**
*Samantha Greenwood*

**City Clerk**
*Susan Bourgeois*

**Deputy City Clerk**
*Colette Gilmour*

# City Council Work Session
# October 29, 2026 @ 6:00 pm
# Cordova Center Community Rooms
# Agenda

**A. Call to order**

**B. Roll call**
Mayor Kristin Smith, Council members Debra Adams, Lee Collins, Aaron Hansen, Kasey Kinsman, Michael Mickelson, Wendy Ranney, and David Zastrow

**C. Work Session topic**

1. 2027 Budget Development: Big Picture-follow up to discussion at 10/21/26 work session ..... **(page 1)**
2. FY27 Draft Enterprise Budgets
   - **a.** Water Department Enterprise Fund..... **(page 7)**
   - **b**.Sewer Department Enterprise Fund..... **(page 10)**
   - **c**. Refuse Department Enterprise Fund..... **(page 12)**
   - **d**. Cordova Harbor & Port Enterprise Fund..... **(page 14)**
   - **e**. Odiak Park Enterprise Fund..... **(page 17)**

**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 Meeting Date: 10/29/26
CITY COUNCIL COMMUNICATION FORM

**FROM:** **Samantha Greenwood, City Manager**

**DATE:** **10/29/26**

**ITEM:** **Budget Work Session – Follow-up**

**NEXT STEP:** **Decision on Recreation Fees**

I have included the memo from the last work session and some additional information from the parks and recreation director. We would like a decision on which option City Council would like to move forward with for FY27, so we can adjust budgets as needed.

CITY of CORDOVA
PARKS
& RECREATION

# Memorandum

10/29/2026

**TO: Mayor and City Council**
**FROM: Samantha Hagerthy- Schneider**

**SUBJECT**: Clarification of Nonprofit Facility Use Estimates

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The figures previously presented to Council provided a snapshot of recent nonprofit use of our parks and recreation facilities and the approximate rental value associated with that use. They did not represent a comprehensive historical record of nonprofit facility use. Examples included:

- **Iceworm Swim Team:** $38,880.00 in rental fees.
- **Little League:** $6,644.00 in rental fees.
- **Other Nonprofit Organizations:** Smaller, single-day rentals by Native Village of Eyak (NVE), the Pioneers, and the Cordova Chamber of Commerce.

It is also worth noting that the Skaters' Cabin has been rented by numerous nonprofit organizations over the years. I anticipate this use will continue with the new cabin.

**Samantha Hagerthy-Schneider**
**Director, Parks & Recreation**

# AGENDA ITEM 2
# Budget Work Session Date: 10/21/26
CITY COUNCIL COMMUNICATION FORM

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**FROM:** **Samantha Hagerthy-Schneider, Director, Parks & Recreation**

**DATE:** **10/21/26**

**ITEM:** **2027 Budget Work Session – Nonprofit Facility Use and Fee Discussion**

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| | | | |
|---|---|---|---|
| ____ | Ordinance | ____ | Motion |
| ____ | Resolution | __X__ | Information |

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**Purpose**

In 2026, a fee schedule was introduced and passed with a nonprofit fee for facility use of all Parks and Recreation Facilities. The fee schedule was put on hold for reevaluation. At Council's direction, staff reached out to a nonprofit organization regarding facility use and potential fees but have not received a response to date. It is important to recognize that the nonprofit rate was intended and should be applied consistently among all nonprofit entities in the community.

**Programs that are Separate from Nonprofit Facility Use and Fees**

The pool has been a hot topic. At this work session we'd like to distinguish the difference between the school district's use of the pool and any nonprofit entities' use of the pool.

The City's support of the Mount Eccles Elementary School's Swim Program and CHS Wolverine Swim Team is separate from the nonprofit facility uses addressed in this memo. The City support of the School District swimming programs continues the Bob Korn Memorial Swimming Pool's original purpose by giving Cordova youth opportunities to learn to swim and develop water-safety skills.

**Staffing and Operating Capacity**

Facility use has costs even when no rental fee is collected, including staffing, utilities, cleaning, pool chemicals, maintenance, and facility preparation.

The Pool has $25,000 budgeted in FY26 for temporary staff. Using an estimated average wage of $22 per hour plus approximately 10% in employer payroll-related costs, that budget provides approximately 1,033 temporary staff hours. The Pool's current reduced schedule requires approximately 75.5 temporary staff hours per week. To maintain this schedule in FY27 it would require 3,926 temporary hours. These figures include school slots being replaced with public slots in the summer months, albeit overall summer usage of the pool is often slower and hours could be adjusted and flexible in those months. Notably, these figures represent temporary staff only and do not include any funding toward full-time staff required to operate the facility.

The separate, City-supported Mt. Eccles Elementary School swim program and CHS Wolverine Swim Team schedule will continue to be managed within available staffing, budget, and operational capacity. As a note, the requested CHS Wolverine Swim Team practice schedule has already been reduced from six days per week to three days per week because of current staffing and operational limitations.

**CivicRec**

Regardless of the direction Council chooses, all nonprofit facility use will be reserved through CivicRec. CivicRec allows Parks and Recreation staff to schedule facilities, avoid conflicts, and track actual use by facility, date, time, and hours. Maintaining accurate usage numbers when demonstrating facility use and participation is crucial for grant applications and funding opportunities. When fees apply, CivicRec will also be used for invoicing.

The Parks and Recreation Department is seeking Council direction on how facility use fees should be applied to all nonprofit organizations using City facilities and has provided three suggested ways forward.

**Option 1 — Continue Providing Use at No Charge**
All nonprofit facility use would continue to be provided at no charge. All use would still be reserved and documented through CivicRec.

**Option 2 — Establish a Nonprofit Contribution**
Council could establish a percentage of the applicable facility use rate that nonprofits would be responsible for paying, with the City continuing to subsidize the remaining portion. See Table 1 below.

Reservations, usage tracking, and invoicing would continue through CivicRec.

**Option 3 — Phase In a Nonprofit Contribution Beginning in 2027**
Council could establish a final nonprofit contribution and phase it in over three years, allowing organizations time to plan for the change. The nonprofit contribution would begin in 2027, increase in 2028, and reach the Council-established cap in 2029.

- For example, nonprofits could pay one-third of the final established contribution in 2027, two-thirds in 2028, and the full established contribution in 2029.

This approach allows Council to establish the final contribution while providing nonprofits a gradual transition.

**Current Nonprofit Facility Use**

The rental fee scenario below is based on an identified use, of approximately $45,637 that is being provided to a nonprofit organization at no charge.

| City Subsidy | Nonprofit Pays | Estimated Nonprofit Portion | Estimated City Portion |
|---|---|---|---|
| 100% | 0% | $0 | $45,637 |
| 95% | 5% | $2,282 | $43,355 |
| 90% | 10% | $4,564 | $41,073 |
| 85% | 15% | $6,846 | $38,791 |
| 80% | 20% | $9,127 | $36,510 |
| 75% | 25% | $11,409 | $34,228 |
| 70% | 30% | $13,691 | $31,946 |
| 65% | 35% | $15,973 | $29,664 |
| 60% | 40% | $18,255 | $27,382 |
| 55% | 45% | $20,537 | $25,100 |
| 50% | 50% | $22,818 | $22,819 |
| 45% | 55% | $25,100 | $20,537 |
| 40% | 60% | $27,382 | $18,255 |
| 35% | 65% | $29,664 | $15,973 |
| 30% | 70% | $31,946 | $13,691 |
| 25% | 75% | $34,228 | $11,409 |
| 20% | 80% | $36,510 | $9,127 |
| 15% | 85% | $38,791 | $6,846 |
| 10% | 90% | $41,073 | $4,564 |
| 5% | 95% | $43,355 | $2,282 |
| 0% | 100% | $45,637 | $0 |

Table 1. This is an estimate based on identified use and applicable facility rental rates. It is not guaranteed revenue. Actual revenue would depend on future facility use and the fee structure established by Council. These figures are provided for comparison only.

**Summary**

Parks and Recreation is requesting Council direction on whether nonprofit facility use should:

1. Continued to be provided at no charge;
2. Require nonprofits to pay a Council-established portion of the applicable facility-use rate; or
3. Transition to a Council-established contribution through a three-year phase-in beginning in 2027 and reaching the established cap in 2029.

Once Council provides direction, staff can return with the appropriate fee structure and implementation details. All nonprofit facility use will continue to be reserved through CivicRec to schedule facilities and maintain accurate usage records regardless of the option choice.

# POOL TIMETABLE-OCTOBER 2026

| Monday | Tuesday | Wednesday | Thursday | Friday |
|---|---|---|---|---|
| **Swim Team**<br>6:30a - 8a | **Lap Swim**<br>8a - 11:30a | **Swim Team**<br>6:30a - 8a | **Swim Team**<br>6:30a - 8a | **Lap Swim**<br>8a - 9:45a |
| **Lap Swim**<br>8a - 10a | **School Swimming**<br>12:30p - 3:30p | **Lap Swim**<br>8a -11a | **Lap Swim**<br>8a - 11:30a | |
| **Tot Time**<br>10a - 11a | | | **School Swimming**<br>12:30p - 3:30p | |
| **School Swimming**<br>12:30p - 3:30p | **Lap Swim**<br>4:30p - 7p | **School Swimming**<br>12:30p - 3:30p | **Lap Swim**<br>4:30p - 7p | **School Swimming**<br>10a - 11:30a |
| | | | | **After School At the POOL!**<br>3:30p - 5p |
| | | | | **Rec Swim**<br>5p - 7p |

Bob Korn Memorial Swimming Pool
610 Railroad Ave, Cordova, AK 99574
(907) 424-7200
pool@cityofcordova.net
www.cityofcordova.net/pool

**Lap Swim**: Ideal for swimming and aqua-fitness.
**Rec Swim**: Ideal for the community to come enjoy the pool in a relaxed fun setting including the rope swing for strong swimmers.
**Tot Time**: A relaxed swim time designed for young children and their caregivers to enjoy the pool together. Tot Time provides a welcoming environment for little ones to become comfortable in the water, practice basic water skills, and have fun with a parent or responsible adult.

CITY of CORDOVA PARKS & RECREATION

CITY OF CORDOVA

**AGENDA ITEM 2A-C**
**MEMORANDUM**

**October 29, 2026**

**TO:** Mayor and City Council
**FROM:** Kevin Johnson, Public Works Director

**SUBJECT:** Proposed Water, Wastewater and Refuse Rates Increases

The revenue in the proposed FY 2027 Enterprise Fund budgets are based on the following fee increase:

Water –

| Water | Current Rate | Proposed Rate | % Increase |
|---|---|---|---|
| *Metered* | | | |
| Heavy Industrial | $2.90/1000 gallons | $3.34/1000 gallons | 15% Increase |
| Light Industrial | $4.72/1000 gallons | $5.19/1000 gallons | 10% Increase |
| Special User | $5.45/1000 gallons | $6.00/1000 gallons | 10% Increase |
| *Unmetered* | $43.55 Flat Fee | $46.60 Flat Fee | 7% Increase |

Wastewater –

| Wastewater | Current Rate | Proposed Rate | % Increase |
|---|---|---|---|
| Residential | $65.43 | $67.39 | 3% Increase |
| Commercial | $86.35 | $88.94 | 3% Increase |
| Industrial | $159.04 | $163.81 | 3% Increase |

Refuse –

No Proposed Increase

| Account Number | Title | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Budget | 2027 Projected Budget |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **WATER ENTERPRISE FUND** | | | | | | | |
| Water Operations Revenue | | | | | | | |
| 504-302-24516 | Other Water Non-Operating Rev | 0 | 0 | 58,921 | 5,025 | 0 | 0 |
| 504-302-45010 | Water Revenue | 940,304 | 763,904 | 884,680 | 490,392 | 920,863 | 950,000 |
| 504-302-45011 | Water Administrative Fee | 340 | 230 | 340 | 240 | 300 | 300 |
| 504-302-45012 | Water Tap Fees | 365 | 0 | 0 | 0 | 600 | 600 |
| 504-302-45015 | Other Water Operating Revenue | 637 | 0 | 25,300 | 743 | 500 | 500 |
| 504-302-46020 | In-Kind Revenue | 0 | 0 | 0 | 0 | 8,542 | 8,542 |
| Total Water Operations Revenue: | | 941,646 | 764,134 | 969,241 | 496,400 | 930,805 | 959,942 |
| Interfund Transfers In | | | | | | | |
| 504-390-41011 | Transfer From SWR Fund | 0 | 0 | 0 | 74,727 | 74,727 | 47,435 |
| Total Interfund Transfers In: | | 0 | 0 | 0 | 74,727 | 74,727 | 47,435 |
| Other Revenue WTR | | | | | | | |
| 504-398-40239 | Pension State Relief | 2,494 | 17,904 | -246 | 0 | 13,856 | 11,702 |
| Total Other Revenue WTR: | | 2,494 | 17,904 | -246 | 0 | 13,856 | 11,702 |
| | | | | | | | |
| Total Water Revenue | | 944,140 | 782,038 | 968,995 | 571,127 | 1,019,388 | 1,019,079 |
| | | | | | | | |
| Expenditures-Water Operations | | | | | | | |
| 504-402-50000 | S&W - Water | 165,623 | 189,455 | 205,292 | 127,551 | 211,045 | 199,862 |
| 504-402-50010 | Overtime | 9,301 | 9,483 | 12,858 | 12,057 | 8,240 | 8,240 |
| 504-402-50020 | Temp. Employees | 46,108 | 27,726 | 31,472 | 8,124 | 0 | 25,000 |
| 504-402-50030 | On Call Time | 5,883 | 6,278 | 6,728 | 3,592 | 6,000 | 12,000 |
| 504-402-50100 | FICA | 16,658 | 17,392 | 18,316 | 11,214 | 19,923 | 16,054 |
| 504-402-50110 | PERS | 35,193 | 39,182 | 47,450 | 31,415 | 49,743 | 40,670 |
| 504-402-50120 | Health Ins. | 49,454 | 49,855 | 103,507 | 69,920 | 111,697 | 74,286 |
| 504-402-50130 | Compensation Ins. | 4,596 | 3,928 | 5,881 | 3,337 | 5,107 | 5,539 |
| 504-402-50140 | ESC | 2,164 | 1,701 | 1,838 | 1,351 | 3,750 | 1,952 |
| 504-402-50150 | PERS Relief | -18,322 | 55,228 | -2,542 | 0 | 13,981 | 11,702 |
| 504-402-51000 | Administrative Costs Allocated | 122,414 | 115,596 | 117,998 | 66,906 | 133,811 | 140,000 |
| 504-402-51010 | Uniforms/Safety Clothing | 2,423 | 1,910 | 1,232 | 800 | 600 | 500 |
| 504-402-51020 | Operating Supplies | 46,511 | 50,607 | 70,585 | 36,713 | 45,000 | 40,000 |
| 504-402-51050 | Small Tools | 2,004 | 2,295 | 969 | 762 | 600 | 500 |
| 504-402-52000 | Communications | 3,062 | 4,122 | 3,958 | 2,772 | 3,000 | 3,000 |
| 504-402-52010 | Water, Sewer & Refuse | 1,906 | 2,127 | 2,560 | 1,215 | 2,000 | 2,200 |
| 504-402-52030 | Electricity | 63,286 | 60,343 | 57,460 | 71,567 | 60,000 | 64,000 |
| 504-402-52040 | Heating Oil | 37,093 | 43,942 | 37,643 | 28,793 | 30,000 | 31,000 |
| 504-402-52070 | Leases/Rentals | 1,300 | 0 | 2,450 | 0 | 1,500 | 750 |
| 504-402-52120 | Travel | 539 | 5,645 | 6,027 | 1,295 | 2,500 | 1,000 |
| 504-402-52160 | Professional Development | 1,305 | 3,326 | 2,810 | 982 | 3,500 | 1,500 |
| 504-402-52170 | Dues & Subscriptions | 523 | 904 | 585 | 1,146 | 660 | 700 |
| 504-402-52179 | Drug Testing | 635 | 552 | 0 | 226 | 500 | 500 |
| 504-402-52180 | Professional Services | 31,646 | 41,696 | 54,591 | 28,192 | 40,000 | 35,500 |
| 504-402-52200 | Permit Expense | 1,127 | 1,127 | 564 | 689 | 1,500 | 1,200 |
| 504-402-54000 | Fuel & Lube | 8,582 | 7,358 | 7,723 | 5,231 | 8,000 | 7,000 |
| 504-402-54005 | Repairs - Watershed | 5,301 | 3,795 | 2,424 | 5,787 | 2,500 | 18,000 |
| 504-402-54010 | Repairs - Vehicles & Parts | 2,128 | 2,334 | 2,203 | 576 | 2,000 | 1,500 |
| 504-402-54020 | Repairs - Other Equipment | 11,611 | 46,176 | 43,576 | 44,641 | 22,272 | 25,039 |
| 504-402-54032 | Structure Maint Eyak Wtr Plant | 80 | 0 | 0 | 0 | 1,500 | 0 |
| 504-402-54082 | Heating Sys Maint Eyak Plant | 0 | 0 | 3,632 | 3,667 | 1,000 | 1,500 |
| 504-402-55010 | Equipment & Furnishings | 16,358 | 2,616 | 6,653 | 0 | 20,000 | 28,866 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 504-402-55015 | Buildings | 0 | 3,131 | 0 | 0 | 0 | 0 |
| 504-402-55020 | Other Improvements | 8,971 | 19,091 | 16,402 | 144 | 10,000 | 22,000 |
| 504-402-55040 | Oil Spill Response Exp 2023 | 9,378 | 0 | 0 | 1,365 | 0 | 0 |
| 504-402-56000 | Insurance | 40,495 | 53,342 | 55,199 | 26,775 | 63,745 | 41,369 |
| 504-402-58000 | OIL SPILL RESPONSE | 22,616 | 6,214 | 104,305 | 0 | 2,500 | 0 |
| 504-402-58041 | Water Tank Maintenance | 0 | 14,898 | 0 | 0 | 0 | 24,935 |
| Total Expenditures-Water Operations: | | 757,952 | 893,375 | 1,032,349 | 598,805 | 888,174 | 887,864 |
| Debt Service WTR | | | | | | | |
| 504-895-58045 | ADEC Drinking Wtr 261141-Prin | 0 | 0 | 0 | 0 | 95,241 | 96,670 |
| 504-895-58046 | ADEC Drinking Wtr 261141-Int | 30,701 | 29,417 | 28,018 | 27,431 | 27,431 | 26,003 |
| Total Debt Service WTR: | | 30,701 | 29,417 | 28,018 | 27,431 | 122,672 | 122,673 |
| IN-KIND SERVICES WATER | | | | | | | |
| 504-905-58400 | School - High School | 3,955 | 4,314 | 4,745 | 2,373 | 4,745 | 4,745 |
| 504-905-58410 | School - Elementary | 2,922 | 3,188 | 3,322 | 1,661 | 3,322 | 3,322 |
| 504-905-58440 | Chamber of Commerce | 0 | 0 | 40 | 0 | 475 | 475 |
| Total IN-KIND SERVICES WATER: | | 6,877 | 7,502 | 8,107 | 4,034 | 8,542 | 8,542 |
| | | | | | | | |
| WATER ENTERPRISE FUND Expenditure Total: | | 795,530 | 930,294 | 1,068,474 | 630,270 | 1,019,388 | 1,019,079 |
| | | | | | | | |
| WATER ENTERPRISE FUND Revenue Total: | | 944,140 | 782,038 | 968,995 | 496,400 | 1,019,388 | 1,019,079 |
| | | | | | | | |
| Total WATER ENTERPRISE FUND: | | 148,610 | -148,256 | -99,479 | -133,870 | 0 | 0 |

| Account Number | Title | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Budget | 2027 Projected Budget |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **SEWER ENTERPRISE FUND** | | | | | | | |
| Sewer Operations Revenue | | | | | | | |
| 503-301-45000 | Sewer Revenue | 972,854 | 1,023,734 | 1,179,939 | 617,760 | 1,100,000 | 1,125,000 |
| 503-301-45001 | Sewer Administrative Fee | 340 | 220 | 370 | 280 | 0 | 0 |
| 503-301-45012 | Sewer Tap Fees | 2,682 | 0 | 0 | 0 | 2,500 | 2,500 |
| 503-301-45015 | Other Sewer Operating Revenue | 7,333 | 7,837 | 10,409 | 2,082 | 5,000 | 5,000 |
| 503-301-46020 | In-Kind Revenue | 0 | 0 | 0 | 0 | 14,384 | 14,384 |
| Total Sewer Operations Revenue: | | 983,209 | 1,031,791 | 1,190,718 | 620,122 | 1,121,884 | 1,146,884 |
| Other Revenue SWR | | | | | | | |
| 503-397-40239 | Pension State Relief | 2,494 | 17,904 | -245 | 0 | 13,856 | 11,702 |
| 503-397-45005 | Non Operating Sewer Revenue | 0 | 0 | 35,507 | 0 | 0 | 0 |
| 503-397-45050 | Penalties Paid From Utilities | 5,566 | 6,230 | 9,225 | 3,475 | 4,000 | 4,000 |
| Total Other Revenue SWR: | | 8,060 | 24,134 | 44,487 | 3,475 | 17,856 | 15,702 |
| | | | | | | | |
| Total Sewer Revenue | | 991,269 | 1,055,925 | 1,235,205 | 623,597 | 1,139,740 | 1,162,586 |
| | | | | | | | |
| Expenditures-Sewer Operations | | | | | | | |
| 503-401-50000 | S&W - Sewer | 165,623 | 189,769 | 205,297 | 127,551 | 205,095 | 199,862 |
| 503-401-50010 | Overtime | 9,301 | 9,483 | 12,858 | 12,057 | 8,240 | 8,240 |
| 503-401-50020 | Temporary Employees | 46,108 | 27,726 | 31,472 | 19,114 | 30,000 | 30,000 |
| 503-401-50030 | On Call Time | 5,883 | 6,278 | 6,728 | 3,592 | 6,000 | 12,000 |
| 503-401-50100 | FICA | 16,659 | 17,394 | 18,319 | 12,056 | 19,040 | 16,437 |
| 503-401-50110 | PERS | 35,195 | 39,185 | 47,452 | 31,416 | 48,155 | 40,670 |
| 503-401-50120 | Health Ins. | 49,455 | 49,856 | 103,508 | 69,921 | 111,697 | 74,286 |
| 503-401-50130 | Compensation Ins. | 4,597 | 4,171 | 5,995 | 3,488 | 5,426 | 5,671 |
| 503-401-50140 | ESC | 2,164 | 1,701 | 1,839 | 1,462 | 4,050 | 2,002 |
| 503-401-50150 | PERS Relief | -18,326 | 55,223 | -2,541 | 0 | 13,856 | 11,702 |
| 503-401-51000 | Administrative Costs Allocated | 128,541 | 149,073 | 155,684 | 78,716 | 157,431 | 165,000 |
| 503-401-51010 | Uniforms/Safety Clothing | 2,423 | 2,211 | 1,266 | 800 | 700 | 1,000 |
| 503-401-51020 | Operating Supplies | 66,169 | 48,062 | 82,642 | 20,753 | 50,000 | 52,000 |
| 503-401-51050 | Small Tools | 2,070 | 2,235 | 900 | 278 | 1,500 | 1,800 |
| 503-401-52000 | Communications | 3,628 | 3,381 | 3,216 | 2,290 | 3,000 | 3,400 |
| 503-401-52010 | Water, Sewer & Refuse | 4,734 | 5,209 | 6,360 | 4,731 | 5,200 | 5,500 |
| 503-401-52030 | Electricity | 113,328 | 100,665 | 98,322 | 93,219 | 100,000 | 105,000 |
| 503-401-52040 | Heating Oil WWTP | 12,254 | 2,537 | 666 | 109 | 10,000 | 7,723 |
| 503-401-52070 | Leases/Rentals | 1,500 | 0 | 2,450 | 0 | 2,500 | 2,500 |
| 503-401-52120 | Travel | 1,517 | 5,873 | 6,027 | 1,295 | 5,000 | 5,000 |
| 503-401-52160 | Professional Development | 1,855 | 3,026 | 3,110 | 882 | 2,500 | 3,000 |
| 503-401-52170 | Dues & Subscriptions | 0 | 510 | 585 | 1,146 | 2,000 | 1,700 |
| 503-401-52179 | Drug Testing | 635 | 552 | 0 | 226 | 300 | 400 |
| 503-401-52180 | Professional Services | 46,105 | 48,862 | 68,046 | 30,564 | 50,000 | 50,000 |
| 503-401-52200 | Permit Expense | 8,484 | 7,920 | 8,484 | 8,609 | 8,500 | 8,800 |
| 503-401-54000 | Fuel & Lube | 10,311 | 7,232 | 6,925 | 5,197 | 8,000 | 8,000 |
| 503-401-54010 | Repairs - Vehicle & Parts | 3,805 | 2,947 | 4,655 | 546 | 2,500 | 3,500 |
| 503-401-54020 | Repair - Other Equipment | 32,196 | 29,405 | 39,289 | 52,072 | 30,000 | 95,000 |
| 503-401-54032 | Structure Maint WWTP | 77 | 7,220 | 4,429 | 1,125 | 5,000 | 5,000 |
| 503-401-54082 | Heating Sys Maint WWTP | 628 | 0 | 4,058 | 2,563 | 2,000 | 10,000 |
| 503-401-55010 | Equipment & Furnishings | 16,172 | 4,050 | 6,653 | 9,282 | 10,000 | 65,000 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 503-401-55020 | Other Improvements | 9,890 | 20,275 | 7,398 | 47,712 | 49,608 | 8,000 |
| 503-401-56000 | Insurance | 40,495 | 21,781 | 33,112 | 19,569 | 28,432 | 28,500 |
| Total Expenditures-Sewer Operations: | | 823,476 | 873,812 | 975,204 | 662,341 | 985,730 | 1,036,693 |
| Debt Service SWR | | | | | | | |
| 503-895-58043 | WWTP Upgrade Phsell 261071 Pri | 0 | 0 | 0 | 55,000 | 55,000 | 55,000 |
| 503-895-58044 | WWTP Upgrade Phsell 261071 Int | 12,100 | 11,275 | 10,450 | 9,900 | 9,900 | 9,075 |
| Total Debt Service SWR: | | 12,100 | 11,275 | 10,450 | 64,900 | 64,900 | 64,075 |
| Transfer to Dep'n Reserve/CIP | | | | | | | |
| 503-896-57500 | Transfer to Reserve - #703 | 0 | 11,221 | 0 | 0 | 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: | | 0 | 11,221 | 0 | 0 | 0 | 0 |
| Interfund Transfers Out | | | | | | | |
| 503-901-57416 | Transfer to Water Fund | 0 | 0 | 0 | 0 | 74,727 | 47,435 |
| Total Interfund Transfers Out: | | 0 | 0 | 0 | 0 | 74,727 | 47,435 |
| In-Kind Services SWR | | | | | | | |
| 503-905-58400 | School - High School | 6,543 | 7,138 | 7,851 | 3,926 | 7,851 | 7,851 |
| 503-905-58410 | School - Elementary | 4,581 | 4,997 | 5,496 | 2,748 | 5,496 | 5,496 |
| 503-905-58420 | CCMC- Hospital | 0 | 854 | 0 | 0 | 0 | 0 |
| 503-905-58440 | Chamber of Commerce | 783 | 854 | 1,036 | 518 | 1,036 | 1,036 |
| Total In-Kind Services SWR: | | 11,907 | 13,843 | 14,383 | 7,192 | 14,383 | 14,383 |
| | | | | | | | |
| SEWER ENTERPRISE FUND Expenditure Total: | | 847,483 | 910,151 | 1,000,037 | 734,433 | 1,139,740 | 1,162,586 |
| | | | | | | | |
| SEWER ENTERPRISE FUND Revenue Total: | | 991,269 | 1,055,925 | 1,235,205 | 623,597 | 1,139,740 | 1,162,586 |
| | | | | | | | |
| Total SEWER ENTERPRISE FUND: | | 143,786 | 145,774 | 235,168 | -110,836 | 0 | 0 |

| Account Number | Title | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Budget | 2027 Projected Budget |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **REFUSE ENTERPRISE FUND** | | | | | | | |
| Refuse Operations Revenue | | | | | | | |
| 505-301-46000 | Refuse Service Charges | 1,206,726 | 1,225,695 | 1,391,693 | 787,461 | 1,376,617 | 1,386,191 |
| 505-301-46001 | Refuse Administrative Fee | 350 | 240 | 390 | 270 | 350 | 350 |
| 505-301-46010 | Refuse Recycling Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 505-301-46020 | In-Kind Revenue | 0 | 0 | 0 | 0 | 29,402 | 29,402 |
| 505-301-46030 | Other Refuse Revenue | 455 | 2,876 | 29,079 | 742 | 1,000 | 1,000 |
| 505-301-50100 | ACWFL#261171-S Subsidy | 500,000 | 0 | 0 | 0 | 0 | 0 |
| Total Refuse Operations Revenue: | | 1,707,531 | 1,228,811 | 1,421,162 | 788,473 | 1,407,369 | 1,416,943 |
| Refuse Operations Revenue | | | | | | | |
| 505-347-40710 | Sale of Equipment | 43,000 | -43,000 | 0 | 6,255 | 0 | 0 |
| Total Refuse Operations Revenue: | | 43,000 | -43,000 | 0 | 6,255 | 0 | 0 |
| Other Revenue Refuse | | | | | | | |
| 505-398-40239 | Pension State Relief | 5,129 | 33,724 | -418 | 0 | 24,479 | 26,029 |
| Total Other Revenue Refuse: | | 5,129 | 33,724 | -418 | 0 | 24,479 | 26,029 |
| | | | | | | | |
| Total Refuse Revenue | | 1,755,660 | 1,219,535 | 1,420,744 | 794,728 | 1,431,848 | 1,442,972 |
| | | | | | | | |
| Expenditures-Refuse Operations | | | | | | | |
| 505-400-50000 | S&W - Refuse | 327,484 | 357,539 | 371,661 | 234,376 | 379,512 | 403,998 |
| 505-400-50010 | OT | 3,663 | 6,026 | 6,567 | 4,270 | 7,210 | 7,210 |
| 505-400-50020 | Temp. Employees | 19,333 | 19,950 | 21,211 | 10,658 | 20,000 | 20,000 |
| 505-400-50030 | ON CALL | 0 | 0 | 0 | 0 | 0 | 0 |
| 505-400-50100 | FICA | 26,372 | 27,992 | 29,332 | 18,546 | 31,114 | 32,987 |
| 505-400-50110 | PERS | 72,372 | 73,805 | 81,207 | 52,165 | 85,079 | 90,466 |
| 505-400-50120 | Health Ins. | 69,237 | 92,372 | 126,065 | 98,187 | 136,797 | 148,571 |
| 505-400-50130 | Compensation Ins. | 13,690 | 12,442 | 18,338 | 10,759 | 17,692 | 23,688 |
| 505-400-50140 | ESC | 3,179 | 2,662 | 2,776 | 2,230 | 6,150 | 3,272 |
| 505-400-50150 | PERS Relief | -20,674 | 86,870 | -27,925 | 0 | 24,479 | 26,029 |
| 505-400-51000 | Allocated Administrative Costs | 156,979 | 177,547 | 184,454 | 78,265 | 156,530 | 165,000 |
| 505-400-51010 | Uniforms/Safety Clothing | 1,776 | 2,021 | 1,866 | 671 | 2,500 | 2,500 |
| 505-400-51020 | Operating Supplies | 10,924 | 14,871 | 12,524 | 6,068 | 18,000 | 16,000 |
| 505-400-51030 | Custodial Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| 505-400-51050 | Small Tools | 727 | 168 | 1,127 | 1,490 | 1,000 | 1,500 |
| 505-400-52000 | Communications | 5,639 | 5,594 | 5,746 | 3,726 | 5,500 | 6,000 |
| 505-400-52010 | Water, Sewer & Refuse | 1,622 | 1,859 | 2,119 | 836 | 2,000 | 2,000 |
| 505-400-52030 | Electricity | 6,105 | 6,738 | 6,978 | 5,186 | 6,500 | 7,500 |
| 505-400-52040 | Heating Oil | 2,089 | 4,072 | 2,223 | 2,021 | 4,000 | 4,500 |
| 505-400-52070 | Leases/Rentals | 0 | 0 | 0 | 0 | 500 | 500 |
| 505-400-52120 | Travel | 0 | 0 | 1,190 | 0 | 2,000 | 1,000 |
| 505-400-52160 | Professional Development | 0 | 1,127 | 0 | 255 | 2,500 | 1,500 |
| 505-400-52170 | Dues & Subscriptions | 0 | 255 | 0 | 0 | 300 | 300 |
| 505-400-52179 | Drug Testing | 1,249 | 1,200 | 927 | 226 | 1,000 | 1,000 |
| 505-400-52180 | Professional Services | 48,002 | 52,461 | 117,745 | 26,823 | 140,000 | 120,000 |
| 505-400-52200 | License & Fees | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 505-400-52285 | Debt Collection Fee | 0 | 0 | 348 | 475 | 0 | 500 |
| 505-400-54000 | Fuel & Lube | 49,810 | 42,842 | 40,636 | 33,190 | 45,000 | 50,000 |
| 505-400-54010 | Vehicle Parts & Repairs | 14,171 | 25,871 | 61,260 | 1,424 | 35,000 | 30,000 |
| 505-400-54020 | Repair - Other Equipment | 1,815 | 22,810 | 6,413 | 11,662 | 20,000 | 15,000 |
| 505-400-54030 | R & M Buildings | 11,267 | 10,352 | 0 | 4,547 | 15,000 | 10,000 |
| 505-400-54080 | Boiler Maintenance | 0 | 1,624 | 450 | 0 | 1,500 | 1,500 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 505-400-55000 | Other Equipment | 21,920 | 24,027 | 0 | 9,400 | 35,000 | 66,310 |
| 505-400-55010 | Equipment & Furnishings | 0 | 0 | 0 | 0 | 0 | 0 |
| 505-400-55020 | Other Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 505-400-55030 | Landfill Maintenance | 8,885 | 3,549 | 900 | 0 | 5,500 | 6,000 |
| 505-400-56000 | Insurance | 40,425 | 20,716 | 35,993 | 19,474 | 27,082 | 39,673 |
| 505-400-57090 | Interest Exp-ACWFL#261171-S | 5,154 | 1,762 | 8,099 | 7,905 | 7,905 | 7,440 |
| Total Expenditures-Refuse Operations: | | 907,215 | 1,105,124 | 1,124,230 | 648,835 | 1,246,350 | 1,315,944 |
| Debt Service-Refuse | | | | | | | |
| 505-895-58042 | Interest on Interfund Loan | 6,563 | 4,288 | 0 | 0 | 948 | 0 |
| 505-895-58043 | Dumpster Truck | 0 | 0 | 0 | 387,002 | 43,508 | 0 |
| 505-895-58044 | Hook Truck Inter Loan | 0 | 0 | 0 | 0 | 30,641 | 47,627 |
| Total Debt Service-Refuse: | | 6,563 | 4,288 | 0 | 387,002 | 75,097 | 47,627 |
| Transfer to Refuse Reserve/CIP | | | | | | | |
| 505-896-55030 | Landfill Closure Cost Reserved | 0 | 50,000 | 0 | 50,000 | 50,000 | 50,000 |
| Total Transfer to Refuse Reserve/CIP: | | 0 | 50,000 | 0 | 50,000 | 50,000 | 50,000 |
| In-Kind Services Refuse | | | | | | | |
| 505-905-58400 | School - High School | 10,609 | 11,573 | 24,153 | 12,077 | 24,153 | 24,153 |
| 505-905-58410 | School - Elementary | 3,611 | 3,939 | 4,415 | 2,208 | 4,415 | 4,415 |
| 505-905-58440 | Chamber of Commerce | 662 | 722 | 1,268 | 654 | 833 | 833 |
| Total In-Kind Services Refuse: | | 14,882 | 16,234 | 29,836 | 14,939 | 29,401 | 29,401 |
| | | | | | | | |
| REFUSE ENTERPRISE FUND Expenditure Total: | | 928,660 | 1,175,646 | 1,154,066 | 1,100,776 | 1,400,848 | 1,442,972 |
| | | | | | | | |
| REFUSE ENTERPRISE FUND Revenue Total: | | 1,755,660 | 1,219,535 | 1,420,744 | 794,728 | 1,431,848 | 1,442,972 |
| | | | | | | | |
| Total REFUSE ENTERPRISE FUND: | | 827,000 | 43,889 | 266,678 | -306,048 | 31,000 | 0 |

**AGENDA ITEM 2D**
**MEMORANDUM**

## October 29, 2026

**TO:** Mayor and City Council
**FROM:** Tony Schinella, Harbormaster

**SUBJECT:** Port and Harbor Proposed Rate Increases

The revenue in the proposed FY 2027 Enterprise Fund budgets is based on the following fee increase:

| Port & Harbor | Current Rate | Proposed Rate | % Increase |
|---|---|---|---|
| Wharfage | $8.00 per ton | $8.40 per ton | 10% |
| Dockage | $2.00 ft/day | $2.20 ft/day | 10% |
| Impounds & Fines | $1100 Impound | $1210 Impound | 10% |
| Dry Land Storage | $2.95 ft/month | $3.25 ft/month | 10% |
| Shipyard Storage | 2.95 ft/month | $3.25 ft/month | 10% |
| Sale of Labor | $100 per hour | $110 per hour | 10% |
| Permanent Slip Fees | $60 ft/year | $63 ft/year | 5% |
| Monthly Slip Fees | $17 ft/month | $18.50 ft/month | 10% |
| Daily Slip Fees | $1.25 ft/day | $1.37 ft/day | 10% |
| Grid Use Fees | .84 to $1.90 ft/tide | .92 to $2.09 ft/tide | 10% |
| Sale of Services | $60 per hour | $66 per hour | 10% |
| Travelift Fees | $24ft to $27ft | $26.40ft to $29.70 | 10% |
| Parking Permits | $60 per month | $75 per month | 25% |
| Maintenance Area Use | $17 per day | $18.50 per day | 10% |
| Cruise Ship & Day Cruise Passenger Fee | $7 per passenger | $10 per passenger | 30% |
| | | | |

| Account Number | Title | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual | 2027 Proposed |
|---|---|---|---|---|---|---|
| **HARBOR ENTERPRISE FUND** | | | | | | |
| Revenue - Operations | | | | | | |
| 502-300-44010 | Wharfage | 43,646 | 105,015 | 50,000 | 23,859 | 55,000 |
| 702-397-40210 | Fuel Oil Wharfage | 112,550 | 293,046 | 247,292 | 117,171 | 265,985 |
| 502-300-44020 | Dockage | 38,514 | 84,613 | 71,500 | 26,237 | 78,650 |
| 502-300-44030 | Impounds & Fines | 3,499 | 15,123 | 7,500 | 3,972 | 8,250 |
| 502-300-44040 | Dry Land Storage Fees | 59,766 | 83,023 | 55,000 | 47,645 | 72,179 |
| 502-300-44041 | Shipyard Storage | 20,502 | 44,368 | 46,200 | 41,497 | 69,424 |
| 502-300-44050 | Sale Of Labor | 16,696 | 13,492 | 13,200 | 8,345 | 14,500 |
| 502-300-44060 | Permanent Slip Fees | 1,002,202 | 1,060,903 | 1,179,000 | 750,399 | 1,140,000 |
| 502-300-44070 | Monthly Slip Fees | 12,043 | 99,316 | 23,214 | 24,607 | 25,500 |
| 502-300-44080 | Daily Slip Fees | 74,827 | 67,956 | 75,000 | 29,540 | 82,500 |
| 502-300-44090 | Grid Use Fees | 3,783 | 11,284 | 7,500 | 1,799 | 8,250 |
| 502-300-44100 | Seaplane Moorage | 0 | 0 | 550 | 0 | 0 |
| 502-300-44110 | Utility Sales | 11,312 | 17,057 | 20,000 | 11,758 | 20,000 |
| 502-300-44120 | Sale of Sevices | 2,543 | 4,496 | 2,500 | 2,622 | 2,750 |
| 502-300-44130 | Other Harbor Revenue | 2,032 | 26,518 | 12,000 | 7,866 | 12,000 |
| 502-300-44135 | Penalty & Interest - Harbor | 14,624 | 26,914 | 15,000 | 5,967 | 19,500 |
| 502-300-44140 | Travel Lift Fees | 42,700 | 74,575 | 65,000 | 22,730 | 71,500 |
| 502-300-44150 | Launch Ramp Fees | 1,988 | 7,165 | 10,000 | 2,775 | 7,500 |
| 502-300-44160 | Parking Permits | 0 | 1,100 | 2,000 | 1,600 | 2,500 |
| 502-300-44170 | Maintenance Area Use | 1,483 | 2,126 | 2,400 | 850 | 2,640 |
| 502-300-44180 | Misc Settlement Proceeds | 0 | 0 | 0 | 0 | |
| 702-397-40205 | .05 Raw Fish Tax | 257,337 | 333,778 | 175,000 | 218,091 | 175,000 |
| 502-300-44190 | Registration - .5% Fish Tax | 315 | 170 | 0 | 35 | 170 |
| 502-300-44200 | Com Passenger Vessel Tax Share | 0 | 2,025 | 2,000 | 3,335 | 4,290 |
| Total Revenue - Operations: | | 1,580,449 | 2,167,084 | 2,081,856 | 1,352,700 | 2,138,088 |
| Interfund Transfers In | | | | | | |
| 502-390-49998 | Transfer from Permanent Fund | 0 | 0 | 0 | 0 | 0 |
| 502-390-49999 | due to/from other funds | 0 | 0 | 0 | 0 | 0 |
| Total Interfund Transfers In: | | 0 | 0 | 0 | 0 | 0 |
| Other Revenue | | | | | | |
| 502-398-40239 | Pension State Relief | 40,577 | -497 | 20,000 | 0 | 29,496 |
| 502-398-40305 | PERS NPO Write-Off Revenue | 0 | 0 | 0 | 0 | 0 |
| 502-398-40325 | Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| 502-398-42151 | Capital Contributions | 22,795,127 | 19,565 | 0 | 0 | 0 |
| Total Other Revenue: | | 22,835,704 | 19,068 | 20,000 | 0 | 29,496 |
| | | | | | | |
| Total Harbor Revenue | | 24,416,153 | 2,186,152 | 2,101,856 | 1,352,700 | 2,167,584 |
| | | | | | | |
| Expenditures-Harbor Operations | | | | | | |
| 502-400-50000 | S&W - Harbor | 414,664 | 437,789 | 443,005 | 280,847 | 460,965 |
| 502-400-50010 | OT | 16,414 | 12,009 | 10,300 | 7,051 | 5,000 |
| 502-400-50020 | Temp. Employees | 6,600 | 0 | 0 | 0 | 0 |
| 502-400-50030 | On Call - Harbor | 0 | 0 | 0 | 0 | 0 |
| 502-400-50100 | FICA | 32,486 | 32,951 | 34,678 | 21,492 | 35,646 |
| 502-400-50110 | PERS | 88,805 | 96,388 | 99,727 | 62,209 | 102,512 |
| 502-400-50120 | Health Ins. | 94,336 | 129,563 | 140,137 | 91,831 | 178,170 |
| 502-400-50130 | Compensation Ins. | 6,359 | 9,036 | 12,294 | 5,249 | 10,592 |
| 502-400-50140 | ESC | 3,013 | 3,068 | 6,900 | 2,515 | 3,650 |
| 502-400-50150 | PERS Relief | 105,836 | -37,315 | 28,694 | 0 | 29,496 |
| 502-400-51000 | Administrative Costs Allocated | 175,822 | 231,634 | 199,691 | 99,846 | 215,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 502-400-51010 | Uniforms/Safety Clothing | 2,156 | 1,113 | 1,500 | 2,351 | 2,000 |
| 502-400-51020 | Operating Supplies | 12,063 | 5,265 | 8,000 | 4,440 | 7,252 |
| 502-400-51030 | Custodial Supplies | 4,152 | 4,364 | 3,500 | 2,385 | 3,500 |
| 502-400-52000 | Communications | 7,838 | 12,542 | 7,000 | 4,907 | 6,000 |
| 502-400-52010 | Water, Sewer & Refuse | 143,457 | 167,112 | 120,000 | 68,786 | 130,000 |
| 502-400-52020 | Street Lighting | 0 | 0 | 2,500 | 0 | 0 |
| 502-400-52030 | Electricity | 104,222 | 142,340 | 70,000 | 121,994 | 150,000 |
| 502-400-52040 | Heating Oil | 11,914 | 9,108 | 12,000 | 7,778 | 12,000 |
| 502-400-52070 | Leases/Rentals | 0 | 0 | 0 | 0 | |
| 502-400-52120 | Travel | 2,042 | 2,859 | 4,000 | 0 | 1,000 |
| 502-400-52160 | Professional Development | 1,397 | 0 | 3,000 | 0 | 0 |
| 502-400-52170 | Dues & Subscriptions | 910 | 1,053 | 1,500 | 1,770 | 2,500 |
| 502-400-52179 | Drug Testing | 55 | 0 | 300 | 281 | 300 |
| 502-400-52180 | Professional Services | 13,614 | 6,510 | 10,000 | 2,912 | 7,000 |
| 502-400-52185 | Bank Fees | 21,895 | 27,159 | 18,000 | 4,083 | 20,000 |
| 502-400-52190 | Attorney Fees | 0 | 0 | 0 | 0 | |
| 502-400-52270 | Legal Printing | 0 | 0 | 0 | 0 | |
| 502-400-52290 | Bad Debt Expense | -68,176 | 0 | 0 | 0 | |
| 502-400-52350 | Recruitment and Moving | 0 | 0 | 0 | 0 | |
| 502-400-54000 | Fuel & Lube | 10,390 | 7,457 | 8,000 | 6,570 | 8,000 |
| 502-400-54010 | Vehicle Parts & Repairs | 8,516 | 2,243 | 2,500 | 1,577 | 2,500 |
| 502-400-54020 | Repair - Other Equipment | 19,525 | 22,342 | 20,000 | 28,292 | 10,000 |
| 502-400-54030 | R & M Buildings | 15 | 835 | 2,000 | 0 | 1,000 |
| 502-400-54050 | R & M Travel Lift | 98,403 | 65,036 | 45,444 | 20,727 | 45,000 |
| 502-400-54080 | Boiler Maintenance | 2,401 | 3,197 | 800 | 4,395 | 4,000 |
| 502-400-55000 | Other Equipment | 4,418 | 4,084 | 5,500 | 8,745 | 4,500 |
| 502-400-55010 | Equipment & Furnishings | 4,597 | 2,701 | 2,200 | 0 | 2,200 |
| 502-400-55020 | Other Improvements | 25,184 | 33,131 | 28,000 | 56,518 | 20,000 |
| 502-400-55030 | Used Oil | 59 | 55,886 | 34,000 | 0 | 0 |
| 502-400-56000 | Insurance | 200,658 | 216,709 | 231,572 | 112,696 | 204,187 |
| Total Expenditures-Harbor Operations: | | 1,576,040 | 1,708,169 | 1,616,742 | 1,032,247 | 1,683,970 |
| Debt Service | | | | | | |
| 502-895-58000 | Bond Principal | 0 | 0 | 130,000 | 130,000 | 135,000 |
| 502-895-58010 | Bond Interest | 0 | 0 | 211,563 | 211,563 | 205,063 |
| 502-895-58020 | Harbor Piling Loan Principal | 0 | 0 | 65,833 | 65,833 | 65,833 |
| 502-895-58021 | Harbor Piling Loan Interest | 0 | 0 | 59,718 | 59,718 | 59,718 |
| Total Debt Service: | | 0 | 0 | 467,114 | 467,114 | 465,614 |
| Transfer to Reserve & CIP | | | | | | |
| 502-896-57500 | Transfer to Dep'n Reserve | 198,791 | 0 | 0 | 0 | 0 |
| 502-896-57510 | Transfer to Capital Projects | 0 | 0 | 0 | 0 | 0 |
| Total Transfer to Reserve & CIP: | | 198,791 | 0 | 0 | 0 | 0 |
| Depreciation & Amortization | | | | | | |
| 502-899-59090 | Depreciation | 0 | 0 | 0 | 0 | 0 |
| 502-899-59095 | Amort of Contr Capi | 0 | 0 | 0 | 0 | 0 |
| Total Depreciation & Amortization: | | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfers Out | | | | | | |
| 502-901-57402 | Transfer to Capital Projects | 0 | 0 | 0 | 0 | 0 |
| 502-901-57415 | Transfer to Water Fund | 0 | 0 | 0 | 0 | 0 |
| 502-901-59996 | Perm Fund Replacement | 0 | 0 | 0 | 0 | 0 |
| 502-901-59997 | Transfer to Perm Fund Trvl Lft | 18,000 | 0 | 18,000 | 0 | 18,000 |
| 502-901-59999 | Transfer to General Fund-Admin | 0 | 319,691 | | 0 | 0 |
| Total Interfund Transfers Out: | | 18,000 | 319,691 | 18,000 | 0 | 18,000 |
| | | | | | | |
| HARBOR ENTERPRISE FUND Expenditure Total: | | 1,792,831 | 2,027,860 | 2,101,856 | 1,499,361 | 2,167,584 |
| | | | | | | |
| HARBOR ENTERPRISE FUND Revenue Total: | | 24,416,153 | 2,186,152 | 2,101,856 | 1,352,700 | 2,167,584 |
| | | | | | | |
| Total HARBOR ENTERPRISE FUND: | | 22,623,322 | 158,292 | 0 | -146,661 | 0 |

| Column1 | Column2 | Column3 | Column4 | Column5 | Column6 | Column7 |
|---|---|---|---|---|---|---|
| Account Number | Title | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual | 2027 Proposed |
| | | | | | | |
| **Odiak Camper Park** | | | | | | |
| Revenue | | | | | | |
| 506-301-40460 | Odiak Camper Park Space Fees | 17,524 | 25,627 | 29,000 | 13,428 | 24,793 |
| 506-301-40465 | Odiak CP-tenant utilities | -250 | -394 | 500 | 0 | 0 |
| Total Revenue: | | 17,274 | 25,233 | 29,500 | 13,428 | 24,793 |
| Interfund Transfers In | | | | | | |
| 506-390-49998 | Transfer from Permanent Fund | 0 | 0 | 0 | 0 | 0 |
| 506-390-49999 | due to/from other funds | 0 | 0 | 0 | 0 | 0 |
| Total Interfund Transfers In: | | 0 | 0 | 0 | 0 | 0 |
| Budgeted Reserve Fund Odiak | | | | | | |
| 506-397-41095 | Reserve funds-Budgeted | 0 | 0 | 0 | 0 | 0 |
| Total Budgeted Reserve Fund Odiak: | | 0 | 0 | 0 | 0 | 0 |
| Other Revenue Odiak | | | | | | |
| 506-398-40239 | Pension State Relief | 0 | 0 | 0 | 0 | 0 |
| 506-398-40305 | PERS NPO Write-Off Revenue | 0 | 0 | 0 | 0 | 0 |
| 506-398-40325 | Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Total Other Revenue Odiak: | | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| Total Odiak Revenues | | 17,274 | 25,233 | 29,500 | 13,428 | 24,793 |
| | | | | | | |
| Odiak Park Expenditures | | | | | | |
| 506-400-50000 | S&W - Odiak | 0 | 0 | 0 | 0 | 0 |
| 506-400-50010 | OT | 0 | 0 | 0 | 0 | 0 |
| 506-400-50020 | Temporary Employees | 0 | 0 | 0 | 0 | 0 |
| 506-400-50100 | FICA | 0 | 0 | 0 | 0 | 0 |
| 506-400-50110 | PERS | 0 | 0 | 0 | 0 | 0 |
| 506-400-50120 | Health Ins. | 0 | 0 | 0 | 0 | 0 |
| 506-400-50130 | Compensation Ins. | 0 | 0 | 0 | 0 | 0 |
| 506-400-50140 | ESC | 0 | 0 | 0 | 0 | 0 |
| 506-400-50150 | PERS Relief | 0 | 0 | 0 | 0 | 0 |
| 506-400-51000 | Administrative Costs Allocated | 2,246 | 3,280 | 0 | 0 | 0 |
| 506-400-51020 | Operating Supplies | 1,470 | 576 | 1,000 | 222 | 1,000 |
| 506-400-51030 | Custodial Supplies | 146 | 0 | 500 | 0 | 500 |
| 506-400-52010 | Water, Sewer & Refuse | 6,957 | 9,451 | 6,000 | 5,209 | 6,000 |
| 506-400-52030 | Electricity | 4,641 | 4,275 | 5,000 | 2,960 | 5,000 |
| 506-400-52040 | Heating Oil | 775 | 3,690 | 4,000 | 0 | 4,000 |
| 506-400-52180 | Professional Services | 0 | 0 | 0 | 0 | |
| 506-400-52190 | Attorney Fees | 0 | 0 | 0 | 0 | |
| 506-400-52280 | Billing Costs | 0 | 0 | 0 | 0 | |
| 506-400-54020 | Repair & Maintenance | 9,937 | 2,595 | 6,000 | 3,252 | 6,000 |
| 506-400-54030 | R & M Buildiings | 0 | 0 | 0 | 0 | |
| 506-400-54080 | Boiler Maintenance | 0 | 14,868 | 2,000 | 0 | 1,000 |
| 506-400-55010 | Equipment & Furnishings | 0 | 0 | 0 | 0 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 506-400-55020 | Other Improvements | 0 | 0 | 4,580 | 0 | |
| 506-400-56000 | Insurance | 412 | 305 | 420 | 100 | 1,293 |
| Total Odiak Park Expenditures: | | 26,584 | 39,040 | 29,500 | 11,743 | 24,793 |
| Depreciation Expense - Odiak | | | | | | |
| 506-899-59090 | Depreciation Expense | 2,038 | 2,034 | 0 | 0 | 0 |
| Total Depreciation Expense - Odiak: | | 2,038 | 2,034 | 0 | 0 | 0 |
| Interfund Transfers Out | | | | | | |
| 506-901-59996 | Permanent Fund Replacement | 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 |
| | | | | | | |
| Total Odiak Expenses | | 28,622 | 41,074 | 29,500 | 11,743 | 24,793 |
| Total Odiak Revenue | | 17,274 | 25,233 | 29,500 | 13,428 | 24,793 |
| | | | | | | |
| Total Odiak Camper Park: | | -11,348 | -15,841 | 0 | 1,685 | 0 |