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
November 4, 2026 @ 5:45 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: General Fund
- **a**. City Manager's Memo
- **b**. Memo from 10-21-26 work session
- **c**. Table of Contents for 2027 Proposed GF budget
- **d**. Proposed 2027 GF Budget

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 1a.
Budget Work Session Date: 11/4/26
CITY COUNCIL COMMUNICATION FORM

FROM: **Samantha Greenwood, City Manager**

DATE: **11/4/26**

ITEM: **2027 Budget Work Session – Proposed 2027 GF Budget**

____	Ordinance	____	Motion
____	Resolution	_X_	Information

I have attached the memo from the 10/21/26 Budget Work Session. At that work session, we agreed to 4 assumptions for FY27; the general fund budgets are based on those assumptions, and Council's request for additional operational maintenance and chip seal.

In the general fund budgets that follow, we have addressed

1. Adding chip seal at $95,000
2. Adding Operational Maintenance across City departments.
3. The Health Insurance cost savings: $ 305,000, reflecting a savings based on the difference between Premera and Alaska Electrical Trust Fund coverage.

These adjustments address Council's priorities while maintaining current staffing levels and keeping the budget within our available resources.

Other Budget items

1. Second Street Match

The City needs an additional $475,000 in match funding for the Second Street project. We have included $175,000 in the FY27 General Fund budget, leaving $300,000 to be funded from the Permanent Fund. We need the additional funding in the first half of January to award the construction contract. This timeline does not leave enough time to pursue a grant to cover the additional match.

The increase is based on three items identified by ADOT:

1. **$38K** - Additional funding needed to finish the design phase (June 2026 – December 2026). This

is based on a federal funding request that was approved in early Sept. so this number won't change.

2. **$365K** - Construction bid prices coming in higher than the previous construction estimate listed in the last MOA. Of course this number is based off the current Engineer's Estimate; we won't know exactly what this number is until we have a contractor low bid.

3. **$72K** - Utility Relocation estimates are anticipated to have gone up since the last MOA amendment. DOWL is still working with the utility companies on the details of their estimates, contingency amounts, etc. so this isn't a final number but it is likely the worst-case amount.

It is frustrating to see the required match increase over time. However, the Community STIP program provides an opportunity to complete approximately $17 million in road improvements that would be difficult for the City to fund independently.

The project will improve storm drainage with curb and gutter and sidewalks, upgrade City and public utilities, remove roof and sump pumps from the sewer system, reduce street maintenance needs, and provide much-needed improvements along the entire length of Second Street.

Another important consideration is the impact on City finances and staff resources. Under this grant, the City is responsible for its match but does not have to manage the full project delivery. This includes developing requests for proposals, project design and engineering, right-of-way and utility coordination, project management, public meeting coordination, and project reimbursement. Taking on these responsibilities independently would place additional demands on City staff and could negatively affect cash flow.

The agreed-upon grant match is 15%. Even with the increase, the City's total out-of-pocket cost to date will be approximately $1,235,136 out of a roughly $17 million project. This means the City's share is approximately 7% of the total project cost. This is possible because of grant funding and contributions from community partners, which demonstrate the project's importance to the community.

2. Third Quarter Sales Tax

In FY26, the City received $1.6 million in unexpected revenue from Forest Receipts and raw fish tax. At the same time, unprecedented inflation and poor fish returns created budget pressures. We can estimate the impact of increased costs for the remainder of the fiscal year, but the potential decrease in third-quarter sales tax revenue remains the biggest unknown.

The goal is to create a realistic base for FY27 that can be sustained in FY28. We felt it was very important to have a solid idea of where we landed on the sales tax revenue before this memo and these budgets were published. Factoring the amount of sales tax received and estimating inflation, we are confident that keeping $600,000 in 2026 is sufficient.

3. Moving Forward

The FY27 budget reflects the four assumptions discussed on October 21, the requested increases for operational maintenance and chip seal, and the anticipated insurance savings. Our goal is to maintain current staffing levels, address operational maintenance needs, and make the most of the unexpected FY26 revenue while keeping the City's financial position sustainable. We need to balance the immediate needs of City

operations with the longer-term goal of entering FY28 on a more realistic financial footing.

Budget Work Session Schedule

Updated Schedule

10/21 Regular meeting and Work Session - Big Picture and Fees
10/28 Work Session - Big Picture follow-up and Enterprise funds
11/4 Regular meeting and Budget Work Session: General Fund
11/12 Work Session: Special meeting, wrap up General Fund and present Fee Schedule
11/18 Regular meeting and Final Budget Work Session – Final FY27 Budget Review
Thanksgiving week - early in the week, budget work session may be scheduled, if needed
12/2 Regular meeting including Resolutions approving FY27 Budget (General Fund & Enterprise Funds) & FY27 Fee Schedule
12/9 if needed
12/16 Regular meeting (approval of budget and fee schedule if they haven't already been approved)

AGENDA ITEM 1
Budget Work Session Date: 10/21/26
CITY COUNCIL COMMUNICATION FORM

FROM: **Samantha Greenwood, City Manager**

DATE: **10/21/26**

ITEM: **2027 Budget Work Session – 2027 Big Picture**

_____	Ordinance	_____	Motion
_____	Resolution	__X__	Information

memo from 10-21-26 bdgt wksn

2027 Budget Development

In FY26, the City received $1.6 million in unexpected revenue from Forest Receipts and raw fish tax. At the same time, unprecedented inflation and poor fish returns created additional budget pressures. We can estimate the impact of increased costs for the remainder of the fiscal year, but the potential decrease in third-quarter sales tax revenue remains the biggest unknown.

We have identified expenses exceeding budget and revenue falling below projections, with the total impact currently estimated at approximately $600,000. As budget work sessions continue, we will provide updates on sales tax revenue and any additional inflation-related impacts. The primary areas of concern are:

1. Increased costs for goods and services.
2. Potential sales tax revenue shortfall, with a verbal update planned for the November 4 meeting.
3. An additional $181,000 in City contribution to school district.

Proposed FY27 General Fund Budget Assumptions

Staff would like to move forward with developing the FY27 General Fund budget using the following assumptions:

1. Fishing season: FY27 will reflect a return to a more typical fishing season rather than the poor returns experienced in 2026.
2. Carryforward revenue: Approximately $1 million of the $1.6 million in unexpected FY26 revenue will be available to carry forward into FY27.
3. Insurance savings: The budget will reflect anticipated savings from Alaska Electrical Trust Funds' health insurance coverage for exempt employees.
4. Fish tax revenue: Fish tax revenue will be budgeted at $300,000.

If Council agrees with these assumptions, staff can incorporate operational maintenance needs, as defined below, into the FY27 budget. Along with other identified savings, these assumptions are intended to allow the City to maintain current staffing levels, address operational maintenance needs, and enter FY28 in a more realistic and sustainable financial position.

memo from 10-21-26 bdgt wksn

Defining Maintenance

As often happens, I feel like I understand what council was looking for until I start digging in. I want to clearly identify which type(s) of maintenance the city council meant when they asked to see it in the FY27 budget. Below, I have defined the types of maintenance and how they are typically funded. We have facilities and equipment in all three categories. We can highlight and identify increases in operational maintenance across all departments.

Operational Maintenance

Operational maintenance is proactive and restorative and typically funded out of the operating budget. It consists of the regular, day-to-day activities needed to keep a facility or piece of equipment running smoothly in its current state. Operational maintenance does not add new value or change what the asset originally did.

Examples: Replacing a lightbulb, routine HVAC filter changes, patching a localized roof leak, equipment/vehicle oil changes/tune-ups, annual services, refrigeration, elevator, HVAC, fire alarms, garage doors, library book mending, museum exhibits.

Funding: Paid out of the annual operating budget

Deferred maintenance

Deferred maintenance occurs when an organization unintentionally or intentionally postpones necessary upkeep tasks because of limited budget, time, or staff. If left unchecked, deferred maintenance leads to higher repair costs, increased downtime, disrupted operations, reduced profits and productivity, and greater safety risks.

Examples: Ignoring a building's slightly leaky roof for two years, skipping scheduled oil changes on fleet vehicles, or delaying a multi-year backlog of facility inspections.

Funding: Unfunded liability; it remains on the books until budget is redirected to fix it. As deferred maintenance, it is not actionable; to reduce this, a capital project needs to be funded.

Capital Improvement Projects

A Capital Improvement Project goes beyond basic maintenance. It is a large-scale, strategic initiative designed to substantially upgrade, replace, expand, or add new infrastructure. These projects require significant financial commitments and extend the asset's lifespan.

Examples: Entire Roof replacement, structure/equipment/vehicles at the end of useful life, sewer & Water above and below infrastructure.

Funding: Paid out of a separate capital budget, capital reserves, bonds, or grants

memo from 10-21-26 bdgt wksn

Updated FY27 Budget Preparation Schedule

10/21 Regular meeting and Budget Work Session - Big Picture and P&R Fees

10/28 Budget Work Session - Big Picture follow-up and Enterprise Funds

11/4 Regular meeting and Budget Work Session: General Fund

11/11 Budget Work Session: General Fund and Fee Schedule

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memo from 10-21-26 bdgt wksn

Proposed 2027 City of Cordova Operating Budget

General Fund Revenues		pages 1-3
General Fund Expenses:		
	Council, Clerk, Mayor	page 4
	Manager, Finance	page 5
	Planning, Planning Commission, DMV	page 6
	Law Enforcement	page 7
	Jail Operations	page 8
	Fire & EMS, Disaster Management	page 9
	Library, Cordova Center	page 10
	Museum, Info Tech	page 11
	Facility Utilities, Public Works Administration	page 12
	Facility Maintenance	page 13
	Street Maintenance, Snow Removal	page 14
	Equipment Maintenance	page 15
	Parks Maintenance, Cemetery Maintenance	page 16
	Parks & Rec Administration, Recreation-Bidarki	page 17
	Recreation-Pool, Ski Hill	page 18
	Non-Departmental, Long Term Debt	page 19
	Interfund Transfers Out, Transfers to Other Entities	page 20

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
General Fund							
Taxes							
101-300-40001	Property Tax	2,983,285	3,569,364	3,751,667	3,585,632	3,750,836	
101-300-40003	Property Tax-Penalties	22,334	23,967	14,025	14,000	14,000	
101-300-40005	Property Tax-Interest	2,693	3,984	3,581	2,000	2,000	
101-300-40006	Property Tax Exemption Fees	0	2,150	1,500	0	500	
101-300-40008	ARSSC - Sales Tax Fees Contra	-48,890	-56,183	-72,041	-50,000	-75,000	
101-300-40009	ARSSC - Sales Tax	635,619	613,242	647,739	640,973	675,000	
101-300-40010	Sales & Use Taxes	4,496,727	4,079,233	3,825,966	4,100,000	4,100,000	
101-300-40011	Public Accommodations Surtax	228,389	288,333	242,727	250,000	336,000	
101-300-40012	Vehicle Rental Surtax	20,117	41,330	26,207	20,000	45,000	
101-300-40015	MAT Surtax	196,246	194,019	179,188	210,000	240,000	
101-300-40030	Penalties & Int. - Sales Tax	32,807	54,232	15,629	12,000	12,000	
101-300-40035	Penalty & Interest A/R	2,130	26,849	21,580	3,500	3,500	
101-300-40040	In Lieu Tax Payments	531,057	555,942	555,683	545,000	545,000	
101-300-40041	Payment in Lieu of Tax - Other	13,073	6,547	434	7,500	7,500	
Total Taxes:		9,115,587	9,403,009	9,213,885	9,340,605	9,656,336	
Licenses & Permits							
101-301-40100	General Business Licenses	24,070	9,770	5,120	20,000	20,000	
101-301-40120	Taxi - For Hire Operators	150	195	175	0	0	
Total Licenses & Permits:		24,220	9,965	5,295	20,000	20,000	
Other Governmental							
101-302-40205	DOR- FISH BUSINESS SHARED TAX	922,230	637,516	1,500,200	1,000,000	300,000	
101-302-40207	COVID (CARES & ARPA)	0	0	0	0	0	
101-302-40210	Liquor Licenses - Share Tax	0	11,750	15,750	10,000	10,000	
101-302-40211	Marijuana Licenses	0	0	0	0	0	
101-302-40215	Share Revenue - CAP SOA	0	190,922	500	105,659	105,659	
101-302-40220	Forest Receipts - Roads	51,233	1,283	120,309	0	0	
101-302-40221	Forest Receipts - School	691,327	11,978	1,065,784	13,261	13,261	
101-302-40225	Utility Cooperative Shared Tax	12,967	296,211	349,224	337,000	337,000	
101-302-40230	DCCED - Shared Fish Bus Tax	15,287	7,251	0	20,000	20,000	
101-302-40239	Pension State Relief	127,237	160,858	0	193,405	193,405	
101-302-40240	Library Grant	0	7,000	7,000	7,000	7,000	
101-302-40245	E-Rate Grant (Library)	0	0	0	0	0	
Total Other Governmental:		1,820,281	1,324,769	3,058,767	1,686,325	986,325	
Leases & Rents							
101-303-40320	N. Harbor Fill Lease	214,389	212,259	172,765	221,569	242,096	
101-303-40330	S. Harbor Fill Lease	22,000	47,782	41,190	55,176	65,942	
101-303-40350	Other Land Leases	72,376	54,918	40,639	43,495	39,419	
101-303-40360	Other Building Leases	34,741	35,725	23,552	60,326	67,856	
101-303-40400	LT Leases - Interest Revenue	2,676	2,338	0	0	0	
101-303-51110	Lease Rev Pass-Thru Mt Eyak	50,030	68,928	55,911	73,888	74,631	
Total Leases & Rents:		396,212	421,950	334,057	454,454	489,944	
Law Enforcement							
101-304-40245	State Contract - Jail	465,949	309,565	290,118	228,743	568,420	
101-304-40250	Surcharge - SOA	50	250	31	200	200	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
101-304-40265	State Dispatch Services	0	7,842	4,725	4,725	4,725	
101-304-40267	USFS Dispatch Services	0	13,500	0	6,750	6,750	
101-304-40268	NVE MOU	0	0	0	0	0	
101-304-40269	City of Whittier - Dispatch	0	0	0	0	0	
101-304-40370	Court Fines & Forfeitures	1,970	829	0	1,500	1,500	
101-304-40371	Citations	1,355	2,108	967	3,500	3,500	
101-304-40380	ATV Registration Fees	75	125	300	300	300	
101-304-40400	Dog Licenses	255	615	490	550	550	
101-304-40410	Dog Impounds	125	265	530	200	200	
101-304-40420	Dog Citations	0	465	70	250	250	
101-304-40440	Airline Security Service	66,395	63,609	42,914	75,000	75,000	
101-304-40450	Fingerprinting Services	2,170	3,075	3,080	3,000	3,000	
101-304-40545	Impound	4,837	9,664	7,629	6,000	6,000	
101-304-40700	Case File Fees	90	625	1,975	250	250	
101-304-49740	Miscellaneous Revenue P.D.	1,730	17,036	7,587	1,000	1,000	
Total Law Enforcement:		545,001	429,573	360,416	331,968	671,645	
D. M. V.							
101-305-40255	MV, Boat, Snow Trans	14,496	5,337	23,847	31,000	40,000	
101-305-40260	Driver License & ID Fee	2,338	853	8,255	6,000	10,000	
101-305-40266	Vehicle Registration Tax	-6,528	0	-10,059	-15,000	-20,000	
101-305-40268	Mtr Vehicle Reg Tax St of AK	22,916	21,151	68,498	40,000	75,000	
101-305-49740	Road Tests & Misc Revenue DMV	2,933	0	550	1,000	1,000	
Total D. M. V.:		36,155	27,341	91,091	63,000	106,000	
Planning							
101-323-40170	Building & Construction Fees	4,495	5,025	4,200	5,000	3,000	
101-323-40175	Subdivision Permit Fees	0	0	0	0	500	
101-323-40180	Zoning Fees - Land Use Permits	0	0	700	0	500	
101-323-40190	City Property Fees	0	0	870,754	0	0	
101-323-48014	Other Revenue	275	5,298	123	2,000	0	
Total Planning:		4,770	10,323	875,777	7,000	4,000	
Recreation							
101-345-40505	Activity Fees	7,068	17,738	13,379	10,000	10,000	
101-345-40520	Skaters Cabin Rental	5,754	2,588	112	0	0	
101-345-40525	Bidarki Entrance Fees	90,771	114,382	75,615	95,000	95,000	
101-345-40535	Facility Rental	3,090	3,014	1,364	2,500	2,000	
101-345-42100	Fisherman's Memorial Park	1,262	2,710	2,365	1,000	1,000	
101-345-49740	Bidarki Misc.	-977	43,909	-2,413	0	0	
101-345-49745	Merchandise Sales - P&R	1,531	1,550	1,888	1,500	1,500	
101-345-49800	Recreation Field Rentals	0	0	101	0	0	
101-345-49805	Snack Shack Rentals	0	0	0	0	0	
Total Recreation:		108,499	185,891	92,411	110,000	109,500	
Bob Korn Pool							
101-346-40600	Pool Entrance Fees	46,839	43,714	66,206	37,500	70,000	
101-346-40620	Program Fees	3,116	2,164	271	3,000	3,000	
101-346-40630	Rental Fees	1,712	1,096	0	1,000	1,000	
101-346-49740	Pool Misc.	-53	-128	-208	0	0	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
101-346-49745	Merchandise Sales - Pool	0	0	0	0	500	
Total Bob Korn Pool:		51,614	46,846	66,269	41,500	74,500	
Sale of Property							
101-347-40710	Sale of Equipment	0	0	638	0	0	
101-347-40720	Sale of Cemetery Lots	1,100	1,500	475	2,000	2,000	
101-347-40730	Sale of Impound Lot	0	0	0	0	0	
101-347-40740	Sale of Property	0	0	18,000	0	0	
Total Sale of Property:		1,100	1,500	19,113	2,000	2,000	
Interfund Transfers In							
101-390-41000	Allocated Administrative Costs	620,283	693,050	485,598	647,463	685,000	
101-390-41095	General Fund Reserves-Budgeted	0	0	0	0	1,000,000	
Total Interfund Transfers In:		620,283	693,050	485,598	647,463	1,685,000	
Other Revenue							
101-397-40325	Investment Earnings	250,642	302,412	102,397	200,000	200,000	
101-397-49740	Misc. Revenue	935,634	41,760	751,206	346,149	50,000	
101-397-49760	Streets-Cut Revenue	0	0	0	0	0	
101-397-49770	Cordova Center Revenue	67,219	97,644	52,244	55,000	55,000	
101-397-49800	Donations	265	20,818	0	1,000	1,000	
Total Other Revenue:		1,253,760	462,634	905,847	602,149	306,000	
State Debt Service Reimbursmen							
101-398-40200	State Debt Service Reimb	899,581	570,051	79,939	675,000	675,000	
Total State Debt Service Reimbursmen:		899,581	570,051	79,939	675,000	675,000	
	Total Revenues	14,877,063	13,586,902	15,588,465	13,981,464	14,786,250	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
City Council							
101-401-51020	Operating Sup-City Council	920	585	63	0	500	
101-401-52090	Council Contingency	531	1,250	0	0	500	
101-401-52120	Travel	1,688	1,778	66	0	500	
101-401-52160	Professional Development	2,175	1,463	0	0	1,000	
101-401-52170	Dues & Subscriptions	3,592	0	0	3,200	3,200	
Total City Council:		8,906	5,076	129	3,200	5,700	
City Clerk							2
101-402-50000	S&W - City Clerk	193,550	196,464	166,907	205,859	215,822	
101-402-50010	Overtime	0	0	0	0	0	
101-402-50020	Temp Employees	1,410	0	0	0	0	
101-402-50100	FICA	14,617	14,622	12,623	15,748	16,510	
101-402-50110	PERS	33,268	37,343	36,720	45,289	47,481	
101-402-50120	Health Ins.	49,257	77,260	61,712	72,801	60,350	
101-402-50130	Compensation Ins.	291	456	364	432	562	
101-402-50140	ESC	1,120	1,034	1,084	2,300	1,200	
101-402-50150	PERS Relief	5,811	8,624	0	13,031	13,662	
101-402-51020	Operating Supplies	1,133	126	580	500	500	
101-402-52120	Travel	1,952	1,645	-400	0	500	
101-402-52160	Professional Development	675	1,459	2,220	1,500	1,500	
101-402-52170	Dues & Subscriptions	265	7,008	3,660	11,200	11,200	
101-402-52180	Professional Services	3,855	5,735	3,723	3,700	3,700	
101-402-52230	Assessor Fees	35,100	12,500	37,000	25,000	25,000	
101-402-52235	Assessing Software	13,023	20,023	22,393	20,023	22,393	
101-402-52240	Election Expense	1,639	2,691	1,500	1,750	1,700	
101-402-52270	Legal Printing	0	0	0	4,800	2,000	
101-402-52310	Public Relations	250	500	500	500	500	
Total City Clerk:		357,216	387,490	350,586	424,433	424,580	
City Mayor							
101-403-51020	Operating Sup-City Mayor	754	345	0	0	0	
101-403-52120	Travel	0	414	0	0	0	
101-403-52160	Professional Development	0	670	0	450	0	
101-403-52170	Dues & Subscriptions	0	0	0	50	50	
Total City Mayor:		754	1429	0	500	50	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
City Manager							2
101-421-50000	S&W - City Manager	373,731	299,348	212,810	257,918	270,135	
101-421-50010	Overtime	0	0	0	0	0	
101-421-50020	Temp Employees	13,267	2,679	0	0	0	
101-421-50100	FICA	28,940	22,405	16,196	19,731	20,665	
101-421-50110	PERS	75,184	53,761	46,339	56,742	47,481	
101-421-50120	Health Ins.	93,449	97,707	83,432	95,428	60,350	
101-421-50130	Compensation Ins.	672	703	461	542	704	
101-421-50140	ESC	2,121	1,759	1,122	2,300	1,200	
101-421-50150	PERS Relief	13,133	12,415	0	16,326	17,100	
101-421-51020	Operating Supplies	111	234	12	500	250	
101-421-52000	Communications	8,107	430	360	0	0	
101-421-52080	Manager's Contingency	2,723	1,839	924	2,500	2,500	
101-421-52120	Travel	189	0	0	0	0	
101-421-52160	Professional Development	348	299	1,150	1,100	1,000	
101-421-52170	Dues & Subscriptions	7,754	9,646	1,235	2,000	4,025	
101-421-52180	Professional Services	5,461	2,268	0	2,500	2,500	
101-421-52270	Legal Printing/Advertising	705	480	0	1,000	500	
101-421-55050	Contractual Services	23,851	26,700	10,147	10,147	10,654	
Total City Manager:		649,746	532,673	374,188	468,734	439,064	
Finance							4
101-422-50000	S&W - Finance	322,510	315,910	267,558	332,929	349,659	
101-422-50010	Overtime	844	831	284	1,000	1,000	
101-422-50020	Temp Employees	419	957	0	0	0	
101-422-50100	FICA	23,873	22,952	19,690	25,469	26,825	
101-422-50110	PERS	61,019	67,634	58,925	73,024	77,145	
101-422-50120	Health Ins.	115,699	153,693	138,751	165,287	119,548	
101-422-50130	Compensation Ins.	1,478	748	584	699	914	
101-422-50140	ESC	2,073	2,069	2,010	4,620	2,410	
101-422-50150	PERS Relief	10,659	15,619	0	21,011	22,197	
101-422-51020	Operating Supplies	1,146	71	0	750	750	
101-422-52120	Travel	8,311	4,889	2,521	6,500	6,500	
101-422-52160	Professional Development	1,602	410	1,012	6,000	6,000	
101-422-52170	Dues & Subscriptions	0	0	250	250	250	
101-422-52180	Professional Services	21,314	8,075	0	9,000	9,000	
101-422-52350	Recruitment and Moving	0	0	0	0	0	
101-422-54020	Repair & Maintenance	0	0	0	0	0	
101-422-55010	Equipment & Furnishings	0	0	60	1,000	1,000	
Total Finance:		570,947	593,858	491,645	647,539	623,198	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Planning							1
101-423-50000	S&W - Planning	49,808	84,468	66,494	82,331	85,372	
101-423-50010	Overtime	0	0	0	0	0	
101-423-50020	Temp Employees	0	0	0	0	0	
101-423-50100	FICA	3,740	6,270	4,977	6,298	6,531	
101-423-50110	PERS	9,603	9,543	14,629	18,113	18,782	
101-423-50120	Health Ins.	12,378	51,090	45,941	54,661	30,175	
101-423-50130	Compensation Ins.	78	0	0	173	222	
101-423-50140	ESC	393	517	542	1,150	600	
101-423-50150	PERS Relief	1,677	2,204	0	5,212	5,404	
101-423-51020	Operating Supplies	287	533	288	750	750	
101-423-52120	Travel	0	0	0	0	0	
101-423-52160	Professional Development	791	1,270	0	2,000	2,000	
101-423-52170	Dues & Subscriptions	2,352	1,025	1,195	2,500	2,500	
101-423-52180	Legal Fees	0	0	-3,392	0	0	
101-423-52182	Appraisal/Survey Fees	18,789	15,299	800	11,000	11,000	
101-423-52184	Other Professional Fees	744	53	0	1,000	1,000	
101-423-52270	Legal Printing	25	20	20	500	500	
Total Planning:		100,665	172,292	131,494	185,688	164,836	
Planning Commission							
101-424-51020	Operating Sup-Plan Comm	44	83	15	0	0	
101-424-52120	Travel	0	0	0	0	0	
101-424-52160	Professional Development	172	750	0	0	0	
Total Planning Commission:		216	833	15	0	0	
Department of Motor Vehicles							1
101-440-50000	S&W - DMV	19,192	11,808	25,315	32,322	34,069	
101-440-50010	Overtime	0	89	737	0	0	
101-440-50020	Temp. Employees	0	1,785	0	0	0	
101-440-50030	On Call Time	0	0	0	0	0	
101-440-50100	FICA	1,457	992	1,993	2,466	2,606	
101-440-50110	PERS	3,838	0	4,688	7,091	7,495	
101-440-50120	Health Ins.	23	12	34	0	0	
101-440-50130	Compensation Ins.	31	2	0	68	89	
101-440-50140	ESC	176	130	243	645	341	
101-440-50150	PERS Relief	671	0	0	2,040	2,157	
101-440-51010	Uniforms/Safety Equip/Supplies	47	15	53	500	500	
101-440-51020	Operating Supp/Postage/Freight	127	2,917	678	950	950	
101-440-52000	Communications	2,771	1,972	1,646	2,000	2,000	
101-440-52120	Travel	0	1,882	2,414	0	3,000	
101-440-52160	Professional Development	0	0	0	0	0	
101-440-52170	Dues & Subscriptions	30	0	0	150	150	
101-440-52270	Legal Printing/Advertising	0	0	0	0	0	
101-440-55010	Equipment, Furnishings & Tools	719	6,096	23	500	500	
Total Department of Motor Vehicles:		29,082	27,700	37,824	48,732	53,857	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Law Enforcement							
101-441-50000	S&W - Law Enforcement	611,682	577,972	500,049	694,950	763,556	9
101-441-50010	Overtime	142,413	130,185	59,993	55,000	55,000	
101-441-50020	Temp. Employees	0	31,045	863	0	0	
101-441-50030	On Call Time	33,928	50,181	35,394	30,400	35,000	
101-441-50040	Shift Differential	0	0	0	0	0	
101-441-50100	FICA	58,372	58,125	44,993	61,467	65,108	
101-441-50110	PERS	149,176	137,720	128,586	176,769	187,240	
101-441-50120	Health Ins.	165,376	200,747	185,945	321,945	243,173	
101-441-50130	Compensation Ins.	10,225	13,505	10,996	15,509	19,472	
101-441-50140	ESC	3,788	4,323	3,975	12,494	5,400	
101-441-50150	PERS Relief	26,058	31,805	0	50,861	50,620	
101-441-51010	Uniforms/Safety Equip/Supplies	14,551	21,862	2,920	10,607	10,607	
101-441-51020	Operating Supp/Postage/Freight	4,755	5,855	1,110	2,067	2,000	
101-441-52000	Communications	35,984	16,707	34,993	24,913	35,000	
101-441-52120	Travel	19,172	7,208	5,902	9,067	9,067	
101-441-52160	Professional Development	11,723	12,897	890	17,913	17,900	
101-441-52165	Training Equipment & Supplies	4,274	6,405	69	5,413	5,400	
101-441-52170	Dues & Subscriptions	53,709	68,531	32,492	31,000	41,225	
101-441-52180	Professional Services	5,337	8,760	7,124	5,913	5,900	
101-441-52270	Legal Printing/Advertising	3,957	4,563	243	3,000	2,000	
101-441-52310	Public Relations	0	0	0	0	0	
101-441-52350	Recruitment and Moving	2,025	1,112	0	10,000	10,000	
101-441-54000	Fuel & Lube	16,955	12,757	12,966	11,067	16,000	
101-441-54010	Vehicle Parts & Repairs	751	2,806	12,030	3,347	3,300	
101-441-54020	Repair Maintenanc Other Equip	7,736	7,744	1,502	5,067	5,000	
101-441-55000	Other Equipment & Rentals	4,258	46,493	25,715	40,000	41,000	
101-441-55010	Equipment, Furnishings & Tools	6,618	11,327	5,927	8,913	8,900	
101-441-55020	Ammunition	9,621	4,520	0	3,067	3,000	
101-441-55030	LE Collection Fee	0	78	0	0	0	
Total Law Enforcement:		1,402,444	1,475,233	1,114,677	1,610,749	1,640,868	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Jail Operations							3
101-442-50000	S&W - Jail Operations	198,297	178,903	151,031	235,846	241,494	
101-442-50010	Overtime	41,695	33,138	15,033	12,000	12,000	
101-442-50020	Temp Employees	678	7,761	216	0	0	
101-442-50030	On Call Time	8,482	9,977	5,926	7,600	7,600	
101-442-50040	Shift Differential	0	0	0	0	0	
101-442-50100	FICA	18,071	16,834	12,947	21,419	21,239	
101-442-50110	PERS	46,406	44,618	37,041	61,596	61,078	
101-442-50120	Health Ins.	54,681	67,869	61,926	108,917	82,993	
101-442-50130	Compensation Ins.	2,689	2,989	2,540	4,043	287	
101-442-50140	ESC	1,275	1,297	1,239	4,631	3,005	
101-442-50150	PERS Relief	8,106	10,304	0	17,723	20,624	
101-442-51010	Uniforms/Safety Equip/Supplies	1,173	174	438	2,000	2,000	
101-442-51020	Operating Supplies	1,588	911	654	1,500	1,500	
101-442-51030	Janitorial Supplies	2,306	1,801	774	2,500	2,500	
101-442-51070	Prisoner Board	4,178	2,997	2,107	5,000	5,000	
101-442-52120	Travel	9,448	5,572	311	5,000	5,000	
101-442-52160	Professional Development	395	5,475	537	2,000	2,000	
101-442-52170	Dues & Subscriptions	0	0	30,658	31,000	41,225	
101-442-52180	Professional Services	19,964	9,998	2,875	5,000	5,000	
101-442-52185	Inmate Medical Expense	9,634	17,313	15,372	2,500	3,000	
101-442-52186	Inmate Medical Expense - Reimb	-10,088	-5,233	17,535	-500	-3,000	
101-442-54020	Repair & Maintenance	2,052	4,123	2,875	4,000	4,000	
101-442-55000	Other Equipment & Rentals	0	0	575	3,500	3,000	
101-442-55010	Equipment, Furnishings & Tools	0	302	1,141	3,950	3,900	
Total Jail Operations:		421,030	417,123	363,751	541,225	525,445	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Fire & EMS							3
101-443-50000	S&W - Fire & EMS	205,356	165,916	180,238	219,097	237,264	
101-443-50010	Overtime	12,159	23,387	8,709	9,000	9,000	
101-443-50020	Temp Employees	0	0	0	0	0	
101-443-50030	On Call	7,796	11,465	4,583	9,000	9,000	
101-443-50100	FICA	16,942	14,873	14,615	18,138	19,528	
101-443-50110	PERS	39,372	31,545	41,840	52,161	56,158	
101-443-50120	Health Ins.	26,574	24,232	29,204	34,467	89,373	
101-443-50130	Compensation Ins.	4,802	4,696	3,847	7,862	11,507	
101-443-50140	ESC	1,563	1,832	1,541	3,810	1,980	
101-443-50150	PERS Relief	6,878	7,285	0	15,008	16,158	
101-443-51010	Uniforms/Safety Clothing	13,137	22,157	2,251	8,000	7,719	
101-443-51020	Operating Supplies	26,833	32,221	23,841	21,000	24,000	
101-443-51030	Custodial Supplies	439	674	180	200	200	
101-443-51050	Small Tools	0	148	520	252	253	
101-443-52030	Electricity	181	1,072	1,384	1,100	2,100	
101-443-52040	Heating Oil	9,960	6,410	5,700	7,000	8,120	
101-443-52120	Travel	13,930	12,255	5,947	8,000	8,000	
101-443-52160	Professional Development	5,143	3,083	3,431	8,000	6,002	
101-443-52170	Dues & Subscriptions	10,075	6,188	2,482	8,000	6,778	
101-443-52180	Professional Services	19,244	8,491	10,835	14,000	12,645	
101-443-52310	Public Relations	0	550	0	1,000	0	
101-443-52320	Volunteer Fireman	103,353	128,621	59,505	110,000	110,000	
101-443-52330	Volunteer Incentives	1,577	990	1,250	1,250	1,250	
101-443-54000	Fuel & Lube	7,844	7,424	11,917	6,500	16,500	
101-443-54010	Vehicle Parts & Repairs	8,763	25,738	39,222	10,000	25,000	
101-443-54020	Repair - Other Equipment	2,483	3,252	427	1,500	264	
101-443-54030	Structure Maintenance	12,659	3,429	4,321	1,500	6,000	
101-443-55000	Other Equipment	1,576	12,413	3,714	1,000	7,252	
101-443-55005	Fire Fighting Equipment	6,101	64,777	17,916	8,500	8,500	
101-443-55010	Equipment & Furnishings	0	8,779	1,534	1,000	1,284	
Total Fire & EMS:		564,740	633,903	480,954	586,345	701,835	
Disaster Management							
101-445-59400	Supplies-Disaster Mng	3,091	7,559	866	3,000	7,346	
101-445-59405	Community Training	11,295	2,446	0	4,200	0	
Total Disaster Management:		14,386	10,005	866	7,200	7,346	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Library							2
101-501-50000	S&W - Library	210,468	204,465	142,171	177,166	189,111	
101-501-50010	Overtime	285	283	41	0	0	
101-501-50020	Temp Employees	11,155	16,010	490	0	0	
101-501-50100	FICA	16,601	16,348	10,711	13,553	14,467	
101-501-50110	PERS	38,421	36,659	31,232	38,976	41,604	
101-501-50120	Health Ins.	29,384	43,573	36,534	43,537	74,286	
101-501-50130	Compensation Ins.	399	436	310	372	493	
101-501-50140	ESC	1,890	1,802	1,210	3,512	1,834	
101-501-50150	PERS Relief	6,712	8,466	0	13,553	11,971	
101-501-51020	Operating Supplies	2,695	1,279	671	2,000	2,000	
101-501-51060	Books & Periodicals	8,803	11,110	6,714	9,000	13,222	
101-501-52000	Communications	425	0	0	0	0	
101-501-52110	Library Internet Services	0	0	0	3,600	3,600	
101-501-52120	Travel	2,022	157	471	0	2,800	
101-501-52160	Professional Development	-350	250	0	150	750	
101-501-52170	Dues & Subscriptions	0	0	0	0	0	
101-501-52180	Professional Services	0	0	0	2,000	0	
101-501-52230	Software Licensing	3,547	8,318	6,874	6,000	8,000	
101-501-54020	Repair & Maintenance	2,592	1,211	346	3,000	2,000	
101-501-54030	Computers & Peripherals	35	0	539	2,000	2,000	
101-501-55010	Equipment & Furnishings	1,197	437	24	2,000	2,000	
Total Library:		336,281	350,804	238,338	320,419	370,138	
CORDOVA CENTER							1
101-502-50000	S&W - Cordova Center	54,057	67,986	76,750	94,324	100,721	
101-502-50010	Overtime	369	0	1,953	0	0	
101-502-50020	Temp Employees	10,575	12,416	9,944	14,000	14,000	
101-502-50100	FICA	5,029	6,067	6,717	8,286	8,776	
101-502-50110	PERS	6,648	4,654	14,159	20,751	22,159	
101-502-50120	Health Ins.	3,834	6,920	26,958	32,056	30,175	
101-502-50130	Compensation Ins.	1,032	801	313	227	2,916	
101-502-50140	ESC	624	766	759	1,697	884	
101-502-50150	PERS Relief	1,161	1,075	0	5,971	6,376	
101-502-51020	Operating Supplies	2,488	3,012	2,564	3,000	3,500	
101-502-52120	Travel	0	0	0	0	0	
101-502-52160	Professional Development	0	0	0	230	100	
101-502-52162	Safety & Training	10	121	0	250	250	
101-502-52170	Dues & Subscriptions	976	624	723	740	950	
101-502-52180	Professional Services	2,000	0	250	450	450	
101-502-52250	IT Services	162	0	0	500	250	
101-502-54020	Repairs & Maintenance	2,052	1,803	2,481	2,250	2,500	
101-502-54030	Computers & Peripherals	1,398	1,268	94	1,001	1,000	
101-502-55010	Equip & Furnishings - CDV Cntr	3,227	9,354	4,394	5,000	17,000	
Total CORDOVA CENTER:		95,642	116,867	148,059	190,733	212,007	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Museum							3
101-503-50000	S&W - Museum	186,371	176,021	148,143	193,301	204,218	
101-503-50010	Overtime	0	0	0	0	0	
101-503-50020	Temp Employees	1,870	7,033	4,080	4,000	4,500	
101-503-50100	FICA	13,941	13,530	11,439	15,094	15,967	
101-503-50110	PERS	31,441	36,006	32,482	42,526	44,928	
101-503-50120	Health Insurance	41,378	40,289	36,515	43,537	74,286	
101-503-50130	Compensation Ins.	307	393	323	414	544	
101-503-50140	ESC	1,563	1,456	1,301	3,858	2,023	
101-503-50150	PERS Relief	5,492	8,315	0	12,236	12,927	
101-503-51020	Operating Supplies	155	0	40	1,000	500	
101-503-52120	Travel	1,470	0	0	0	0	
101-503-52160	Professional Development	200	0	0	250	0	
101-503-52180	Professional Services	0	0	0	250	0	
101-503-52230	Software Licensing	418	0	0	0	0	
101-503-54020	Repairs & Maintenance	583	178	0	1,000	1,000	
101-503-54030	Computers & Peripherals	0	0	539	1,000	1,000	
101-503-55010	Equipment & Furnishings	146	211	0	500	500	
Total Museum:		285,335	283,432	234,862	318,966	362,393	
INFO TECH							0
101-504-50000	S&W - Info Tech	24,720	0	0	0	0	
101-504-50100	FICA	1,862	0	0	0	0	
101-504-50110	PERS	5,162	0	0	0	0	
101-504-50120	HEALTH INSURANCE	7,549	0	0	0	0	
101-504-50130	Compennsation Ins.	49	0	0	0	0	
101-504-50140	ESC	203	0	0	0	0	
101-504-50150	PERS Relief	902	0	0	0	0	
101-504-51020	Operating Supplies	0	0	0	0	0	
101-504-51050	Small Tools	0	0	0	0	0	
101-504-52120	Travel	0	0	0	0	0	
101-504-52160	Professional Development	0	0	0	0	0	
101-504-52180	Professional Services	4,764	0	0	0	0	
101-504-52230	Software Licensing	0	0	0	0	0	
101-504-54020	Repairs & Maintenance	1,635	0	0	0	0	
101-504-54030	Computer & Peripherals	173	15,439	1,714	8,000	8,000	
Total INFO TECH:		47,019	15,439	1,714	8,000	8,000	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Facility Utilities							
101-598-51025	Operating sup-Fac Utilities	658	1,178	25	1,000	1,000	
101-598-52010	Water, Sewer & Refuse	2,347	1,499	0	1,400	0	
101-598-52013	Wtr, Swr, Refuse Public Safety	6,579	7,986	6,122	6,300	6,500	
101-598-52016	Wtr, Swr, Ref Chamber Comm	0	0	0	0	0	
101-598-52017	Wtr, Swr, Ref Cordova Center	11,173	14,038	6,959	13,000	14,500	
101-598-52030	Elec-Old Science Center Bldg	429	0	0	0	0	
101-598-52033	Electricity Public Safety	18,870	24,063	22,158	22,000	30,000	
101-598-52037	Electricity Cordova Center	43,862	40,440	25,509	60,000	75,000	
101-598-52039	Electricity Street Lighting	0	74,767	65,671	65,000	82,000	
101-598-52045	Heating Oil Public Safety	38,138	35,882	36,353	45,000	47,000	
101-598-52046	Heating Oil Chamber Comm	0	0	0	0	0	
101-598-52048	Heating Oil CordovaCenter	95,674	95,176	108,713	85,000	135,000	
101-598-52049	Propane CordovaCenter	1,828	2,330	2,017	2,500	2,600	
101-598-55011	Equip & Furnishing Cdv Cntr	0	0	0	0	0	
Total Facility Utilities:		219,558	297,359	273,527	301,200	393,600	
Public Works Administration							1
101-601-50000	S&W - PW Administration	62,866	101,884	84,826	103,057	106,877	
101-601-50010	Overtime	0	0	0	0	0	
101-601-50020	Temp Employees	0	0	0	0	0	
101-601-50100	FICA	4,715	7,620	6,400	7,884	8,176	
101-601-50110	PERS	13,101	22,343	18,782	22,673	23,513	
101-601-50120	Health Ins.	16,084	38,036	38,487	40,768	30,175	
101-601-50130	Compensation Ins.	104	220	185	216	279	
101-601-50140	ESC	135	513	535	1,150	600	
101-601-50150	PERS Relief	2,289	5,160	0	6,523	6,765	
101-601-51020	Operating Supplies	849	1,151	1,041	1,200	1,200	
101-601-52000	Communications	0	0	0	0	0	
101-601-52120	Travel	0	1,749	-1,000	0	2,500	
101-601-52160	Professional Development	140	0	0	1,500	1,500	
101-601-52162	Safety & Training	3,936	1,335	1,211	1,500	1,500	
101-601-52180	Professional Services	52,450	17,017	11,512	20,000	30,000	
101-601-54000	Fuel & Lube	0	0	0	0	0	
Total Public Works Administration:		156,669	197,028	161,979	206,471	213,085	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Facility Maintenance							2
101-602-50000	S&W - Facility Mngmnt	167,530	172,371	131,758	153,997	162,058	
101-602-50010	Overtime	12,633	11,279	4,755	10,000	10,000	
101-602-50020	Temp Employees	7,908	11,428	8,779	3,000	6,600	
101-602-50100	FICA	14,038	14,680	11,017	12,775	13,667	
101-602-50110	PERS	36,853	27,028	29,054	33,879	39,305	
101-602-50120	Health Ins.	63,427	53,199	46,759	93,394	30,175	
101-602-50130	Compensation Ins.	4,275	5,464	4,184	2,724	5,125	
101-602-50140	ESC	1,083	1,402	1,112	2,420	1,366	
101-602-50150	PERS Relief	6,438	6,242	0	9,748	11,309	
101-602-51010	Uniforms/Safety Clothing PPE	466	945	649	1,000	1,000	
101-602-51020	Operating Supplies	3,164	2,237	1,698	2,500	3,000	
101-602-51039	Custodial Supplies	12,027	10,399	7,969	9,000	10,000	
101-602-51050	Small Tools	183	131	204	500	500	
101-602-52120	Travel	68	0	0	0	0	
101-602-52160	Professional Development	181	-40	40	1,700	1,500	
101-602-52180	Professional Services	6,897	1,823	1,741	3,500	3,500	
101-602-54000	Fuel & Lube	1,735	1,353	1,204	1,250	1,500	
101-602-54010	Vehicle Parts & Repairs	203	192	5	500	1,000	
101-602-54020	Repair - Other Equipment	204	-232	-1,654	0	13,600	
101-602-54028	Equipment Maint	16,074	31,950	7,852	16,000	16,000	
101-602-54032	Maint Public Safety	15,884	6,650	2,226	5,000	20,700	
101-602-54036	Structure Maint Chamber Commer	2,508	0	0	2,500	2,500	
101-602-54038	Structure Maint Cordova Ctr	1,850	1,702	1,218	2,500	2,500	
101-602-54039	Structure Maint	14,148	30,128	21,694	27,000	40,700	
101-602-54082	Boiler Maint Public Safety	8,314	5,641	3,053	6,000	16,000	
101-602-54086	Boiler Maint Chamber Comm	1,996	0	32	500	500	
101-602-54090	Boiler Maint Cordova Ctr	6,013	18,852	4,586	8,500	8,500	
101-602-55010	Fire Inspection and Repair	18,116	12,000	18,560	14,000	22,500	
101-602-55020	School Bldgs Maintenance	0	0	0	5,000	5,000	
101-602-55030	CCMC Bldg Maintenance	0	0	0	0	0	
101-602-55035	Maintenance--Fire Panels	0	17,893	1,560	15,000	0	
Total Facility Maintenance:		424,216	444,717	310,055	443,887	450,105	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Street Maintenance							5
101-603-50000	S&W - Streets Maintenance	291,350	349,513	263,261	334,393	344,528	
101-603-50010	Overtime	13,576	20,241	7,378	8,240	8,240	
101-603-50020	Temp Employees	0	2,540	1,405	0	3,500	
101-603-50030	On Call Time	6,746	5,874	1,248	5,300	10,600	
101-603-50100	FICA	24,136	28,283	21,180	26,617	27,798	
101-603-50110	PERS	57,754	74,847	56,802	76,545	79,941	
101-603-50120	Health Ins.	75,069	125,213	119,189	143,255	118,972	
101-603-50130	Compensation Ins.	8,618	14,464	10,580	12,769	10,404	
101-603-50140	ESC	2,287	2,614	2,516	6,021	3,188	
101-603-50150	PERS Relief	10,089	17,285	0	22,024	23,001	
101-603-51010	Uniforms/Safety Clothing	2,591	2,661	2,885	2,500	2,500	
101-603-51020	Operating Supplies	15,021	10,650	11,552	13,000	13,000	
101-603-51038	Custodial Supplies City Shop	641	203	0	800	800	
101-603-52010	Water, Sewer & Refuse	5,209	6,360	4,375	5,300	5,350	
101-603-52020	Street Lighting	62,237	0	0	0	0	
101-603-52030	Electricity	12,544	13,747	13,396	17,000	17,500	
101-603-52040	Heating Oil City Shop	18,887	4,749	6,167	10,000	10,000	
101-603-52070	Leases/Rentals	0	0	0	3,000	0	
101-603-52120	Travel	2,474	3,873	0	0	0	
101-603-52160	Professional Development	170	330	0	2,000	2,000	
101-603-52162	Safety & Training	2,687	527	-21	3,000	1,000	
101-603-52170	Dues & Subscriptions	224	4,117	5,433	3,000	5,500	
101-603-52180	Professional Services	3,656	1,213	0	1,000	1,000	
101-603-54010	Vehicle Parts & Repairs	4,710	7,335	1,328	5,000	5,000	
101-603-54020	Repair & Maintenance	12,842	17,282	12,380	20,000	45,000	
101-603-54028	Equipment Maint City Shop	6,877	6,464	6,935	5,000	7,000	
101-603-54038	Structure Maint City Shop	5,385	0	0	0	0	
101-603-54098	Other Improvments City Shop	8,165	1,211	3,778	2,500	2,500	
101-603-55010	Equipment & Furnishings	105	233	928	1,000	1,000	
101-603-55025	Chip Sealing Maintenance	0	81,312	0	0	95,000	
Total Street Maintenance:		654,050	803,141	552,695	729,264	844,322	
Snow Removal							
101-604-50000	S&W - Snow Removal	0	0	0	0	0	
101-604-50010	Overtime	21,788	12,423	15,025	20,000	25,000	
101-604-50020	Temp Employees	3,765	0	951	8,000	8,000	
101-604-50030	On Call Time	0	0	1,860	6,500	13,000	
101-604-50100	FICA	288	0	73	2,639	3,519	
101-604-50110	PERS	0	0	0	2,184	8,360	
101-604-50120	Health Ins.	0	0	0	0	0	
101-604-50130	Compensation Ins.	290	220	35	1,266	1,317	
101-604-50140	ESC	38	0	10	690	460	
101-604-50150	PERS Relief	0	0	0	2,184	2,405	
101-604-51020	Operating Supplies	45,736	22,106	18,878	32,400	40,000	
101-604-52250	Equip Rents/Contractors	5,910	200	0	0	0	
Total Snow Removal:		77,815	34,949	36,832	75,863	102,061	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Equipment Maintenance							2
101-605-50000	S&W - Equip Maintenance	162,225	159,891	130,253	161,418	173,502	
101-605-50010	Overtime	12,526	16,910	5,147	5,150	5,150	
101-605-50020	Temp Employees	727	3,032	80	5,000	0	
101-605-50030	On Call Time	1,771	2,236	360	2,500	5,000	
101-605-50100	FICA	14,642	14,332	11,253	13,316	14,049	
101-605-50110	PERS	40,227	40,708	32,556	37,195	40,403	
101-605-50120	Health Ins.	2,563	74	39,730	0	29,599	
101-605-50130	Compensation Ins.	3,558	4,857	3,639	4,498	4,719	
101-605-50140	ESC	1,130	1,060	1,082	2,553	1,302	
101-605-50150	PERS Relief	7,027	9,401	0	10,702	11,625	
101-605-51010	Uniforms/Safety Clothing	405	-3,327	354	1,025	1,025	
101-605-51020	Operating Supplies	7,239	9,031	7,904	9,000	9,000	
101-605-51050	Small Tools	510	228	470	1,000	1,000	
101-605-52120	Travel	756	350	0	0	0	
101-605-52160	Professional Development	0	0	0	0	0	
101-605-52180	Professional Services	5,156	1,213	0	0	0	
101-605-54000	Fuel & Lube	68,652	54,211	53,616	60,000	60,000	
101-605-54010	Vehicle Parts & Repairs	18,178	35,101	20,494	30,000	50,000	
101-605-54020	Repair - Other Equipment	700	0	0	0	0	
101-605-55010	Equipment & Furnishings	0	0	0	0	0	
Total Equipment Maintenance:		347,992	349,308	306,938	343,357	406,374	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Parks Maintenance							2
101-606-50000	S&W - Parks Maintenance	179,650	168,654	112,399	139,517	149,512	
101-606-50010	Overtime	1,603	1,022	2,847	0	2,500	
101-606-50020	Temp Employees	0	0	0	0	0	
101-606-50100	FICA	13,308	12,242	8,454	10,673	11,629	
101-606-50110	PERS	32,471	36,421	25,291	30,694	33,443	
101-606-50120	Health Ins.	45,117	75,657	57,693	69,149	59,198	
101-606-50130	Compensation Ins.	4,258	5,583	3,543	4,245	4,361	
101-606-50140	ESC	1,433	1,292	973	2,300	1,225	
101-606-50150	PERS Relief	5,672	8,411	0	8,831	9,622	
101-606-51010	Uniform/Safety Clothing	0	150	121	200	200	
101-606-51020	Operating Supplies	19,783	17,571	15,693	17,000	20,000	
101-606-51030	Custodial Supplies	3,566	2,125	1,342	2,500	2,500	
101-606-51050	Small Tools	0	1,709	1,268	1,500	1,500	
101-606-52010	Water, Sewer & Refuse	6,041	9,183	9,263	7,000	10,000	
101-606-52030	Electricity	2,437	3,132	2,745	3,500	4,000	
101-606-52040	Heating Fuel	2,854	3,971	3,410	4,000	5,000	
101-606-52070	Rental/Lease	16,517	16,634	16,634	16,334	16,634	
101-606-52120	Travel	2,620	1,088	0	0	2,000	
101-606-52160	Professional Development	1,727	0	0	2,000	2,000	
101-606-52162	Safety & Training	1,209	433	0	500	500	
101-606-52180	Professional Services	9,304	929	145	5,000	1,000	
101-606-52340	Other Costs/outhouse tender	0	1,700	1,700	0	2,000	
101-606-53015	Fisherman's Memorial	1,144	2,123	2,008	0	0	
101-606-54000	Fuel & Lube	6,656	6,151	4,944	6,000	7,000	
101-606-54010	Vehicle Parts & Repairs	8,448	3,165	3,462	2,000	3,000	
101-606-54020	Repair - Other Equipment	4,387	1,767	1,636	3,000	3,000	
101-606-54030	Other repairs	17,650	9,376	2,461	9,000	10,000	
101-606-55010	Equipment & Furnishings	15,534	8,124	3,960	8,000	7,000	
101-606-55020	Other Improvements	0	194	103	0	0	
Total Parks Maintenance:		403,389	398,807	282,095	352,943	368,824	
Cemetery Maintenance							
101-607-50000	S&W - Cemetery Maintenance	0	0	0	0	0	
101-607-50010	Overtime	0	0	0	0	0	
101-607-50020	Temp Employees	5,335	6,441	1,904	3,000	3,000	
101-607-50030	On Call Time	0	0	0	0	0	
101-607-50100	FICA	226	412	28	230	230	
101-607-50110	PERS	0	0	0	0	0	
101-607-50120	Health Ins.	0	0	0	0	0	
101-607-50130	Compensation Ins.	67	96	11	91	86	
101-607-50140	ESC	30	54	4	60	30	
101-607-50150	PERS Relief	0	0	0	0	0	
101-607-51020	Operating Supplies	2,817	1,019	285	0	500	
101-607-55000	Other Equipment	2,607	37	0	0	500	
101-607-55020	Other Improvements	1,444	1,372	0	0	3,000	
Total Cemetery Maintenance:		12,526	9,431	2,232	3,381	7,346	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Parks & Rec Administration							3
101-608-50000	S&W - P&R Administration	180,137	179,896	165,823	206,227	218,687	
101-608-50010	Overtime	866	3,205	1,419	0	2,000	
101-608-50020	Temp Employees	0	0	0	0	0	
101-608-50100	FICA	13,451	13,621	12,733	15,776	16,883	
101-608-50110	PERS	33,215	31,577	36,793	45,370	48,551	
101-608-50120	Health Ins.	41,627	14,600	14,672	17,233	29,599	
101-608-50130	Compensation Ins	2,491	311	928	2,168	2,126	
101-608-50140	ESC	1,235	1,397	1,408	3,450	1,800	
101-608-50150	PERS Relief	5,802	7,292	0	13,054	13,969	
101-608-51020	Operating Supplies	0	817	750	500	500	
101-608-52000	Communication	452	0	0	0	0	
101-608-52120	Travel	0	383	0	0	6,800	
101-608-52160	Professional Development	0	519	397	1,000	1,200	
101-608-52170	Dues and Subscriptions	2,298	3,067	1,246	500	1,300	
101-608-52180	Professional Services	398	2,614	0	500	500	
101-608-52230	Software & Licenses	8,041	7,265	6,892	7,500	8,000	
101-608-52350	Recruitment & Moving	0	0	0	0	0	
Total Parks & Rec Administration:		290,013	266,564	243,061	313,278	351,915	
Recreation - Bidarki							
101-701-50000	S&W - Recreation Bidarki	0	0	0	0	0	
101-701-50010	Overtime	0	0	0	0	0	
101-701-50020	Temp Employees	67,512	63,750	39,826	35,000	50,000	
101-701-50100	FICA	5,165	4,877	3,047	2,678	3,825	
101-701-50110	PERS	0	0	0	0	0	
101-701-50120	Health Ins.	0	0	0	0	0	
101-701-50130	Compensation Ins.	746	856	126	74	130	
101-701-50140	ESC	676	638	398	700	500	
101-701-50150	PERS Relief	0	0	0	0	0	
101-701-51010	Uniform/Safety Equipment	1,844	121	3,444	1,550	1,600	
101-701-51020	Operating Supplies	3,306	5,084	2,606	7,500	7,500	
101-701-51030	Custodial Supplies	4,810	5,632	6,551	5,500	5,500	
101-701-52010	Water, Sewer & Refuse	5,411	6,634	4,117	5,400	6,000	
101-701-52030	Electricity	8,430	10,763	10,504	10,000	12,000	
101-701-52040	Heating Oil	13,723	14,462	14,996	12,000	21,000	
101-701-52120	Travel	0	1,554	0	0	1,000	
101-701-52162	Safety & Training	76	230	903	500	500	
101-701-52180	Professional Services	7,214	11,785	10,867	19,800	8,000	
101-701-53010	Programs	14,506	13,796	7,095	8,000	10,000	
101-701-54020	Equipment Maintenance & Repair	7,853	2,585	4,155	3,000	4,000	
101-701-54030	Structure Maintenance	3,765	5,468	150	5,000	5,000	
101-701-54080	Boiler Maintenance	4,601	7,656	36,281	5,000	10,000	
101-701-55010	Equipment & Furnishings	8,443	6,988	5,259	5,000	5,000	
101-701-55020	Other Improvements	685	75	0	0	0	
Total Recreation - Bidarki:		158,766	162,954	150,325	126,702	151,555	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Recreation - Swimming Pool							1
101-702-50000	S&W - Recreation Pool	94,225	25,999	40,382	52,698	54,945	
101-702-50010	Overtime	4,848	1,399	36	4,000	4,000	
101-702-50020	Temp Employees	66,055	34,991	5,529	25,000	67,600	
101-702-50100	FICA	12,486	4,611	3,421	6,250	9,681	
101-702-50110	PERS	15,233	4,131	8,892	12,473	12,968	
101-702-50120	Health Ins.	9,282	4,124	14,395	17,233	29,599	
101-702-50130	Compensation Ins.	3,119	1,250	1,347	2,511	3,349	
101-702-50140	ESC	1,574	588	415	1,730	1,316	
101-702-50150	PERS Relief	2,661	954	0	3,589	3,731	
101-702-51010	Uniform/Safety Equipment	542	4,097	1,221	4,000	4,000	
101-702-51020	Operating Supplies	22,622	23,808	15,405	20,000	50,000	
101-702-51030	Custodial Supplies	3,542	2,396	2,003	3,000	3,000	
101-702-52000	Communications	0	0	0	0	0	
101-702-52010	Water, Sewer & Refuse	10,963	13,149	8,461	10,000	12,000	
101-702-52030	Electricity	32,333	24,729	22,704	37,000	42,000	
101-702-52040	Heating Oil	124,809	55,515	43,622	125,000	161,000	
101-702-52120	Travel	2,659	487	0	0	2,000	
101-702-52160	Professional Development	1,146	935	4,495	600	2,000	
101-702-52180	Professional Services	3,787	17,075	57,674	47,500	10,000	
101-702-54020	Repair & Maintenance	10,688	71,901	14,727	108,000	25,000	
101-702-54080	Boiler Maintenance	2,426	41,723	20,309	10,000	15,000	
101-702-55000	Other Equipment	0	0	0	0	0	
101-702-55010	Equipment & Furnishings	2,037	1,752	1,666	0	2,000	
101-702-55020	Other Improvements	0	0	0	0	0	
Total Recreation - Swimming Pool:		427,037	335,614	266,704	490,584	515,189	
Ski Hill							
101-704-51040	Repair & Maintenance	12,125	10,000	0	0	0	
101-704-51110	Lease Rev Pass Thru CTC	35,890	37,127	28,369	35,989	37,903	
101-704-51115	Lease Rev Pass Thru CVW	35,867	36,623	27,543	36,360	36,728	
101-704-52010	Water, Sewer & Refuse	1,837	2,178	1,554	1,600	1,600	
101-704-52030	Electricity	24,112	25,187	25,959	22,000	22,000	
101-704-52035	Electric reimburse contra	-26,184	-8,135	14,313	-14,000	-10,000	
101-704-52040	Heating Oil	7,734	6,702	8,950	8,000	8,000	
101-704-52180	Annual Inspection	0	0	0	0	0	
101-704-52190	Insurance	17,203	17,128	15,000	15,000	15,000	
Total Ski Hill:		108,584	126,810	121,688	104,949	111,231	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Non-Departmental							
101-824-50000	S&W - Non-Departmental	0	0	0	0	0	
101-824-50100	FICA	0	0	0	0	0	
101-824-50110	PERS	0	0	0	0	0	
101-824-50120	Health Ins.	0	0	0	0	0	
101-824-50130	Compensation Ins.	0	0	0	0	0	
101-824-50140	ESC	0	0	0	0	0	
101-824-50150	PERS Relief	0	0	0	0	0	
101-824-50164	Health Reimbursement Agreement	16,500	17,019	6,000	20,000	0	
101-824-51020	Operating Supplies	36,917	36,889	10,877	30,000	30,000	
101-824-52000	Communications	42,774	43,724	34,554	42,000	45,000	
101-824-52170	Dues & Subscriptions	935	0	0	0	0	
101-824-52179	Drug Testing	5,558	5,900	3,108	3,000	4,500	
101-824-52180	Professional Services	68,803	29,302	20,222	25,036	1,000	
101-824-52181	Accounting Software Licensing	92,578	34,124	32,747	37,150	37,810	
101-824-52182	Avalanche Mitigation Jan-April	34,320	28,600	22,880	28,600	28,600	
101-824-52183	Avalanche Mitigation Nov-Dec	0	0	0	0	0	
101-824-52184	State Reimb - Avalanche Contra	0	10,000	0	10,000	-10,000	
101-824-52185	Bank Fees & Bank Reconciliatio	11,606	9,588	3,363	15,000	12,000	
101-824-52186	ARSSC Processing Fees/Expenses	13,595	12,128	0	0	0	
101-824-52188	Lobbyist - State	0	0	0	0	0	
101-824-52190	Attorney Fees	111,949	135,419	93,207	140,000	150,000	
101-824-52192	Legal Issues	0	0	159,635	159,635	0	
101-824-52210	Audit Fees	165,411	162,486	127,893	165,000	167,000	
101-824-52230	Software Licensing	11,901	11,253	20,638	59,643	50,000	
101-824-52250	IT Services	154,127	244,785	144,885	133,500	139,050	
101-824-52255	Computers & Peripherals	589	0	0	1,500	0	
101-824-52340	Eyak Site Remediation	0	508	0	2,500	0	
101-824-52350	Recruitment and Moving	0	0	0	0	0	
101-824-55010	Equipment & Furnishings	2,338	991	991	500	1,000	
101-824-56000	Insurance	566,060	335,057	251,982	439,795	506,116	
101-824-57000	In-kind Services Allocation	-167,270	-181,600	-103,550	-181,600	-240,099	
Total Non-Departmental:		1,168,691	936,173	829,432	1,131,259	921,977	
Long Term Debt Service							
101-895-58063	2015 GO Bond One A- Principal	85,000	1,200,000	0	90,000	95,000	
101-895-58064	2015 GO Bond One A-Interest	53,075	58,230	24,125	48,250	43,750	
101-895-58067	2015 GO Bond One C-Principal	1,075,000	5,905,000	0	1,145,000	1,200,000	
101-895-58068	2015 GO Bond One C-Interest	295,250	272,362	90,250	180,500	123,250	
101-895-58069	2015 GO Bond Two A-Principal	125,000	1,840,000	0	125,000	135,000	
101-895-58070	2015 GO Bond Two A-Interest	85,625	92,704	39,750	79,500	73,250	
101-895-58075	Bond Issuance Cost	0	91,190	0	0	0	
101-895-58076	Loss on advanced refunding	0	13,456	0	0	0	
Total Long Term Debt Service:		1,718,950	9,472,942	154,125	1,668,250	1,670,250	

Account Number	Title	2024 Actual	2025 Actual	2026 Actual YTD	2026 Budget	2027 Proposed Budget	FTEs
Interfund Transfers Out							
101-901-57339	Transfer to General Fund Reser	0	0	0	0	0	
101-901-57340	Transfer to Cap Proj Fund #401	117,750	0	0	0	175,000	
101-901-57418	Transfer to Harbor Project 602	1,266,227	0	0	0	0	
101-901-57419	Transfer to LSTA Fund	23,508	0	0	0	0	
101-901-59999	Transfer to Other Capital Proj	0	0	0	48,514	0	
Total Interfund Transfers Out:		1,407,485	0	0	48,514	175,000	
Transfers to Other Entities							
101-902-57000	School Transfer (Jan-June)	1,295,008	1,407,000	1,307,000	1,307,000	1,307,000	
101-902-57001	School Transfer (July-Dec)	866,000	776,000	571,333	676,000	857,000	
101-902-57003	In kind services allocation	0	0	0	0	0	
101-902-57005	School In-Kind Jan-June	69,500	75,500	34,750	75,500	102,500	
101-902-57006	School In-Kind Jul-Dec	69,500	75,500	51,250	75,500	102,500	
101-902-57008	School - In-Kind Insurance	0	0	0	0	0	
101-902-57017	CCMC Budget Appropriation	300,000	200,000	100,000	100,000	150,000	
101-902-57020	Cordova Family Resource Ctr	20,000	20,000	10,000	10,000	10,000	
101-902-57030	Cordova Community College	0	0	0	0	0	
101-902-57181	Cordova Chamber of Commerce	110,000	70,000	0	0	0	
101-902-57182	Cordova Chamber in-kind	10,400	11,509	7,051	4,800	4,800	
101-902-57183	Cordova Chamber in-kind lease	23,470	25,800	15,150	30,299	30,299	
Total Transfers to Other Entities:		2,763,878	2,661,309	2,096,534	2,279,099	2,564,099	
	Total Expenses			9,757,324	13,981,464	14,786,250	
	Total Revenues			15,588,465	13,981,464	14,786,250	
				5,831,141	0	0	