

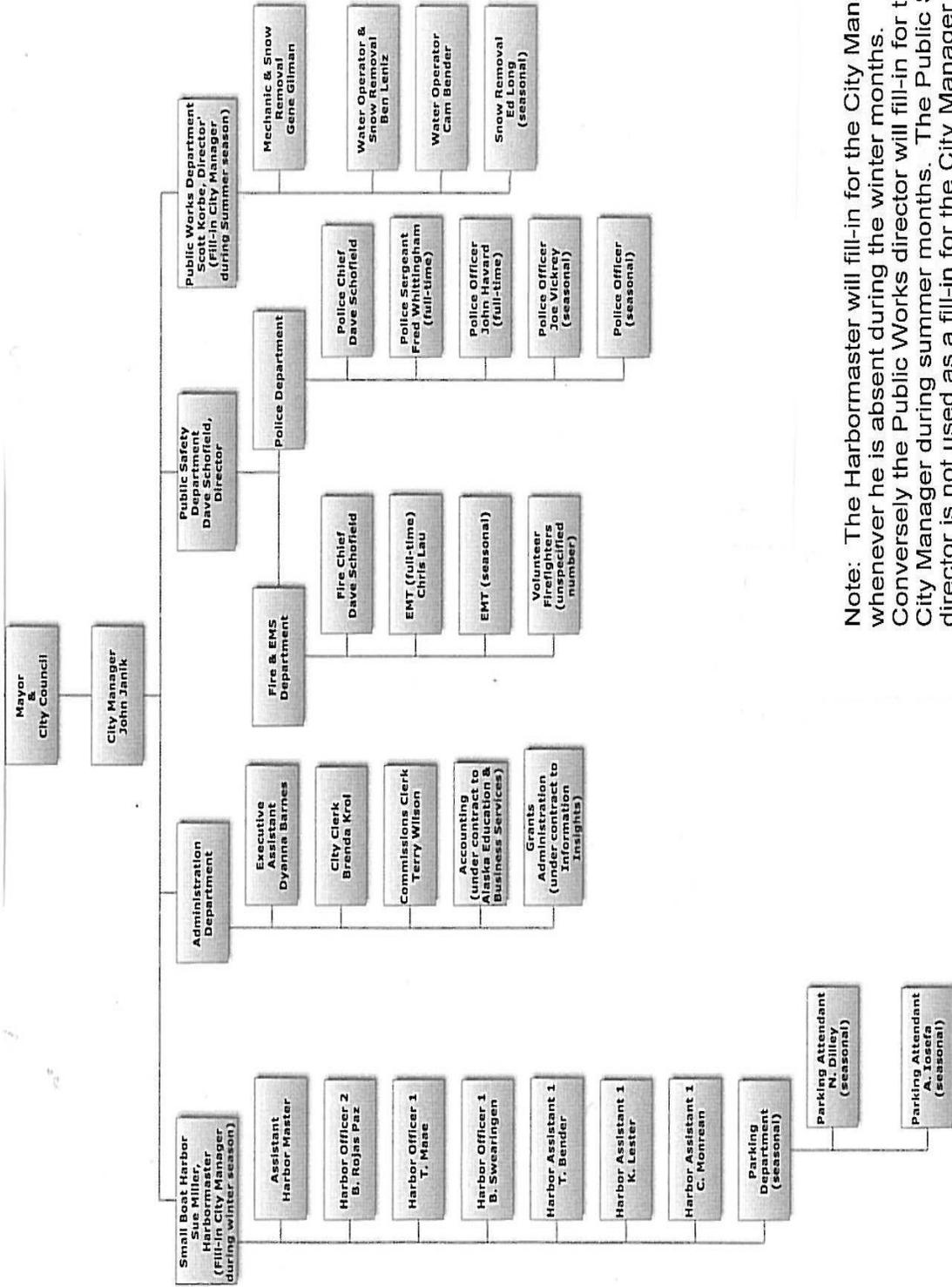
City of Whittier, Alaska



Proposed Budget For Calendar Year 2011

Submitted to the City Council
December 7, 2010

City of Whittier Organizational Chart



Note: The Harbormaster will fill-in for the City Manager whenever he is absent during the winter months. Conversely the Public Works director will fill-in for the City Manager during summer months. The Public Safety director is not used as a fill-in for the City Manager as he is held in reserve to facilitate any emergency.

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MEMORANDUM

To: Mayor Lester Lunceford and Members of the Council
From: John Janik, City Manager
Subj: CY 2011 Proposed Budget
Date: December 7, 2010

Mayor Lunceford and Honorable Members of the Whittier City Council;

I am pleased to present the proposed City of Whittier budget for Calendar Year (CY) 2011. This document is an initial proposal of a spending plan that reflects the continued economic downturn that began in 2009. Each of the City's major operating funds—General, Water & Wastewater Enterprise, Harbor Enterprise, and Parking Enterprise—are projected to end the year with revenues in excess of expenditures, excluding depreciation, as they have since 2006.

It should be noted that revenue projections based on Sales Tax and Passenger Transportation Business (PTB) Tax Returns for September reflect an increase as the total 2010 receipts were more than projected for 2010. However, the Shared Fisheries Business Tax, State Revenue Sharing, and Federal Payments in Lieu of Tax have not yet been received, nor have the amounts been identified.

The 2011 proposed budget is presented as a line-item document beginning with the General Fund and followed by the Water & Wastewater Enterprise Fund. The Harbor Enterprise Fund is next and the Parking Enterprise Fund is last.

I have provided a brief overall summary for all funds on the following page and a detail spreadsheet summary of each fund is provided at the end of the document. At the end of this document is a spreadsheet that compiles all of the information by line item without a descriptive summary.

2011 Budget Analysis

General Fund		
General Fund Total Revenue		1,802,272
Less: General Fund Expenses		
Administration	473,194	
City Council	89,700	
Elections	2,000	
Police	333,584	
Fire	51,199	
Emergency Medical Services	223,637	
Public Works	429,590	
Properties & Facilities	74,815	
Total General Fund Expenses		<u>1,677,719</u>
General Fund Surplus (Deficit)		124,553
Water & Wastewater Fund		
Water & Wastewater Total Revenue		451,532
Water & Wastewater Total Expenses	731,779	
Add Back: Depreciation	(327,575)	
Total Water & Wastewater Expenses		404,204
Water & Wastewater Surplus (Deficit)		47,328
Harbor Fund		
Harbor Revenues		1,220,325
Less: Harbor Expenses	1,393,410	
Add Back: Depreciation	(497,153)	
Total Harbor Fund Expenses		896,257
Total Harbor Fund Surplus (Deficit)		324,068
Parking Fund		
Parking Fund Revenues		126,733
Less: Parking Fund Expenses		103,032
Total Parking Fund Surplus (Deficit)		23,701
Combined Fund Summary		
General Fund Revenue	1,802,172	
Water & Wastewater Revenue	451,532	
Harbor Revenue	1,220,325	
Parking Fund Revenue	126,733	
Total 2011 City Revenues		3,600,762
General Fund Expense	1,677,719	
Water & Wastewater Expense	404,204	
Harbor Expenses	896,257	
Parking Expenses	103,032	
Total 2011 City Expenses		3,081,212
Total 2011 City Surplus (Deficit)		519,550

PROPOSED 2011 BUDGET OVERVIEW

The proposed 2011 budget is a spending plan that provides for the most basic of public services, while providing for a restructure of various departments to expand services and eliminate waste and unnecessary spending. While the City is no longer operating with a deficit, a conservative spending policy must continue in order to develop budget surpluses which in turn should be set aside to build a financial cushion to meet unexpected future expenses.

Several significant changes are present in the 2011 budget as compared to the 2010 budget. These changes include;

- Limiting across-the-board wage and salary increases to three percent instead of the traditional five percent
- Calculating correct amounts for FICA, PERS, ESC, and Workers Compensation
- Restructuring the Administration Department to eliminate excess payroll & payroll expense (addressed in greater detail later).
- Restructuring the Police Department to include four full-time officers as opposed to the historic three full-time and two seasonal positions (addressed in greater detail later).
- Restructuring the accounting process for depreciation to bring it in alignment with GAAP and GASB methods

Just as the 2011 proposed budget contains several significant changes; it also retains several similarities with prior year budgets. These similarities include;

- Reduction of spending where applicable and acceptable
- Salary allocation of the City Manager and Department Directors across multiple fund accounts
- Background of the Current Financial Position
- Identification of Priorities
- State of Alaska Commercial Passenger Vessel (CPV) Excise Tax Program

As our accounting continues to become more accurate and standardized, the 2011 budget should prove to be a promising template for developing future budgets.

SIGNIFICANT CHANGES FROM 2010 TO 2011

Limited Salary and Wage Increases

Traditionally the City of Whittier has provided a 5% wage increase at the onset of each fiscal/calendar year. This has the benefit of meeting or exceeding the increase in the cost of living although it may not be equitable. Beginning with the 2011 budget, the uniform salary and wage increase will be limited to the Consumer Price Index (CPI) for Anchorage plus one half of one percent. The projected CPI for Anchorage for 2010 is 2.5%, and with the additional one-half of one percent, the proposed salary and wage increase for the 2011 budget is three percent (3%). Limiting the across-the-board pay increase to the CPI will allow for merit raises on an individual basis throughout the remainder of the year. The table below provides a salary, wage, payroll tax, and employee benefit summary. Employee names and individual payroll related items have been removed to maintain employee privacy.

Payroll Calculations Based on a 3% Cost of Living Increase

Name	%	2010	3% COLA 2011	FICA 7.65%	ESC 2.6%	W/C Rate ??/\$100	W/C Amount	Health Ins.	PERS 22%	State Paid 10.51%	2011 Total
<u>Administration</u>											
Admin. Totals		170,519	174,060	13,316	3,206	See page 9	1,149	39,368	38,293	18,294	251,098
<u>Police Department</u>											
Police Dept. Totals		179,468	184,852	14,141	3,381	See page 9	7,172	21,600	30,614	14,625	247,136
<u>Emergency Medical Services</u>											
EMS Totals		97,998	100,938	7,722	1,879	See page 9	7,419	10,800	17,180	8,207	137,730
<u>Volunteer Fire Department</u>											
VFD Totals		15,766	16,239	1,242	106	See page 9	1,259	2,160	3,573	1,707	22,871
<u>Public Works Department</u>											
Public Works Totals		117,802	121,336	9,282	2,299	See page 9	7,219	12,960	18,298	8,742	162,653
<u>Water & Waste-Water Department</u>											
Public Works Totals		163,801	166,711	12,753	2,606	See page 9	8,108	22,562	33,559	16,032	230,266
<u>Small Boat Harbor</u>											
Small Boat Harbor Totals		267,101	274,664	21,102	6,010	See page 9	13,653	62,602	60,426	28,867	409,500
<u>Parking Enterprise Fund</u>											
Parking Totals		40,484	41,586	3,181	1,583	See page 9	2,175	3,627	3,594	1,733	53,111

Table-1

Correct Budget Allocation for FICA, PERS, ESC, Workers Compensation, and Insurance

A review of previous budgets will reveal inaccuracies in the amounts calculated for payroll related items which includes:

- Federal Income Contributions Act (FICA). This is a payroll tax that is paid by the employee and matched by the employer. The current amount for both employee and employer is 7.65% for the first \$106,800 in wages paid to an individual employee.
- Employment Security Tax (ESC). This is a payroll tax that is also paid by both the employee and employer. The employee rate is 0.50% up to a total contribution of \$170.50 and the employer portion is 2.60% for the first \$34,100 of wages paid to an individual employee.
- Public Employee Retirement System (PERS). This is another payroll expense that is paid by both the employee and employer. The employee contribution is 6.75% of salary or wage and the employer portion is 22.0%. The employer portion however is offset by contribution from the State of Alaska in the amount of 10.51%, so in essence the employer portion is actually 11.49%.

- Workers Compensation. (W/C). Workers Compensation is a contribution paid entirely by the employer. Workers Compensation rates vary and are determined by occupation and are established by state law. Workers Compensation premiums are calculated on all wages to include overtime, although overtime hours are calculated at regular time wages. The rates that currently apply to the City of Whittier are:
 - Administrative Personnel--\$0.66 per \$100 (0.66%)
 - Police Officers--\$3.88 per \$100 (3.88%)
 - Waterworks Personnel--\$4.96 per \$100 (4.96%)
 - Harbor Employees--\$5.22 per \$100 (5.22%)
 - Parks/Recreation Employees--\$5.92 per \$100 (5.92%)
 - Roadwork Personnel--\$5.95 per \$100 (5.95%)
 - Ambulance/EMS Personnel--\$7.35 per \$100 (7.35%)
 - Firefighting Personnel--\$7.75 per \$100 (7.75%)
- Health & Life Insurance. At present the City of Whittier provides life and health insurance for the employee only with no contribution towards the employee's family. The current rate for annual insurance coverage is \$8,640 per employee.

Restructure of the Administration Department

2010 started with a mass exodus of personnel from the City's Administration Department. The City Manager left in January and was immediately followed by the Director of Administration, the Finance Officer, and then the Commissions Clerk. Ordinances have been introduced and presented to the City Council that has stabilized the City Administration. Given the small size of the City's government, the Director of Administration position has been eliminated and replaced with a less expensive clerical position entitled Executive Assistant. Likewise, the Finance Officer position has been eliminated since all accounting functions are currently outsourced.

Restructuring Depreciation Accounting

The 2010 budget as well as previous budgets attempted to actually fund depreciation. It should be noted that depreciation is a non-cash expense and simply allows for consumption of an item over its projected useful life. This and future budgets should set aside funds for capital replacements in an account that reflects that intent. In 2009 and prior years, the auditors were required to remove these "grant fund" amounts in order to establish a true financial condition. A review of the budget spreadsheets will reveal that depreciation is accounted for as an expense item and then later added back in to reflect a true financial position. This process is the prescribed method in both the Generally Accepted Accounting Principles (GAAP) and the Government Accounting Standards Board (GASB).

Currently only the Small Boat Harbor and the Water & Wastewater Enterprise Funds account for depreciation. The General Fund does not currently account for depreciation although many items within the fund are depreciable. The depreciable items in the General Fund that could be subject to depreciation include police, fire, and maintenance vehicles as well as the P-12 building. Smaller items such as computers, hand tools, and miscellaneous appliances have a relatively short life expectancy and are usually expensed-out as consumables in the accounting year they are acquired.

SIGNIFICANT SIMILARITIES CONTINUING FROM 2010 TO 2011

Reduction of Spending Where Applicable and Acceptable

In as much as possible, the 2011 budget reflects a reduction in spending. Most notably is the reduction in spending in Salaries & Wages. The reduction from a 5% across-the-board to a 3% across-the-board resulted in a decrease in excess of \$32,500 in total payroll expenses. It should be noted the reduction is after converting a seasonal EMT to a full-time position as well as the proposal to add a fourth full-time police officer. It should also be noted that correcting the amounts allocated for payroll tax related issues has resulted in a more accurate budget.

Another area of focus to reduce spending is in computer related expenses. In the 2010 budget one expense was for a "maintenance visit" that was scheduled for every other week. Effective in October 2010 those bi-weekly visits were changed to every third week. As we move into 2011 that schedule may again be changed to one visit per month if possible. Additionally a moratorium has been placed on new computer hardware and software purchases. During 2011 the only anticipated purchases will be to replace damaged or obsolete equipment. Existing software will continue to be used as long as it is feasible and reasonable to do so.

Across the various funds, the General Fund total expenses are 1.5% less than for 2010 after converting a seasonal EMT position to one that is full-time with benefits. The 1.5% reduction is also after adding a full-time police officer with benefits. The Water & Wastewater total expenses are down also at 9.01% from last year. Conversely the Parking Enterprise Fund total expenses are up 7.83% largely due to payroll related issues. The Harbor Enterprise Fund total expenses are up 1.5% after allowing for depreciation. Most of the Harbor expense increases are the result of anticipated equipment replacing.

Allocation of Time and Salary Expense for the City Manager and Department Directors

There are direct and indirect charges between funds to reflect services provided by one fund to another. The direct allocation of City Manager, Public Works Director, and Harbormaster between various funds is as follows:

City Manager:

General Fund	70%
Harbor	20%
Water/Sewer	5%
Parking	5%

Public Works Director:

General Fund	50%
Water/Sewer	50%

Harbormaster:

Harbor	80%
Parking	20%

Interdepartmental support consists of an indirect charge to the enterprise funds by the General Fund and consists of administrative support for accounting, payroll, and other services. The formula used to calculate interdepartmental support is:

Ten percent of total enterprise fund expenses, excluding depreciation and interdepartmental support.

Background of the Current Financial Position

The proposed 2011 budget represents the sixth year of a comprehensive financial recovery effort that began in August 2005. The City was faced with a financial crisis in every fund due to extraordinary deficit spending and a lack of financial reporting in 2004 and for much of 2005. The result was that by the end of 2005 the City was for all practical purposes insolvent. Once the Mayor and Council and department directors became aware of the magnitude of the crisis a new administrative team was assembled and immediately devised and implemented an emergency action plan, which consisted of the following: (1) reconstruct the financial records from the prior two years; (2) reduce costs to the greatest degree possible, while maintaining essential governmental services; and (3) to identify revenue enhancement options for all the City's funds.

"The city appears to be getting more financially healthy all the time. It was only two or three years ago the city only had about \$250,000 of cash and about that same amount of accounts payable." John Bost, Mikunda Cottrell in an e-mail dated May 30, 2008.

Citywide emergency measures were put into effect in August 2005, including the freezing of all non-essential or non-emergency spending and early layoffs of all seasonal employees. Additional budget cutting measures continued throughout 2006. General Fund expenditures were reduced by approximately 25 percent as compared to 2005. This was accomplished by means of a major budget amendment, layoffs, allowing vacant positions to remain unfilled, and implementing strict controls for non-personnel expenditures. By the end of 2006, General Fund positions were reduced by more than 50 percent.

The City identified and evaluated a number of revenue enhancements for each of the major funds. The City Council adopted several General Fund revenue measures in December 2007 that supported a modestly increased spending plan for 2008. These measures included enacting a \$0.015 (1.5 cent) per gallon excise tax levied on all motor fuel dispensed into watercraft within the City, except at the Whittier Small Boat Harbor where a 2.5 cent per gallon fuel fee is already in effect, and a 100 percent increase in the Passenger Transportation Business Tax. Additionally, Whittier voters in January 2008 approved an increase in the City's seasonal (second and third quarters only) sales tax from 3% to 5% that took effect that year.

Major rate increases for the Harbor and Water & Wastewater Enterprise Funds were approved by the City Council in 2006. Water and wastewater service fees were increased by 63 percent and moorage and other harbor fees were increased by 50 percent. The increases improved the bottom line for these enterprise funds and are enabling the City to set aside operating surpluses into separate interest-bearing, restricted savings accounts for future major maintenance, repairs, and replacement of assets. Through a separate Council action, Harbor moorage and other harbor fees were increased 10 percent in 2008 to keep pace with increasing labor, PERS retirement, insurance, and other nondiscretionary expenses.

It is perhaps useful to review events of the recent past to gain a perspective of where we are today and provide for an outlook for the near-term future. Below are the salient events regarding the City's financial picture since 2005:

- Financial crisis declared in August 2005: all seasonal employees laid-off; non-emergency spending freeze implemented.
- Drastic cuts implemented in 2006; General Fund workforce reduced from 14.5 to 6.5 FTE.
- General Fund, Harbor, and Water and Wastewater revenue enhancements implemented in 2007 and 2008.
- Most General Fund positions restored in 2007 and 2008 although there was significant attrition in the Administration Department at the onset of 2010.
- The City continues to move forward on a wide array of projects and programs; however, we are still operating under an austerity program, yet we need to establish and/or expand reserves for general government and enterprise fund capitol funds and emergency operations.

Although significant progress has been made in stabilizing the financial health of the City and progress regarding a wide array of City priority projects and initiatives, the City still has a long way to go before it has sufficient reserves for emergencies, asset replacement and major maintenance, bonding, and matching grants. Only when the City has sufficient reserves can it become truly proactive in addressing many of its long-standing priorities.

Identification and Establishment of Priorities

Major ongoing capital projects for 2011 include Shotgun Cove Road, Whittier Small Boat Harbor, and head of Passage Canal Uplands Development. Components of the Whittier Small Boat Harbor project are the east ramp replacement (completed in 2009), west basin slope stabilization, shoreline expansion / Harbor Office relocation, new Harbor Office (Whittier Marine Center) and replacement of the existing float system. Additional capital projects include P-12 Building roof, Shakespeare Creek enhancements, HOPC harbor development, Community Center, Visitor Center/Museum, Shotgun Cove land development, Glacier Avenue West development / Well Field relocation, Whittier Creek Levee repairs, air strip relocation, Whittier Fuel Terminal / Defense Energy Support Pt-Whittier redevelopment, and alternative energy.

Other priorities for 2011 are a continuation of 2010 and include continuing the development and implementation of City policies, rewriting the Whittier Municipal Code, reducing the General Fund deficit, reimbursing other funds by the General Fund, establishing minimum staffing levels for the Public Safety and Public Works departments. As noted above, the degree to which progress is made on these priorities and the above capital and economic development projects is largely dependent on additional General Fund revenue enhancement measures. High priority projects and programs for 2010 include the following:

Programs and Policies:

- City Staffing Levels
 - Establish and Maintain Minimum Staffing Levels for all Departments
- Support for EMS and Fire Volunteers and Services
 - Enhance training opportunities and volunteer support
 - Continue to work with the Anchorage and Girdwood Departments in the areas of training and mutual aid services

- Whittier Municipal Code
 - Recodification
- Whittier Policies and Procedures
 - Continue to Develop Policies and Procedures for all Departments
- General Fund Policies
 - Establish GF Reserve of 50% Annual Expenditures
 - Establish GF Capital Project Fund

Capital and Economic Development Projects:

- Whittier Core Area Redevelopment
 - City Park Enhancements
 - Community Center
- Shotgun Cove Road
 - Phase IB construction funding
 - Phase II environmental
- Shotgun Cove Land Sales
 - Development Plan
 - Survey and platting
 - Land Sales
- Smitty's Cove
 - Smitty's Cove Marine Park development plan
- Whittier Small Boat Harbor Renovations and Expansion
 - East Boat Ramp Replacement (Completed 2009)
 - West Harbor Expansion
 - Float System Replacement/East Harbor Expansion/West Basin Armor Rock
 - Whittier Marine Center Joint Use Facility
- Head of Passage Canal Uplands Development
 - Permitting and design
 - Phase I site development
 - Tractor launch and camping
- Head of Passage Canal Harbor Development
 - USACE Feasibility Study
- Defense Energy Support Pt-Whittier Reuse
 - Complete remediation
 - Demolish and remove non-reusable facilities and structures
 - Transfer property to City upon completion of remediation and demolition
- Water and Wastewater Utility projects
 - Well field relocation
 - Head of Passage Canal water and wastewater development
 - West Whittier Street water main extension
 - Phase I Shotgun Cove Road water and wastewater system extension

- Whittier Creek Levee Repairs
 - USACE Section 205 program
 - Reconstruction funding

- Property Management
 - Official City maps
 - Lease compliance & nuisance abatement program
 - Snow blower replacement
 - Boat lift major maintenance
 - Harbor Office major maintenance
 - P-12 building major maintenance

State of Alaska Commercial Passenger Vessel (CPV) Excise Tax Program

To date, the City of Whittier has received funding in the amount of \$3,152,345 through the State of Alaska Commercial Passenger Vessel (CPV) Excise Tax program (Table 2) below.

Table 2. State of Alaska Commercial Passenger Vessel (CPV) Excise Tax program disbursements to the City of Whittier.

Date of Issue	Tax Year	Amount
12/3/2007	2007*	\$44,840
6/17/2008	2007	\$1,059,970
1/27/2009	2008	\$1,001,985
2/4/2010	2009	\$1,045,550
Total		\$3,152,345

*This payment includes only a portion of the tax collected in May 2007.

The Council established a Commercial Vessel Passenger (CVP) Special Revenue Fund for booking the payments from the state, as well as making appropriations to other funds for capital and perhaps other uses. Additionally, the City established a working group to include the Council and a representative of the cruise ship industry to review, evaluate, and establish projects for funding. This continuing involvement of the industry will be important in satisfying Section 43.52.230(b) of the Alaska State Statutes, in part, reads as follows: “Each port of call receiving funds under this section shall use the funds in a manner calculated to improve port and harbor facilities and other services to properly provide for vessel or watercraft visits and to enhance the safety and efficiency of interstate and foreign commerce.”

Looking Forward

We must continue to inform the public of the need to support additional General Fund revenues during the upcoming year to enable the City to provide adequate levels of basic public services, pursue many of the priorities established in the City’s Comprehensive Plan, as well as create sufficient reserves for emergencies, asset replacement and major maintenance, bonding, and matching grants

It is recommended that the City Council discuss additional revenue enhancement measures, including but not limited to scheduling another election to address the property tax rate in 2011. It should be noted that unlike a first class or home municipality like Anchorage or Valdez where it takes only the approval of the council or assembly to set their property tax rate up to 20 mills, a second-class city like Whittier must ask the voters to approve any increase in the mill rate.

General Fund

Projected General Fund revenues for CY 2010 are \$1,802,272, an increase of \$60,659 compared to CY 2010. However, it should be noted that while the September Sales Tax and PTB Tax Returns have been received, the cruise ship schedule for 2011 is not yet posted which will affect these revenues in the 2011 budget year.

Proposed General Fund expenditures for 2011 are \$1,704,991, a decrease of \$25,489 as compared to CY 2010. The proposed General Fund Budget includes the addition of a full-time EMT as well as the proposed addition of a fourth full-time Police Officer. The General Fund Budget also includes the use of outside contractors to provide accounting and grant management services to replace the vacated positions of Director of Administration and the Finance Officer.

General Fund Revenues

Total Projected 2011 Revenues **\$1,802,272**

2008	2009	2010		2011	\$	%
Actual	Actual	To 9/30	Adopted	Initial	Change	Change
\$1,809,889	\$1,854,699	\$1,382,070	\$1,737,500	\$1,802,272	\$60,659	+3.73%

The initial projected *General Fund Revenues* for 2011 is \$1,802,272 which is a 3.73% increase from 2010. The revision upwards is due to higher than expected year-to-date totals as of September 30, 2010. While higher than 2010, the projected revenues would be higher still if not for a shift of \$97,000 in lease income from the General Fund to the Harbor Fund. However, this loss is offset by an increase in PERS On-Behalf in the amount of \$58,735. No amount for PERS was adopted in the 2010 Budget and the PERS On-Behalf actual amount for 2009 was \$47,554.

4002 State Revenue Sharing **\$90,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$104,967	\$104,213	0	\$90,000	\$90,000			

The initial projected General Fund revenue for *State Revenue Sharing* is \$90,000. As noted above, the State of Alaska has implemented a statutory mechanism that establishes a level of funding and provides a reasonable assurance for revenues for the near-term. As of October 1, 2010 there is nothing to suggest whether this amount will increase or decrease.

4004 Federal Payment in Lieu of Taxes (PILT) **\$20,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,851	\$53,356	0	\$20,000	\$20,000			

The initial projected General Fund revenue for *Federal Payment in Lieu of Taxes (PILT)* is \$20,000. This is the same as the 2010 adopted amount as there are no actual amounts currently available for 2010 to indicate a potential increase or decrease.

4005 Shared Fisheries Business Tax \$75,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$102,926	\$141,935	\$37,699	\$75,000	\$75,000			

The initial projected General Fund revenue for *State of Alaska Shared Fisheries Business Tax* is \$75,000. This is the same as 2010 as the Year-to-Date totals for 2010 support this projection.

4006 Motor Vehicle Registration \$4,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$8,048	\$4,867	\$2,819	\$4,000	\$4,000			

The initial projected General Fund revenue for *Motor Vehicle Registration* is \$4,000. This is the same as 2010 as the August 31, and September 30, 2010 Year-to-Date totals support this projection.

4007 Liquor Tax \$6,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$5,600	\$5,550	\$5,600	\$6,000	\$6,500	500	8.33	

The initial projected General Fund revenue for *Liquor Tax* is \$6,500. This is a \$500 increase from 2010 supported by the August 31, 2010 Year-to-Date amount.

4009 Electric and Telephone Coop Tax \$4,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,146	\$6,044	\$2,047	\$4,000	\$4,000			

The initial projected General Fund revenue for *Electric and Telephone Co-op Tax* is \$4000. This is unchanged from 2010 and is supported by the August 31, 2010 Year-to-Date amount.

4025 PERS On-Behalf \$58,735

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$33,688	\$47,554	\$12,717	0	\$58,735	\$58,735		

The initial projected General Fund revenue for the *Public Employee Retirement System (PERS)* is \$58,735. This amount reflects the 10.51% of the 22% that is paid into the retirement system by all government employers. This amount includes only those departments within the General Fund as PERS for Enterprise Funds is included there. No amount for PERS was adopted in the 2010 Budget.

4025 National Forest Receipts \$70,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
0	\$76,776	\$67,935	\$62,000	\$70,000	\$8,000	12.9%	

The initial projected General Fund revenue for *National Forest Receipts* is \$70,000. This is an \$8,000 increase from 2010 and is supported by 2009 actual receipts and August 31, 2010 Year-to-Date receipts.

4041 Coastal Management Grant**\$6,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$9,651	0	0	\$8,000	\$6,000	(\$2,000)	-25.0%	

The initial projected General Fund revenue for the *Coastal Management Grant* is \$6,000. This is a \$2,000 decrease from 2010 and reflects the actual 2010 grant award from the State of Alaska.

4200 Sales Tax**\$475,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$593,768	503,059	\$486,358	\$450,000	\$475,000	\$25,000	+5.56%	

The initial projected General Fund revenue for *Sales Tax* is \$475,000. This is \$25,000 more than the 2010 projection and reflects an increase in year-to-date receipts above the 2010 projected revenue amount based on the September 30, 2010 year-to-date total. Sales tax and PTBT (discussed below) are subject to fluctuations due to variations in the cost of fuel, weather, recreational boating activities, commercial fisheries, the visitor industry, and many other factors. Unanticipated factors in the 2009 sales tax season continued into the 2010 tax year and included the economic downturn on the national and international level. This trend is expected to continue into 2011. Additionally, the 40 percent reduction in the number of cruise ship dockings in Whittier in 2010 as compared to 2009 is expected to remain into 2011, further exasperating the decrease in projected revenues.

4201 Real Property Tax**\$245,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$28,111	\$244,996	\$227,425	\$240,000	\$245,000	\$5,000	2.08%	

The initial projected General Fund revenue for *Real Property Tax* is \$245,000. This is \$5,000 more than the 2010 projection and is supported by 2008 and 2009 actual receipts. New construction, specifically Shore-side Petroleum, and an anticipated modest increase in assessed valuation also support the 2.08% increase.

4202 Personal Property Tax**\$130,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$92,697	\$125,780	\$131,947	\$130,000	\$130,000			

The initial projected General Fund revenue for *Personal Property Tax* is \$130,000. This is the same as 2010 and is supported by the August 31, 2010 Year-to-Date receipts and billings not yet received.

4204 Sales Tax Penalty & Interest**\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$3,857	\$9,305	\$16,263	\$5,000	\$5,000			

The initial projected General Fund revenue *Sales Tax Penalty & Interest* is \$5,000. This is the same as 2010 although August 31, 2010 Year-to-Date amount is \$16,263. Stabilization in the administrative offices, and specifically in the finance department, should substantially reduce Sales Tax related collection issues.

4205 Passenger Transportation Business Tax \$175,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$194,236	\$186,277	\$178,632	\$150,000	\$175,000	+\$25,000	+16.7%	

The initial projected General Fund revenue for *Passenger Transportation Business Tax* (PTB) is \$175,000. This is a \$25,000 increase over 2010 and is supported by the September 30th Year-to-Date revenue totals. PTBT and Sales Tax and (discussed above) are subject to fluctuations due to variations in the cost of fuel, weather, recreational boating activities, commercial fisheries, the visitor industry, and many other factors. Unanticipated factors in the 2009 sales tax season continued into the 2010 tax year and included the economic downturn on the national and international level. This trend is expected to continue into 2011. Additionally, the 40 percent reduction in the number of cruise ship dockings in Whittier in 2010 as compared to 2009 is expected to remain into 2011, further exasperating the decrease in projected revenues.

4240 Equipment Rental \$0

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$7,453	\$0	\$0	\$1,000	\$0	(\$1,000)		

The established General Fund revenue for *Equipment Rental* is \$0. Historically this was for the rental of City equipment. Due to the potentially higher liability as compared to potential revenue as well as potential equipment damage and questionable customer satisfaction, this practice has been discontinued.

4250 Business Licenses \$2,500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,850	\$3,350	\$1,950	\$3,000	\$2,500	(\$500)	-16.7%	

The initial projected General Fund revenue for *Business Licenses* in the amount of \$2,500. This is \$500 less than the 2010 projection and is based on several businesses that did not open or renew their licenses in 2010.

4251 User Fees and Permits \$2,500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$2,247	\$1,342	\$4,507	\$1,000	\$2,500	\$1,500	150%	

The initial projected General Fund revenue for *User Fees and Permits* is \$2,500. This is \$1,500 more than the 2010 projection and is supported by the August 31, 2010 Year-to-Date receipts.

4261 DPS Fines and Citations \$3,500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$806	\$3,835	\$0	\$4,000	\$3,500	(\$500)	-12.5%	

The initial projected General Fund revenue for *DPS Fines and Citations* is \$3,500. This is \$500 less than the 2010 projection. This revision is based on 2009 actual receipts but is diminished by the lack of any data as of the August 31, 2010 Year-to-date total.

4270 Donations**\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$3,140	\$1,325	\$800	\$2,000	\$1,000	(\$1,000)	-50.0%	

The initial projected General Fund revenue for *Donations* is \$1,000. This is \$1,000 less than 2010, and includes all General Fund donations except those for EMS services that previously were previously posted as "Miscellaneous".

4271 EMS Donations**\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$810	\$362	\$0	\$500	\$500			

The initial projected General Fund revenue for *EMS Donations* is \$500. This is unchanged from 2010 due to the lack of a current Year-to-Date amount.

4275 AML-JIA Safety Savings Reimbursement**\$1,201**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$493	\$1,201	\$500	\$1,201	\$701	140%	

The initial projected General Fund revenue for *AML-JIA Safety Savings Reimbursement* is \$1,201. This is a \$701 increase from 2010 and reflects actual funds available in the savings account that can be used for safety related supplies and equipment.

4312 Ambulance Fees**\$8,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$7,692	\$12,400	\$103	\$12,000	\$8,000	(\$4,000)	-33.3%	

The initial projected General Fund revenue for *Ambulance Fees* is \$8,000. This is \$4,000 less than the 2010 projection and is based on a lack of 2010 year-to-date amounts.

4510 Leases/Facilities**\$30,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$25,550	\$0	\$0	\$30,000	\$30,000			

The initial projected General Fund revenues for *Leases/Facilities* is \$30,000. This revenue represents the facility lease to Great Pacific Seafoods and is based on the existing lease payment schedule.

4512 Leases Income - ARRC Agreement**\$28,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$107,056	\$88,850	\$67,690	\$125,000	\$28,000	(\$97,000)	-77.6%	

The initial projected General Fund revenues for *Leases Income - ARRC Agreement* is \$28,000. These revenues represent the income from subleases to various businesses on City-leased ARRC lands. The 2011 amount is \$97,000 less than 2010 due to the transfer of harbor-related leases from General Fund to the Harbor Fund.

4515 Leases Income - City Land**\$135,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$134,102	\$144,333	\$78,919	\$135,000	\$135,000			

The initially projected General Fund revenue for *Leases Income – City Land* is \$135,000. This revenue represents the income from leases to various businesses on City-owned lands. It is the same amount as 2010.

4520 Leases Income - Condominiums**\$16,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$20,749	\$14,663	\$11,997	\$16,000	\$16,000			

The established General Fund revenue for *Leases Income - Condominiums* is \$16,000. This revenue consists of the income from City-owned condominiums, BTI units 1511 and 301, that are leased by the Clinic. It should be noted that unit 1511 is used for Clinic staff housing and unit 301 is the Clinic. This amount is the same as in 2010.

4760 Waste Disposal Fees**\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,100	\$460	(120)	\$1,000	\$1,000			

The initial projected General Fund revenue for *Waste Disposal* is \$1,000. This is unchanged from 2010 due to the lack of current year-to-date information

4850 Surplus Property Sales**\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$2,255	\$0	\$1,000	\$500	(500)	-50%	

The initial projected General Fund revenue for *Other Property Sales* (Surplus City Personal Property) is \$500. This is a \$500 decrease from 2010.

4900 Interest & Late Fees on A/R**\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$19,664	\$7,889	\$5,415	\$5,000	\$5,000			

The initial projected General Fund revenue for *Interest & Late Fees on Accounts Receivable* in the amount of \$5,000. This is the same as for 2010 and reflects improved A/R management

4902 Interest Income on Escrow Accounts**\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,086	\$1,961	\$1,351	\$2,000	\$2,000			

The initial projected General Fund revenue for *Interest Income* in the amount of \$2,000. This is unchanged from 2010 due to continued low interest rates.

4910 Miscellaneous Income \$2,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	(\$1,931)	\$4,965	\$0	\$2,000	\$2,000		

The initial projected General Fund revenue for *Miscellaneous Income* is \$2,000. This amount reflects revenue for which no other account has been established and is supported by the August 31, 2010 year-to-date total. Where no appropriate account exists, all efforts will be made to establish an account to properly account for all expenses.

4912 Fireworks Donations \$0

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$650	\$0	\$500	\$0	(\$500)	-100%	

The initial projected General Fund revenue for *Fireworks Donations* is \$0. Future donations are not anticipated as the City Council appropriates funds from its section of the General Fund.

4914 Transfield – Tunnel Contract \$64,113

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$42,286	\$60,000	\$64,113	\$4,113	+6.86%	

The established General Fund revenue for *Transfield – Tunnel Contract* is \$64,113. This amount is a \$4,113 increase over 2010 and is based on the actual payments of \$46.56 per hour for 9 hours per day. The operational dates are from May 1 thru September 30 for a total of 153 days. The current contract will remain in force through September 30, 2013.

4995 Operating Transfers-In \$135,223

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$60,155	\$57,100	\$0	\$94,000	\$135,223	\$41,223	+43.9%	

The initial projected General Fund revenue for “*Operating Transfers In*” in the amount of \$135,223. This represents an offset to the General Fund from the Commercial Vessel Passenger Excise Tax for operating support services to and impacts resulting from the cruise ship industry. These offsets include a seasonal police officer, seasonal paramedic, 80 percent of the sponsoring physician contract, and \$5,000 for EMS and fire training (established in 2009). This is a downward revision from the initial draft to adjust the incorrect use of CVP funds for a second seasonal police officer that is instead funded by the Transfield contract.

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General Fund Expenses

Administration

6000 Salaries/Wages **\$174,038**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$279,782	\$279,781	\$163,128	\$292,082	\$174,038	(\$118,044)	-40.4%	

Expenditures for 2011 Administration *Salaries/Wages* are budgeted at \$174,038. This compares to \$292,082 in 2010 and \$279,781 in 2009; however, it should be noted that a portion of the City Manager's salary and benefits outlined below are allocated directly to other funds rather than as a decrement in Admin Support (01 02-00-9900) beginning in 2009. This format change will allow the monthly financial reports to track the budget under the new accounting software system.

Additionally it should be noted that pay increases for employees from 2010 to 2011 is limited to 3% which consists of the Consumer Price Index (CPI) of 2.5% for Anchorage plus ½ of one percent. Holding across-the-board pay increases to the CPI will allow for merit-based increases later in the year.

It should be noted that prior to 2007, Administration Indirect was charged to other General Fund departments. Additionally, a percentage of salary, wage and benefit expenditures in the Administration budget were allocated to City Council and Commissions. All General Fund direct administrative charges have been eliminated. The 2011 budget continues the practice of not charging General Fund Departments for these costs, and the cost center for all Administration salaries, wages and benefits are reflected in the Administration budget. Administration Salaries/Wages are based on the following:

- City Manager (70%)
- City Clerk
- Executive Assistant
- Administrative/Commissions Clerk

It should be noted that a portion of the City Manager compensation is allocated to other funds as follows: 20 percent of to the Harbor Enterprise Fund; 5 percent to Water and Wastewater Enterprise Fund; and 5 percent to the Parking Enterprise Fund.

6030 FICA Taxes **\$13,314**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$5,758	\$8,319	\$4,923	\$18,109	\$13,314	(\$4,795)	-26.5%	

Expenditures for 2011 Administration *FICA Taxes* are budgeted at \$13,314. This compares to \$18,109 in 2010. This decrease reflects better reporting numbers for 2010. Both the employer and the employee each contribute 7.65% for the first \$106,800 of individual wages.

6040 Workers' Compensation**\$1,149**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,963	\$3,674	\$503	\$3,500	\$1,149	(\$2,351)	-67.2%	

Expenditures for 2011 Administration *Workers' Compensation* are budgeted at \$1,149. This compares to \$3,500 in 2010. This adjustment reflects better reporting in 2010. Workers Compensation uses a different rate for various occupations. The Worker's Compensation rate for administrative personnel is \$0.66 per \$100 (or .0066 percent).

6050 ESC Taxes**\$3,206**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$11,614	\$3,299	\$1,886	\$5,141	\$3,206	(\$1,935)	-37.6%	

Expenditures for 2011 Administration *ESC Taxes* are budgeted at \$3,206. This compares to \$5,141 in 2010. The employer portion of ESC Taxes is 2.6% for the first \$34,100 of wages for all employees.

6060 Health and Life Insurance**\$39,368**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$25,706	\$32,554	\$20,953	\$30,000	\$39,368	\$9,368	+31.2%	

Expenditures for 2011 Administration *Health and Life Insurance* are budgeted at \$39,369. This compares to \$30,000 for 2010 and \$32,554 in 2009. This amount reflects annual insurance premiums for all full-time administrative employees.

6070 PERS Retirement**\$38,288**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$70,755	\$82,059	\$32,210	\$64,258	\$38,288	(\$25,970)	-40.4%	

Expenditures for 2011 Administration *PERS Retirement* are budgeted at \$38,288. This compares to \$64,258 in 2010. This amount reflects the employer contribution of 22% of payroll for all qualified employees.

6205 Advertising**\$1,100**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,477	\$1,100	\$7,254	\$1,000	\$1,100	\$100	+10.0%	

Expenditures for 2011 Administration *Advertising* are budgeted at \$1,100. This is an increase of \$100 from 2010. Advertising is used for position vacancies, Request for Proposals, and other announcements.

6210 BTI Condo Fees**\$6,250**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$4,555	\$6,058	\$4,791	\$6,250	\$6,250			

Expenditures for 2011 Administration *Condo Fees* are budgeted at \$6,250. This is the same amount as in 2010 and is based on a fixed cost. BTI Condo Fees are used for the Department of Public Administration Office fees.

6220 Bank Service Charges**\$2,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$4,280	\$3,037	\$2,030	\$2,500	\$2,500			

Expenditures for 2011 Administration *Bank Service Charges* are budgeted at \$2,500. This is unchanged from 2010 and Bank Service Charges are used primarily for Credit Card service fees.

6240 Community Support**\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,750	\$150	\$0	\$2,500	\$2,500			

Expenditures for 2011 Administration *Community Support* are budgeted at \$2,000. This is \$500 less than for 2010 and is used for difference community activities.

6280 Dues & Subscriptions**\$1,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$438	\$2,356	\$1,100	\$2,000	\$1,500	(\$500)	-25.0%	

Expenditures for 2011 Administration *Dues & Subscriptions* are budgeted at \$1,500. This is a \$500 reduction from 2010. All subscriptions will be reviewed in 2011 to determine which subscriptions are being used and which are not. Further reductions may appear in the 2012 budget.

6410 Insurance – Liability & Auto**\$6,719**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$28,345	\$40,181	\$2,240	\$54,823	\$6,719	(48,104)	-87.7%	

Expenditures for 2011 Administration *Insurance - Liability & Auto* are budgeted at \$6,719. This represents a significant reduction from 2010 and is due to the allocation of insurance to appropriate departments. The Administrative has no vehicles for the balance of 2010 and is not expected to acquire any in 2011.

6440 Insurance - Property**\$489**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$18,803	\$16,887	\$878	\$17,000	\$489	(\$16,511)	-97.1%	

Expenditures for 2011 Administration *Insurance - Property* are budgeted at \$489. As with Liability & Auto insurance, the 2011 budget allocates this expense to the appropriate department.

6540 Licenses & Permits**\$50**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	(\$1,990)	\$43	\$50	\$50			

Expenditures for 2011 Administration *Licenses & Permits* are budgeted at \$50. This is the same as 2010.

6565 Outside Contractors**\$8,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$45,863	\$40,643	\$154	\$45,000	\$8,000	(\$37,000)	-82.2%	

Expenditures for 2011 Administration *Outside-Contractors* are budgeted at \$8,000. This includes \$4,000 for consulting work on Shakespeare Creek Development and \$4,000 for miscellaneous consulting to develop the city core area. This significantly less than the 2010 budget that included \$28,800 for accounting/audit services. These items are now tracked separately and independently.

6570 Physical Exams**\$250**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$238	\$250	\$250			

Expenditures for 2011 Administration *Physical Exams* are budgeted at \$250. This is the same as 2010. Physical Exams are used for pre-employment drug tests.

6580 Postage**\$7,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$10,445	\$6,234	\$3,866	\$7,500	\$7,500			

Expenditures for 2011 Administration *Postage* are budgeted at \$7,500. This remains unchanged from 2010. Postage is used for tax notices, general correspondence, and many other mailings.

6600 Prof / Annual Audit \$29,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$30,731	\$27,595	\$25,518	\$28,300	\$29,000	\$700	+2.47%	

Expenditures for 2011 Administration *Prof / Annual Audit* are budgeted at \$29,000. This is a \$700 increase from 2010. Prof / Annual Audit are used for the conduct of the City's annual audit. Because of the City's receipt of large state and federal funding through grants and other qualifying funding programs, the City is subject to both state and federal single audit requirements.

6610 Professional Fees Accounting & Internal Audit \$94,600

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$0	\$55,145	\$0	\$94,600	\$94,600		

Expenditures for 2011 Administration *Prof / Accounting & Internal Audit* are budgeted at \$94,600. Accounting services were outsourced in early 2010 after the City experienced a significant loss in qualified personnel.

6620 Prof / Appraisal \$15,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$12,500	\$14,200	\$12,000	\$15,000	\$15,000			

Expenditures for 2011 Administration *Prof / Appraisal* are budgeted at \$15,000. This is unchanged from 2010. Prof / Appraisal are used for the annual appraisal of real and personal property for municipal taxation purposes.

6635 Prof/Tech Services - Computer \$20,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$28,241	\$36,486	\$22,794	\$35,000	\$20,000	(\$15,000)	-42.7%	

Expenditures for 2011 Administration *Prof/Tech Services - Computer* are budgeted at \$20,000. This is a reduction of \$15,000 as the current maintenance schedule will be changed and a new vendor will be solicited. Prof/Tech Services - Computer is used for debt service and technical support related to the accounting software.

6645 Prof/Tech Services – Grant Administration \$65,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$0	\$11,899	\$0	\$65,000	\$65,000		

Expenditures for 2011 Administration *Prof/Tech Services – Grant Administration* are budgeted at \$65,000. Grant Administration services were outsourced in 2010 after the former City Manager, who was also the Grant Administrator, left early in the budget amount of \$65,000 is an estimate as payment is based on production rather than a fixed monthly/annual fee.

6650 Prof/Tech Services - Legal **\$45,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$56,931	\$58,341	\$21,095	\$60,000	\$45,000	(\$15,000)	-25.0%	

Expenditures for 2011 Administration *Prof/Tech Services - Legal* are budgeted at \$45,000. This is \$15,000 less than 2010 and better reflects 2010 YTD. Prof/Tech Services - Legal is used for all General Fund legal services, including but not limited to the following: WMC recodification; contract & lease negotiation and review; properties and facilities, personnel and general counsel; ordinance and resolution review; and elections.

6700 Publications & Subscriptions **\$200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$691	\$67	\$476	\$250	\$200	(\$50)	-20.0%	

Expenditures for 2011 Administration *Publications & Subscriptions* are budgeted at \$200. This is \$50 less than in 2010. Publications & Subscriptions include the Anchorage Daily News which may be discontinued for lack of readership.

6770 Travel, Training & Development **\$7,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$8,751	\$13,798	\$5,365	\$12,000	\$7,500	(\$4,500)	-37.5%	

Expenditures for 2011 Administration *Travel, Training & Development* are budgeted at \$7,500 and is a decrease of \$4,500 from 2010. During 2011, travel will be restricted to trips to Washington, D.C. and Juneau to meet with federal and state elected officials and agency representatives. Travel for training and professional development will likely resume in 2012.

7100 Repairs - Building **\$400**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$185	\$31	\$0	\$500	\$400	(\$100)	-20.0%	

Expenditures for 2011 Administration *Repairs - Building* are budgeted at \$400. This is \$100 less than 2010 and is intended to meet unexpected minor repairs to the City Offices.

7351 Equipment Maintenance Agreements **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$394	\$3,810	\$1,946	\$2,000	\$2,000			

Expenditures for 2011 Administration *Equipment Maintenance Agreements* are budgeted at \$2,000. This is the same as 2010. Equipment Maintenance Agreements include the biz-hub. Unexpected repairs of the biz-hub in 2010 justified this budget allocation.

7450 Repairs - Office Equipment**\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$116	\$16	\$5,927	\$250	\$500	\$250	+100%	

Expenditures for 2011 Administration *Repairs - Office Equipment* are budgeted at \$500. This is \$250 more than in 2010. Repairs - Office Equipment includes equipment repairs not covered under maintenance agreements. The August 31, 2010 year-to-date total reflects unusually high office equipment related expenses that are not anticipated in 2011. As an example, the Pitney-Bowes postage meter needed repair in 2010. The part that was changed cost approximately \$40. However, the cost of labor, one hour on-site, one hour travel in, and one hour travel out totaled in excess of \$600. Every effort will be made to ensure this type of waste does not occur in 2011 and beyond.

8550 Supplies - Office**\$5,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$7,564	\$6,338	\$3,401	\$5,000	\$5,500	\$500	+10.0%	

Expenditures for 2011 Administration *Supplies - Office* are budgeted at \$5,500. This is a \$500 increase from 2010 and the use of the increase will be to replace, compile, and combine several file folders. Supplies - Office includes files, copy paper, stationary and envelopes, file folders, pens, staplers, etc. At present lease payments, utility payments, and sales tax returns are each filed in separate folders for the same customer.

8750 Supplies - Printing**\$1,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$214	\$3,818	\$395	\$2,000	\$1,500	(\$500)	-25.0%	

Expenditures for 2010 Administration *Supplies - Printing* are budgeted at \$1,500. This is \$500 less than 2010 and is based on 2008 actual expense and 2010 year-to-date amounts. Supplies - Printing includes the outsourcing of printing reports, surveys, and other publications.

9000 Internet Services**\$3,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,061	\$2,853	\$2,141	\$3,500	\$3,500			

Expenditures for 2011 Administration *Internet Services* are budgeted at \$3,500. This is the same as 2010.

9070 Utilities - Telephone**\$4,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$20,367	\$5,341	\$4,181	\$5,000	\$4,000	(\$1,000)	-20.0%	

Expenditures for 2011 Administration *Utilities - Telephone* are budgeted at \$4,000. This is \$1,000 less than 2010 and a projected change in carrier in late 2010 or early 2011 should eliminate many of the current long-distance calls Utilities - Telephone includes telephone utilities charges and fees.

9700 Admin Support**(\$125,019)**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
(\$119,183)	(\$119,182)	(\$102,352)	(\$141,365)	(\$125,019)	(\$16,346)	+11.6%	

Expenditures for 2011 *Admin Support* are a decrement budgeted at (\$125,019). This is a decrease of (\$16,346) from 2010; however, it should be noted that Admin Support no longer includes a portion of the City Manager's salary and benefits beginning in 2009. This change in the budget format was made to better track with the new accounting software. Admin Support now includes only indirect administrative charges to Enterprise Fund departments for accounting, payroll, and other administrative services. Administration Indirect is 10 percent of the respective Fund's total expenditures, less depreciation and administrative indirect. This is consistent with previous budgets and other municipalities. Prior to 2007, Administrative Support was charged to other General Fund departments.

City Council**6280 Dues****\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$584	\$2,673	\$75	\$1,000	\$1,000			

Expenditures for 2011 City Council *Dues & Subscriptions* are budgeted at \$1,000. This is the same as the 2010 budget. Dues & Subscriptions are used for Alaska Municipal League dues.

6325 Fire Works**\$10,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$10,000	\$10,000	\$10,000			

Expenditures for 2011 *Fire Works* are budgeted at \$10,000. This is the same as 2010; however, this expenditure has historically been budgeted in the Fire Department budget. It is more appropriately part of the Council budget. It should be noted that even prior to 2009, the City has been expending \$10,000 annually for fire works, but was covering the additional expense with donations outside of the City's revenue. This change more accurately reflects the actual cost of the City's fire works display, and all donations will be recorded as revenues. Fire Works are used for conducting fire works displays during the Fourth of July celebrations.

6710 Public Relations**\$11,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$540	\$978	\$147	\$11,000	\$11,000			

Expenditures for 2011 *Public Relations* are budgeted at \$11,000. This is the same as 2010. Community Support includes \$10,000 for the Museum.

6770 Travel, Training & Development**\$7,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$6,944	\$4,731	\$4,170	\$7,500	\$7,500			

Expenditures for 2011 City Council *Travel, Training & Development* are budgeted at \$7,500.

This is the same as 2010. This includes continuing professional development and other training such as the Alaska Municipal League, as well as one trip to Washington, D.C. and Juneau to meet with federal and state elected officials and agency representatives.

8550 Supplies-Office**\$200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$148	\$37	\$200	\$200			

Expenditures for 2011 City Council *Office Supplies* are budgeted at \$200. This is the same as 2010.

9500 Lobbyist**\$60,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$60,000	\$60,000	\$310	\$60,000	\$60,000			

Expenditures for 2011 City Council *Lobbyist* are budgeted at \$60,000. This is the same as for 2010. These funds are used for both state and federal lobbyist services. The City is receiving benefits—both direct and indirect—from these activities that are far in excess of costs. It should be noted that an additional \$60,000 (50 percent of the cost for these services) is budgeted under the Harbor Enterprise Fund 15 00-00 9500 below.

Elections**6100 Volunteer Support****\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$658	\$1,189	\$0	\$750	\$500	(\$250)	-33.3%	

Expenditures for 2011 Elections *Volunteer Support* are budgeted at \$500. This is \$250 less than 2010.

6205 Advertising**\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$180	\$705	\$0	\$525	\$500	(\$25)	-4.76%	

Expenditures for 2011 Elections *Advertising* are budgeted at \$500. This is \$250 less than 2010.

6565 Outside Contractors**\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$0	\$3,500	\$1,000	(\$2,500)	-71.4%	

Expenditures for 2011 Elections *Outside-Contractors* are budgeted at \$1,000. This is \$2,500 less than 2010. This decrease in the amount of \$1,500 is because there are limited statewide and federal elections in 2011. It should be noted that this expenditure was moved from Salaries/Wages and Benefits (01-03-00-6000) in 2008 to Outside Contractors for 2009 to more accurately reflect the type of services provided by the contract election officials.

Police**6000 Salaries/Wages****\$187,943**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$168,552	\$174,282	\$138,990	\$193,505	\$187,943	(\$5,562)	-2.87%	

Expenditures for 2011 Police *Salaries/Wages* are budgeted at \$180,325. This is \$5,562 \$13,170 less than for 2010 and \$7,618 less than the initial draft of this budget which funded four full-time officers and one seasonal officer as opposed to three full-time and two seasonal officers as presented in this revision.

- Public Safety Director (50%)
- Police Officer
- Police Officer
- Police Officer (seasonal-six months)
- Police Officer (seasonal-six months)

It should be noted that one seasonal officer is funded by the CPV tax and the second funded by the Transfield Tunnel contract. Additionally, 25 percent of the Public Safety Director compensation is allocated to Fire and 25 percent to EMS.

6005 Salaries/Wages - Standby**\$0**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$4,121	\$8,545	\$1,542	\$8,000	\$0	(\$6,000)	-100%	

The budget allowance for this category was eliminated after discussions during the October 26, 2010 Budget Workshop.

6030 FICA Taxes**\$13,795**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,337	\$5,497	\$4,923	\$11,997	\$13,795	\$1,798	+15.0%	

Expenditures for 2011 Police *FICA Taxes* are budgeted at \$13,795. This is a reduction from the initial draft but still reflects better reporting in 2010 and corrects serious shortfalls in earlier years. Both the employer and the employee each contribute 7.65% for the first \$106,800 of individual wages. It should be noted that one of the two seasonal officers are funded by the CPV tax and the other by Transfield tunnel contract.

6040 Workers' Compensation **\$6,997**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$9,746	\$9,223	\$1,688	\$12,000	\$6,997	(\$5,003)	-41.7%	

Expenditures for 2011 Police *Workers' Compensation* are budgeted at \$6,997. This is a reduction from 2010 and reflects better reporting in 2010. Workers Compensation uses a different rate for various occupations. The Worker's Compensation rate for police officers is \$3.88 per \$100 (or .0388 percent) It should be again noted that one seasonal officer is funded by the CPV tax and one is funded by the Transfield tunnel contract.

6050 ESC Taxes **\$3,263**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$2,044	\$1,563	\$3,406	\$3,263	(\$143)	-4.20%	

Expenditures for 2011 Police *ESC Taxes* are budgeted at \$3,263. This is a decrease of \$143 from 2010. The employer portion of ESC Taxes is 2.6% for the first \$34,100 of wages for all employees

6060 Health and Life Insurance **\$21,600**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$16,542	\$17,587	\$15,588	\$17,200	\$21,600	\$4,400	+25.6%	

Expenditures for 2011 Police *Health and Life Insurance* are budgeted at \$21,600. This is \$4,400 more than 2010 but reflects deficiencies in 2010 and previous years recording. This amount reflects annual insurance premiums for all full-time permanent employees.

6070 PERS Retirement **\$30,614**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$41,387	\$48,184	\$28,094	\$30,083	\$30,614	\$531	+1.77%	

Expenditures for 2011 Police *PERS* are budgeted at \$30,614. This is \$531 more than 2010 and reflects contributions for three full-time officers. This amount reflects the employer contribution of 22% of payroll for all qualified employees.

6091 Uniform Allowance **\$1,440**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,040	\$1,480	\$1,080	\$1,440	\$1,440	\$480	+33.3%	

Expenditures for 2011 Police *Uniform Allowance* are budgeted at \$1,440. This is the same as 2010. Uniform Allowance is used for dry cleaning at \$40 per month for each full-time officer.

6210 Assessment – BTI Condo**\$3,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,714	\$3,753	\$3,126	\$3,000	\$3,500	\$500	+16.7%	

Expenditures for 2011 Police *Condo Fees* are budgeted at \$3,500. This is an increase of \$500 from 2010 and is based on the August 31, 2010 year-to-date amount. BTI Condo Fees are used for the Department of Public Safety Office fees.

6410 Insurance-Police Professional Liability**\$10,750**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/31	Adopted	Initial	Change	Change	
\$0	\$8,917	\$896	\$8,260	\$10,750	\$2,490	+30.2%	

Expenditures for 2011 Police *Condo Fees* are budgeted at \$10,750 and is a \$2,490 increase from 2010. This liability insurance is separate from the blanket policy for all other liability.

6540 Licenses & Permits**\$250**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$70	\$40	\$0	\$250	\$250			

Expenditures for 2011 Police *Licenses & Permits* are budgeted at \$250. This is the same as 2010. Licenses & Permits are used for vehicle registration fees and licenses.

6565 Outside Contractors**\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$217	\$1,667	\$327	\$500	\$500			

Expenditures for 2011 Police *Outside-Contractors* are budgeted at \$500 and is unchanged from 2010. It provides for IT technical support, server maintenance, instructor fees, and telephone and radio servicing.

6570 Physical Exams**\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$150	\$539	\$1,217	\$750	\$1,000	\$250	+33.3%	

Expenditures for 2011 Police *Physical Exams* are budgeted at \$1,000. This is a \$250 increase from 2010 and reflects the addition of a full-time officer. Physical Exams are used for one physical exam per year for each full-time officer and pre-employment drug tests.

6700 Publications & Subscriptions**\$150**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$163	\$0	\$1	\$150	\$150			

Expenditures for 2011 Police *Publications & Subscriptions* are budgeted at \$150. This is the same as 2010.

6735 Equipment Purchase**\$4,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$15,100	\$4,890	\$5,251	\$3,500	\$4,000	\$500	+14.3%	

Expenditures for 2011 Police *Equipment Purchase* are budgeted at \$4,000. This is a \$500 increase from 2010. Equipment Purchase includes range equipment, training materials, digital recorders, etc.

6770 Travel Training & Development**\$3,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,634	\$2,086	\$1,818	\$3,000	\$3,000			

Expenditures for 2011 Police *Travel Training & Development* are budgeted at \$3,000. This is the same as 2010. Travel Training & Development provides for firearms training, legal training, and professional management training.

7150 Repairs - Communication Equipment**\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$227	\$816	\$500	\$500			

Expenditures for 2011 Police *Repairs - Communication Equipment* are budgeted at \$500. This is the same as 2010. Repairs - Communication Equipment provides for repairs to radios.

7200 Repairs - Computer System**\$200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$170	\$433	\$45	\$200	\$200			

Expenditures for 2011 Police *Repairs - Computer System* are budgeted at \$200. This is the same as 2010. Repairs - Computer System provides for repairs to land based and mobile computers.

7350 Repairs - Equipment**\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$727	\$1,521	\$495	\$1,000	\$1,000			

Expenditures for 2011 Police *Repairs - Equipment* are budgeted at \$1,000 and is unchanged from 2010. Repairs - Equipment provides for repairs to police equipment.

7355 Repairs - Off-Road Equipment**\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$60	\$250	\$500	\$250	+100%	

Expenditures for 2011 Police *Repairs - Off-Road Equipment* are budgeted at \$500. This is a \$250 increase from 2010 to recognize the increased cost in repair parts.. Repairs - Off-Road Equipment provides for repairs to the two police all-terrain vehicles (four-wheelers).

7400 Vehicles Maintenance / Repair **\$7,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,867	\$12,053	\$8,213	\$7,000	\$7,500	\$500	+7.14%	

Expenditures for 2011 Police *Vehicles Maintenance / Repair* are budgeted at \$7,500. This is an increase in the amount of \$500 as compared to 2010 and is supported by the August 31, 2010 year-to-date totals and recognizes increased attention to departmental vehicle maintenance. Vehicles Maintenance / Repair provide for servicing, regular maintenance and repairs to the four police vehicles.

7750 Vehicle Fuels & Fluids **\$10,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$8,556	\$10,392	\$10,967	\$8,500	\$10,000	\$1,500	17.7%	

Expenditures for 2011 Police *Vehicle Fuels & Fluids* are budgeted at \$10,000. This compares to \$8,500 in 2010 and the increase in the amount of \$1,500 reflects increased fuel consumption related to the tunnel contract.

8020 Supplies - Ammunition **\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$286	\$953	\$0	\$1,000	\$1,000			

Expenditures for 2011 Police *Supplies - Ammunition* are budgeted at \$1,000. This is the same as 2010. Retaining this amount recognizes the recent sharp increase in ammunition costs. Supplies - Ammunition is provides for duty, training, and qualification.

8100 Supplies - Computer **\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$100	\$494	\$607	\$400	\$500	\$100	+25.0%	

Expenditures for 2011 Police *Supplies - Computer* are budgeted at \$500. This is an increase of \$100 from 2010. Supplies - Computer provide for items such as CDs, paper, toner, etc.

8200 Supplies - Copier **\$200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$239	\$19	\$0	\$200	\$200			

Expenditures for 2011 Police *Supplies - Copier* are budgeted at \$200. This is the same as 2010. Supplies - Computer provide for computer supplies such as paper and toner.

8550 Supplies - Office **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$600	\$2,359	\$126	\$2,000	\$2,000			

Expenditures for 2011 Police *Supplies - Office* are budgeted at \$2,000. This is unchanged from 2010. Supplies - Office provides for general office supplies.

8950 Supplies - Uniforms **\$2,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,064	\$3,737	\$3,664	\$2,200	\$2,500	\$300	13.6%	

Expenditures for 2011 Police *Supplies - Uniforms* are budgeted at \$2,500. This is a \$300 increase from 2010.

9000 Internet Services **\$20,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$41,426	\$20,085	\$18,330	\$20,000	\$20,000			

Expenditures for 2010 Police *Internet Services* are budgeted at \$20,000. This is unchanged from 2010. Internet Services provides for the solo secure T1 Data connection that exclusively carries the Alaska Public Safety Information Network (APSIN) and the National Law Enforcement Telecommunications System/National Crime Information Center (NLETS/NCIC) data streams. It also covers software maintenance for the records management system, state and federal database, and yearly APSIN access fee, as well as basic internet service usage.

9070 Utilities - Telephone **\$6,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual		Adopted	Initial	Change	Change	
\$5,731	\$6,490		\$5,000	\$6,500	\$1,500	+30.0%	

Expenditures for 2010 Police *Utilities - Telephone* are budgeted at \$6,500. This is an increase of \$1,500 from 2010. This reflects 2009 actual expenses as well as August 31, 2010 year-to-date totals, but should be offset by the anticipated change in carriers. Utilities - Telephone provides for telephone fees and services.

Fire Dept.

6000 Salaries/Wages **\$16,239**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$13,388	\$10,444	\$11,522	\$18,011	\$16,239	(\$1,772)	-9.84%	

Expenditures for 2011 Fire *Salaries/Wages* are budgeted at \$16,239. This is a reduction of \$1,772 from 2010. Salaries/Wages are based on the following:

- Public Safety Director (25%)

6030 FICA Taxes **\$1,242**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$92	\$38	\$158	\$1,378	\$1,242	(\$136)	-9.87%	

Expenditures for 2011 Fire *FICA Taxes* are budgeted at \$1,242. This is a reduction of \$136 from 2010. Both the employer and the employee each contribute 7.65% for the first \$106,800 of individual wages. Fire FICA Taxes are based on 25 percent of the Director of Public Safety compensation.

6040 Workers' Compensation **\$1,259**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,742	\$2,096	\$697	\$2,100	\$1,259	(\$841)	-40.1%	

Expenditures for 2011 Fire *Workers' Compensation* are budgeted at \$1,259 which is \$841 less than 2010. Workers Compensation uses a different rate for various occupations. The Worker's Compensation rate for a firefighter is \$7.75 per \$100 (or .0775 percent).

6050 ESC Taxes **\$106**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$12	\$122	\$140	\$317	\$106	(\$211)	-66.6%	

Expenditures for 2011 Fire *ESC Taxes* are budgeted at \$106, a decrease of \$211 from 2010. The employer portion of ESC Taxes is 2.6% for the first \$34,100 of wages for all employees.

6060 Health and Life Insurance **\$2,160**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,240	\$322	\$1,528	\$1,600	\$2,160	\$560	+35.0%	

Expenditures for 2011 Fire *Health and Life Insurance* are budgeted at \$2,160. This is an increase of \$560 from 2010 but accurately reflects 25% of the annual insurance premiums for the Director of Public Safety.

6070 PERS Retirement **\$3,573**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,521	\$913	\$2,963	\$3,963	\$3,573	(\$390)	-9.84%	

Expenditures for 2011 Fire *PERS* are budgeted at \$3,573, a decrease of \$390 from 2010. This amount reflects the employer contribution of 22% of payroll for all qualified employees.

6100 Volunteer Support **\$1,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$175	\$926	\$164	\$1,500	\$1,500			

Expenditures for 2011 Fire *Volunteer Training* are budgeted at \$1,500. This is the same as 2010. Fire Volunteer Training is used for conducting training classes for fire volunteers.

6280 Dues & Subscriptions **\$100**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$35	\$0	\$150	\$50	\$100	\$50	+100%	

Expenditures for 2011 Fire *Dues & Subscriptions* are budgeted at \$100. This is a \$50 increase from 2010.

6440 Insurance-Auto **\$2,220**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$0	\$806	\$10	\$2,220	\$2,210	+22k%	

Expenditures for 2011 Fire *Insurance-Auto* are budgeted at \$2,220. This is a significant increase over 2010 but insurance costs are more accurately allocated.

6565 Outside Contractors **\$750**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$441	\$220	\$154	\$750	\$750			

Expenditures for 2011 Fire *Outside-Contractors* are budgeted at \$750 which is unchanged from 2010. Outside Contractors provide for instructor fees, specialized equipment training, etc.

6570 Physical Exams **\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$895	\$0	\$0	\$1,000	\$1,000			

Expenditures for 2011 Fire *Physical Exams* are budgeted at \$1,000. This is the same as 2010. Physical Exams are used for physical exams for volunteers.

6700 Publications & Subscriptions **\$400**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$326	\$50	\$400	\$350	+700%	

Expenditures for 2011 Fire *Publications & Subscriptions* are budgeted at \$400. This is an increase of \$350 and is mostly for training material.

6735 Equipment Purchase **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,710	\$1,994	\$3,146	\$1,500	\$2,000	\$500	+33.3%	

Expenditures for 2011 Fire *Equipment Purchase* are budgeted at \$2,000. This is an increase of \$500 from 2010. Equipment Purchase includes fire equipment replacement / purchasing, fire assault tools for fire engines, etc.

6770 Travel Training & Development **\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,745	\$759	\$5,314	\$5,000	\$5,000			

Expenditures for 2011 Fire *Travel, Training & Development* are budgeted at \$5,000 and are unchanged from 2010. Travel Training & Development provides for firearms training, legal training, and professional management training. It should be noted that 50 percent of the funding (\$2,500) is provided through the State of Alaska Commercial Vessel Passenger (CVP) Excise Tax program.

7100 Repairs - Building**\$1,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$1,281	\$1,950	\$1,500	\$1,500			

Expenditures for 2011 Fire *Repairs - Building* are budgeted at \$1,500 and is the same as 2010 although 2010 year-to-date expenses are higher due to unexpected electrical repairs due to water damage. Repairs - Building provides for repairs to fire hall doors, equipment storage areas, etc.

7350 Repairs - Equipment**\$1,250**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$443	\$2,574	\$1,500	\$1,250	(\$250)	-16.7%	

Expenditures for 2011 Fire *Repairs - Equipment* are budgeted at \$1,250. This is a decrease of \$250 from 2010. Repairs - Equipment provides for repairs to fire equipment and apparatus.

7400 Vehicles Maintenance / Repair**\$1,750**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$227	\$1,469	\$1,500	\$1,750	\$250	+16.7%	

Expenditures for 2011 Fire *Vehicles Maintenance / Repair* are budgeted at \$1,750. This is an increase of \$250 from 2010. Vehicles Maintenance/ Repair provide for servicing, regular maintenance and repairs to Fire vehicles.

7750 Vehicle Fuels, Fluids**\$1,200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$251	\$529	\$701	\$600	\$1,200	\$600	+100%	

Expenditures for 2011 Fire *Vehicle Fuels, Fluids* are budgeted at \$1,200. This is an increase of \$600 and reflects increased fuel consumption for training.

8550 Supplies - Office**\$300**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$452	\$0	\$1,062	\$500	\$300	(\$200)	-40.0%	

Expenditures for 2011 Fire *Supplies - Office* are budgeted at \$300 and is \$200 less than 2010. Supplies - Office provides for general office supplies.

8950 Supplies - Uniforms**\$1,750**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$644	\$1,507	\$1,669	\$1,500	\$1,750	\$250	+16.7%	

Expenditures for 2011 Fire *Supplies - Uniforms* are budgeted at \$1,750. This is an increase of \$250 from 2010.

9010 Utilities - Electricity **\$4,400**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,882	\$4,685	\$2,434	\$4,300	\$4,400	\$100	+2.3%	

Expenditures for 2011 Fire *Utilities - Electricity* are budgeted at \$4,400. This is an increase of \$100 from 2010.

9040 Utilities – Heating Fuels **\$100**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$0	\$93	\$0	\$100	\$100		

Expenditures for 2011 Fire *Utilities – Heating Fuels* are budgeted at \$100. This based on August 31, 2010 year-to-date totals although September 30 year-to-date totals indicate an increase may be necessary.

9070 Utilities – Telephone **\$1,400**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$0	\$1,560	\$0	\$1,400	\$1,400		

Expenditures for 2011 Fire *Utilities – Telephone* are budgeted at \$1,400. This based on August 31, 2010 year-to-date totals. Due to the anticipated change in telephone carrier, Utilities-Telephone will be held to the proposed amount \$1,400 as long distance charges are expected to decrease significantly.

Emergency Medical Services (EMS)

6000 Salaries/Wages **\$100,938**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$15,638	\$12,176	\$43,021	\$18,011	\$100,938	\$82,927	+\$460%	

Expenditures for 2011 EMS *Salaries/Wages* are budgeted at \$100,938. This is a substantial increase from 2010 but reflects the conversion of one seasonal employee to a full-time employee. It should be noted that 50% of the full-time position and the seasonal position will continue to be funded through the CPV Tax although those funds may be used for wage and payroll taxes only and not for Insurance or PERS obligations. EMS Salaries/Wages are based on the following:

- o Public Safety Director (25%)
- o Full-time EMT
- o Seasonal EMT

6030 FICA Taxes **\$7,722**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$77	\$62	\$2,568	\$1,117	\$7,722	\$6,605	+591%	

Expenditures for 2011 EMS *FICA Taxes* are budgeted at \$7,722. Both the employer and the employee each contribute 7.65% for the first \$106,800 of individual wages. It should be noted that 50% of the full-time position and the seasonal position will continue to be funded through the CPV Tax.

6040 Workers' Compensation**\$7,419**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,720	\$2,288	\$294	\$2,300	\$7,419	\$5,119	+223%	

Expenditures for 2011 EMS *Workers' Compensation* are budgeted at \$7,419. This is a significant increase from 2010 but accurately reflects the expense for a full-time position and a seasonal position that was not correctly budgeted for that year. Workers Compensation uses a different rate for various occupations. The Worker's Compensation rate for Emergency Medical personnel is \$7.35 per \$100 (or 0.0735 percent). It should be noted that 50% of the full-time position and the seasonal position will continue to be funded through the CPV Tax.

6050 ESC Taxes**\$1,879**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$12	\$143	\$342	\$317	\$1,879	\$1,562	+493%	

Expenditures for 2011 EMS *ESC Taxes* are budgeted at \$1,879. This is a significant increase from 2010 but accurately reflects the expense for a full-time position and a seasonal position that was not correctly budgeted for that year. The employer portion of ESC Taxes is 2.6% for the first \$34,100 of wages for all employees. It should be noted that 50% of the full-time position and the seasonal position will continue to be funded through the CPV Tax.

6060 Health and Life Insurance**\$10,800**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,240	\$498	\$1,528	\$1,600	\$10,800	\$9,200	+575%	

Expenditures for 2011 EMS *Health and Life Insurance* are budgeted at \$10,800. This is a substantial increase from 2010 but reflects the addition of a full-time employee in addition to the 25% of the insurance cost for the Director of Public Works.

6070 PERS Retirement**\$20,253**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,651	\$1,451	\$2,963	\$3,693	\$20,523	\$16,560	+418%	

Expenditures for 2011 EMS *PERS* are budgeted at \$20,253. This is a substantial increase from 2010 but reflects the conversion of as seasonal position to one that is full-time employee and 25% of the PERS expense for the Director of Public Works. This amount reflects the employer contribution of 22% of payroll for all qualified employees.

6100 Volunteer Support**\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$2,237	\$0	\$10	\$2,000	\$2,000			

Expenditures for 2011 EMS *Volunteer Support* are budgeted at \$2,000 and is unchanged from 2010. Volunteer support includes recruitment/retention and EMT bridge course, EMT2, and EMT3 training, as well as additional ETT classes.

6410 Insurance - Liability**\$6,719**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$5,435	\$0	\$6,719	\$6,719		

Expenditures for 2011 EMS *Insurance - Liability* are budgeted at \$6,719. This category did not appear on earlier budgets for this department. In as much as possible, the cost of insurance in all categories has been allocated to the different departments.

6420 Insurance - Auto**\$3,180**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$0	\$962	\$0	\$3,180	\$3,180		

Expenditures for 2011 EMS *Insurance Auto* are budgeted at \$3,180. This category did not appear on earlier budgets for this department. In as much as possible, the cost of insurance in all categories has been allocated to the different departments.

6540 Licenses & Permits**\$50**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$10	\$10	\$0	\$50	\$50			

Expenditures for 2011 EMS *Licenses & Permits* are budgeted at \$50 which is the same as 2010.

6565 Outside Contractors**\$24,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$18,320	\$25,035	\$0	\$24,000	\$24,000			

Expenditures for 2011 EMS *Outside-Contractors* are budgeted at \$24,000 which is the same as 2010. Outside Contractors provides for paramedic coverage during cruise ship days, weekends, and special events. It should be noted that 100% of the Outside Contractors expense is covered by the Commercial Vessel Passenger Special Revenue Fund.

6570 Physical Exams**\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$369	\$500	\$500			

Expenditures for 2011 EMS *Physical Exams* are budgeted at \$500. This is the same as 2010. Physical Exams are used for physical exams for volunteers.

6700 Publications & Subscriptions**\$200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$108	\$0	\$0	\$200	\$200			

Expenditures for 2011 EMS *Publications & Subscriptions* are budgeted at \$200. This is the same as 2010.

6735 Equipment Purchase **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,751	\$1,864	\$458	\$2000	\$2000			

Expenditures for 2011 EMS *Equipment Purchase* are budgeted at \$2,000. This is the same as 2010. Equipment Purchase includes the purchase of non-capital EMS equipment.

6761 EMS Supervisor **\$12,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$12,000	\$12,000	\$10,000	\$12,000	\$12,000			

Expenditures for 2011 EMS *Supervisor* are budgeted at \$12,000. This is the same as 2010. EMS Supervisor provides for the Medical Director who is responsible for the actions of the EMS personnel as they contact him/her for medical advice during ambulance runs. It should be noted that 80% of the EMS Supervisor expense is covered by the Commercial Vessel Passenger Special Revenue Fund.

6770 Travel, Training, & Development **\$7,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$5,231	\$8,372	\$21	\$9,000	\$7,500	(\$1,500)	-16.7%	

Expenditures for 2011 EMS *Travel, Training, & Development* are budgeted at \$7,500. This is a \$1,500 decrease from 2010 as much of this training can now be provided through the creation and staffing of a full-time EMT. It provides for First Aid/CPR, ETT, EMT 1, EMT 2, and EMT 3 training. It should be noted that \$2,500 is provided through the State of Alaska Commercial Vessel Passenger (CVP) Excise Tax program.

7150 Repairs - Communication Equipment **\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$684	\$500	\$500			

Expenditures for 2011 EMS *Repairs - Communication Equipment* are budgeted at \$500. This is the same as 2010. Repairs - Communication Equipment provides for repairs to EMS communication equipment.

7350 Repairs - Equipment **\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$166	\$659	\$0	\$500	\$500			

Expenditures for 2011 EMS *Repairs - Equipment* are budgeted at \$500. This is the same as 2010. Repairs - Equipment provides for repairs to EMS equipment.

7400 Vehicles Maintenance / Repair \$1,500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,367	\$2,530	\$337	\$1,500	\$1,500			

Expenditures for 2011 EMS *Vehicles Maintenance / Repair* are budgeted at \$1,500. This is the same as 2010. Vehicles Maintenance / Repair provide for servicing, regular maintenance and repairs to EMS vehicles.

7750 Vehicle Fuels & Fluids \$2,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,734	\$1,084	\$1,025	\$2,500	\$2,000	(\$500)	-20.0%	

Expenditures for 2011 EMS *Vehicle Fuels & Fluids* are budgeted at \$2,000. This is a decrease of \$500 from 2010 and more accurately reflects actual expenses for 2008, 2009, and 2010 year-to-date expenses.

8150 Supplies - Consumable \$1,500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$944	\$2,042	\$571	\$1,500	\$1,500			

Expenditures for 2011 EMS *Supplies - Consumable* are budgeted at \$1,500 which is the same as 2010. Supplies - Consumable includes non-billable ambulance and other EMS supplies.

8550 Supplies - Office \$250

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$551	\$0	\$1,239	\$100	\$250	\$150	+150%	

Expenditures for 2011 EMS *Supplies - Office* are budgeted at \$250. This is an increase of \$150 from 2010 and reflects both the increase in cost of supplies and the conversion of a seasonal employee to a full-time employee. Supplies - Office provides for general office supplies.

8650 Supplies and Drugs - Billable \$2,500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,904	\$5,619	\$2,633	\$2,000	\$2,500	\$500	+25.0%	

Expenditures for 2011 EMS *Supplies and Drugs - Billable* are budgeted at \$2,500. This is an increase of \$500 from 2010 and reflects the increase in medical supply cost. Supplies and Drugs - Billable include billable ambulance and other EMS supplies, medications, oxygen, etc. September 30th year-to-date amounts indicate the 2011 budget amount may need to be increased to meet the increased expense in medical supplies and drugs.

8950 Supplies - Uniforms \$3,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$241	\$2,896	\$853	\$3,000	\$3,000			

Expenditures for 2011 EMS *Supplies - Uniforms* are budgeted at \$3,000 and is the same as 2010.

9010 Utilities - Electricity **\$4,300**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,882	\$5,410	\$2,434	\$4,300	\$4,300			

Expenditures for 2011 EMS *Utilities – Electricity* are budgeted at \$4,300. This is the same as 2010.

9070 Utilities - Telephone **\$3,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,865	\$1,235	\$3,663	\$1,500	\$3,500	\$2,000	+133%	

Expenditures for 2011 EMS *Utilities - Telephone* are budgeted at \$3,500. This is an increase of \$2,000 and is based on August 31, 2010 year-to-date cost. Although the September 30th year-to-date amount indicates an increase may be appropriate, the anticipated change in telephone carriers is expected to significantly reduce monthly telephone expense. *Utilities - Telephone* provides for telephone fees and services.

Public Works

6000 Salaries/Wages **\$121,336**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$99,726	\$102,265	\$69,516	\$120,455	\$121,336	\$881	+0.70%	

Expenditures for 2011 Public Works *Salaries/Wages* are budgeted at \$121,336 which is \$881 more than 2010. It should be noted that a portion of the Public Works Director’s salary and benefits outlined below are allocated directly to the Water / Wastewater Enterprise Fund rather than as a decrement in Interdepartmental Support (01 20-10-9900) beginning in 2009. This format change will allow the monthly financial reports to track the budget under the new accounting software system. The 2009 Salaries/Wages and Benefits for Public Works includes one additional seasonal Operator/Mechanic position, as compared to 2008, to accommodate the extended winter tunnel hours. Salaries/Wages are based on the following:

- Public Works Director (50%)
- Operator/Mechanic
- Operator/Mechanic (seasonal – 0.5 FTE)
- Student Intern (seasonal / part-time – 0.25 FTE)

It should be noted that 50 percent of the Public Works Director compensation is allocated to the Water and Wastewater Enterprise Fund.

6030 FICA Taxes **\$9,282**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$2,152	\$2,755	\$1,547	\$7,468	\$9,282	\$1,184	+24.3%	

Expenditures for 2010 Public Works *FICA Taxes* are budgeted at \$9,282. This is \$1,184 more than 2010 and reflects corrections to FICA accounting. Both the employer and the employee each contribute 7.65% for the first \$106,800 of individual wages.

6040 Workers' Compensation**\$7,219**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$8,857	\$9,095	\$2,725	\$12,000	\$7,219	(\$4,781)	-39.8%	

Expenditures for 2011 Public Works *Workers' Compensation* are budgeted at \$7,219. This is a reduction of \$4,781 from 2010 and reflects using correct rates relative to position type. Workers Compensation uses a different rate for various occupations. The Worker's Compensation rate for Street/Roadwork Personnel is \$5.95 per \$100 (or 0.0595 percent).

6050 ESC Taxes**\$2,229**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$1,200	\$844	\$2,120	\$2,299	\$179	+8.45%	

Expenditures for 2011 Public Works *ESC Taxes* are budgeted at \$2,229 which is \$179 more than 2010. The employer portion of ESC Taxes is 2.6% for the first \$34,100 of wages for all employees.

6060 Health and Life Insurance**\$12,960**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$10,070	\$10,030	\$9,323	\$12,650	\$12,960	\$310	+2.54%	

Expenditures for 2011 Public Works *Health and Life Insurance* are budgeted at \$12,650. This is \$310 more than 2010.

6070 PERS Retirement**\$18,298**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$23,355	\$25,078	\$15,448	\$17,786	\$18,298	\$512	+2.95%	

Expenditures for 2011 Public Works *PERS* are budgeted at \$18,298 which is \$512 more than 2010. This amount reflects the employer contribution of 22% of payroll for all qualified employees.

6410 Insurance - Liability**\$5,357**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$9,230	\$0	\$8,800	\$5,375	(\$3,425)	-38.9%	

Expenditures for 2011 Public Works *Insurance- Liability* are budgeted at \$5,357 which is \$3,425 less than 2010.

6420 Insurance – Auto**\$5,071**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$0	\$954	\$0	\$5,071			

Expenditures for 2011 Public Works *Insurance – Auto* are budgeted at \$5,071. There is no 2010 amount to compare to as automobile insurance was not fully allocated to specific departments in 2010.

6490 Insurance - Claims Deductible**\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,063	\$0	\$0	\$5,000	\$5,000			

Expenditures for 2011 Public Works *Insurance - Claims Deductible* are budgeted at \$5,000. This is the same as 2010. Insurance - Claims Deductible is used to pay claims below the City's insurance deductibles for damage to private property caused by Public Works equipment operations such as snow removal.

6540 Licenses & Permits**\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$200	\$289	\$50	\$,1000	\$1,000			

Expenditures for 2011 Public Works *Licenses & Permits* are budgeted at \$1,000. This is the same as 2010. Licenses & Permits are used for vehicle registration fees and licenses.

6565 Outside Contractors**\$10,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/31	Adopted	Initial	Change	Change	
\$42,842	\$4,038	\$851	\$15,000	\$17,000	\$7,000	-33.3%	

Expenditures for 2011 Public Works *Outside-Contractors* are budgeted at \$17,000 which is \$2,000 more than 2010. Outside Contractors provides for building repairs, engineering, contract snow removal, dirt work, etc.

6570 Physical Exams**\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$130	\$219	\$0	\$500	\$500			

Expenditures for 2011 Public Works *Physical Exams* are budgeted at \$500. This is the same as in 2010. Physical Exams are used for exams related to Commercial Drivers Licenses and pre-employment drug testing.

6740 Small Tools & Shop Equipment**\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$4,605	\$1,892	\$229	\$5,000	\$5,000			

Expenditures for 2011 Public Works *Small Tools & Shop Equipment* are budgeted at \$5,000 which is the same as 2010. Small Tools & Shop Equipment covers replacement tools and shop equipment. It should be noted that the current Public Works Department employees own and use their personal tools on the job.

6770 Travel, Training, & Development**\$2,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,794	\$2,580	\$100	\$2,500	\$2,500			

Expenditures for 2011 Public Works *Travel, Training, & Development* are budgeted at \$2,500. This is the same as 2010. Travel Training & Development provides for professional training and development for the Public Works employees.

7100 Repairs - Building**\$10,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$5,393	\$2,336	\$5,178	\$10,000	\$10,000			

Expenditures for 2011 Public Works *Repairs - Building* are budgeted at \$10,000. This compares to \$12,000 in 2010. Repairs - Building covers various repairs and upgrades to the P-12 building, including the roof, doors, windows, plumbing and heating systems, and remote openers for the fire and ambulance doors. Given the current condition of the roof, this amount could easily become little more than a token gesture.

7210 Repairs - Maintenance Roads**\$10,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,778	\$3,728	\$6,486	\$10,000	\$10,000			

Expenditures for 2011 Public Works *Repairs - Maintenance Roads* are budgeted at \$10,000. This is the same as in 2010. Repairs - Maintenance Roads covers winter traction sand, pothole patching, D-1 for road shoulder repairs, and other road improvements.

7350 Repairs - Equipment**\$50,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$39,714	\$45,296	\$15,307	\$50,000	\$50,000			

Expenditures for 2011 Public Works *Repairs - Equipment* are budgeted at \$50,000. This is the same as in 2010. Repairs - Equipment covers equipment repairs.

7750 Vehicle Fuels & Fluids **\$40,250**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$34,756	\$25,920	\$19,542	\$35,000	\$40,250	\$5,250	+15.0%	

Expenditures for 2011 Public Works *Vehicle Fuels & Fluids* are budgeted at \$40,250 which is \$5,250 more than 2010. This increase in the amount of \$5,250 reflects continued high fuel costs used in Public Works vehicles and equipment.

8550 Supplies - Office **\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$486	\$826	\$142	\$500	\$500			

Expenditures for 2011 Public Works *Supplies - Office* are budgeted at \$500. *Supplies - Office* includes files, copy paper, stationary and envelopes, file folders, pens, staplers, etc.

8950 Supplies - Uniforms **\$800**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$0	\$800	\$800			

Expenditures for 2011 Public Works *Supplies - Uniforms* are budgeted at \$800 which is unchanged from 2010. *Supplies - Uniforms* provides for a winter clothing allowance of \$400 per employee.

8970 Supplies - Safety **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,879	\$2,102	\$491	\$2,000	\$2,000			

Expenditures for 2011 Public Works *Supplies - Safety* are budgeted at \$2,000 which is the same as 2010. *Supplies - Safety* provides for high visibility and other safety gear.

8995 Supplies - Materials **\$15,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$14,676	\$10,327	\$3,372	\$15,000	\$15,000			

Expenditures for 2011 Public Works *Supplies - Materials* are budgeted at \$15,000. This is the same as in 2009. *Supplies - Materials* provides for tire chains, cleaning materials, etc.

9000 Internet Services **\$1,400**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,037	\$1,459	\$1,060	\$1,200	\$1,400	\$200	+16.7%	

Expenditures for 2011 Public Works *Internet Services* are budgeted at \$1,400. This is a \$200 increase from 2010. *Internet Services* covers internet fees.

9010 Utilities - Electricity \$36,300

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$18,167	\$34,476	\$14,623	\$33,000	\$36,300	\$3,300	10.0%	

Expenditures for 2011 Public Works *Utilities - Electricity* are budgeted at \$36,300. This is a \$3,300 increase from 2010 and is based on 2009 actual expense and 2010 adopted budget. Utilities - Electricity covers electric utility costs.

9040 Utilities - Heating Fuel \$31,500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$25,504	\$24,817	\$14,466	\$30,000	\$31,500	\$1,500	+5.00%	

Expenditures for 2011 Public Works *Utilities - Heating Fuel* are budgeted at \$31,500. This is a \$1,500 increase from 2010 and is based on anticipated increases in heating fuel cost.

9070 Utilities - Telephone \$4,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$2,402	\$5,717	\$2,586	\$5,000	\$4,000	(\$1,000)	-20.0%	

Expenditures for 2011 Public Works *Utilities - Telephone* are budgeted at \$4,000 which is \$1,000 less than 2010. Utilities - Telephone provides for telephone fees and services.

9095 Utilities - Water / Wastewater \$7,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$13,980	\$6,976	\$4,192	\$8,000	\$7,000	(\$1,000)	-12.5%	

Expenditures for 2011 Public Works *Utilities - Water / Wastewater* are budgeted at \$7,000. This is \$1,000 less than 2010 and is based on 2009 actual expense and August 31, 2010 year-to-date totals. Utilities - Water / Wastewater provides for water, wastewater, and solid waste fees and services.

9520 Capital Outlay - Equipment \$40,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$77,967	\$59,689	\$38,426	\$75,000	\$40,000	(\$35,000)	-46.7%	

Expenditures for 2010 Public Works *Capital Outlay - Equipment* are budgeted at \$40,000. This is \$35,000 less than for 2010.

9990 Inter-Department Support (\$25,000)

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$0	\$0	(\$25,000)	(\$25,000)		

Expenditures for 2010 Public Works – *Inter-Department Support* are budgeted at (\$25,000). This consists of snow removal from the harbor parking lot. The support is allocated as follows:

- Harbor Enterprise Fund 75%
- Parking Enterprise Fund 25%

Property and Facilities

Most of the expenditures for Property and Facilities were transferred to and included in the Public Works Department in 2007. Remaining expenditures in Property and Facilities include ARRC Ground Lease Agreement, BTI Condo Dues, Escrow Billing Fees, and Collection Fees and Charges.

6201 ARRC Ground Lease Agreement \$50,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$25,979	\$69,154	\$17,726	\$50,000	\$50,000			

Expenditures for 2011 Property and Facilities *ARRC Ground Lease Agreement* are budgeted at \$50,000. ARRC Ground Lease Agreement covers that portion of lease income (40%) remitted to the Alaska Railroad on City leased and managed ARRC property per the Ground Lease.

6210 BTI Condo Dues \$21,565

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$19,448	\$22,815	\$16,166	\$25,200	\$21,565	(\$3,635)	-14.4%	

Expenditures for 2011 Property and Facilities *BTI Condo Dues* are budgeted at \$25,200. This is a decrease of \$3,635 and is based on a recalculation of these dues. BTI Condo Dues covers condo dues for 1507, 1509, 1511, and 301 units in the BTI. It should be noted that unit 1511 is the City-owned condo unit rented to the Clinic for staff housing and unit 301 is the Clinic. Revenues in the amount of \$15,960 from the two Clinic units are reflected in General Fund Revenues 01 00-00 4520 Leases - Condominiums.

6230 Collection Fees / Charges \$500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$0	\$1,000	\$500	(\$500)	-50%	

Expenditures for 2010 Property and Facilities *Collection Fees / Charges* are budgeted at \$500. This is \$500 less than 2010 and is based on the lack of historic or current year-to-date data. The reduction also reflects more aggressive in-house lease management and collections. Collection Fees / Charges covers collection fees associated with leases.

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Alaska Coastal Management

Expenditures in Alaska Coastal Management changed in 2010 to exclude contractual services and the total grant amount has been reduced to \$6,000. Authorized use continues to include travel, training, and development. However, with new restrictions on use the contractor portion can no longer be funded through the ACMP grant so that expense will now come from the General Fund.

6200 Contractual - Personnel

\$4,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
				\$4,000	\$4,000		

Expenditures for 2010 Alaska Coastal Management Contractual - Personnel are budgeted at \$6,000. This covers the contact administrator (Glenn Gray & Associates) for assisting the City implement the Whittier Coastal Management Program. Previously paid through the annual ACMP grant, but now through the General Fund

6770 Travel, Training & Development

\$6,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
				\$6,000	\$6,000		

Historically, expenditures for Alaska Coastal Management Travel, Training & Development are were budgeted at \$1,000. With the new restrictions on the ACMP grant, the entire amount of \$6,000 is to be used for travel, training, & development.

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Water and Wastewater Enterprise Fund

Projected 2010 revenues for the Water and Wastewater Enterprise Fund have been revised upward from the 2010. Water and Wastewater service charges (volume rates) were increased by approximately 63 percent, along with other significant fee increases for other services, effective April 1, 2006. The rate increases have had a positive effect to the bottom line and the Water and Sewer Enterprise Fund is now operating with a surplus when depreciation is removed as a non-cash expense.

Projected Water and Wastewater Enterprise Fund revenues for 2011 are \$404,204, an increase of \$14,812 as compared to 2010. Budgeted expenses, excluding depreciation, are \$404,414, a decrease of \$10,408 as compared to 2010. The budgeted surplus for the Water and Wastewater Enterprise Fund, again excluding depreciation, is \$47,328.

Water & Wastewater Revenues

Total Revenues \$451,532

2008	2009	2010		2011	\$	%
Actual	Actual	To 9/30	Adopted	Initial	Change	Change
\$544,260	\$514,347	\$380,668	\$436,700	\$451,532	\$14,832	+3.40%

The initial projected Water & Wastewater *Total Revenues* for 2011 are \$451,532 which is a 3.40% increase from 2010. It should be noted that revenue projections are based on both historical August 31st year-to date data. Revenue forecasts are subject to change as additional 2010 actual amounts become available.

4220 PERS On-Behalf \$16,032

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$13,751	\$14,355	\$3,745	\$0	\$16,032	\$16,032		

The initial projected Water & Wastewater revenue for the Public Employee Retirement System (*PERS*) *On-Behalf* is \$16,532. This amount reflects the 10.51% of the 22% that is paid into the retirement system by all government employers. This amount includes only Water & Wastewater Enterprise Fund. No amount for PERS was adopted in the 2010 Budget.

4240 Equipment Rental \$0

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$3,742	\$811	\$0	\$10,700	\$0	(\$10,700)		

The established Water & Wastewater revenue for *Equipment Rental* is \$0. Historically this was for the rental of City equipment. Due to the potentially higher liability as compared to potential revenue as well as potential equipment damage and questionable customer satisfaction, this practice has been discontinued.

4300 Water Service Charge **\$275,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$374,208	\$339,145	\$200,776	\$280,000	\$275,000	(\$5,000)	-1.79%	

The projected Water and Wastewater Enterprise Fund revenue for *Water Service Charge* is \$275,000. This is \$5,000 less than for 2010 and based on the trend established by 2008 and 2009 actual receipts. This decrease is further supported by the August 31st year-to-date receipts.

4350 Wastewater Service Charge **\$160,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$149,104	\$156,720	\$175,881	\$145,000	\$160,000	\$15,000	+10.34	

The projected Water and Wastewater Enterprise Fund revenue for *Wastewater Service Charge* is \$160,000. This is \$15,000 more than 2010 and is based on 2008 and 2009 historical data as well as the August 31st year-to-date receipts. September 30th year-to-date totals indicate that an increase may be appropriate; however the 2008 and 2009 actual revenue totals indicate the proposed \$160,000 is more along the trend-line while remaining conservative.

4901 Interest on Bank Accounts **\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,455	\$795	\$66	\$1,000	\$500	(\$500)	-50%	

The projected Water and Wastewater Enterprise Fund revenue for *Interest on Bank Accounts* is \$500. This is \$500 less than 2010 and is based on continued low interest rates and is supported by the actual receipts for 2009 and the August 31st year-to-date receipts.

Water & Wastewater Expenses

6000 Salaries & Wages **\$166,711**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$159,750	\$154,210	\$107,606	\$179,357	\$166,711	(\$12,646)	-7.05%	

Expenditures for 2011 Water & Wastewater *Salaries/Wages* are budgeted at \$166,711 which is \$12,646 less than 2010. It should be noted that a portion of the Public Works Director's salary and benefits outlined below are allocated directly to the Water / Wastewater Enterprise Fund rather than as a decrement in Interdepartmental Support (01 20-10-9900) beginning in 2009. This format change will allow the monthly financial reports to track the budget under the new accounting software system. The 2011 Salaries/Wages and Benefits for Public Works includes the elimination of the Student Intern seasonal position.

- o Public Works Director (50%)
- o City Manager (5%)
- o Supervisor Operator
- o Operator
- o Student Intern (seasonal / part-time – 0.25 FTE)

6030 FICA**\$12,753**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,984	\$2,265	\$1,518	\$11,058	\$12,753	\$1,695	+15.33%	

Expenditures for 2010 Water & Wastewater *FICA Taxes* are budgeted at \$12,753. This is \$1,695 more than 2010 and reflects corrections to FICA accounting. Both the employer and the employee each contribute 7.65% for the first \$106,800 of individual wages.

6040 Workers Compensation**\$8,108**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$9,948	\$10,829	\$2,305	\$13,000	\$8,108	(\$4,892)	-37.6%	

Expenditures for Water & Wastewater *Workers' Compensation* are budgeted at \$8,108. This is a reduction of \$4,892 from 2010 and reflects using correct rates relative to position type.

Workers Compensation uses a different rate for various occupations. The Worker's Compensation rate for Street/Roadwork Personnel is \$4.96 per \$100 (or 0.0496 percent).

6050 ESC Taxes**\$1,606**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$1,819	\$1,213	\$3,199	\$1,606	(\$1,593)	-49.8%	

Expenditures for 2011 Water & Wastewater *ESC Taxes* are budgeted at \$1,606 which is \$1,593 less than 2010. This is a significant change but reflects appropriate allocation for ESC Taxes. The employer portion of ESC Taxes is 2.6% for the first \$34,100 of wages for all employees.

6060 Health & Life Insurance**22,562**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$17,104	\$18,053	\$14,469	\$18,000	\$22,562	\$4,562	+22.34%	

Expenditures for 2011 Water & Wastewater *Health and Life Insurance* are budgeted at \$22,562. This is \$4,562 more than 2010 and reflects more accurate allocation of Health & Life Insurance expenses by department.

6070 PERS Retirement**\$33,559**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$41,216	\$47,587	\$26,740	\$39,679	\$33,559	(\$6,120)	-15.42	

Expenditures for 2011 Water & Wastewater *PERS Retirement* are budgeted at \$33,559 which is \$6,120 less than 2010. This amount reflects the employer contribution of 22% of payroll for all qualified employees.

6270 Depreciation**\$327,575**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$680,457	\$327,574	\$245,680	\$360,000	\$327,575	(\$32,425)	-9.01%	

Expenditures for 2011 Water & Wastewater - *Depreciation* are budgeted at \$327,575. This is a decrease of \$32,425 from 2010 and is the result of more accurate accounting. It should be noted that depreciation is a non-cash expense that reflects the annual consumption of an item with a specified useful life.

6410 Insurance - Liability**\$5,375**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$14,541	\$6,877	\$0	\$7,000	\$5,375	(\$1,625)	-23.2%	

Expenditures for 2011 Water & Wastewater *Insurance - Liability* are budgeted at \$5,375. This is a decrease of \$1,625 and reflects more accurate allocation of insurance to appropriate departments.

6420 Insurance - Auto**\$660**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$0	\$291	\$0	\$660	\$660		

Expenditures for 2011 Water & Wastewater *Insurance - Auto* are budgeted at \$660. This is an increase of \$660 and reflects more accurate allocation of insurance to appropriate departments.

6440 Insurance - Property**\$1,200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$197	\$0	\$3,800	\$1,200	(\$2,600)	-68.4%	

Expenditures for 2011 Water & Wastewater *Insurance - Property* are budgeted at \$1,200. This is a decrease of \$2,600 and reflects more accurate allocation of insurance to appropriate departments.

6490 Insurance - Claims Deductible**\$1,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$0	\$1,500	\$1,500	\$1,500		

Expenditures for 2011 Water & Wastewater *Insurance - Claims Deductible* are budgeted at \$1,500. With no historical data, this amount is based on the 2010 adopted amount that attempts to allow for a deductible on possible claims.

6540 Licenses & Permits**\$750**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$300	%530	\$420	\$750	\$750			

Expenditures for 2011 Water & Wastewater *Licenses & Permits* are budgeted at \$750 and is unchanged from 2010.

6565 Outside Contractors**\$10,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$8,309	\$4,170	\$0	\$10,000	\$10,000			

Expenditures for 2011 Water & Wastewater *Outside-Contractors* are budgeted at \$10,000 and is unchanged from 2010.

6570 Physical Exams**\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$539	\$0	\$1,000	\$1,000			

Expenditures for 2011 Water & Wastewater *Physical Exams* are budgeted at \$1,000 and is unchanged from 2010.

6580 Postage**\$250**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$0	\$250	\$250			

Expenditures for 2011 Water & Wastewater *Postage* are budgeted at \$250 and is unchanged from 2010.

6740 Shop Equipment & Tools**\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,747	\$2,103	\$2,004	\$2,000	\$2,000			

Expenditures for 2011 Water & Wastewater *Shop Equipment & Tools* are budgeted at \$2,000 and is unchanged from 2010.

6750 Testing – Water & Sewer**\$7,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$4,619	\$2,780	\$4,412	\$8,000	\$7,000	(\$1,000)	-12.5%	

Expenditures for 2011 Water & Wastewater *Testing Water & Sewer* are budgeted at \$250 and are unchanged from 2010. This is \$7,000 less than 2010 and reflected a reduction in the frequency of required testing.

6770 Travel, Training, & Development**\$3,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,143	\$3,244	\$475	\$3,000	\$3,500	\$500	+16.7%	

Expenditures for 2011 Water & Wastewater *Travel, Training, & Development* are budgeted at \$3,500 which is an increase of \$500 from 2010.

7100 Repairs - Building**\$4,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$172	\$953	\$1,933	\$4,500	\$4,500			

Expenditures for 2011 Water & Wastewater *Repairs - Building* are budgeted at \$4,500 which is unchanged from 2010.

7350 Repairs - Equipment**\$8,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$4,260	\$9,895	\$153	\$8,000	\$8,000			

Expenditures for 2011 Water & Wastewater *Repairs - Equipment* are budgeted at \$8,000 which is unchanged from 2010.

7650 Repairs - System**\$8,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$8,418	\$3,748	\$857	\$8,500	\$8,500			

Expenditures for 2011 Public Works *Repairs - System* are budgeted at \$8,500 which is unchanged from 2010.

7750 Gas & Oil - Vehicles**\$1,725**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,400	\$1,634	\$1,190	\$1,500	\$1,725	\$225	+15.0%	

Expenditures for 2011 Water & Wastewater *Gas & Oil Vehicles* are budgeted at \$1,725 which is an increase of \$250 from 2010.

8550 Supplies - Office**\$250**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$240	\$75	\$70	\$250	\$250			

Expenditures for 2011 Water & Wastewater *Supplies - Office* are budgeted at \$250 which is unchanged from 2010.

8970 Supplies - Safety **\$1,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$69	\$142	\$0	\$1,000	\$1,500	\$500	+50.0%	

Expenditures for 2011 Water & Wastewater *Supplies - Safety* are budgeted at \$1,500 which is an increase of \$5,000 from 2010.

8995 Supplies & Materials **\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,245	\$4,233	\$560	\$5,000	\$5,000			

Expenditures for 2011 Water & Wastewater *Supplies & Materials* are budgeted at \$5,000 which is unchanged from 2010.

9010 Utilities - Electricity **\$31,900**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$20,575	\$31,696	\$15,716	\$29,000	\$31,900	\$2,900	+10.0%	

Expenditures for 2011 Water & Wastewater *Utilities - Electricity* are budgeted at \$31,900 which is an increase of \$2,900 from 2010.

9040 Utilities – Heating Fuel **\$15,750**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$11,907	\$11,234	\$7,261	\$15,000	\$15,750	\$750	+5.00%	

Expenditures for 2011 Water & Wastewater *Utilities – Heating Fuel* are budgeted at \$15,750 which is an increase of \$750 from 2010.

9070 Utilities - Telephone **\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$660	\$164	\$333	\$1,000	\$1,000			

Expenditures for 2011 Water & Wastewater *Utilities – Telephone* are budgeted at \$1,000 which is unchanged from 2010

9580 Capital Outlay - Vehicles **\$10,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$0	\$0	\$10,000	\$10,000		

Expenditures for 2011 Water & Wastewater *Capital Outlay - Vehicles* are budgeted at \$10,000. This is unchanged from 2010.

9900 Inter-Department Support**\$32,757**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$30,074	\$30,074	\$28,851	\$38,469	\$32,757	(\$5,712)	-14.9%	

Expenditures for 2011 Water & Wastewater *Inter-Department Support* is \$32,757. This is \$5,712 less than 2010 and reflects several accounting corrections. The Inter-Department Support amount is 10% of the total fund less depreciation that is allocated to the administrative department for support.

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Harbor Enterprise Fund

While recent rate increases have had a positive effect to the bottom line, the Harbor Enterprise Fund is still operating at a surplus when depreciation is removed as a non-cash expense. Additionally, select leases have been moved from the General Fund to the Harbor Fund to help retire a proposed revenue bond to complete the float system renovations. A rate increase of 9.75% for both preferred and transient moorage is proposed for 2011 to assist in the bond repayment as well. It should be noted that both the revenue from the select leases as well as the proposed rate increase appear in this budget proposal.

Projected revenues for 2011 total \$1,220,325 which is an increase of \$175,545 over 2010. Included in the revenue increase is \$96,970 from the select leases that have been transferred to the Harbor Fund, \$42,900 from the increase in preferred moorage rates, and \$36,075 from the increase in transient moorage rates.

Projected total expenses for the Harbor Fund for 2011 are \$896,582 after removing depreciation. This is a decrease of \$16,668 from the 2010 adopted total expense of \$913,250 after removing depreciation.

Revenue

Total Revenues \$1,220,325

2008	2009	2010		2011	\$	%
Actual	Actual	To 9/30	Adopted	Initial	Change	Change
\$1,024,030	\$1,056,323	\$1,045,547	\$1,044,780	\$1,220,325	\$175,545	+16.8%

The initial projected Harbor Enterprise Fund *Total Revenues* for 2011 are \$1,220,325 which is a 16.8% increase from 2010.

4030 PERS On-Behalf \$28,914

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$6,925	\$0	\$28,914	\$28,914		

The initial projected Harbor Fund revenue for the Public Employee Retirement System (*PERS On-Behalf*) is \$28,914. This amount reflects the 10.51% of the 22% that is paid into the retirement system by all government employers. This amount includes only Water & Wastewater Enterprise Fund. No amount for PERS was adopted in the 2010 Budget.

4401 Moorage - Preferential \$482,900

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$440,000	\$454,434	\$431,492	\$440,000	\$482,900	\$42,900	+9.75%	

The initial projected Harbor Fund revenue for *Moorage – Preferential* is \$482,900. This is \$42,900 more than 2010 and reflects the anticipated 9.75% increase to prepare for retiring a revenue bond to rebuild the harbor float system in late 2011 or early 2012.

4402 Moorage - Transient**\$406,075**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$350,000	\$368,192	\$389,372	\$370,000	\$406,075	\$36,075	+9.75%	

The initial projected Harbor Fund revenue for *Moorage – Transient* is \$406,075. This is \$36,075 more than 2010 and reflects the anticipated 9.75% increase to prepare for retiring a revenue bond to rebuild the harbor float system in late 2011-early 2012.

4403 Boat Lift Fees**\$15,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$33,000	\$21,671	\$13,465	\$20,000	\$15,000	(\$5,000)	-25.0%	

The initial projected Harbor Fund revenue for *Boat Lift Fees* is \$15,000. This is \$5,000 less than 2010.

4404 Utility Fees**\$45,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$55,000	\$58,420	\$34,671	\$45,000	\$45,000			

The initial projected Harbor Fund revenue for *Utility Fees* is \$45,000 and is unchanged from 2010.

4405 Dry Storage Fees**\$1,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$6,000	\$1,114	\$2,192	\$500	\$1,500	\$1,000	+200%	

The initial projected Harbor Fund revenue for *Dry Storage Fees* is \$1,500 and is unchanged from 2010.

4406 Wharfage Fees (includes hoist)**\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,350	\$3,925	\$4,269	\$5,000	\$2,000	(\$3,000)	-60.0%	

The initial projected Harbor Fund revenue for *Wharfage Fees* is \$2,000. This is \$3,000 less than 2010.

4407 Vessel Tow Fees**\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,000	\$968	\$721	\$4,000	\$500	(\$3,500)	-87.5%	

The initial projected Harbor Fund revenue for *Vessel Tow Fees* is \$500. This is \$3,500 less than in 2010 and is based on the 2009 actual revenue and the 2010 year-to-date revenue as well as an anticipated decrease in the number of vessels towed.

4408 Used Oil Collection Fee **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$500	\$1,324	\$2,691	\$2,000	\$2,000			

The initial projected Harbor Fund revenue for *Used Oil Collection Fees* is \$2,000 and is unchanged from 2010.

4409 Waiting List Fees **\$17,400**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$20,000	\$16,600	\$4,580	\$17,400	\$17,400			

The initial projected Harbor Fund revenue for *Waiting List Fees* is \$17,400 and is unchanged from 2010.

4410 Pump Out Fees **\$300**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,000	\$1,028	\$210	\$1,000	\$300	(\$700)	-70.0%	

The initial projected Harbor Fund revenue for *Pump-Out Fees* is \$300 and is \$700 less 2010 based on 2010 year-to-date actual revenue.

4411 Launch Fees **\$90,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$55,000	\$78,805	\$110,308	\$80,000	\$90,000	\$10,000	+12.5%	

The initial projected Harbor Fund revenue for *Launch Fees* is \$90,000. This is a \$10,000 increase from 2010 and is based on 2010 adopted amounts as compared to 2010 year-to-date amounts.

4412 Showers **\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,500	\$1,236	\$2,088	\$1,000	\$1,000			

The initial projected Harbor Fund revenue for *Showers* is \$1,000 and is unchanged from 2010.

4413 Grid Fees **\$1,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,500	\$1,885	\$2,385	\$1,500	\$1,500			

The initial projected Harbor Fund revenue for *Grid Fees* is \$1,500 and is unchanged from 2010.

4414 Resale Items **\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$5,000	\$1,287	\$303	\$1,200	\$5,000	(\$800)	+66.7%	

The initial projected Harbor Fund revenue for *Resale Items* is \$5,000 and is a \$3,800 increase from 2010.

4415 Miscellaneous Services **\$1,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$1,442	\$175	\$1,500	\$1,500			

The initial projected Harbor Fund revenue for *Miscellaneous Services* is \$1,500 and is unchanged from 2010.

4417 Fuel Float Income **\$8,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$8,000	\$6,574	\$8,966	\$8,000	\$8,000			

The initial projected Harbor Fund revenue for *Fuel Float Income* is \$8,000 and is unchanged from 2010.

4418 User Fees **\$7,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$5,000	\$5,425	6,093	\$7,000	\$7,000			

The initial projected Harbor Fund revenue for *User Fees* is \$7,000 and is unchanged from 2010.

4419 SERVS Reimbursement Travel **\$2,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,000	\$504	\$0	\$2,500	\$2,500			

The initial projected Harbor Fund revenue for *SERVS Reimbursement Travel* is \$2,500 and is unchanged from 2010.

4425 Alyeska Contract **\$28,680**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$28,680	\$28,680	\$20,700	\$28,680	\$28,680			

The initial projected Harbor Fund revenue for the *Alyeska Contract* is \$28,680 and is unchanged from 2010.

4430 SERVS Reimbursement **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,500	\$841	\$810	\$2,000	\$2,000			

The initial projected Harbor Fund revenue for *SERVS Reimbursement* is \$2,000 and is unchanged from 2010.

44XX Select Leases (Harbor) **\$96,970**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$0	\$0	\$96,970	\$96,970		

The initial projected Harbor Fund revenue *Select Leases (Harbor)* is \$96,970. This is a new account and reflects transferring select leases from the General Fund to the Harbor Enterprise Fund to help retire an anticipated revenue bond to replace the harbor float system.

4900 Late Fees on Accounts Receivable (A/R) **\$6,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$871	\$3,531	\$6,000	\$6,000			

The initial projected Harbor Fund revenue for *Late Fees on A/R* is \$6,000 and is unchanged from 2010.

4901 Interest on Bank Accounts **\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$6,000	\$457	\$0	\$500	\$500			

The initial projected Harbor Fund revenue *Interest on Bank Accounts* is \$500. This is the same as 2010 and continues to reflect the current low return on interest.

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Expenses

6000 Salaries & Wages

\$275,114

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$302,248	\$233,069	\$189,446	\$310,000	\$275,114	(\$34,114)	-11.3%	

Expenditures for 2011 Harbor Enterprise Fund *Salaries/Wages* are budgeted at \$275,114 which is \$34,114 less than 2010. It should be noted that 80% of the Harbormaster's salary is allocated to the Harbor Enterprise Fund and 20% is allocated to the Parking Enterprise Fund.

6030 FICA Taxes

\$21,046

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$3,182	\$3,307	\$27,000	\$21,046	(\$5,954)	-22.1%	

Expenditures for 2010 Harbor Enterprise Fund *FICA Taxes* are budgeted at \$21,046. This is \$5,954 less than 2010 and reflects corrections to FICA accounting. Both the employer and the employee each contribute 7.65% for the first \$106,800 of individual wages.

6040 Worker's Compensation

\$13,656

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$31,313	\$0	\$4,437	\$0	\$13,656	\$13,656		

Expenditures for the Harbor Enterprise Fund *Workers' Compensation* are budgeted at \$13,656. There was no budget allocation for Worker's Comp in the 2010 budget and this amount reflects using correct rates relative to position type. Workers Compensation uses a different rate for various occupations. The Worker's Compensation rate for Harbor Personnel is \$5.22 per \$100 (or 0.0522 percent).

6050 ESC Taxes

\$6,010

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,809	\$0	\$2,103	\$6,000	\$6,010	\$10	+0.17%	

Expenditures for the Harbor Enterprise Fund *ESC Taxes* are budgeted at \$6,010 which is \$10 more than 2010. The employer portion of ESC Taxes is 2.6% for the first \$34,100 of wages for all employees.

6060 Health & Life Insurance

\$62,602

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$47,733	\$34,390	\$38,078	\$45,000	\$62,602	\$17,602	+39.1%	

Expenditures for 2011 Harbor Enterprise Fund *Health and Life Insurance* are budgeted at \$62,602. This is \$17,602 more than 2010 and reflects more accurate allocation of Health & Life Insurance expenses by department.

6070 PERS Retirement**\$60,525**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$57,705	\$50,541	\$46,148	\$70,000	\$60,525	(\$9,475)	-13.5%	

Expenditures for the Harbor Enterprise Fund *PERS Retirement* are budgeted at \$60,525 which is \$9,475 less than 2010. This amount reflects the employer contribution of 22% of payroll for all qualified employees.

6205 Advertising**\$1,200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$300	\$1,354	\$0	\$1,200	\$1,200			

Expenditures for the Harbor Enterprise Fund *Advertising* are budgeted at \$1,200 which is unchanged from 2010.

6215 Collection Expense**\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,000	\$1,000	\$0	\$2,000	\$2,000			

Expenditures for the Harbor Enterprise Fund *Collection Expense* are budgeted at \$2,000 which is unchanged from 2010.

6220 Bank Service Charges**\$14,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,000	\$13,858	\$13,142	\$14,000	\$14,000			

Expenditures for the Harbor Enterprise Fund *Bank Service Charges* are budgeted at \$14,000 which is unchanged from 2010.

6260 Bad Debt Expense**\$800**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$0	\$800	\$800			

Expenditures for the Harbor Enterprise Fund *Bad Debt Expense* are budgeted at \$800 which is unchanged from 2010.

6270 Depreciation**\$497,153**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$294,620	\$220,968	\$372,865	\$294,620	\$497,620	\$202,533	+68.74%	

Expenditures for the Harbor Enterprise Fund *Depreciation* are budgeted at \$497,153. This is a significant increase from 2010 and is based on recalculation of depreciation expense.

6280 Dues & Subscriptions **\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$300	\$475	\$475	\$500	\$500			

Expenditures for the Harbor Enterprise Fund *Dues & Subscriptions* are budgeted at \$500 which is unchanged from 2010.

6410 Insurance - Liability **\$56,375**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$65,606	\$106,303	\$36,838	\$82,000	\$56,375	(\$25,625)	-31.3%	

Expenditures for the Harbor Enterprise Fund *Insurance - Liability* are budgeted at \$56,375. This is a decrease of \$25,625 and reflects more accurate allocation of insurance to appropriate departments.

6440 Insurance - Property **\$1,170**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,500	\$2,649	\$97	\$3,200	\$1,170	(\$2,030)	-63.4%	

Expenditures for the Harbor Enterprise Fund *Insurance - Property* are budgeted at \$1,170. This is a decrease of \$2,030 and reflects more accurate allocation of insurance to appropriate

6490 Insurance Claims - Deductibles **\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$5,000	\$1,684	\$0	\$5,000	\$5,000			

Expenditures for the Harbor Enterprise Fund *Insurance Claims - Deductibles* are budgeted at \$5,000 which is unchanged from 2010.

6540 Licenses & Permits **\$250**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$250	\$10	\$55	\$250	\$250			

Expenditures for the Harbor Enterprise Fund *Licenses & Permits* are budgeted at \$250 which is unchanged from 2010.

6565 Outside Contractors **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,000	\$2,730	\$855	\$2,000	\$2,000			

Expenditures for the Harbor Enterprise Fund *Outside-Contractors* are budgeted at \$2,000 which is unchanged from 2010.

6580 Postage **\$3,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$3,000	\$0	\$718	\$3,000	\$3,000			

Expenditures for the Harbor Enterprise Fund *Postage* are budgeted at \$3,000 which is unchanged from 2010.

6635 Professional Fees – Computer Support **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$5,000	\$2,376	\$800	\$2,500	\$2,000	(\$500)	-20.0%	

Expenditures for the Harbor Enterprise Fund *Professional Fees – Computer Support* are budgeted at \$2,000. This is a decrease of \$500 from 2010 and is based on 2010 year-to-date actual expenses.

6650 Professional Fees - Legal **\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$4,000	\$0	\$0	\$1,000	\$5,000	\$4,000	+400%	

Expenditures for the Harbor Enterprise Fund *Professional Fees – Legal* are budgeted at \$5,000. This is a \$4,000 increase from 2010 and is based on moving select leases from the General Fund to the Harbor Enterprise Fund.

6700 Publications & Subscriptions **\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$500	\$453	\$0	\$500	\$500			

Expenditures for the Harbor Enterprise Fund *Publications & Subscriptions* are budgeted at \$500 which is unchanged from 2010.

6730 Equipment Rental **\$500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$200	\$0	\$126	\$500	\$500			

Expenditures for the Harbor Enterprise Fund *Equipment Rental* are budgeted at \$500 which is unchanged from 2010.

6740 Shop Equipment & Tools **\$3,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$500	\$1,711	\$257	\$3,000	\$3,000			

Expenditures for the Harbor Enterprise Fund *Shop Equipment & Tools* are budgeted at \$3,000 which is unchanged from 2010.

6770 Travel, Training, & Development **\$8,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$10,000	\$6,731	\$1,584	\$10,000	\$8,000	(\$2,000)	-20.0%	

Expenditures for the Harbor Enterprise Fund *Travel, Training, & Development* are budgeted at \$8,000. This is \$2,000 less than 2010 and is based on 2009 actual expense and 2010 year-to-date expenses.

6775 Travel - SERVS **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$2,000	\$572	\$568	\$2,000	\$2,000			

Expenditures for the Harbor Enterprise Fund *Travel - SERVS* are budgeted at \$2,000 which is unchanged from 2010.

6780 Waste Disposal - EVOS **\$3,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$2,000	\$2,172	\$538	\$3,000	\$3,000			

Expenditures for the Harbor Enterprise Fund *Waste Disposal - EVOS* are budgeted at \$3,000 which is unchanged from 2010.

7100 Repairs - Buildings **\$2,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,000	\$1,309	\$135	\$4,000	\$2,500	(\$1,500)	-37.5%	

Expenditures for the Harbor Enterprise Fund *Repairs - Buildings* are budgeted at \$2,500. This is \$1,500 less than 2010 and takes into account the projected moving of the harbor office during the harbor rebuild project.

7350 Repairs - Equipment **\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$3,500	\$5,536	\$2,839	\$5,000	\$5,000			

Expenditures for the Harbor Enterprise Fund *Repairs - Equipment* are budgeted at \$5,000 which is unchanged from 2010.

7400 Repairs - Vehicles **\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,000	\$0	\$1,689	\$2,000	\$2,000			

Expenditures for the Harbor Enterprise Fund *Repairs - Vehicles* are budgeted at \$2,000 which is unchanged from 2010.

7610 Repairs - Utilities**\$1,200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$250	\$0	\$0	\$1,200	\$1,200			

Expenditures for the Harbor Enterprise Fund *Repairs – Utilities* are budgeted at \$1,200 which is unchanged from 2010.

7620 Repairs - Floats**\$3,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$7,000	\$0	\$3,540	\$3,000	\$3,000			

Expenditures for the Harbor Enterprise Fund *Repairs – Floats* are budgeted at \$3,000 which is unchanged from 2010.

7750 Gas & Oil - Vehicles**\$6,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$6,500	\$5,065	\$2,536	\$6,500	\$6,500			

Expenditures for the Harbor Enterprise Fund *Gas & Oil - Vehicles* are budgeted at \$6,500 which is unchanged from 2010.

8150 Supplies - Consumable**\$3,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,750	\$221	\$1,768	\$3,000	\$3,000			

Expenditures for the Harbor Enterprise Fund *Supplies - Consumable* are budgeted at \$3,000 which is unchanged from 2010.

8151 Supplies – Consumable - SERVS**\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,500	\$0	\$2,231	\$2,000	\$2,000			

Expenditures for the Harbor Enterprise Fund *Supplies – Consumable - SERVS* are budgeted at \$2,000 which is unchanged from 2010.

8400 Supplies – Fire Suppression**\$2,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,500	\$1,100	\$2,499	\$1,500	\$2,000	\$500	+33.3%	

Expenditures for the Harbor Enterprise Fund *Supplies – Fire Suppression* are budgeted at \$2,000. This is an increase of \$500 that is based on 2009 actual expense and August 31, 2010 year-to-date expense.

8550 Supplies - Office**\$4,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$4,000	\$2,144	\$1,554	\$4,500	\$4,000	(\$500)	-11.1%	

Expenditures for the Harbor Enterprise *Fund Supplies – Office* are budgeted at \$4,000. This is a decrease of \$500 that is based on 2009 actual expense and August 31, 2010 year-to-date expense.

8750 Supplies - Printing**\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$500	\$407	\$65	\$500	\$1,000	\$500	+100%	

Expenditures for the Harbor Enterprise *Fund Supplies – Printing* are budgeted at \$1,000. This is an increase of \$500 from 2010.

8800 Supplies – Resale Items**\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$3,000	\$560	\$0	\$0	\$1,000	\$1,000		

Expenditures for the Harbor Enterprise *Fund Supplies – Resale Items* are budgeted at \$1,000. This is an increase of \$1,000 from 2010 and includes shower and gift items.

8950 Supplies - Uniforms**\$1,600**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,600	\$0	\$390	\$1,600	\$1,600			

Expenditures for the Harbor Enterprise *Fund Supplies – Uniforms* are budgeted at \$1,600 which is unchanged from 2010.

8970 Supplies - Safety**\$1,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$500	\$386	\$304	\$1,000	\$1,000			

Expenditures for the Harbor Enterprise *Fund Supplies – Safety* are budgeted at \$1,000 which is unchanged from 2010.

9000 Utilities – Internet Service**\$1,800**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,650	\$1,307	\$1,193	\$1,800	\$1,800			

Expenditures for the Harbor Enterprise *Fund Utilities – Internet Service* are budgeted at \$1,800 which is unchanged from 2010.

9010 Utilities - Electricity \$65,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$62,500	\$58,230	\$38,017	\$62,000	\$65,000	\$3,000	+4.84%	

Expenditures for the Harbor Enterprise Fund *Supplies – Safety* are budgeted at \$65,000 which is an increase of \$3,000 from 2010.

9040 Utilities – Heating Fuel \$8,500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$8,500	\$2,478	\$2,110	\$8,500	\$8,500			

Expenditures for the Harbor Enterprise Fund *Utilities – Heating Fuel* are budgeted at \$8,500 which is unchanged from 2010.

9050 Utilities - Sanitation \$1,500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$50,000	\$0	\$280	\$1,500	\$1,500			

Expenditures for the Harbor Enterprise Fund *Utilities - Sanitation* are budgeted at \$1,500 which is unchanged from 2010.

9070 Utilities - Telephone \$4,500

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$5,500	\$3,281	\$3,807	\$4,500	\$4,500			

Expenditures for the Harbor Enterprise Fund *Utilities - Telephone* are budgeted at \$4,500 which is unchanged from 2010.

9095 Utilities - Water & Sewer \$45,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$19,500	\$30,551	\$61,330	\$40,000	\$45,000	\$5,000	+12.5%	

Expenditures for the Harbor Enterprise Fund *Utilities – Water & Sewer* are budgeted at \$45,000 which is an increase of \$5,000 from 2010.

9520 Capital Outlay - Equipment \$10,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	#339	\$2,188	\$4,700	\$10,000	\$5,300	+113%	

Expenditures for the Harbor Enterprise Fund *Capital Outlay - Equipment* are budgeted at \$10,000. This is an increase of \$5,300 from 2010 and reflects a proposed purchase of new snow-blowers.

9530 Capital Outlay – Computer Equipment**\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,500	\$0	\$5,895	\$2,000	\$5,000	\$3,000	+150%	

Expenditures for the Harbor Enterprise Fund *Capital Outlay – Computer Equipment* are budgeted at \$5,000. This is an increase of \$3,000 and reflects purchase of hand-held devices to interface with office computers.

9900 Inter-Department Support**\$92,663**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$113,764	\$61,823	\$69,003	\$92,000	\$92,663	663	+0.72%	

Expenditures for the Harbor Enterprise Fund Inter-Department Support is \$92,663. This is \$663 more than 2010 and reflects several accounting corrections. The Inter-Department Support amount is 10% of the total fund less depreciation that is allocated to the administrative department for support.

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Parking Enterprise Fund

Projected Parking Enterprise Fund revenues for 2011 are \$126,733, an increase in the amount of \$16,733 as compared to 2010. Budgeted expenses are \$103,032, an increase of \$7,482 as compared to 2010. The budgeted surplus for the Parking Enterprise Fund is \$23,701, an increase of \$9,251 as compared to 2010.

Parking Revenue

Total Revenues \$126,733

2008	2009	2010		2011	\$	%
Actual	Actual	To 9/30	Adopted	Initial	Change	Change
\$82,000	\$86,479	\$109,214	\$110,000	\$126,733	\$16,733	+15.2%

The initial projected Parking Enterprise Fund *Total Revenues* for 2011 are \$126,733 which is a 15.2% increase from 2010.

4020 PERS On-Behalf \$1,733

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$167	\$0	\$1,733	\$1,733		\$1,733

The initial projected revenue for the Parking Enterprise Fund *PERS On-Behalf* is budgeted at \$1,733. This is a significant increase as no amount was included in the 2010 budget. This amount reflects the employer contribution of 22% of payroll for all qualified employees which is in this case is 20% of the Harbormaster's PERS Entitlement.

4416 Parking Fees – Season Pass \$95,000

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$55,000	\$86,479	\$109,047	\$80,000	\$95,000	\$15,000	+18.8%	

The initial projected revenue for the Parking Enterprise Fund *Parking Fees – Season Pass* is budgeted at \$95,000. This is an increase of \$15,000 and is based on August 31, 2010 year-to-date actual receipts.

4426 Parking Fees – Daily Sales \$0

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$17,500	\$0	\$0	\$0	\$0			

The initial projected revenue for the Parking Enterprise Fund *Parking Fees – Daily Sales* is budgeted at \$20,000 which is unchanged from 2010. This amount was reduced to \$0 during the October 26th budget workshop as these fees are currently included with a season parking fees. Once a record of revenue is separately recorded in 2011, an appropriate amount will be separated from season parking and re-budgeted here in the 2012 budget.

4780 Vessel Maintenance **\$10,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$9,500	\$0	\$0	\$10,000	\$10,000			

The initial projected revenue for the Parking Enterprise Fund *Parking Fees – Daily Sales* is budgeted at \$20,000 which is unchanged from 2010

Parking Expenses**6000 Salaries & Wages (seasonal – six months)** **\$41,586**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$43,397	\$25,378	\$23,767	\$38,000	\$41,586	\$3,586	+9.44%	

Expenditures for the Parking Enterprise Fund *Salaries/Wages* are budgeted at \$41,586 which is \$3,586 more than 2010. It should be noted that 80% of the Harbormaster's salary is allocated to the Harbor Enterprise Fund and 20% is allocated to the Parking Enterprise Fund

6040 FICA Taxes **\$3,181**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$590	\$1,176	\$1,588	\$8,700	\$3,181	(\$5,519)	-63.4%	

Expenditures for the Parking Enterprise Fund *FICA Taxes* are budgeted at \$3,181. This is \$5,519 less than 2010 and reflects corrections to FICA accounting. Both the employer and the employee each contribute 7.65% for the first \$106,800 of individual wages.

6040 Workers Compensation **\$2,175**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$2,702	\$0	\$724	\$0	\$2,175	\$2,175		

Expenditures for the Harbor Enterprise Fund *Workers' Compensation* are budgeted at \$2,175. There was no budget allocation for Worker's Comp in the 2010 budget and this amount reflects using correct rates relative to position type. Workers Compensation uses a different rate for various occupations. The Worker's Compensation rate for Parking Personnel is \$5.92 per \$100 (or 0.0592 percent).

6050 ESC Taxes **\$1,583**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$420	\$0	\$176	\$1,200	\$1,583	\$383	+31.9%	

Expenditures for the Parking Enterprise Fund *ESC Taxes* are budgeted at \$1,583 which is \$383 more than 2010. The employer portion of ESC Taxes is 2.6% for the first \$34,100 of wages for all employees.

6060 Health & Life Insurance **\$2,690**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$1,702	\$1,149	\$348	\$2,500	\$2,690	\$190	+7.60%	

Expenditures for the Parking Enterprise Fund *Health and Life Insurance* are budgeted at \$2,690 which is \$190 more than 2010.

6070 PERS Retirement **\$3,627**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$4,221	\$2,648	\$972	\$0	\$3,627	\$3,627		

Expenditures for the Parking Enterprise Fund *PERS Retirement* are budgeted at \$3,627 and no amount was budgeted for 2010. This amount reflects the employer contribution of 22% of payroll for all qualified employees.

7500 General Maintenance **\$6,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,500	\$0	\$249	\$6,500	\$6,500			

Expenditures for the Parking Enterprise Fund General Maintenance are budgeted at \$6,500 which is unchanged from 2010.

7750 Gas & Oil – Vehicles **\$750**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$0	\$750	\$750			

Expenditures for the Parking Enterprise Fund *Gas & Oil - Vehicles* are budgeted at \$750 which is unchanged from 2010.

8150 Supplies - Consumables **\$4,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$2,176	\$5,506	\$4,000	\$4,000			

Expenditures for the Parking Enterprise Fund *Supplies - Consumables* are budgeted at \$4,000 which is unchanged from 2010.

8200 Supplies **\$3,200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$2,367	\$3,044	\$3,200	\$3,200			

Expenditures for the Parking Enterprise Fund *Supplies* are budgeted at \$3,200 which is unchanged from 2010.

8995 Supplies & Materials **\$5,500**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$4,135	\$2,516	\$5,500	\$5,500			

Expenditures for the Parking Enterprise Fund *Supplies & Materials* are budgeted at \$5,500 which is unchanged from 2010.

9010 Utilities - Electricity **\$1,200**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$1,000	\$0	\$0	\$1,200	\$1,200			

Expenditures for the Parking Enterprise Fund *Utilities - Electricity* are budgeted at \$1,200 which is unchanged from 2010.

9095 Utilities – Water & Sewer **\$5,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$0	\$2,554	\$4,513	\$5,000	\$5,000			

Expenditures for the Parking Enterprise Fund *Utilities – Water & Sewer* are budgeted at \$5,000 which is unchanged from 2010.

9520 Capital Outlay - Equipment **\$13,000**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 8/31	Adopted	Initial	Change	Change	
\$0	\$0	\$7,630	\$13,000	\$13,000			

Expenditures for the Parking Enterprise Fund *Capital Outlay - Equipment* are budgeted at \$13,000 which is unchanged from 2010.

9900 Inter-Department Support **\$9,399**

2008	2009	2010		2011	\$	%	Council Adopted
Actual	Actual	To 9/30	Adopted	Initial	Change	Change	
\$15,188	\$5,008	\$4,500	\$6,000	\$9,399	\$3,399	+56.7%	

Expenditures for the Parking Enterprise Fund *Inter-Department Support* are budgeted at \$9,399. This is \$399 more than 2010 and reflects several accounting corrections. The Inter-Department Support amount is 10% of the total fund less depreciation (if applicable) that is allocated to the administrative department for support.

(Limited to 3% COLA pay raise)

General Fund Budget

City of Whittier 2010 Budget Worksheet								
GENERAL FUND								
		2008	2009	2010		2011	Dollar	Percent
		Actual	Actual	Actual to 09/30	Adopted	Initial	Change	Change
REVENUE								
01-100-4000	Grant Revenue--Suspense	10,883						
01-100-4002	State Revenue Sharing	104,967	104,213		90,000	90,000		
01-100-4004	Federal Payment in Lieu of Taxes	1,851	53,356		20,000	20,000		
01-100-4005	Shared Fisheries Business Tax	102,926	141,935	37,699	75,000	75,000		
01-100-4006	Motor Vehicle Registration	8,048	4,867	2,819	4,000	4,000		
01-100-4007	Liquor Tax	5,600	5,550	5,600	6,000	6,500	500	8.33%
01-100-4009	Electric & Telephone Co-Op Tax	2,146	6,044	2,047	4,000	4,000		
01-100-4020	PERS On-Behalf (10.51% paid by State)	33,688	47,554	12,718		58,735	58,735	
01-100-4025	National Forest Service	0	76,776	67,935	62,000	70,000	8,000	12.90%
01-100-4041	Coastal Management Grant	9,651	0		8,000	6,000	(2,000)	-25.00%
01-100-4200	Sales Tax	593,768	503,059	486,358	450,000	475,000	25,000	5.56%
01-100-4201	Property Tax--Real	248,111	244,996	227,425	240,000	245,000	5,000	2.08%
01-100-4202	Property Tax--Personal	92,697	125,780	131,947	130,000	130,000	0	
01-100-4204	Sales Tax Penalties & Interest	3,857	9,305	10,165	5,000	5,000	0	0.00%
01-100-4205	Passenger Transportation Business Tax	194,236	186,277	178,632	150,000	175,000	25,000	16.67%
01-100-4240	Equipment Rental	7,453	0		1,000	0	(1,000)	-100.00%
01-100-4250	Business Licenses	3,850	3,350	1,950	3,000	2,500	(500)	-16.67%
01-100-4251	User Fees & Permits	2,247	1,342	4,507	1,000	2,500	1,500	150.00%
01-100-4261	Dept. of Public Safety Fines & Citations	806	3,835		4,000	3,500	(500)	-12.50%
01-100-4270	Donations	3,140	1,325	800	2,000	1,000	(1,000)	-50.00%
01-100-4271	Donations--EMS	810	362		500	500		
01-100-4275	Safety Savings Reimbursement	0	493		500	1,201	701	140.20%
01-100-4312	Ambulance Fees	7,692	12,400	103	12,000	8,000	(4,000)	-33.33%
01-100-4510	Leases--Facilities	25,550	0		30,000	30,000		
01-100-4512	Lease Income--ARRC Agreement	107,056	88,850	67,690	125,000	28,000	(97,000)	-77.60%
01-100-4515	Lease Income--City Land	134,102	144,333	77,781	135,000	135,000	-	0.00%
01-100-4520	Lease Income--Condominiums	20,749	14,663	11,997	16,000	16,000		
01-100-4760	Waste Disposal Fees	2,100	460	(120)	1,000	1,000		
01-100-4850	Surplus Property Sales	0	2,255		1,000	500	(500)	-50.00%
01-100-4900	Interest on Accounts Receivable	19,664	7,889	5,415	5,000	5,000		
01-100-4902	Interest on Escrow Accounts	2,086	1,961	1,351	2,000	2,000		
01-100-4910	Miscellaneous Income	0	(1,931)	4,965	0	2,000	2,000	
01-100-4912	Miscellaneous Income--fireworks	0	650		500	0	(500)	-100.00%
01-100-4914	Transfield--Tunnel Contract			42,286	60,000	64,113	4,113	6.86%
01-100-4990	Deposits in Transit	0	5,650		0	0		
01-100-4995	Transfers in from Other Funds	60,155	57,100		94,000	135,223	41,223	43.85%
	Total General Fund Revenue	1,809,889	1,854,699	1,382,070	1,737,500	1,802,272	64,772	3.73%

(Limited to 3% COLA pay raise)

General Fund Budget

ADMIN EXPENSES								
01-100-6000	Salaries & Wages	279,782	279,781	163,127	292,082	171,960	(120,122)	-41.13%
01-100-6030	FICA Taxes (7.65%)	5,758	8,319	4,923	18,109	13,155	(4,954)	-27.36%
01-100-6040	Worker's Comp.(\$.66 per \$100)	1,963	3,674	503	3,500	1,135	(2,365)	-67.57%
01-100-6050	ESC Taxes (2.6%--first \$34,100)	11,614	3,299	1,886	5,141	3,206	(1,935)	37.64%
01-100-6060	Health & Life Insurance	25,706	32,554	20,593	30,000	39,368	9,368	31.23%
01-100-6070	PERS Retirement (22% for full-time)	70,755	82,059	32,210	64,258	37,831	(26,427)	-41.13%
01-100-6205	Advertising	1,477	1,100	7,254	1,000	1,100	100	10.00%
01-100-6210	B.T.I. Condo Fees	4,555	6,058	4,791	6,250	6,250		0
01-100-6215	Bad Debts	19,258	0	26	0			
01-100-6220	Bank Services Charges	4,280	3,037	2,031	2,500	2,500		
01-100-6240	Community Support	1,750	150		2,500	2,000	(500)	-20.00%
01-100-6280	Dues & Subscriptions	438	2,356	1,100	2,000	1,500	(500)	-25.00%
01-100-6410	Insurance - Liability	28,345	40,181	2,240	54,823	6,719	(48,104)	-87.74%
01-100-6440	Insurance - Property	18,803	16,887	878	17,000	489	(16,511)	-97.12%
01-100-6540	Licenses & Permits	-	(1,990)	43	50	50	0	0
01-100-6541	Penalties & Fees	1,488	13,949		0	0		
01-100-6565	Outside Contractors	45,863	40,634	154	45,000	8,000	(37,000)	-82.22%
01-100-6570	Physical Exams	-	0	238	250	250		
01-100-6580	Postage	10,445	6,234	3,866	7,500	7,500		
01-100-6600	Prof. Fees - Audit	30,731	27,595	25,518	28,300	29,000	700	2.47%
01-100-6610	Prof Fees-Accounting (And Internal Audit)	-	0	55,145	0	94,600	94,600	
01-100-6620	Prof. Fees - Appraisal	12,500	14,200	12,000	15,000	15,000		
01-100-6635	Prof. Fees - Computer Support	28,241	36,486	22,793	35,000	20,000	(15,000)	-42.86%
01-100-6645	Prof. Fees-Grant Admin	-	0	11,899	0	65,000	65,000	
01-100-6650	Prof. Fees - Legal	56,931	58,341	21,095	60,000	45,000	(15,000)	-25.00%
01-100-6700	Publications & Subscriptions	691	67	475	250	200	(50)	-20.00%
01-100-6770	Travel, Training & Dev.	8,751	13,798	5,365	12,000	7,500	(4,500)	-37.50%
01-100-7100	Repairs - Building	185	31		500	400	(100)	-20.00%
01-100-7351	Equipment Maint. Agreements	394	3,810	1,946	2,000	2,000		0
01-100-7450	Repairs - Office Equipment	116	16	5,927	250	500	250	100.00%
01-100-8550	Supplies - Office	7,564	6,338	3,402	5,000	5,500	500	10.00%
01-100-8750	Supplies - Printing	214	3,818	395	2,000	1,500	(500)	-25.00%
01-100-9000	Utilities - Internet Service	3,061	2,853	2,141	3,500	3,500		
01-100-9070	Utilities - Telephone	20,367	5,341	4,181	5,000	4,000	(1,000)	-20.00%
01-100-9100	Miscellaneous Expenses	0	84	600	0	500	500	
01-100-9500	Lobbyist Fees	0	770	310	500	0	(500)	
01-100-9530	Capitol Outlay - Computer Equipment	28,298	24,137	18,103	2,500	1,000	(1,500)	-0.6
01-100-9900	Inter Dept. Support	(119,183)	(119,182)	(102,352)	(141,365)	(125,019)	16,346	-11.56%
	Sub Total Admin. Expenses	611,141	616,785	334,806	582,398	473,194	(109,204)	-18.75%

(Limited to 3% COLA pay raise)

General Fund Budget

CITY COUNCIL EXPENSES								
01-101-6280	Dues & Subscriptions	584	2,673	75	1,000	1,000	0	0.00%
01-101-6325	Fireworks	-	0	10,000	10,000	10,000	0	0.00%
01-101-6710	Public Relations	540	978	547	11,000	11,000	0	0.00%
01-101-6770	Travel, Training & Dev.	6,944	4,731	4,185	7,500	7,500	0	0.00%
01-101-8550	Supplies - Office	-	148	37	200	200	0	0.00%
01-101-8750	Supplies - Printing	30	0	0	0	0	0	
01-101-9500	Lobbyist Fees	66,421	68,875	49,812	60,000	60,000	0	0.00%
	Sub Total Council Expenses	74,519	77,405	64,656	89,700	89,700	0	0.00%
COMMISSIONS EXPENSES								
01-102-6000	Salaries & Wages	0	0	0	0			
01-102-6030	FICA Taxes	0	0	0	0			
01-102-6050	ESC Taxes	0	0	0	0			
01-102-6060	Health & Life Insurance	0	0	0	0			
01-102-6070	PERS Retirement	0	0	0	0			
01-102-6760	Training & Prof Development	0	0	0	0			
01-102-9100	Miscellaneous Expenses	0	0	0	0			
	Sub Total Commissions Expenses	0	0	0	0	0		
ELECTIONS EXPENSES								
01-120-6000	Salaries & Wages	628	0	0	0			
01-120-6030	FICA Taxes	0	0	0	0			
01-120-6040	Worker's Comp.	192	0	0	0			
01-120-6050	ESC Taxes	0	0	0	0			
01-120-6060	Health & Life Insurance	0	0	0	0			
01-120-6070	PERS Retirement	37	0	0	0			
01-120-6100	Volunteer Support	658	1,189	0	750	500	(250.00)	-33.33%
01-120-6205	Advertising	180	705	0	525	500	(25.00)	-4.76%
01-120-6565	Outside Contractors	0	0	0	3,500	1,000	(2,500.00)	-71.43%
	Sub Total Elections Expenses	1,695	1,894	0	4,775	2,000	(2,775.00)	-58.12%

(Limited to 3% COLA pay raise)

General Fund Budget

POLICE EXPENSES								
01-210-6000	Salaries & Wages	168,552	174,282	138,991	193,505	180,325	(13,180.00)	-6.81%
01-210-6005	Salaries & Wages - (Stand by)	4,121	8,545	1,542	8,000	0	(8,000.00)	-100.00%
01-210-6030	FICA Taxes (7.65%)	3,337	5,497	3,971	11,997	13,795	1,798.00	14.99%
01-210-6040	Worker's Comp.(\$3.88 per \$100)	9,746	9,223	1,688	12,000	6,997	(5,003.00)	-41.69%
01-210-6050	ESC Taxes (2.6%--first \$34,100)	-	2,044	1,563	3,406	3,263	(143.00)	-4.20%
01-210-6060	Health & Life Insurance	16,542	17,587	15,588	17,200	21,600	4,400.00	25.58%
01-210-6070	PERS Retirement (22% for full-time)	41,387	48,184	28,093	30,083	30,614	531.00	1.77%
01-210-6091	Uniform Allowance	1,040	1,480	1,080	1,440	1,440		
01-210-6210	B.T.I. Condo Fees	1,714	3,753	3,126	3,000	3,500	500.00	16.67%
01-210-6410	Insurance - Liability	0	8,917	896	8,260	10,750	2,490	30.15%
01-210-6540	Licenses & Permits	70	40	0	250	250		
01-210-6550	Interest on Loans	135	0	0	0	0		
01-210-6565	Outside Contractors	217	1,667	327	500	500		
01-210-6570	Physical Exams	150	539	1,217	750	1,000	250	33.33%
01-210-6700	Publications	163	0	1	150	150		
01-210-6735	Equipment Purchase	15,100	4,890	5,251	3,500	4,000	500.00	14.29%
01-210-6770	Travel, Training & Dev.	2,634	2,086	1,859	3,000	3,000		
01-210-7150	Repairs - Communication Equipment	-	227	816	500	500		
01-210-7200	Repairs - Computer System	170	433	45	200	200		
01-210-7350	Repairs - Equipment	727	1,521	495	1,000	1,000		
01-210-7355	Repairs - Offroad Equipment	0	0	60	250	500	250.00	100.00%
01-210-7400	Repairs - Vehicles (Four Vehicles)	2,867	12,053	8,213	7,000	7,500	500.00	7.14%
01-210-7750	Gas & Oil - Vehicles	8,556	10,392	10,967	8,500	10,000	1,500.00	17.65%
01-210-8020	Supplies - Ammunition	286	953	0	1,000	1,000		
01-210-8100	Supplies - Computers	100	494	607	400	500	100.00	25.00%
01-210-8200	Supplies - Copier	239	19	0	200	200		
01-210-8550	Supplies - Office	600	2,359	126	2,000	2,000		
01-210-8950	Supplies - Uniforms	2,064	3,737	3,664	2,200	2,500	300.00	13.64%
01-210-9000	Utilities - Internet Service	41,426	20,085	18,330	20,000	20,000		
01-210-9070	Utilities - Telephone	5,731	6,490	7,725	5,000	6,500	1,500.00	30.00%
01-210-9520	Capitol Outlay - Equipment	0	0	0	0	0		
	Sub Total Police Expenses	327,674	347,497	256,241	345,291	333,584	(11,707.00)	-3.39%

(Limited to 3% COLA pay raise)

General Fund Budget

FIRE EXPENSES								
01-220-6000	Salaries & Wages	13,388	10,444	11,522	18,011	16,239	(1,772)	-9.84%
01-220-6030	FICA Taxes (7.65%)	92	38	158	1,378	1,242	(136)	-9.87%
01-220-6040	Worker's Comp. (\$7.75 per \$100)	1,742	2,096	697	2,100	1,259	(841)	-40.05%
01-220-6050	ESC Taxes (2.6%--first \$34,100)	12	122	140	317	106	(211)	-66.56%
01-220-6060	Health & Life Insurance	1,240	332	1,528	1,600	2,160	560	35.00%
01-220-6070	PERS Retirement (22% for full-time)	3,521	913	2,963	3,963	3,573	(390)	-9.84%
01-220-6100	Volunteer Support	175	926	164	1,500	1,500		
01-220-6280	Dues & Subscriptions	35	0	150	50	100	50	100.0%
01-220-6325	Fireworks	7,500	10,000	0	0	0		
01-220-6440	Insurance - auto	0	0	806	10	2,220	2,210	22100.0%
01-220-6565	Outside Contractors	441	220	154	750	750		
01-220-6570	Physical Exams	895	0	0	1,000	1,000		
01-220-6700	Publications & Subscriptions (training)	0	0	326	50	400	350	700.0%
01-220-6735	Equipment Purchase	1,710	1,994	3,146	1,500	2,000	500	33.3%
01-220-6770	Travel, Training & Dev.	1,745	759	5,314	5,000	5,000		
01-220-7100	Repairs - Building	0	1,281	1,950	1,500	1,500		
01-220-7350	Repairs - Equipment	0	443	2,574	1,500	1,250	(250)	-16.7%
01-220-7400	Repairs - Vehicles	0	227	1,469	1,500	1,750	250	16.7%
01-220-7750	Gas & Oil Vehicles	251	529	701	600	1,200	600	100.0%
01-220-8550	Supplies - Office	452	0	1,062	500	300	(200)	-40.0%
01-220-8950	Supplies - Uniforms	644	1,507	1,669	1,500	1,750	250	16.7%
01-220-9010	Utilities - Electricity	3,882	4,685	2,434	4,300	4,400	100	2.3%
01-220-9040	Utilities - Heating Fuels	0	0	93	0	100	100	
01-220-9070	Utilities - Telephone	0	0	1,560	0	1,400	1,400	
	Sub Total Fire Expenses	37,725	36,516	40,580	48,629	51,199	2,570	5.3%

(Limited to 3% COLA pay raise)

General Fund Budget

EMS EXPENSES								
01-230-6000	Salaries & Wages	15,638	12,176	43,021	18,011	100,938	82,927	460.4%
01-230-6030	FICA Taxes (7.6%)	77	62	2,568	1,117	7,722	6,605	591.3%
01-230-6040	Worker's Comp. (\$7.35 per \$100)	1,720	2,288	294	2,300	7,419	5,119	222.6%
01-230-6050	ESC Taxes (2.6% first \$34,100)	12	143	342	317	1,879	1,562	492.7%
01-230-6060	Health & Life Insurance	1,240	498	1,528	1,600	10,800	9,200	575.0%
01-230-6070	PERS Retirement (22% for full-time)	3,651	1,451	2,963	3,963	17,180	13,217	333.5%
01-230-6100	Volunteer Support	2,237	0	10	2,000	2,000		
01-230-6410	Insurance - Liability	0	0	5,435	0	6,719	6,719	
01-230-6420	Insurance - Auto	0	0	962	0	3,180	3,180	
01-230-6540	Licenses & Permits	10	10	0.00	50	50		
01-230-6565	Outside Contractors	18,320	25,035	0.00	24,000	24,000		
01-230-6570	Physical Exams	0	0	369.00	500	500		
01-230-6700	Publications & Subscriptions	108	0	0.00	200	200		
01-230-6735	Equipment Purchase	1,751	1,864	458.00	2,000	2,000		
01-230-6761	Training - EMS SUPVSG MD	12,000	12,000	10,000.00	12,000	12,000		
01-230-6770	Travel, Training & Dev.	5,231	8,372	21.00	9,000	7,500	(1,500)	-16.7%
01-230-7150	Repairs - Communication Equipment	0	0	684.00	500	500		
01-230-7350	Repairs - Equipment	166	659	0.00	500	500		
01-230-7400	Repairs - Vehicles	1,367	2,530	337.00	1,500	1,500		
01-230-7750	Gas & Oil - Vehicles	1,734	1,084	1,025.00	2,500	2,000	(500)	-20.0%
01-230-8150	Supplies - Consumable	944	2,042	571	1,500	1,500		
01-230-8550	Supplies - Office	551	0	1,239	100	250	150	150.0%
01-230-8650	Supplies & Drugs Billable	1,904	5,619	2,633	2,000	2,500	500	25.0%
01-230-8950	Supplies - Uniforms	241	2,896	853	3,000	3,000		
01-230-9010	Utilities - Electricity	3,882	5,410	2,434	4,300	4,300		
01-230-9070	Utilities - Telephone	1,865	1,235	3,663	1,500	3,500	2,000	133.3%
01-230-9580	Capital Outlay - Vehicles	18,770	18,770	0	0	0		
	Sub Total EMS Expenses	93,419	104,144	81,410	94,458	223,637	129,179	136.8%

(Limited to 3% COLA pay raise)

General Fund Budget

PUBLIC WORKS EXPENSES								
01-300-6000	Salaries & Wages	99,726	102,265	69,516	120,455	121,336	881	0.7%
01-300-6030	FICA Taxes (7.65%)	2,152	2,755	1,547	7,468	9,282	1,814	24.3%
01-300-6040	Worker's Comp.(\$5.95 per \$100)	8,857	9,095	2,725	12,000	7,219	(4,781)	-39.8%
01-300-6050	ESC Taxes (2.6%-first \$34,100)	0	1,200	844	2,120	2,299	179	8.4%
01-300-6060	Health & Life Insurance	10,070	10,350	9,323	12,650	12,960	310	2.5%
01-300-6070	PERS Retirement (22% for FTE)	23,355	25,078	15,448	17,786	18,298	512	2.9%
01-300-6410	Insurance - Liability	0	9,230	0	8,800	5,375	(3,425)	-38.9%
01-300-6420	Insurance - Auto	0	0	954	0	5,071	5,071	
01-300-6490	Insurance - Claims deductible	2,063	0	0	5,000	5,000		
01-300-6540	Licenses & Fees	200	289	50	1,000	1,000		
01-300-6565	Outside Contractors	42,842	4,038	851	15,000	10,000	(5,000)	-33.3%
01-300-6570	Physical Exams	130	219	0	500	500		
01-300-6740	Shop equipment & tools	4,605	1,892	229	5,000	5,000		
01-300-6770	Travel, Training & Dev.	1,794	2,580	100	2,500	2,500		
01-300-7100	Repairs - Buildings	5,393	2,336	5,178	10,000	10,000		
01-300-7210	Repairs - Roads	3,778	7,728	6,486	10,000	10,000		
01-300-7350	Repairs - Equipment	39,714	45,296	15,307	50,000	50,000		
01-300-7750	Gas & Oil - Vehicles	34,756	25,920	19,542	35,000	40,250	5,250	15.0%
01-300-8550	Supplies - Office	486	826	142	500	500		
01-300-8950	Supplies-uniforms	0	0	0	800	800		
01-300-8970	Supplies - Safety	1,879	2,102	491	2,000	2,000		
01-300-8995	Supplies & Materials	14,676	10,327	3,372	15,000	15,000		
01-300-9000	Utilities - Internet Service	1,037	1,459	1,060	1,200	1,400	200	16.7%
01-300-9010	Utilities - Electricity	18,167	34,476	14,623	33,000	36,300	3,300	10.0%
01-300-9040	Utilities - Heating Fuel	25,504	24,817	14,466	30,000	31,500	1,500	5.0%
01-300-9070	Utilities - Telephone	2,402	5,717	2,586	5,000	4,000	(1,000)	-20.0%
01-300-9095	Utilities - Water/Sewer/Garbage	13,980	6,976	4,192	8,000	7,000	(1,000)	-12.5%
01-300-9520	Capital Outlay - Equipment	77,967	59,689	38,426	75,000	40,000	(35,000)	-46.7%
01-300-9990	Inter Dept Support (snow removal)	0	0	0	0	(25,000)	(25,000)	
	Sub Total Public Works Expenses	435,533	396,660	227,458	485,779	429,590	(56,189)	-11.57%

(Limited to 3% COLA pay raise)

General Fund Budget

PROPERTIES & FACILITIES EXPENSES								
01-400-6201	Lease Agreement - ARRC	25,979	69,154	17,726	50,000	50,000	-	
01-400-6210	B.T.I. Condo Fees	19,448	22,815	16,166	25,200	21,565	(3,635)	-14.4%
01-400-6230	Collection Fees/Charges	0	0		1,000	500	(500)	-50.0%
01-400-6735	Equipment - Property & Facilities	0	445		750	500	(250)	-33.3%
01-400-7100	Repairs - Buildings	8,621	926	75	1,000	750	(250)	-25.0%
01-400-9000	Utilities - Internet Service	2,459	1,560	1,274	1,500	1,500	-	0.0%
01-400-9010	Utilities - Electricity	862	-		0	0	-	
	Sub Total Properties & Facilities Expenses	57,369	94,900	35,241	79,450	74,815	(4,635)	-5.8%
TRANSFERS TO OTHER FUNDS								
01-900-9990	Transfers to Other Funds		0	0	0	0		
	Sub Total - Transfers Out		0	0	0	0		
TOTAL GENERAL FUND EXPENSES		1,639,075	1,675,801	1,040,392	1,730,480	1,677,719	(52,761)	-3.0%
GENERAL FUND REVENUE LESS EXPENSES		170,814	178,898	341,678	7,020	124,553	117,533	1674.3%

City of Whittier 2010 Budget Worksheet								
WATER -WASTEWATER FUND								
		2008	2009	2010		2011	Dollar	Percent
		Actual	Actual	Actual to 9/30	Adopted	Initial	Change	Change
REVENUE								
13-500-4020	PERS On-behalf (10.51% paid by State)	13,751	14,355	3,745		16,032	16,032	
13-500-4240	Equipment Rental	3,742	811	0	10,700	0	(10,700)	
13-500-4300	Water Service Charges	374,208	339,145	200,776	280,000	275,000	(5,000)	-1.79%
13-500-4350	Sewer Service Charges	149,104	156,720	175,881	145,000	160,000	15,000	10.34%
13-500-4500	Permit Fees	0	0	200				
13-500-4901	Interest on Bank Accounts	3,455	795	66	1,000	500	(500)	-50.00%
13-500-4910	Miscellaneous Income	-	2,521	0	0	0		
	Total Water & Wastewater Revenue	544,260	514,347	380,668	436,700	451,532	14,832	3.40%
WATER & WASTEWATER EXPENSES								
13-500-6000	Salaries & Wages	159,750	154,210	107,606	179,357	166,711	(12,646)	-7.05%
13-500-6030	FICA Taxes (7.65%)	1,984	2,265	1,518	11,058	12,753	1,695	15.33%
13-500-6040	Worker's Comp. (\$4.96 per \$100)	9,948	10,829	2,305	13,000	8,108	(4,892)	-37.63%
13-500-6050	ESC Taxes (2.6%-first \$34,100)	-	1,819	1,213	3,199	1,606	(1,593)	-49.80%
13-500-6060	Health & Life Insurance	17,104	18,053	14,469	18,000	22,562	4,562	25.34%
13-500-6070	PERS Retirement (22%-full-time employees)	41,216	47,587	26,740	39,679	33,559	(6,120)	-15.42%
13-500-6205	Advertising	0	189	0	0	0	0	
13-500-6270	Depreciation	680,457	327,574	245,680	360,000	327,575	(32,425)	-9.01%
13-500-6410	Insurance - Liability	14,541	6,877	0	7,000	5,375	(1,625)	-23.21%
13-500-6420	Insurance - Auto	-	0	291	0	660	660	
13-500-6440	Insurance - Property	0	197	0	3,800	1,200	(2,600)	-68.42%
13-500-6490	Insurance - Claims Deductible	0	0	0	1,500	1,500		
13-500-6540	Licenses & Permits	300	530	320	750	750		
13-500-6565	Outside Contractors	8,309	4,170	0	10,000	10,000		
13-500-6570	Physical Exams	0	539	0	1,000	1,000		
13-500-6580	Postage	0	0	0	250	250		
13-500-6740	Shop equipment & tools	2,747	2,103	2,004	2,000	2,000		
13-500-6750	Testing Water/Sewer	4,619	2,780	4,412	8,000	7,000	(1,000)	-12.50%
13-500-6770	Travel, Training & Dev.	1,143	3,244	475	3,000	3,500	500	16.67%
13-500-7100	Repairs - Building	172	953	1,933	4,500	4,500		
13-500-7350	Repairs - Equipment	4,260	9,895	153	8,000	8,000		
13-500-7650	Repairs - System	8,418	3,748	857	8,500	8,500		
13-500-7750	Gas & Oil - Vehicles	1,400	1,634	1,190	1,500	1,725	225	15.00%

(Limited to 3% COLA pay raise)

General Fund Budget

13-500-8550	Supplies - Office	240	75	70	250	250		
13-500-8950	Supplies - Uniforms	0	0	0	800	800		
13-500-8970	Supplies - Safety	69	142	0	1,000	1,500	500	50.00%
13-500-8995	Supplies & Materials	1,245	4,233	560	5,000	5,000		
13-500-9010	Utilities - Electricity	20,575	31,696	15,716	29,000	31,900	2,900	10.00%
13-500-9040	Utilities - Heating Fuel	11,907	11,234	7,261	15,000	15,750	750	5.00%
13-500-9070	Utilities - Telephone	660	164	333	1,000	1,000		
13-500-9520	Capital Outlay - Equipment	0	0	0	0	0		
13-500-9580	Capital Outlay - Vehicles	0	0	0	0	10,000	10,000	
13-500-9900	Inter Dept Support	30,074	30,074	28,851	38,469	36,745	(1,724)	-4.48%
	Total Water & Wastewater Expenses	1,021,138	676,814	463,957	774,612	731,779	(42,833)	-5.53%
WATER - WASTEWATER FUND REVENUE LESS EXPENS		(476,878)	(162,467)	(83,289)	(337,912)	(280,247)	57,665	-17.07%
ADD BACK NON-CASH EXPENSES (DEPRECIATION)		680,457	327,574	245,680	360,000	327,575	(32,425)	-9.01%
TOTAL FUND REVENUE INCREASE (LOSS)		203,579	165,107	162,391	22,088	47,328	25,240	114.27%

City of Whittier 2010 Budget Worksheet								
HARBOR FUND								
		2008	2009	2010		2011	Dollar	Percent
		Actual	Actual	Actual to 9/30	Adopted	Initial	Change	Change
REVENUE								
15-500-4020	PERS On-Behalf (10.51% paid by State)			6,925		28,914	28,914	
15-500-4240	Equipment Rental			(400)				
15-500-4401	Moorage - Preferential (note 1)	440,000	454,434	431,492	440,000	482,900	42,900	9.75%
15-500-4402	Moorage - Transient (note 1)	350,000	368,192	389,372	370,000	406,075	36,075	9.75%
15-500-4403	Boat Lift Fees	33,000	21,671	13,465	20,000	15,000	(5,000)	-25.00%
15-500-4404	Utility Fees	55,000	58,420	34,671	45,000	45,000		
15-500-4405	Dry Storage Fees	6,000	1,114	2,192	500	1,500	1,000	200.00%
15-500-4406	Wharfage Fees (includes hoist)	1,350	3,925	4,269	5,000	2,000	(3,000)	-60.00%
15-500-4407	Vessel tow fees	3,000	968	721	4,000	500	(3,500)	-87.50%
15-500-4408	Used oil collection fee	500	1,324	2,691	2,000	2,000		
15-500-4409	Waiting List Fees	20,000	16,600	4,580	17,400	17,400		
15-500-4410	Pump Out Fees	1,000	1,028	210	1,000	300	(700)	-70.00%
15-500-4411	Launch Fees	55,000	78,805	110,308	80,000	90,000	10,000	12.50%
15-500-4412	Showers	1,500	1,236	2,088	1,000	1,000		
15-500-4413	Grid	1,500	1,885	2,385	1,500	1,500		
15-500-4414	Resale Items	5,000	1,287	303	1,200	2,000	800	66.67%
15-500-4415	Misc. Services	0	1,442	175	1,500	1,500		
15-500-4416	Parking Fees	0	0	0	0	0		
15-500-4417	Fuel Float Income	8,000	6,574	8,966	8,000	8,000		
15-500-4418	User fees	5,000	5,425	6,093	7,000	7,000		
15-500-4419	SERVS Reimbursement Travel	2,000	504	0	2,500	2,500		
15-500-4425	Alyeska Contract	28,680	28,680	20,700	28,680	28,680		
15-500-4430	SERVS Reimbursement	1,500	841	810	2,000	2,000		
	Select Harbor Leases (Note 2)	-	0	0	0	96,970	96,970	
15-500-4850	Other Property Sales	0	500	0	0	0		
15-500-4900	Late Fees on A/R	0	871	3,531	6,000	6,000		
15-500-4901	Interest on Bank Account	6,000	457	0	500	500		
15-500-4990	Undistributed Revenue	0	140	0	0	0		
	Total Harbor Revenue	1,024,030	1,056,323	1,045,547	1,044,780	1,220,325	175,545	16.80%

Note 1: Includes 9.75% increase in preferred and transient moorage in anticipation of Phase-2 Rebuild

Note 2: Reflets moving select leases from the General Fund to the Harbor Enterprise Fund to retire proposed revenue bond. These funds should be set aside to begin building the bond retirement fund.

(Limited to 3% COLA pay raise)

General Fund Budget

HARBOR EXPENSES								
15-500-6000	Salaries & Wages	302,248	233,069	189,446	310,000	275,114	(34,886)	-11.25%
15-500-6030	FICA Taxes (7.65%)	-	3,182	3,307	27,000	21,046	(5,954)	-22.05%
15-500-6040	Worker's Comp.(\$5.22/.66 per \$100)	31,313	0	4,437	0	13,656	13,656	
15-500-6050	ESC Taxes (2.6%--1st \$34,100)	3,809	0	2,103	6,000	6,010	10	0.17%
15-500-6060	Health & Life Insurance	47,733	34,390	38,078	45,000	62,602	17,602	39.12%
15-500-6070	PERS Retirement (22%)	57,705	50,541	46,148	70,000	60,525	(9,475)	-13.54%
15-500-6205	Advertising	300	1,354	0	1,200	1,200	0	
15-500-6215	Collection Expense	1,000	1,000	0	2,000	2,000		
15-500-6220	Bank Service Charges	1,000	13,858	13,142	14,000	14,000		
15-500-6260	Bad Debt Expense	0	0	0	800	800		
15-500-6270	Depreciation	294,620	220,968	372,865	294,620	497,153	202,533	68.74%
15-500-6280	Dues & Subscriptions	300	475	475	500	500		
15-500-6410	Insurance - Liability	65,606	106,303	36,838	82,000	56,375	(25,625)	-31.25%
15-500-6440	Insurance - Property	2,500	2,649	97	3,200	1,170	(2,030)	-63.44%
15-500-6490	Insurance Claims - Deductibles	5,000	1,684	0	5,000	5,000		
15-500-6540	License & Permits	250	10	55	250	250		
15-500-6565	Outside Contractors	1,000	2,730	855	2,000	2,000		
15-500-6570	Physical Exams	1,000	0	0	0	0		
15-500-6580	Postage	3,000	0	718	3,000	3,000		
15-500-6635	Prof. Fees - Computer Support	5,000	2,376	800	2,500	2,000	(500)	-20.00%
15-500-6650	Prof. Fees - Legal	4,000	0	0	1,000	5,000	4,000	400.00%
15-500-6700	Publications & Subscriptions	500	453	0	500	500		
15-500-6730	Equipment Rental	200	0	126	500	500		
15-500-6740	Shop equipment & tools	500	1,711	257	3,000	3,000		
15-500-6770	Travel, Training & Dev.	10,000	6,731	1,584	10,000	8,000	(2,000)	-20.00%
15-500-6775	Travel - SERVS	2,000	572	568	2,000	2,000		
15-500-6780	Waste Disposal - EVOS	2,000	2,172	538	3,000	3,000		
15-500-7100	Repairs - Buildings	1,000	1,309	135	4,000	2,500	(1,500)	-37.50%
15-500-7350	Repairs - Equipment	3,500	5,536	2,839	5,000	5,000		
15-500-7400	Repairs - Vehicles	1,000	0	1,689	2,000	2,000		
15-500-7610	Repairs - Utilities	250	0	0	1,200	1,200		
15-500-7620	Repairs - Floats	7,000	0	3,540	3,000	3,000		
15-500-7750	Gas & Oil - Vehicles	6,500	5,065	2,536	6,500	6,500		
15-500-8150	Supplies - Consumable	1,750	221	1,768	3,000	3,000		
15-500-8151	Supplies - Consumable - SERVS	1,500	0	2,321	2,000	2,000		
15-500-8400	Supplies - Fire Suppression	1,500	1,100	2,499	1,500	2,000	500	33.33%
15-500-8550	Supplies - Office	4,000	2,144	1,554	4,500	4,000	(500)	-11.11%
15-500-8750	Supplies - Printing	500	407	65	500	1,000	500	100.00%

(Limited to 3% COLA pay raise)

General Fund Budget

15-500-8800	Supplies - Resale Items	3,000	560	0	0	1,000	1,000	
15-500-8950	Supplies - Uniforms	1,600	0	390	1,600	1,600		
15-500-8970	Supplies - Safety	500	386	304	1,000	1,000		
15-500-9000	Utilities - Internet Service	1,650	1,307	1,193	1,800	1,800		
15-500-9010	Utilities - Electricity	62,500	58,230	38,017	62,000	65,000	3,000	4.84%
15-500-9040	Utilities - Heating Fuel	8,500	2,478	2,110	8,500	8,500		
15-500-9050	Utilities - Sanitation	50,000	0	280	1,500	1,500		
15-500-9070	Utilities - Telephone	5,500	3,281	3,807	4,500	4,500		
15-500-9095	Utilities - Water & Sewer	19,500	30,551	61,330	40,000	45,000	5,000	12.50%
15-500-9500	Lobbyist Fees	66,000	57,875	49,811	66,000	66,000		
15-500-9520	Capitol Outlay - Equipment	0	339	2,188	4,700	10,000	5,300	112.77%
15-500-9530	Capitol Outlay - Computer Equipment	1,500	0	5,895	2,000	5,000	3,000	150.00%
15-500-9900	Inter Dept Support	113,764	61,823	69,003	92,000	104,234	12,234	13.30%
	Total Harbor Expenses	1,205,098	918,840	965,711	1,207,870	1,393,735	185,865	15.39%
	HARBOR REVENUE LESS EXPENSES	(181,068)	137,483	79,836	(163,090)	(173,410)	(10,320)	6.33%
	ADD BACK NON-CASH EXPENSE (DEPRECIATION)	294,620	220,968	372,865	294,620	497,153	202,533	68.74%
	TOTAL REVENUE (LOSS)	113,552	358,451	452,701	131,530	323,743	192,213	146.14%

City of Whittier 2010 Budget Worksheet								
PARKING FUND								
		2008	2009	2010		2011	Dollar	Percent
		Actual	Actual	Actual to 9/30	Adopted	Initial	Difference	Difference
REVENUE								
18-500-4020	PERS On-Behalf (10.51% paid by State)			167		1,733	1,733	
18-500-4416	Parking fees-season passes	55,000	86,479	109,047	80,000	95,000	15,000	18.75%
18-500-4426	Parking fees-daily sales	17,500	0	0	20,000	20,000		
18-500-4780	Vessel Maintenance	9,500	0	0	10,000	10,000		
	Sub Total Parking Revenue	82,000	86,479	109,214	110,000	126,733	16,733	15.21%
PARKING EXPENSES								
18-500-6000	Salaries & wages (seasonal-6mos)	43,397	25,378	23,767	38,000	41,586	3,586	9.44%
18-500-6030	FICA Taxes (7.65%)	590	1,176	1,588	8,700	3,181	(5,519)	-63.44%
18-500-6040	Workers Comp. (\$5.92/.66 per \$100)	2,702	0	724	0	2,175	2,175	
18-500-6050	ESC Taxes (2.6%-first \$34,100)	420	0	176	1,200	1,583	383	31.92%
18-500-6060	Health & Life Insurance	1,702	1,149	348	2,500	2,690	190	7.60%
18-500-6070	PERS (\$0-seasonal; 5%CM)	4,221	2,648	972	0	3,627	3,627	
18-500-7500	General Maintenance	1,500	0	249	6,500	6,500		
18-500-7750	Gas & Oil Vehicles	0	0	0	750	750		
18-500-8150	Supplies - consumable	0	2,176	5,506	4,000	4,000		
18-500-8200	Supplies	0	2,367	3,044	3,200	3,200		
18-500-8995	Supplies & Materials	0	4,135	2,516	5,500	5,500		
18-500-9010	Utilities - Electricity	1,000	0	0	1,200	1,200		
18-500-9095	Utilities - Water & Sewer	0	2,554	4,513	5,000	5,000		
18-500-9520	Capital Outlay - Equipment	0	0	7,630	13,000	13,000		
18-550-9900	Inter Dept Support	15,188	5,008	4,500	6,000	9,040		
	Sub Total Parking Expenses	70,720	46,591	55,533	95,550	103,032	7,482	7.83%
PARKING REVENUE LESS EXPENSES		11,280	39,888	53,681	14,450	23,701	9,251	64.02%