

# **City of Whittier, Alaska**



## **2023 Operating Budget**

**January 1, 2023 – December 31, 2023**



**CITY OF WHITTIER  
2023 OPERATING BUDGET**

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**CITY OF WHITTIER  
2023 OPERATING BUDGET**

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# CITY OF WHITTIER

## LIST OF PRINCIPAL OFFICIALS



	<b><u>COUNCIL MEMBERS</u></b>	<b><u>Term Expires</u></b>
Dave Dickason	Mayor	2025
Peter Denmark	Vice Mayor	2023
Dan Blair	Council Member	2025
David Pinguoch	Council Member	2023
Victor Shen	Council Member	2024
Tom Wagner	Council Member	2025
Cathy McCord	Council Member	2024

	<b><u>ADMINISTRATION</u></b>
James Hunt	City Manager
Shelby Carlson	City Clerk
Jackie Wilde	Assistant City Manager
Andre Achee	Public Safety Director
Vacant	Fire and EMS Chief
Scott Korbe	Public Works Director
Dave Borg	Harbormaster
Kris Erchinger	Finance Director

	<b><u>CITY ATTORNEY</u></b>
Holly Wells	Birch, Horton, Bittner

The City of Whittier is a second-class city with a council-manager form of government. Legislative powers of the City are vested in a council consisting of seven council members. Council members are elected from the city at large. The term of office is three years. The mayor and vice-mayor are elected by and from the Council. The appointed officers of the city include the city manager and the city attorney. The city council generally meets at 7:00 p.m. on the third Tuesday of each month in the City Council Chambers located in the Public Safety Building at 660 Whittier Street in Whittier, Alaska.

**Sponsored by:** Administration  
**Introduction Date:** October 18, 2022  
**Public Hearing and Postponement Date:** November 14, 2022  
**2<sup>nd</sup> Public Hearing/Enactment Date:** December 20, 2022

**CITY OF WHITTIER  
NON-CODE ORDINANCE 2022-007 AS AMENDED**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, APPROVING THE 2023-2027 FIVE-YEAR CAPITAL IMPROVEMENT PLAN AND THE 2023 OPERATING BUDGET AND RELATED REVENUES, EXPENDITURES/EXPENSES AND INTERFUND TRANSFERS, AMENDMENTS TO THE PAY SCHEDULES, AND APPROPRIATING FUNDS**

**WHEREAS**, the City of Whittier 2023 Operating and Capital Budgets were discussed in budget work sessions on September 13, 2022, October 12, 2022, and October 13, 2022; and

**WHEREAS**, the 2023 Budget was presented for introduction at the October 18, 2022, Regular City Council Meeting and a Public Hearing was held at the November 14, 2022, Regular City Council Meeting; and

**WHEREAS**, at the November 14, 2022, Regular City Council Meeting, Non-Code Ordinance 2022-007 was postponed to the December 20, 2022, Regular City Council Meeting for a 2<sup>nd</sup> Public Hearing and possible adoption; and

**WHEREAS**, Whittier Municipal Code 3.16 requires the annual adoption of an operating budget, recommending appropriations, anticipated expenditures and estimated revenues in support of the budget request.

**NOW, THEREFORE, THE WHITTIER CITY COUNCIL ORDAINS:**

**Section 1.** This is a non-code ordinance.

**Section 2.** The Pay Scale is hereby amended to increase the pay for all employees effective beginning January 1, 2023, by a 3% cost-of-living increase.

**Section 3.** The Non-Exempt (Hourly) Pay Scale is hereby amended effective January 1, 2023, as follows: removes former ranges A through F; ranges B, C and D reflect 5% pay rate increases between ranges whereas ranges E through L reflect 2.5% pay rate increases between ranges; removes the Harbor Officer III position, which is added to the Exempt Pay Scale, all as attached hereto as Exhibit A.

**Section 4.** The Exempt (Salaried) Pay Scale is hereby amended effective January 1, 2023, as follows: removes former ranges A through F; ranges B, C, D and E reflect 5% pay rate

**CITY OF WHITTIER, ALASKA  
NON-CODE ORDINANCE 2022-007**

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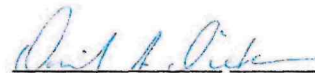
increases between ranges whereas ranges F through L reflect 2.5% pay rate increases between ranges; adds a new Fire/EMS Chief position; adds a new Fire/EMS Captain position; reclassifies the former Harbor Officer III to Deputy Harbormaster; downward adjusts the ranges of Assistant City Manager, City Clerk, Lieutenant Harbormaster and Public Works Director, all as attached hereto as Exhibit B.

**Section 5.** The City of Whittier Five-Year (2023-2027) Capital Improvement Plan is hereby approved as presented in the 12/20/2022 regular meeting packet with the understanding that the Capital Improvement Plan does not authorize appropriations.

**Section 6.** The figures in the table below reflect estimated revenues, expenditures/ expenses, and interfund transfers and are hereby adopted, appropriated and established as the budget for the fiscal year beginning on January 1, 2023, and ending on December 31, 2023, all as attached hereto as Exhibit C.

**Section 7. Effective Date.** This Ordinance shall take effect on January 1, 2023.

**PASSED AND APPROVED** by a duly constituted quorum of the Whittier City Council on this 20<sup>th</sup> day of December 2022.



**Dave Dickason**  
Mayor

AYES: Blair, Shen, Denmark, Dickason

NAYS: Pinguoch

ABSENT: Wagner

ABSTAIN: None

**ATTEST:**



**Shelby Carlson**  
City Clerk



(City Seal)

**CITY OF WHITTER**  
**EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE**  
**(Effective January 9, 2023 via Non- Code Ordinance 2022-007)**

COLR: 3%

**NON-EXEMPT (Hourly) POSITIONS:**

Position	Job Title	HOURLY PAY RATE											
		Level with 5.0% increase between steps					Level with 2.5% increase between steps						
		A	B	C	D	E	F	G	H	I	J	K	L
01-400	Work Student	15.23	16.00	16.80	17.63	18.08	18.53	18.99	19.47	19.95	20.45	20.96	21.49
01-400	Receptionist/Office Assistant	18.27	19.19	20.15	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77
01-530	Executive Assistant	29.11	30.56	32.09	33.70	34.54	35.40	36.29	37.19	38.12	39.08	40.05	41.06
01-530	EMT I	21.32	22.39	23.51	24.68	25.30	25.93	26.58	27.24	27.93	28.62	29.34	30.07
01-530	EMT II	28.18	29.59	31.07	32.62	33.44	34.27	35.13	36.01	36.91	37.83	38.78	39.75
01-530	EMT III	35.40	37.17	39.03	40.98	42.01	43.06	44.13	45.24	46.37	47.53	48.71	49.93
01-510	Police Officer	29.72	31.20	32.76	34.40	35.26	36.14	37.04	37.97	38.92	39.89	40.89	41.91
01-600	Laborer I	16.75	17.59	18.46	19.39	19.87	20.37	20.88	21.40	21.94	22.48	23.05	23.62
01-600	Laborer II	23.31	24.47	25.70	26.98	27.66	28.35	29.06	29.78	30.53	31.29	32.07	32.88
01-600	Laborer III	31.17	32.73	34.36	36.08	36.98	37.91	38.85	39.83	40.82	41.84	42.89	43.96
01-600	Mechanic Operator	30.58	32.11	33.72	35.40	36.29	37.19	38.12	39.08	40.05	41.05	42.08	43.13
01-800	Parts & Rec Assistant	20.70	21.74	22.83	23.97	24.57	25.18	25.81	26.45	27.12	27.79	28.49	29.20
01-800	Harbor Technician	18.27	19.19	20.15	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77
01-800	Harbor Assistant II	20.70	21.74	22.83	23.97	24.57	25.18	25.81	26.45	27.12	27.79	28.49	29.20
01-800	Harbor Officer I	16.75	17.59	18.46	19.39	19.87	20.37	20.88	21.40	21.94	22.48	23.05	23.62
01-800	Harbor Officer II	22.21	23.32	24.48	25.71	26.35	27.01	27.68	28.38	29.09	29.81	30.56	31.32
01-800	Harbor Finance	27.01	28.36	29.77	31.26	32.05	32.85	33.67	34.51	35.37	36.26	37.16	38.09

Position	Job Title	ANNUAL PAY											
		A	B	C	D	E	F	G	H	I	J	K	L
01-400	Work Student	31,686	33,270	34,934	36,681	37,598	38,538	39,501	40,489	41,501	42,538	43,602	44,692
01-400	Receptionist/Office Assistant	38,006	39,906	41,902	43,997	45,097	46,224	47,380	48,564	49,778	51,023	52,298	53,606
01-530	Executive Assistant	60,544	63,571	66,750	70,088	71,840	73,636	75,477	77,363	79,298	81,280	83,312	85,395
01-530	EMT I	44,348	46,565	48,893	51,338	52,621	53,937	55,285	56,668	58,084	59,536	61,025	62,550
01-530	EMT II	58,616	61,547	64,624	67,855	69,552	71,291	73,073	74,900	76,772	78,691	80,659	82,675
01-530	EMT III	73,634	77,316	81,182	85,241	87,372	89,556	91,795	94,090	96,442	98,853	101,325	103,858
01-510	Police Officer	61,808	64,899	68,144	71,551	73,340	75,173	77,052	78,979	80,953	82,977	85,051	87,178
01-600	Laborer I	34,835	36,577	38,406	40,326	41,335	42,368	43,427	44,513	45,626	46,766	47,935	49,134
01-600	Laborer II	48,483	50,907	53,452	56,125	57,528	58,966	60,440	61,951	63,500	65,087	66,714	68,382
01-600	Laborer III	64,829	68,078	71,474	75,048	76,924	78,847	80,818	82,839	84,910	87,032	89,208	91,438
01-600	Mechanic Operator	63,608	66,778	70,128	73,634	75,475	77,362	79,296	81,278	83,310	85,393	87,528	89,716
01-800	Parts & Rec Assistant	43,062	45,215	47,476	49,850	51,096	52,374	53,683	55,025	56,401	57,811	59,256	60,737
01-800	Harbor Technician	31,686	33,270	34,934	36,681	37,598	38,538	39,501	40,489	41,501	42,538	43,602	44,692
01-800	Harbor Assistant I	38,006	39,906	41,902	43,997	45,097	46,224	47,380	48,564	49,778	51,023	52,298	53,606
01-800	Harbor Assistant II	43,062	45,215	47,476	49,850	51,096	52,374	53,683	55,025	56,401	57,811	59,256	60,737
01-800	Harbor Officer I	34,835	36,577	38,406	40,326	41,335	42,368	43,427	44,513	45,626	46,766	47,935	49,134
01-800	Harbor Officer II	46,190	48,500	50,925	53,471	54,808	56,178	57,582	59,022	60,497	62,010	63,560	65,149
01-800	Harbor Finance	56,174	58,982	61,932	65,028	66,654	68,320	70,028	71,779	73,573	75,413	77,298	79,230

Initial hire pay level is determined based on qualifications and experience. Increases in level are to be awarded on the basis of merit for above-average job performance. All pay increases must be approved by the city manager.

**CITY OF WHITTER**  
**EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE (Effective January**  
**9, 2023 via Non Code Ordinance 2022-007)**

**EXEMPT (Salaried) POSITIONS:**

Color: 3%

	A	B	C	D	E	F	G	H	I	J	K	L
01-400 Assistant City Manager	42,86	45,00	47,25	49,61	52,09	53,39	54,73	56,10	57,50	58,94	60,41	61,92
01-400 Finance Director	42,86	45,00	47,25	49,61	52,09	53,39	54,73	56,10	57,50	58,94	60,41	61,92
01-510 Public Safety Director	40,82	42,86	45,00	47,25	49,61	50,85	52,12	53,43	54,76	56,13	57,53	58,97
01-600 Public Works Director	40,82	42,86	45,00	47,25	49,61	50,85	52,12	53,43	54,76	56,13	57,53	58,97
01-800 Harbormaster	40,82	42,86	45,00	47,25	49,61	50,85	52,12	53,43	54,76	56,13	57,53	58,97
01-520 Fire/EWS Chief	40,82	42,86	45,00	47,25	49,61	50,85	52,12	53,43	54,76	56,13	57,53	58,97
01-400 City Clerk	37,17	39,03	40,98	43,03	45,18	46,31	47,47	48,66	49,87	51,12	52,40	53,71
01-510 Police Lieutenant	37,17	39,03	40,98	43,03	45,18	46,31	47,47	48,66	49,87	51,12	52,40	53,71
01-530 Fire/EWS Captain	37,17	39,03	40,98	43,03	45,18	46,31	47,47	48,66	49,87	51,12	52,40	53,71
01-800 Deputy Harbormaster	37,17	39,03	40,98	43,03	45,18	46,31	47,47	48,66	49,87	51,12	52,40	53,71

	Level with 5.0% increase between steps					Level with 2.5% increase between steps						
01-400 Assistant City Manager	89,141	93,598	98,278	103,192	108,352	111,061	113,837	116,683	119,600	122,590	125,655	128,796
01-400 Finance Director	89,141	93,598	98,278	103,192	108,352	111,061	113,837	116,683	119,600	122,590	125,655	128,796
01-510 Public Safety Director	89,141	93,598	98,278	103,192	108,352	111,061	113,837	116,683	119,600	122,590	125,655	128,796
01-600 Public Works Director	84,897	89,142	93,599	98,279	103,192	105,772	108,417	111,127	113,905	116,753	119,672	122,663
01-800 Harbormaster	84,897	89,142	93,599	98,279	103,192	105,772	108,417	111,127	113,905	116,753	119,672	122,663
01-520 Fire/EWS Chief	84,897	89,142	93,599	98,279	103,192	105,772	108,417	111,127	113,905	116,753	119,672	122,663
01-400 City Clerk	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709
01-510 Police Lieutenant	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709
01-530 Fire/EWS Captain	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709
01-800 Deputy Harbormaster	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709

Initial hire pay level is determined based on qualifications and experience at the time of hire. Increases in level are to be awarded on the basis of merit for above-average job performance. All salary increases must be approved by the city manager.



<b>Operating Funds - Revenues and Transfers-In and Expenditures/Expenses and Transfers-Out</b>			
Note: Excludes non-cash amortization (revenue) and depreciation (expense)			
	Revenue and Transfers-In	Expenditure/Expense and Transfers-Out	Surplus/ (Deficit)
General Fund Revenue:	\$ 3,381,605		
Operating Transfers from Other Funds	\$ 591,899		
<b>Total General Fund Revenue</b>	<b>\$ 3,973,504</b>		
General Fund Expenditures:			
Administration		\$ 858,725	
City Council		204,300	
Elections		2,300	
Police		1,448,302	
Fire		169,313	
Emergency Medical Services		398,050	
Clinic		-	
Public Works		591,552	
Property and Facilities		136,583	
Parks and Recreation		54,548	
Transfers to Other Funds		159,749	
<b>Total General Fund Expenditures</b>		<b>\$ 4,023,422</b>	<b>\$ (49,918)</b>
<b>General Major Repair/Replacement (MRRF) Fund</b>	<b>\$ 106,000</b>	<b>\$ 448,000</b>	<b>\$ (342,000)</b>
<b>General Equipment Replacement Fund</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>Revenue Stabilization Fund (new)</b>	<b>\$ 16,908</b>	<b>\$ -</b>	<b>\$ 16,908</b>
<b>Water and Wastewater Fund</b>	<b>\$ 429,238</b>	<b>\$ 429,238</b>	<b>\$ -</b>
<b>Water/Wastewater Major Repair/Replace Fund</b>	<b>\$ 236,228</b>	<b>\$ 440,000</b>	<b>\$ (203,772)</b>
<b>Small Boat Harbor Fund</b>	<b>\$ 1,833,038</b>	<b>\$ 1,833,038</b>	<b>\$ -</b>
<b>Harbor Major Repair/Replacement (MRRF) Fund</b>	<b>\$ 30,000</b>	<b>\$ 50,000</b>	<b>\$ (20,000)</b>
<b>Delong Dock Fund</b>	<b>\$ 392,120</b>	<b>\$ 298,410</b>	<b>\$ 93,710</b>
<b>Motor Pool Fund</b>	<b>\$ 20,000</b>	<b>\$ 58,000</b>	<b>\$ (38,000)</b>
<b>CPV Fund</b>	<b>\$ 990,000</b>	<b>\$ 990,000</b>	<b>\$ -</b>

Exhibit C

# City of Whittier 2023 Budget Calendar



September 9, 2022	Department Heads Final Capital Improvement Plan Requests to Admin
September 13	City Council Capital Improvement Plan and Compensation (Pay) Plan Budget Work Session
September 14	Finance Transmits budget directions and forms to Department Heads
September 20	City Council Work Session on Fire/EMS and Clinic
September 27	Department budgets due to finance department
September 28 - 30	City manager and finance director meet with Department Heads to discuss budget requests
October 1 – October 8	Finance department develops personnel budget, revenue projections and determines estimated costs of insurance, administrative fees, cost allocations, debt service, vehicle leases, etc.
October 6	Port and Harbor Advisory Commission Work Session on Budget and CIP
October 12 (Wednesday)	City Council Budget Work Session
October 13 (Thursday)	City Council Budget Work Session
October 18	City Council Regular Meeting – Introduction of Budget Ordinance
November 3	Port & Harbor Commission Meeting on Budget, CIP and Fee Schedule
November 14	City Council Work Session – Fire and EMS
November 14, 2022	City Council <b>Rescheduled</b> Regular Meeting – Public hearing <del>and adoption of budget</del>
December 13, 2022	City Council meeting – <b>Cancelled and Rescheduled</b>
December 20, 2022	City Council <b>Rescheduled</b> Regular Meeting – Public Hearing and adoption of budget

Please note: Alaska Municipal League Conference will be held in Anchorage December 7 - 9

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**CITY OF WHITTER - GENERAL FUND**  
**2023 BUDGETED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

	ACTUAL			2022	2023
	2020	2021	Thru 9/30 2022	Budget	Approved Budget
<b>GENERAL FUND REVENUE:</b>					
Taxes	\$ 1,113,694	\$ 1,786,004	\$ 1,257,351	\$ 1,762,000	\$ 1,931,052
Licenses & Permits	4,165	4,720	4,716	7,000	12,250
Intergovernmental	277,273	355,386	600,812	126,000	218,000
Leases	215,872	219,523	178,663	293,001	333,759
Fines and Citations	301	597	2,375	1,000	1,000
Miscellaneous	936,722	771,231	601,288	805,325	885,544
<b>TOTAL REVENUE</b>	<b>\$ 2,548,027</b>	<b>\$ 3,137,460</b>	<b>\$ 2,645,206</b>	<b>\$ 2,994,326</b>	<b>\$ 3,381,605</b>
<b>TRANSFERS-IN:</b>					
T/F from CPV (for Police/EMS)	290,280	190,043	258,487	\$ 258,487	\$ 308,935
T/F from CPV (for Fire/EMS response equipment)	-	-	-	-	10,486
T/F from CPV (for response vehicles)	-	-	-	-	-
T/F from CPV (for Parks & Rec)	-	25,000	25,000	25,000	25,000
T/F from CPV (Head of Bay)	-	165,000	63,800	63,800	-
T/F from GF MRRF	-	-	100,000	100,000	-
T/F-In from W/WW - Loan for Loader Purchase)	143,751	-	-	-	-
T/F-In from W/WW (10% PILT)	42,500	39,261	26,182	34,910	40,590
T/F-In from Harbor (10% PILT)	149,269	137,250	117,825	157,100	167,676
T/F-In From Delong Dock (10% PILT)	35,973	46,450	29,175	38,900	39,212
<b>TOTAL TRANSFERS-IN:</b>	<b>\$ 661,773</b>	<b>\$ 603,004</b>	<b>\$ 620,469</b>	<b>\$ 678,197</b>	<b>\$ 591,899</b>
<b>TOTAL REVENUE AND TRANSFERS-IN:</b>	<b>\$ 3,209,799</b>	<b>\$ 3,740,464</b>	<b>\$ 3,265,675</b>	<b>\$ 3,672,523</b>	<b>\$ 3,973,504</b>
<b>GENERAL FUND EXPENDITURES:</b>					
Administration	\$ 594,555	\$ 704,050	\$ 540,796	\$ 763,219	\$ 858,725
City Council	154,698	180,403	155,496	199,400	204,300
Elections	1,583	1,438	-	2,350	2,300
Police	837,317	1,113,150	840,858	1,368,096	1,448,302
Fire	108,101	24,050	19,281	46,197	169,313
EMS	167,140	222,953	160,786	235,488	398,050
Clinic	5,097	3,692	3,402	8,079	-
Public Works	421,604	518,422	372,699	715,432	591,552
Property & Facilities	116,901	113,135	86,379	124,099	136,583
Parks & Recreation	2,794	7,198	17,925	43,036	54,548
General Fund Capital Outlay (undesignated)	63,800	165,000	63,800	63,800	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 2,473,590</b>	<b>\$ 3,053,491</b>	<b>\$ 2,261,423</b>	<b>\$ 3,569,196</b>	<b>\$ 3,863,672</b>
<b>TRANSFERS-OUT:</b>					
T/F to Motor Pool Fund for Police Vehicles (a)	60,000	-	-	15,000	-
T/F to Motor Pool for one-half new Loader	154,009	-	-	-	-
T/F to Public Safety Building Project	-	-	-	-	-
T/F to Equipment Replacement Fund (F14)	50,000	165,256	25,000	25,000	25,000
T/F to W/WW Fund - 3/7 Loan repay for Loader	23,341	23,341	23,341	23,341	23,341
T/F to Compensated Absences Fund	112,546	-	-	-	-
T/F to FEMA Fund - City COVID match	82,886	-	-	-	-
T/F to New City Park	85,000	-	-	-	-
T/F to New Revenue Stabilization Fund	-	-	-	-	16,908
T/F to General Fund MRRF	-	1,014,900	60,000	60,000	94,500
<b>TOTAL TRANSFERS-OUT:</b>	<b>\$ 567,781</b>	<b>\$ 1,203,497</b>	<b>\$ 108,341</b>	<b>\$ 123,341</b>	<b>\$ 159,749</b>
<b>TOTAL EXPENDITURES AND TRANSFERS-OUT:</b>	<b>\$ 3,041,371</b>	<b>\$ 4,256,987</b>	<b>\$ 2,369,764</b>	<b>\$ 3,692,537</b>	<b>\$ 4,023,421</b>
<b>NET SURPLUS / (DEFICIT)</b>	<b>\$ 168,429</b>	<b>\$ (516,523)</b>	<b>\$ 895,911</b>	<b>\$ (20,014)</b>	<b>\$ (49,917)</b>

(a) Reclassified to Police expense rather than transfer-out

**CITY OF WHITTIER  
GENERAL FUND  
BUDGETED FUND BALANCE ANALYSIS - 2023**

	2022 Budget	2023 Budget
<b>Beginning Fund Balance at 1/1/2022:</b>		
<i>Non-spendable (prepaid items)</i>	151,795	183,884
<i>Assigned (a)</i>	-	454,960
<i>Unassigned</i>	2,724,319	2,217,256
	\$ 2,876,114	\$ 2,856,100
 <b>ESTIMATED Financial Activity:</b>		
Plus Revenue	2,994,326	3,381,605
Plus Transfers-In	678,197	591,899
Minus Expenditures	(3,569,196)	(3,863,672)
Minus Transfers-Out	(123,341)	(159,749)
<b>Estimated Fund Balance at 12/31:</b>	\$ 2,856,100	\$ 2,806,183
<i>Non-spendable (prepaid items)</i>	183,884	183,884
<i>Assigned: (a)</i>		
Operating Reserve	326,832	326,832
Parks and Recreation	43,701	43,701
Exxon Settlement	84,428	84,428
	454,960	454,960
<i>Unassigned</i>	2,217,256	2,167,339
<b>Estimated Fund Balance 12/31:</b>	\$ 2,856,100	\$ 2,806,183

<b><u>FUND BALANCE POLICY BAND GOAL:</u></b>		
Monthly Expenditure	\$ 307,711	\$ 335,285
Current Unassigned Fund Balance	\$ 2,217,256	\$ 2,167,339
Estimated # of months' Fund Balance	7.2	6.5
Fund Balance Policy - 9-Month (Lower) Band:	\$ 2,769,403	\$ 3,017,566
Fund Balance Policy - 12-Month (Upper) Band:	\$ 3,692,537	\$ 4,023,421

The City's Fund Balance Policy, as adopted via Resolution 039-2021 is as follows:

**General Fund – Fund Balance Policy**

The City should maintain a level of unassigned fund balance equal to at least 9-12 months of expenditures and transfers-out<sup>1</sup>. A sufficient level of reserves is considered that which can cover unanticipated revenue shortfalls, unforeseen needs, and emergencies, contribute to replacing existing infrastructure, and cover the potential shortfall of all other City funds.

- A. When the level of Unassigned Fund Balance is not within the desired range, a plan should be developed to bring fund balance to within the desired range within three years.
- B. When the level of Unassigned Fund Balance is below the desired range, withdrawals from Unassigned Fund Balance should be limited to emergency purposes.

*Fund Balance Considerations: The predictability of revenues (i.e. sales tax, PTBT, property tax); Vulnerability to single-source economic drivers (tourism, seafood industry); Volatility of expenditures; Exposure to one-time outlays (natural disasters, immediate capital outlays, state budget cuts); Drain on General Fund reserves from shortfalls in other Funds; Availability of resources in other Funds*

**CITY OF WHITTER  
2023 BUDGET  
BUDGETED REVENUES**

**GENERAL FUND REVENUE - 01-3XX-4XXX**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	2022 Thru 9/30	2023	
					2022 Budget	Approved Budget
<b>TAXES:</b>						
01-310-4005	Shared Fisheries Business Tax	\$ 7,005	\$ 70,308	\$ 22,152	\$ 50,000	\$ 85,000
01-310-4006	Motor Vehicle Registration	3,609	4,180	2,059	3,500	3,600
01-310-4007	Liquor Tax	-	-	6,550	5,000	6,500
01-310-4009	Electric & Telephone Co-Op Tax	4,054	3,525	3,742	3,500	3,500
01-310-4200	Sales Tax	344,947	618,750	340,985	575,000	650,000
01-310-4201	Property Tax - Real	358,360	364,964	410,537	380,000	427,452
01-310-4202	Property Tax - Personal	326,692	319,145	316,049	340,000	350,000
01-310-4205	Passenger Transit Business Tax	69,027	405,131	155,277	405,000	405,000
	Total Taxes:	\$ 1,113,694	\$ 1,786,004	\$ 1,257,351	\$ 1,762,000	\$ 1,931,052
<b>LICENSE &amp; PERMITS:</b>						
01-320-4250	Business Licenses	\$ 3,650	\$ 4,450	\$ 3,200	\$ 4,000	\$ 4,000
01-320-4251	User Fees and Permits	515	270	1,516	1,000	750
01-320-4312	Ambulance Fees	-	-	-	2,000	7,500
	Total License and Permits:	\$ 4,165	\$ 4,720	\$ 4,716	\$ 7,000	\$ 12,250
<b>INTERGOVERNMENTAL REVENUE:</b>						
01-330-4000	Miscellaneous Grant Revenue	\$ -	\$ -	\$ 750	\$ -	\$ -
01-330-4002	Community Assistance	75,094	76,282	81,155	50,000	80,000
01-330-4003	Payments in Lieu of Tax	56,336	60,708	42,625	55,000	60,000
01-330-4006	State DCCED Grant	-	108,442	447,990	-	-
01-330-4011	EMS Small Grant	-	-	-	-	50,000
01-330-4012	Federal Misc Grant Funds	205	-	-	-	-
01-330-4025	National Forest Receipts	24,172	20,953	28,292	21,000	28,000
01-360-4020	PERS Relief - Non-Cash/Offset by Expense	75,751	89,000	-	-	-
01-370-4050	FEMA Fire Department Funds	45,714	-	-	-	-
	Total Intergovernmental Revenue:	\$ 277,273	\$ 355,386	\$ 600,812	\$ 126,000	\$ 218,000
<b>LEASES:</b>						
01-345-4513	Lease Credits (Contra)	\$ (78,353)	\$ (59,998)	\$ -	\$ (4,000)	\$ (4,000)
01-345-4515	Lease Income	276,756	255,528	160,476	272,751	312,751
01-345-4520	Lease Income - Condo	5,017	11,534	5,494	12,000	12,000
01-345-4525	Land Use Rent	12,452	12,460	12,693	12,250	13,008
	Total Leases:	\$ 215,872	\$ 219,523	\$ 178,663	\$ 293,001	\$ 333,759
<b>FINES &amp; CITATIONS:</b>						
01-350-4261	Public Safety Fines & Citations	\$ 101	\$ 83	\$ 750	\$ 500	\$ 500
01-350-4262	Public Safety Parking Tickets	200	514	1,625	500	500
	Total Fines & Citations:	\$ 301	\$ 597	\$ 2,375	\$ 1,000	\$ 1,000
<b>MISCELLANEOUS:</b>						
01-360-4099	Miscellaneous Revenue	\$ 17,556	\$ 2,118	\$ 19,040	\$ 2,500	\$ 2,500
01-360-4204	Interest & Penalties	649	921	3,765	-	-
01-360-4270	Donations	-	10,000	-	-	-
01-360-4271	Donations - EMS	50	-	-	-	-
01-360-4275	Legal/Insurance Settlement	-	50,143	-	-	-
01-360-4900	Interest on Bank Accounts	24,518	661	10,840	50,000	50,000
01-360-4901	Unrealized Gain/(Loss)	27,819	-	-	-	-
01-360-4902	Interest on Escrows	-	-	-	-	-
01-360-4914	Tunnel Contract	26,730	34,971	36,587	77,825	40,000
01-360-4915	Girdwood Police Contract	675,000	672,417	531,056	675,000	793,044
01-390-4855	Surplus sales	8,001	-	-	-	-
01-390-4959	Gain on Sale of Fixed Assets	156,399	-	-	-	-
	Total Miscellaneous:	\$ 936,722	\$ 771,231	\$ 601,288	\$ 805,325	\$ 885,544
<b>TOTAL GENERAL FUND REVENUE:</b>		\$ 2,548,027	\$ 3,137,460	\$ 2,645,206	\$ 2,994,326	\$ 3,381,605

**CITY OF WHITTER**

**2023 BUDGET**

**BUDGETED EXPENDITURES - ADMINISTRATION DEPARTMENT**

**GENERAL FUND - ADMINISTRATION - 01-400-XXXX**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30	2022	2023
				2022	Budget	Approved Budget
01-400-6000	Salaries and Wages	\$ 275,188	\$ 335,687	\$ 239,805	\$ 338,650	\$ 368,955
01-400-6030	FICA / Medicare	3,878	5,395	5,247	4,829	5,264
01-400-6040	Workers' Comp	1,538	1,966	(1,455)	1,596	1,397
01-400-6050	ESC/SUTA	1,411	3,340	2,335	3,330	3,630
01-400-6060	Insurance: Health/Life/Disab.	39,757	67,803	51,229	67,906	72,915
01-400-6070	PERS Retirement	60,743	81,334	50,875	72,608	77,689
01-400-6205	Advertising	4,325	2,155	735	5,000	2,500
01-400-6210	Condo Fees	1,737	-	-	-	-
01-400-6212	Condo Maintenance	-	-	-	-	-
01-400-6220	Bank Service Fees	8,257	7,964	4,177	7,000	1,500
01-400-6240	Community Support	-	250	-	2,000	-
01-400-6280	Dues and Subscriptions	3,790	5,461	3,039	5,000	5,000
01-400-6410	Insurance - Liability	8,221	16,199	18,997	8,750	23,225
01-400-6440	Insurance - Property	-	22	372	-	500
01-400-6540	Licenses and Permits	-	115	120	250	250
01-400-6541	Penalties and Fees	106	-	-	1,200	800
01-400-6565	Contracted Services - Outside	713	9,089	10,421	15,000	20,000
01-400-6570	Physical Exams	-	-	53	400	400
01-400-6580	Postage	2,351	1,861	2,423	2,500	2,500
01-400-6610	Prof. Fees - Accounting	24,750	23,700	4,800	25,200	25,000
01-400-6620	Prof. Fees - Appraisal	8,000	4,000	12,000	12,500	14,000
01-400-6625	Prof. Fees - Financial Software	36,504	21,658	26,744	22,000	27,000
01-400-6635	Prof. Fees - Computer Support	3,246	-	-	7,500	8,000
01-400-6636	Prof. Fees - Website Support	3,400	2,030	3,934	4,800	6,000
01-400-6640	Prof. Fees - Engineering	-	-	-	30,000	30,000
01-400-6645	Prof. Fees - Vessel Appraisal RFP	-	-	-	-	30,000
01-400-6650	Prof. Fees - Legal	60,221	61,171	35,604	62,000	60,000
01-400-6670	Reimbursement	155	335	24	-	-
01-400-6675	Comprehensive Plan	1,005	-	-	-	-
01-400-6700	Publications and Subscriptions	1,967	1,206	600	1,200	1,200
01-400-6735	Equipment, Furnishings	-	-	3,000	-	3,000
01-400-6770	Travel, Training and Development	723	10,603	22,981	10,000	10,000
01-400-7100	Repairs - Building	-	-	440	-	-
01-400-7351	Equipment Maintenance	-	-	-	2,000	2,000
01-400-7450	Repairs - Office Equipment	-	-	-	1,000	1,000
01-400-8550	Supplies - Office	5,686	5,327	8,264	5,000	8,000
01-400-8750	Supplies - Printing	530	-	2,011	500	2,000
01-400-9000	Utilities - Internet Service	13,901	15,422	19,545	14,000	16,000
01-400-9070	Utilities - Telephone	9,931	13,278	6,828	9,500	11,000
01-400-9100	Miscellaneous Expense	12,523	985	-	2,000	-
01-400-9300	Project Development	-	-	-	-	-
01-400-9520	Capital Outlay - Equipment	-	-	5,649	13,000	12,000
01-400-9530	Capital Outlay - Computer Equip.	-	5,695	-	5,000	6,000
01-400-9540	Capital Outlay - Land & Improvements	-	-	-	-	-
	<b>TOTAL ADMINISTRATION EXPENSE:</b>	<b>\$ 594,555</b>	<b>\$ 704,050</b>	<b>\$ 540,796</b>	<b>\$ 763,219</b>	<b>\$ 858,725</b>

Note: In previous years, transfers from Enterprise Funds were used to reduce Administration expenditures as "Interdepartment Support". However, those transfers are more properly reclassified now as Transfers-In for Payments-in-Lieu-of-Taxes, representing 10% of EF Gross Revenue.

**CITY OF WHITTER**  
**2023 BUDGET**  
**BUDGETED EXPENDITURES - COUNCIL and ELECTIONS**

**GENERAL FUND - CITY COUNCIL - 01-401-XXXX**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
01-401-6240	Community Support	\$ 724	\$ 6,968	\$ 4,841	\$ 4,000	\$ 4,000
01-401-6241	Website - Code Updates	-	-	-	2,500	3,500
01-401-6280	Dues and Subscriptions	1,443	1,446	1,454	600	1,200
01-401-6325	Fireworks	-	5,000	12,500	12,500	13,000
01-401-6580	Postage	500	-	-	-	-
01-401-6600	Prof. Fees - Audit	35,275	41,018	39,010	42,000	42,000
01-401-6636	Prof. Fees - Website Support	-	-	350	-	-
01-401-6650	Prof. Fees - Legal	-	3,999	-	10,000	-
01-401-6710	Public Relations	-	-	63	2,500	2,500
01-401-6770	Travel, Training and Development	-	318	3,206	3,000	6,000
01-401-6800	Council Chambers Improvements	-	-	-	1,500	10,000
01-401-8550	Supplies - Office	420	1,108	72	800	1,600
01-401-9070	Utilities - Telephone	86	545	-	-	500
01-401-9500	Lobbyist Fees	116,250	120,000	94,000	120,000	120,000
	<b>TOTAL CITY COUNCIL EXPENSE:</b>	<b>\$ 154,698</b>	<b>\$ 180,403</b>	<b>\$ 155,496</b>	<b>\$ 199,400</b>	<b>\$ 204,300</b>

**GENERAL FUND - ELECTIONS - 01-420-XXXX**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Preliminary Budget
01-420-6000	Salaries	0	0	0	0	0
01-420-6100	Volunteer Support	\$ 1,064	\$ 915	\$ -	\$ 1,200	\$ 1,200
01-420-6205	Advertising	-	-	-	600	500
01-420-8150	Supplies - Consumables	519	523	-	550	600
	<b>TOTAL ELECTIONS EXPENSE:</b>	<b>\$ 1,583</b>	<b>\$ 1,438</b>	<b>\$ -</b>	<b>\$ 2,350</b>	<b>\$ 2,300</b>



**CITY OF WHITTIER  
2023 BUDGET  
BUDGETED EXPENDITURES - POLICE**

**GENERAL FUND - POLICE - 01-510-XXXX**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
01-510-6000	Salaries and Wages	\$ 433,577	\$ 672,388	\$ 515,790	\$ 851,273	\$ 902,559
01-510-6030	FICA / Medicare	8,705	13,702	9,287	22,870	13,619
01-510-6040	Workers' Comp	17,481	23,773	9,191	41,417	30,669
01-510-6050	ESC/SUTA	2,410	4,775	5,590	8,203	8,821
01-510-6060	Insurance: Health/Life/Disab.	67,479	98,024	66,953	106,542	121,091
01-510-6070	PERS Retirement	105,319	151,246	102,065	142,041	156,649
01-510-6091	Uniform Allowance	888	1,520	1,720	2,000	2,000
01-510-6100	Volunteer Support	-	-	-	1,000	-
01-510-6205	Advertising	-	275	-	250	-
01-510-6210	Condo Fees	668	745	-	1,200	-
01-510-6280	Dues and Subscriptions	275	799	60	500	300
01-510-6410	Insurance - Liability	16,949	20,925	25,624	17,500	32,905
01-510-6420	Insurance - Auto	8,332	8,434	9,470	9,000	8,088
01-510-6440	Insurance - Property	-	-	-	-	-
01-510-6490	Insurance - Claims Deductible	50,000	-	-	-	-
01-510-6540	Licenses and Permits	30	144	50	2,000	1,000
01-510-6565	Contracted Services - Outside	37,954	46,161	37,747	55,000	75,000
01-510-6570	Physical Exams	487	343	466	2,000	1,000
01-510-6580	Postage	303	57	9	300	300
01-510-6635	Prof. Fees - Computer Support	757	-	-	1,000	1,000
01-510-6700	Publications	240	30	-	500	300
01-510-6735	Equipment Purchase	4,648	5,444	-	9,000	5,000
01-510-6761	Training - EMS Supvsg MD	-	-	-	2,000	-
01-510-6770	Travel, Training and Development	1,417	5,734	-	5,000	5,000
01-510-7100	Repairs - Building	403	114	294	1,500	1,000
01-510-7350	Repairs - Equipment	9,971	1,369	60	11,500	5,000
01-510-7400	Repairs - Vehicles	12,896	1,892	427	5,000	5,000
01-510-7750	Gas & Oil - Vehicles	13,432	14,216	15,268	15,000	16,000
01-510-8150	Supplies - Consumables	4,560	8,133	3,561	13,500	9,000
01-510-8650	Supplies and Drugs - Billable	-	-	169	-	-
01-510-8950	Supplies - Uniforms	337	5,229	4,233	4,000	4,000
01-510-9000	Utilities - Internet Service	13,938	18,412	10,762	14,000	14,000
01-510-9010	Utilities - Electricity	-	40	-	-	-
01-510-9040	Utilities - Heating Fuel	-	-	-	-	-
01-510-9070	Utilities - Telephone	8,860	9,228	7,061	8,000	9,000
01-920-9520	Capital Outlay - Equipment Public Safety	-	-	-	-	-
01-510-9520	Capital Outlay - Equipment - Public Safety	-	-	-	-	-
01-510-9525	Capital Outlay - Motor Pool replace vehicles	15,000	-	15,000	15,000	20,000
<b>TOTAL POLICE EXPENSE:</b>		<b>\$ 837,317</b>	<b>\$ 1,113,150</b>	<b>\$ 840,858</b>	<b>\$ 1,368,096</b>	<b>\$ 1,448,302</b>

**CITY OF WHITTER  
2023 BUDGET  
BUDGETED EXPENDITURES - FIRE**

**GENERAL FUND - FIRE - 01-520-XXXX**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
01-520-6000	Salaries and Wages	\$ 12,240	\$ 14,538	\$ 10,602	\$ 14,677	\$ 85,169
01-520-6030	FICA / Medicare	151	210	158	1,102	1,219
01-520-6040	Workers' Comp	-	-	(34)	874	4,185
01-520-6050	ESC/SUTA	34	65	65	144	840
01-520-6060	Insurance: Health/Life/Disab.	-	-	-	-	17,361
01-520-6070	PERS Retirement	846	957	-	-	18,737
01-520-6100	Volunteer Support	110	-	-	8,000	8,000
01-520-6205	Advertising	-	-	-	-	-
01-520-6280	Dues and Subscriptions	-	-	-	-	-
01-520-6410	Insurance - Liability	656	964	941	1,000	1,284
01-520-6420	Insurance - Auto	4,188	4,707	3,290	4,500	3,968
01-520-6440	Insurance - Property	-	-	-	-	-
01-520-6540	Licenses and Permits	50	-	-	-	-
01-520-6635	Prof. Fees - Computer Support	150	-	-	-	-
01-520-6565	Contracted Services - Outside	-	-	1,900	-	-
01-520-6570	Physical Exams	-	25	-	-	1,000
01-520-6580	Postage	-	-	-	-	250
01-520-6735	Equipment Purchase	49,873	-	-	5,000	5,000
01-520-6750	Testing	2,170	2,210	-	2,500	2,500
01-520-6770	Travel, Training and Development	921	-	290	1,000	2,000
01-520-7100	Repairs - Building	-	-	-	-	-
01-520-7350	Repairs - Equipment	942	146	381	2,000	2,000
01-520-7400	Repairs - Vehicles	267	10	-	1,500	1,000
01-520-7750	Gas & Oil - Vehicles	-	219	-	1,000	1,000
01-520-8550	Supplies - Office	146	-	-	150	500
01-520-8950	Supplies - Uniforms	500	-	1,690	2,750	5,000
01-520-9000	Utilities - Internet	-	-	-	-	-
01-520-9010	Utilities - Electricity	-	-	-	-	-
01-520-9040	Utilities - Heating Fuel	-	-	-	-	-
01-520-9070	Utilities - Telephone	-	-	-	-	-
01-520-9200	Grant Expenditures	-	-	-	-	-
01-520-9520	Capital Outlay - Equipment	34,857	-	-	-	8,300
	<b>TOTAL FIRE EXPENSE:</b>	<b>\$ 108,101</b>	<b>\$ 24,050</b>	<b>\$ 19,281</b>	<b>\$ 46,197</b>	<b>\$ 169,313</b>

**CITY OF WHITTER  
2023 BUDGET  
BUDGETED EXPENDITURES - EMS and CLINIC**

**GENERAL FUND - EMS - 01-530-XXXX**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30	2022	2023
				2022	Budget	Approved Budget
01-530-6000	Salaries and Wages	\$ 93,649	\$ 120,607	\$ 91,094	\$ 133,996	\$ 191,599
01-530-6030	FICA / Medicare	3,229	3,711	3,019	5,698	3,621
01-530-6040	Workers' Comp	8,889	12,857	5,354	12,378	12,624
01-530-6050	ESC/SUTA	732	1,254	1,162	1,324	1,894
01-530-6060	Insurance: Health/Life/Disab.	1,863	12,409	10,695	15,611	34,722
01-530-6070	PERS Retirement	16,492	21,192	11,007	15,981	39,049
01-530-6100	Volunteer Support	3,809	800	-	6,000	6,000
01-530-6205	Advertising	-	-	-	-	500
01-530-6410	Insurance - Liability	9,734	10,017	10,007	8,000	11,000
01-530-6420	Insurance - Auto	3,242	4,518	2,362	3,500	5,005
01-530-6540	Licenses and Permits	-	20	-	-	200
01-530-6565	Contracted Services - Outside	-	2,200	4,700	-	2,000
01-530-6570	Physical Exams	53	351	-	400	400
01-530-6635	Prof Fees - Computer Support	1,576	-	-	-	-
01-530-6700	Publications and Subscriptions	-	300	-	-	-
01-530-6735	Equipment Purchase	-	281	-	1,000	1,000
01-530-6750	Testing	-	-	-	250	250
01-530-6761	Training - EMS Supvsg MD	12,000	12,000	9,000	10,000	12,000
01-530-6770	Travel, Training and Development	667	-	1,455	2,000	2,000
01-530-7350	Repairs - Equipment	868	869	777	-	1,000
01-530-7400	Repairs - Vehicles	38	2,769	219	1,500	1,500
01-530-7750	Gas & Oil - Vehicles	2,072	418	1,283	2,500	2,500
01-530-8150	Supplies - Consumables	-	5,403	237	3,000	4,000
01-530-8550	Supplies - Office	192	-	9	250	1,000
01-530-8650	Supplies and Drugs - Billable	953	1,266	2,035	2,500	2,500
01-530-8950	Supplies - Uniforms	422	1,471	360	2,600	2,500
01-530-9000	Utilities - Internet	6,052	6,429	5,608	6,500	6,500
01-530-9010	Utilities - Electricity	-	-	-	-	-
01-530-9040	Utilities - Heating Fuel	-	-	-	-	-
01-530-9070	Utilities - Telephone	607	1,811	402	500	500
01-530-9530	Capital Outlay - Equipment	-	-	-	-	52,186
	<b>TOTAL EMS EXPENSE:</b>	<b>\$ 167,140</b>	<b>\$ 222,953</b>	<b>\$ 160,786</b>	<b>\$ 235,488</b>	<b>\$ 398,050</b>

**GENERAL FUND - CLINIC - 01-535-XXXX**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30	2022	2023
				2022	Budget	Approved Budget
01-535-6210	Condo Fees	\$ 4,654	\$ 3,692	\$ 3,402	\$ 6,879	\$ -
01-535-6440	Insurance - Property	442	-	-	1,200	-
01-535-6565	Outside Contractors	-	-	-	-	-
01-535-9040	Utilities	-	-	-	-	-
	<b>TOTAL CLINIC EXPENSE:</b>	<b>\$ 5,097</b>	<b>\$ 3,692</b>	<b>\$ 3,402</b>	<b>\$ 8,079</b>	<b>\$ -</b>

**CITY OF WHITTER  
2023 BUDGET  
BUDGETED EXPENDITURES - PUBLIC WORKS**

**GENERAL FUND - PUBLIC WORKS - 01-600-XXXX**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
01-600-6000	Salaries and Wages	\$ 236,164	\$ 223,347	\$ 148,807	\$ 310,666	\$ 304,478
01-600-6030	FICA / Medicare	3,375	4,838	2,220	5,498	5,968
01-600-6040	Workers' Comp	14,332	17,740	7,137	21,124	17,801
01-600-6050	ESC/SUTA	1,172	2,009	1,874	3,063	3,008
01-600-6060	Insurance: Health/Life/Disab.	44,227	49,713	29,854	58,540	56,423
01-600-6070	PERS Retirement	64,380	58,790	32,845	64,595	61,282
01-600-6410	Insurance - Liability	7,547	9,268	11,580	7,750	14,653
01-600-6420	Insurance - Auto	4,719	4,165	3,531	4,800	4,800
01-600-6430	Insurance - Mobile Equipment	3,069	3,370	3,606	5,000	5,906
01-600-6440	Insurance - Property	190	392	436	1,000	583
01-600-6540	Licenses and Fees	10	-	180	250	250
01-600-6565	Contracted Services - Outside	-	306	1,798	8,000	8,000
01-600-6570	Physical Exams	515	261	359	750	600
01-600-6580	Postage	219	-	-	-	-
01-600-6635	Prof Fees - Computer Support	1,576	-	-	2,000	2,000
01-600-6740	Small tools and equipment	2,773	1,171	609	3,000	3,000
01-600-6770	Travel, training and development	864	1,296	839	2,000	2,000
01-600-7100	Repairs - Building	-	29,874	76	5,000	5,000
01-600-7210	Repairs - Roads	77	859	96,823	107,000	20,000
01-600-7350	Repairs - Equipment	18,976	85,406	25,625	32,896	30,000
01-600-7750	Gas and Oil - Vehicles	19,959	20,506	11,884	25,000	26,000
01-600-8150	Supplies - Consumables	699	291	190	1,000	500
01-600-8550	Supplies - Office	413	90	-	500	500
01-600-8950	Supplies - Uniforms	-	-	-	750	750
01-600-8970	Supplies - Safety	3,311	888	247	5,000	2,500
01-600-8995	Supplies and Materials	3,913	5,018	1,144	15,000	12,000
01-600-9000	Utilities - Internet Service	9,225	9,695	7,274	9,500	9,500
01-600-9010	Utilities - Electricity	13,296	13,047	8,767	14,000	14,000
01-600-9040	Utilities - Heating Fuel	-	-	-	-	-
01-600-9070	Utilities - Telephone	1,603	2,211	2,813	1,750	1,750
01-600-9095	Utilities - Water/Sewer/Garbage	-	-	-	5,000	2,500
	<b>TOTAL PUBLIC WORKS EXPENSE:</b>	\$ 456,604	\$ 544,552	\$ 400,519	\$ 720,432	\$ 615,752
01-600-9900	Less Interdepartment Support (a)	(35,000)	(35,000)	(35,000)	(35,000)	(39,200)
	<b>TOTAL NET PUBLIC WORKS EXPENSE:</b>	\$ 421,604	\$ 509,552	\$ 365,519	\$ 685,432	\$ 576,552
01-600-9520	Capital Outlay - Equipment	-	8,870	7,180	30,000	15,000
01-600-9540	Capital Outlay - Land & Improvements	-	-	-	-	-
	<b>TOTAL PUBLIC WORKS EXPENSE:</b>	\$ 421,604	\$ 518,422	\$ 372,699	\$ 715,432	\$ 591,552

(a) Charges to Harbor for winter snow removal

**CITY OF WHITTIER**  
**2023 BUDGET**  
**BUDGETED EXPENDITURES - PROPERTY/FACILITIES, PARKS & RECREATION, CAPITAL OUTLAY**

GENERAL FUND - PROPERTY AND FACILITIES - 01-700-XXXX		ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
01-700-6210	Condo Fees	\$ 9,214	\$ 11,111	\$ 8,481	\$ 13,099	\$ 19,171
01-700-6410	Insurance (Liability)	1,379	2,689	3,049	1,500	3,593
01-700-6440	Insurance (Property)	18,304	20,169	21,624	22,000	26,319
01-700-6565	Contracted Services	13,407	14,367	11,883	14,000	14,000
01-700-6635	Prof. Fees - Computer Support	-	-	-	-	-
01-700-7100	Repairs - Buildings	2,681	1,225	1,376	5,000	5,000
01-700-7350	Repair & Maintenance - Equipment	3,810	4,853	1,216	5,000	5,000
01-700-8150	Supplies - Consumable	2,000	107	4,302	1,500	1,500
01-700-8550	Janitorial Supplies	353	143	99	500	500
01-700-8970	Supplies - Safety	375	281	-	500	500
01-700-9000	Utilities - Internet Service	-	-	-	-	-
01-700-9010	Utilities - Electric	35,486	33,651	20,992	35,000	35,000
01-700-9040	Utilities - Heating Fuel	20,960	22,409	12,298	22,000	22,000
01-700-9050	Utilities - Garbage	713	816	653	2,000	2,000
01-700-9095	Utilities - Water/Sewer	1,011	1,314	406	2,000	2,000
01-700-9520	Capital Outlay - Equipment	7,207	-	-	-	-
<b>TOTAL PROPERTY AND FACILITIES EXPENSE:</b>		<b>\$ 116,901</b>	<b>\$ 113,135</b>	<b>\$ 86,379</b>	<b>\$ 124,099</b>	<b>\$ 136,583</b>

GENERAL FUND - PARKS AND RECREATION - 01-800-XXXX		ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
01-800-6000	Salaries and Wages	\$ 2,166	\$ -	\$ 2,650	\$ 6,448	\$ 11,594
01-800-6030	FICA / Medicare	166	-	203	493	887
01-800-6040	Workers' Comp	10	-	-	31	100
01-800-6050	ESC	22	-	41	64	213
01-800-6060	Insurance: Health/Life/Disab.	-	-	-	-	-
01-800-6410	Insurance: General Liability	-	-	-	-	754
01-800-6565	Outside Contractors	-	2,979	-	3,000	3,000
01-800-7340	Professional Services	-	-	9,400	20,000	25,000
01-800-7350	Repairs - Equipment	-	-	28	3,000	3,000
01-800-8950	Supplies and Materials	430	4,219	5,604	5,000	5,000
01-970-9510	Capital Outlay - Parks and Rec	-	-	-	-	-
01-800-9520	Capital Outlay - Equipment - Parks and Rec	-	-	-	5,000	5,000
01-800-9540	Capital Outlay - Land & Improvements	-	-	-	-	-
<b>TOTAL PARKS AND RECREATION EXPENSE:</b>		<b>\$ 2,794</b>	<b>\$ 7,198</b>	<b>\$ 17,925</b>	<b>\$ 43,036</b>	<b>\$ 54,548</b>

GENERAL FUND - CAPITAL OUTLAY - 01-910-XXXX (Unclassified)		ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
01-910-9520	Capital Outlay - Equipment - Public Safety	-	-	-	-	-
01-910-9530	Capital Outlay - Other Equipment	-	-	-	-	-
01-910-9540	Capital Outlay - Land & Improvements	-	165,000	63,800	63,800	-
<b>TOTAL GF UNDESIGNATED CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>165,000</b>	<b>\$ 63,800</b>	<b>\$ 63,800</b>	<b>\$ -</b>

**CITY OF WHITTER  
2023 BUDGET  
BUDGETED EXPENDITURES - GENERAL FUND MRRF (F72)**

	2022 Budget	2023 Approved Budget
Estimated Cash Balance in MRRF @ 1/1:	\$ 1,014,900	\$ 904,900
<b>Sources of Funds:</b>		
Transfer-In from General Fund for:		
Admin - New GIS system and Survey leased property		\$ 50,000
Public Safety - Police body cameras (50% of annual contribution)		1,750
Public Safety - Police tasers (50% of annual contribution)		1,000
Public Safety - Police body armor (50% of annual contribution)		750
Public Safety - Police AEDs (50% of annual contribution)		1,000
Public Safety - EMS AED for ambulance (50% of annual contribution)		3,000
Public Safety - SCBA Breathing apparatus (50% of annual contribution)		2,000
Public Safety - Fire Turnout gear (50% of annual contribution)		1,000
Public Safety - Fire hose (50% of annual contribution)		1,000
Public Works - Training room, secure file room, security upgrades		8,000
Public Works - Derelict vessels, equip, tires clean-up		25,000
	\$ 60,000	\$ 94,500
Transfer-In from CPV Fund for:		
Public Safety - Police body cameras (50% of annual contribution)		1,750
Public Safety - Police tasers (50% of annual contribution)		1,000
Public Safety - Police body armor (50% of annual contribution)		750
Public Safety - Police AEDs (50% of annual contribution)		1,000
Public Safety - EMS AED for ambulance (50% of annual contribution)		3,000
Public Safety - SCBA Breathing apparatus (50% of annual contribution)		2,000
Public Safety - Fire Turnout gear (50% of annual contribution)		1,000
Public Safety - Fire hose (50% of annual contribution)		1,000
	\$ -	\$ 11,500
<b>Total Sources of Funds:</b>	\$ 60,000	\$ 106,000
<b>Uses of Funds: 72-900-9200</b>		
Public Safety - ALMR Radios		\$ 55,000
Public Works - Training room, secure file room, security upgrades		8,000
Public Works - Whittier Core design/permitting	(a) 70,000	310,000
Public Works - Emergency Repairs to Roads/Storm Drains	100,000	
Public Works - New GIS system and Survey Leased property		50,000
Public Works - Remove derelict vessels, clean-up equip/tires, etc.		25,000
<b>Total Uses of Funds:</b>	\$ 170,000	\$ 448,000
Estimated Ending Balance in MRRF at 12/31:	\$ 904,900	\$ 562,900
Reserved in Motor Pool for future purchase:		
Public Safety - Reserved for body cams/tasers/armor/AED/SCBA/hose		23,000

(a) This project will focus on the Whittier Core (across railroad tracks), and includes the design/replacement of storm system drainage, extending utilities (water and wastewater, communications) to allow for development of land to the west of Glacier Avenue, repaving, sidewalk ADA. Only \$70K of the \$180K budgeted in 2022 will be spent in 2022. Remaining \$110K to be spent in 2023.

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**CITY OF WHITTER  
2023 BUDGET  
BUDGETED REVENUE AND EXPENSE - WATER/WASTEWATER**

**WATER AND WASTEWATER ENTERPRISE FUND - 50-800-XXXX**

Account No.	Description:	ACTUAL			2022	2023
		2020	2021	Thru 9/30 2022	Budget	Approved Budget
<b>REVENUE:</b>						
50-360-4020	PERS On-Behalf	\$ 8,738	\$ 8,878	\$ -	\$ -	\$ -
50-340-4300	Water Service Charges	213,676	322,188	270,514	250,000	298,297
50-340-4350	Sewer Service Charges	90,623	74,851	76,355	80,000	91,000
50-340-4500	Permit Fees	-	-	-	100	100
50-360-4901	Interest on Bank Accounts	15,218	894	-	17,500	15,000
50-360-4910	Miscellaneous Income	2,903	4,943	12,516	1,500	1,500
	<b>TOTAL WATER AND WASTEWATER REVENUE:</b>	<b>\$ 331,159</b>	<b>\$ 411,755</b>	<b>\$ 359,385</b>	<b>\$ 349,100</b>	<b>\$ 405,897</b>
<b>TRANSFERS-IN:</b>						
50-390-4990	From Gen Fund for Loader Loan	\$ 23,341	\$ 23,341	\$ 23,341	\$ 23,341	\$ 23,341
50-390-4991	From CPV - Water well capacity upgrade*	54,000	-	-	-	-
	<b>TOTAL TRANSFERS-IN:</b>	<b>\$ 77,341</b>	<b>\$ 23,341</b>	<b>\$ 23,341</b>	<b>\$ 23,341</b>	<b>\$ 23,341</b>
	<b>TOTAL REVENUE PLUS TRANSFERS-IN:</b>	<b>\$ 408,500</b>	<b>\$ 435,096</b>	<b>\$ 382,726</b>	<b>\$ 372,441</b>	<b>\$ 429,238</b>
<b>EXPENSE:</b>						
50-800-6000	Salaries and Wages	\$ 126,995	\$ 159,266	\$ 90,958	\$ 140,535	\$ 147,434
50-800-6030	FICA / Medicare	1,785	2,300	1,355	2,517	2,648
50-800-6040	Workers' Comp	3,443	4,329	1,723	5,724	4,958
50-800-6050	ESC/SUTA	503	540	934	1,383	1,452
50-800-6060	Insurance: Health/Life/Disab.	17,616	25,795	13,354	19,123	21,267
50-800-6070	PERS Retirement	29,494	34,432	18,965	28,020	28,524
50-800-6091	Uniform Allowance	-	-	-	-	400
50-800-6220	Bank Service Charges	-	-	-	-	6,000
50-800-6260	Bad Debt Expense	-	-	280	-	1,000
50-800-6270	Depreciation	330,898	330,295	-	330,898	330,898
50-800-6280	Dues and Subscriptions	170	170	-	500	500
50-800-6410	Insurance - Liability	3,534	4,642	5,912	3,600	7,294
50-800-6420	Insurance - Auto	-	-	-	-	-
50-800-6430	Insurance - Mobile Equipment	-	-	-	250	-
50-800-6440	Insurance - Property	3,481	4,097	4,586	3,500	6,143
50-800-6540	Licenses and Permits	980	805	1,075	1,200	1,200
50-800-6565	Contracted Services - Outside	10,571	-	717	10,000	10,000
50-800-6570	Physical Exams	-	-	-	500	500
50-800-6580	Postage	1,301	848	-	1,300	1,300
50-800-6635	Prof Fees - Computer Support	757	-	-	1,200	1,200
50-800-6740	Small Tools	865	-	-	4,000	2,000
50-800-6750	Testing Water/Sewer	6,087	5,520	5,679	9,000	7,500
50-800-6770	Travel, Training and Development	1,665	1,537	147	5,500	6,000
50-800-7100	Repairs - Building	11,445	1,385	-	5,000	5,000
50-800-7350	Repairs - Equipment	4,581	2,820	351	5,000	5,000
50-800-7650	Repairs - System	4,427	1,296	-	5,000	5,000
50-800-7750	Gas and Oil - Vehicles	3,413	3,193	3,534	4,000	4,500
50-800-8550	Supplies - Office	2,458	230	260	500	500
50-800-8950	Uniforms	-	-	-	500	500
50-800-8970	Supplies - Safety	249	851	415	1,500	1,500
50-800-8995	Supplies and Materials	848	712	-	3,500	4,000
50-800-9000	Utilities - Internet Service	6,006	5,930	5,128	1,500	6,000
50-800-9010	Utilities - Electricity	25,397	28,563	18,826	30,000	30,000
50-800-9040	Utilities - Heating Fuel	3,823	2,393	1,581	5,000	2,500
50-800-9070	Utilities - Telephone	818	1,399	894	600	600
50-800-9580	Capital Outlay - Water and Wastewater	107,105	-	-	-	15,000
	<b>TOTAL WATER/WASTEWATER EXPENSES:</b>	<b>\$ 710,715</b>	<b>\$ 623,348</b>	<b>\$ 176,674</b>	<b>\$ 630,850</b>	<b>\$ 668,318</b>



<b>TRANSFERS-OUT:</b>							
50-800-9900	T/F-Out to General Fund	\$ 32,242	\$ 39,261	26,182	\$ 34,910	\$ 40,590	
50-800-9900	T/F-Out to GF as Loan for Loader purchase	\$ 154,009	\$ -	\$ -	\$ -	\$ -	
50-800-9901	T/F-Out to W/WW MRRF Major Repair/Repl	\$ -	\$ 1,031,410	\$ 20,000	\$ 20,000	\$ 51,228	
	<b>TOTAL WATER/WASTEWATER TRANSFERS-OUT:</b>	<u>\$ 186,251</u>	<u>\$ 1,070,671</u>	<u>\$ 46,182</u>	<u>\$ 54,910</u>	<u>\$ 91,818</u>	
	<b>TOTAL EXPENSE PLUS TRANSFERS-OUT:</b>	\$ 896,966	\$ 1,694,020	\$ 222,856	\$ 685,760	\$ 760,136	
<b>WATER/WASTEWATER REVENUE AND TRANSFERS-IN</b>							
<b>LESS EXPENSE AND TRANSFERS-OUT:</b>		<u>\$ (488,466)</u>	<u>\$ (1,258,924)</u>	<u>\$ 159,869</u>	<u>\$ (313,319)</u>	<u>\$ (330,898)</u>	
<b>Adjust for Non-Cash Items:</b>							
	Add-back Depreciation	330,898	330,295	-	330,898	330,898	
<b>Net increase (decrease) in cash:</b>		<u>\$ (157,568)</u>	<u>\$ (928,629)</u>	<u>\$ 159,869</u>	<u>\$ 17,579</u>	<u>\$ 0</u>	

**CITY OF WHITTER**  
**WATER/WASTEWATER ENTERPRISE FUND (F50)**  
**Budgeted Statement of Cash Flow**

	2022 Budget	2023 Budget
<b>Beginning Cash Balance at 1/1/21:</b>	\$ 635,713	\$ 733,292
Cash is provided by (used for):		
Change in net position	(313,319)	(330,898)
Add expense items not affecting Cash		
Depreciation	330,898	330,898
<b>Net Cash provided by (used for) operations</b>	<b>\$ 17,579</b>	<b>\$ 0</b>
Other sources (uses) of Cash:		
Estimated 2022 Revenue Over (Under) Budget	50,000	
Estimated 2022 Reduction in Transfers-Out	-	
Estimated 2022 Expenses (Over) Under Budget	30,000	
Net Increase (Decrease) in Cash	\$ 97,579	\$ 0
Estimated Ending Cash Balance	<u>\$ 733,292</u>	<u>\$ 733,292</u>

**CITY OF WHITTER**  
**WATER/WASTEWATER MAJOR REPAIR AND REPLACEMENT (MRRF) FUND (F75)**  
**Budgeted Statement of Cash Flow**

	2022 Budget	2023 Budget
<b>Beginning Cash Balance at 1/1/21:</b>	\$ 1,031,410	\$ 1,051,410
Cash is provided by (used for):		
Transfers-In from Water/Wastewater Enterprise Fund	20,000	51,228
Transfer-In from CPV for Water/Sewer Improvements		185,000
Add expense items not affecting Cash		
Depreciation	-	0
<b>Net Cash provided by (used for) operations</b>	<b>\$ 20,000</b>	<b>\$ 236,228</b>
Other sources (uses) of Cash:		
Match for Well Field Upgrade and Automation		370,000
Design and permit Lift Station #5 replacement		70,000
Total sources (uses) of Cash	<u>-</u>	<u>(440,000)</u>
Net Increase (Decrease) in Cash	\$ 20,000	\$ (203,772)
Estimated Ending Cash Balance	<u>\$ 1,051,410</u>	<u>\$ 847,638</u>

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**CITY OF WHITTER**  
**2023 BUDGET**  
**BUDGETED REVENUE AND TRANSFERS-IN - HARBOR ENTERPRISE FUND (F51)**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
<b>REVENUE:</b>						
<b>CHARGES FOR SERVICES:</b>						
51-340-4251	User Fees and Permits	\$ -	\$ -	\$ -	\$ -	\$ -
51-340-4399	Moorage - Transient Winter	20,157	24,984	1,641	20,000	25,408
51-340-4401	Moorage - Preferential	487,073	508,314	484,091	545,000	534,990
51-340-4402	Moorage - Transient	452,891	504,915	475,238	425,000	524,500
51-340-4403	Boat Lift Fees	34,148	2,439	3,756	-	-
51-340-4404	Utility Fees	67,321	54,581	41,968	60,000	60,000
51-340-4406	Wharfage Fees (includes hoist)	25,547	15,180	3,353	15,000	15,735
51-340-4407	Vessel Towing Fees	-	-	-	1,000	1,000
51-340-4408	Used Oil Collection Fees	818	560	-	-	-
51-340-4409	Waiting List Fees	900	17,058	16,500	16,000	16,500
51-340-4410	Pump Out Fees	855	860	525	500	500
51-340-4411	Launch Fees	147,579	82,127	113,300	150,000	130,000
51-340-4412	Shower Fees	65	1,605	3,235	3,000	4,500
51-340-4413	Grid	1,307	1,843	2,011	2,000	2,630
51-340-4414	Vessel Maintenance	9,140	5,480	325	7,000	2,500
51-340-4415	Dry Storage Fees	5,729	4,027	1,913	5,000	5,250
51-340-4416	Parking - Annual	41,200	36,314	49,250	45,000	50,000
51-340-4426	Parking - Daily	56,586	52,433	101,761	60,000	105,000
51-340-4445	Miscellaneous Services	7,385	2,638	4,417	3,000	5,000
	<b>TOTAL CHARGES FOR SERVICES:</b>	<b>\$ 1,358,700</b>	<b>\$ 1,315,358</b>	<b>\$ 1,303,284</b>	<b>\$ 1,357,500</b>	<b>\$ 1,483,513</b>
<b>LEASES:</b>						
51-345-4512	Lease Income	\$ 63,382	\$ 86,273	\$ 129,490	\$ 95,000	\$ 100,000
51-345-4513	Lease Credits (contra)	-	(54,768)	(82,573)	-	(40,000)
51-345-4515	Garbage Revenue	360	40	27,425	30,000	40,000
	<b>TOTAL LEASES:</b>	<b>\$ 63,742</b>	<b>\$ 31,545</b>	<b>\$ 74,342</b>	<b>\$ 125,000</b>	<b>\$ 100,000</b>
<b>MISCELLANEOUS:</b>						
51-360-4020	PERS On-Behalf paid by State	\$ 26,294	\$ 29,491	\$ -	\$ -	\$ -
51-360-4416	Storage fees in lieu of lease .25	-	-	-	25,000	25,000
51-360-4417	Fuel Float Income	37,757	42,523	19,843	25,000	30,000
51-360-4430	Camping	8,957	14,622	23,416	12,000	23,000
51-360-4900	Late Fees on AR	94	406	50	1,500	250
51-360-4901	Investment Income	15,219	894	-	10,000	15,000
51-360-4905	Collection of Bad Debts	-	2,346	-	-	-
51-360-4910	Miscellaneous Revenue	20,434	-	-	15,000	-
51-360-4957	Amortize Bond Premium	8,843	8,843	-	8,843	8,843
	<b>TOTAL MISCELLANEOUS:</b>	<b>\$ 117,598</b>	<b>\$ 99,125</b>	<b>\$ 43,309</b>	<b>\$ 97,343</b>	<b>\$ 102,093</b>
	<b>TOTAL HARBOR REVENUE:</b>	<b>\$ 1,540,041</b>	<b>\$ 1,446,028</b>	<b>\$ 1,420,934</b>	<b>\$ 1,579,843</b>	<b>\$ 1,685,606</b>
<b>TRANSFERS-IN:</b>						
51-390-4991	From CPV for Harbor Bonds	\$ 157,275	\$ 153,775	\$ 215,150	\$ 221,050	\$ 156,275
	<b>TOTAL REVENUE PLUS TRANSFERS-IN:</b>	<b>\$ 1,697,316</b>	<b>\$ 1,599,803</b>	<b>\$ 1,636,084</b>	<b>\$ 1,800,893</b>	<b>\$ 1,841,881</b>

**CITY OF WHITTER**  
**2023 BUDGET**  
**BUDGETED EXPENSES AND TRANSFERS-OUT - HARBOR ENTERPRISE FUND (F51)**

**HARBOR ENTERPRISE FUND - EXPENSES - 51-800-XXXX**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30	2022	2023
				2022	Budget	Approved Budget
<b>EXPENSE:</b>						
51-800-6000	Salaries and Wages	\$ 391,374	\$ 461,065	\$ 353,289	494,503	\$ 590,267
51-800-6030	FICA / Medicare	6,624	8,025	7,888	11,291	11,806
51-800-6040	Workers' Comp	15,790	20,328	7,985	20,584	10,887
51-800-6050	ESC/SUTA	2,210	3,549	4,183	4,888	6,471
51-800-6060	Insurance: Health/Life/Disab.	70,379	97,857	60,700	103,264	125,432
51-800-6070	PERS Retirement	93,798	110,765	63,898	96,561	118,328
51-800-6205	Advertising	1,912	1,000	-	500	500
51-800-6215	Collection Expense	-	-	-	-	-
51-800-6220	Bank Service Charges	37,793	48,354	41,056	38,000	42,000
51-800-6260	Bad Debt Expense	-	-	-	10,000	5,000
51-800-6265	Debt Service - Interest Expense	86,692	83,192	41,013 (a)	80,150	76,275
51-800-6270	Depreciation	919,927	917,144	- (c)	940,000	940,000
51-800-6280	Dues and Subscriptions	265	415	519	500	500
51-800-6410	Insurance - Liability	30,802	38,933	47,606	32,000	50,000
51-800-6420	Insurance - Auto	1,094	861	752	1,000	1,260
51-800-6430	Insurance - Mobile Equipment	509	505	815	600	811
51-800-6440	Insurance - Property	35,345	41,291	44,432	40,000	46,500
51-800-6490	Insurance - Claims Deductible	-	-	-	5,000	-
51-800-6540	Licenses and Permits	125	-	60	125	125
51-800-6565	Contracted Services - Outside	7,012	52,894	36,893	49,046	45,000
51-800-6570	Physical Exams	654	234	276	500	500
51-800-6580	Postage	4,633	3,763	1,500	2,500	2,500
51-800-6635	Prof. Fees - Computer Support	2,139	-	869	3,000	6,000
51-800-6636	Prof. Fees - Website Support	-	-	-	250	250
51-800-6650	Prof. Fees - Legal	65	19,257	-	2,000	2,000
51-800-6700	Publications and Subscriptions	195	519	195	350	350
51-800-6730	Equipment Rental	87	85	-	1,000	2,000
51-800-6740	Small Tools	2,475	4,147	-	2,500	3,500
51-800-6770	Travel, Training and Development	1,853	80	943	3,000	3,000
51-800-6780	Waste Disposal - EVOS	1,635	420	2,400	4,000	500
51-800-7100	Repairs - Buildings	307	2,665	52	6,000	9,000
51-800-7350	Repairs - Equipment	12,068	3,384	894	15,000	5,000
51-800-7400	Repairs - Vehicles	273	-	399	2,000	1,000
51-800-7500	Parking Lot Maintenance	11	-	154	1,000	1,000
51-800-7610	Repairs - Utilities	13,109	2,578	-	10,000	5,000
51-800-7750	Gas and Oil - Vehicles	4,087	5,663	4,878	6,000	5,000
51-800-7800	Repairs - Facilities	117	-	-	-	5,000
51-800-7820	Repairs - Docks	1,706	445	77	20,000	10,000
51-800-8150	Supplies - Consumables	8,134	14,782	16,416	30,000	21,500
51-800-8200	Supplies - Parking	-	653	-	1,000	1,000
51-800-8400	Supplies - Fire Suppression	6,071	914	555	3,000	1,000
51-800-8550	Supplies - Office	2,757	5,341	606	6,000	7,500
51-800-8800	Supplies - Resale Items	-	-	-	-	-
51-800-8950	Uniforms	673	228	842	2,500	3,000

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022	2023
					Budget	Approved Budget
51-800-8970	Supplies - Safety	4,071	1,131	1,920	5,000	5,000
51-800-9000	Utilities - Internet Service	16,916	14,155	17,566	17,000	35,000
51-800-9010	Utilities - Electricity	81,788	78,369	48,180	83,000	85,000
51-800-9040	Utilities - Heating Fuel	6,108	4,106	2,078	7,000	7,000
51-800-9050	Utilities - Solid Waste	94,919	120,871	92,305	108,000	110,000
51-800-9070	Utilities - Telephone	2,005	3,850	1,521	2,400	2,400
51-800-9095	Utilities - Water and Wastewater	37,508	33,307	29,164	35,000	35,000
51-800-9213	Harbor Emergency Repair	7,894	-	481	10,000	10,000
51-800-9510	Snow Removal	35,000	35,000	35,000	35,000	39,200
51-800-9515	Capital -Parking Meters	1,250	-	-	2,000	-
51-800-9550	Capital - Head of Bay Proj	-	-	-	-	-
51-900-9510	Capital - Bldgs /Facilities	-	-	-	31,000	-
51-900-9520	Capital - Equipment	15,599	8,000	65,400	65,900	-
51-900-9530	Capital - Office Equip	-	-	-	2,000	-
51-900-9575	Debt Principal	70,000	70,000	75,000	75,000	80,000
	<b>TOTAL HARBOR EXPENSES:</b>	<b>\$ 2,137,757</b>	<b>\$ 2,320,123</b>	<b>\$ 1,110,759</b>	<b>\$ 2,527,912</b>	<b>\$ 2,575,362</b>
<b>TRANSFERS-OUT:</b>						
51-800-9900	Transfers-Out to General Fund	\$ 149,269	\$ 137,250	\$ 117,825	\$ 157,100	\$ 167,676
51-800-9901	Transfers-Out to Other Funds	-	750,000	60,000	60,000	30,000
	<b>TOTAL EXPENSE PLUS TRANSFERS-OUT:</b>	<b>\$ 2,287,026</b>	<b>\$ 3,207,373</b>	<b>\$ 1,288,584</b>	<b>\$ 2,745,012</b>	<b>\$ 2,773,038</b>
<b>Change in Net Position:</b>						
<b>HARBOR REVENUE AND TRANSFERS-IN</b>						
	<b>LESS EXPENSE AND TRANSFERS-OUT:</b>	<b>\$ (589,710)</b>	<b>\$ (1,607,571)</b>	<b>\$ 347,500</b>	<b>\$ (944,119)</b>	<b>\$ (931,157)</b>
<b>Adjust for Non-Cash Items:</b>						
	Add-back Depreciation	919,927	917,144	-	940,000	940,000
	Subtract Amortization of Bond Premium	-	-	-	(8,843)	(8,843)
	Subtract State PERS Payment	(26,294)	(29,491)	-	-	-
	Net Non-Cash Adjustments	\$ 893,633	\$ 887,652	\$ -	\$ 931,157	\$ 931,157
<b>Net increase (decrease) in cash:</b>						
		<b>\$ 303,923</b>	<b>\$ (719,918)</b>	<b>\$ 347,500</b>	<b>\$ (12,962)</b>	<b>\$ 0</b>

**CITY OF WHITTER  
HARBOR ENTERPRISE FUND (Fund 51)  
BUDGETED STATEMENT OF CASH FLOW**

	<u>2022</u>	<u>2023</u>
	<u>Budget</u>	<u>Budget</u>
<b>Beginning Cash Balance at 1/1/22:</b>	(a) \$ 1,278,653	\$ 1,320,691
Cash is provided by (used for):		
Change in net position	(944,119)	(931,157)
Add expense items not affecting Cash		
Depreciation	940,000	940,000
Subtract revenue items not affecting Cash		
Amortized bond issue costs	(8,843)	(8,843)
<b>Net Cash provided by (used for) operations</b>	<b>\$ (12,962)</b>	<b>\$ 0</b>
Other sources (uses) of Cash:		
Estimated 2022 Revenue Over (Under) Budget	(25,000)	0
Estimated 2022 Increase (Reduction) in Transfers	-	0
Estimated 2022 Expenses Under (Over) Budget	80,000	0
Net Increase (Decrease) in Cash	\$ 42,038	\$ 0
Estimated Ending Cash Balance	\$ 1,320,691	\$ 1,320,691

a) Includes only Harbor Enterprise Fund; excludes Harbor MRRF Fund.

Note: Cruise Ship Tax is recorded in a Special Revenue Fund and is not included in the Harbor.

**CITY OF WHITTER  
HARBOR MAJOR REPAIR AND REPLACEMENT (MRRF) FUND (Fund 73)  
BUDGETED STATEMENT OF CASH FLOW**

	<u>2022</u>	<u>2023</u>
	<u>Budget</u>	<u>Budget</u>
<b>Beginning Cash Balance at 1/1/22:</b>	\$ 1,154,186	\$ 1,214,186
Cash is provided by (used for):		
Transfers-In from Harbor Enterprise Fund	60,000	30,000
Add expense items not affecting Cash		
Depreciation	-	-
<b>Net Cash provided by (used for) operations</b>	<b>\$ 60,000</b>	<b>\$ 30,000</b>
Other sources (uses) of Cash:		
Harbormaster Building Replace Doors; repair floor/restroom	-	(50,000)
	-	(50,000)
Net Increase (Decrease) in Cash	\$ 60,000	\$ (20,000)
Estimated Ending Cash Balance	<u>\$ 1,214,186</u>	<u>\$ 1,194,186</u>

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**CITY OF WHITTER  
2023 BUDGET  
BUDGETED REVENUE AND EXPENSE - DELONG DOCK (F53)**

Account No.	Description:	ACTUAL			2022	2023
		2020	2021	Thru 9/30 2022	Budget	Approved Budget
<b>REVENUE:</b>						
53-340-4015	Legal Settlement	750,000	-	-	0	0
<b>CHARGES FOR SERVICES:</b>						
53-341-4251	User Fees and Permits	3,000	3,000	11,000	9,000	6,000
53-341-4402	Moorage - Transient	3,861	2,339	29,748	5,000	5,000
53-341-4404	Utility Fees	3,167	4,652	13,048	15,000	15,000
53-341-4406	Wharfage Fees (includes hoist)	349,207	454,513	1,500	360,000	366,120
53-341-4408	Used Oil Collection Fees	-	-	-	-	-
53-341-4970	Contributed Capital	35,500	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES:</b>		\$ 394,735	\$ 464,503	\$ 55,296	\$ 389,000	\$ 392,120
53-360-4020	PERS On-behalf paid by State	\$ 2,543	\$ 3,478	\$ -	\$ -	\$ -
<b>TOTAL REVENUE:</b>		\$ 1,147,278	\$ 467,981	\$ 55,296	\$ 389,000	\$ 392,120
<b>TRANSFERS-IN:</b>						
53-390-4994	Transfers-In from Harbor	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE PLUS T/F-IN:</b>		\$ 1,147,278	\$ 467,981	\$ 55,296	\$ 389,000	\$ 392,120
<b>EXPENSES:</b>						
53-800-6070	PERS On-behalf paid by State	-	3,478	-	-	-
53-801-6000	Salaries & Wages	36,139	30,256	38,547	54,945	51,190
53-801-6030	Fica/Medicare	712	526	844	1,255	909
53-801-6040	Workers' Comp	-	-	-	2,287	989
53-801-6050	ESC taxes	264	252	378	543	512
53-801-6060	Health & Life Insurance	6,057	5,980	6,455	11,474	10,850
53-801-6070	PERS Retirement	8,611	6,261	6,854	10,729	10,671
53-801-6270	Depreciation	545,035	553,513	-	-	571,269
53-801-6410	Insurance - Liability	16,307	7,965	10,025	15,000	6,331
53-801-6440	Insurance - Property	9,595	11,157	11,428	10,000	14,246
53-801-6565	Outside Contractors	1,673	95,869	-	20,000	20,000
53-801-6650	Legal Services	19,853	-	-	-	-
53-801-6730	Equipment Rental	-	-	-	2,500	3,000
53-801-6740	Small Tools	5,602	-	-	1,000	1,000
53-801-6780	Waste Disposal	-	-	-	-	10,000
53-801-7350	Equipment Repairs	-	155	-	-	2,500
53-801-7750	Gas & Oil - Vehicles	-	-	-	500	500
53-801-7820	Repairs - Docks	7,701	3,286	-	20,000	20,000
53-801-8150	Supplies - Consumables	-	-	-	2,500	5,000
53-801-8400	Supplies - Fire Suppression	-	308	-	1,000	1,000
53-801-8950	Supplies - Uniforms	-	-	-	1,000	1,000
53-801-8970	Supplies - Safety	220	-	-	2,000	2,500
53-801-9010	Utilities - Electricity	18,230	18,680	12,258	19,000	20,000
53-801-9050	Utilities - Solid Waste	-	-	-	1,500	2,000
53-801-9095	Utilities - Water/Wastewater	-	-	-	5,000	5,000
53-900-9504	Capital Improvement	35,500	-	-	45,000	60,000
53-900-9540	Capital - Emergency Repairs	-	-	-	5,000	10,000
<b>TOTAL EXPENSES:</b>		\$ 711,500	\$ 737,688	\$ 86,790	\$ 232,233	\$ 830,467
<b>TRANSFERS-OUT:</b>						
53-801-9900	Transfers-Out to General Fund	\$ 35,973	\$ 46,450	\$ 29,175	\$ 38,900	\$ 39,212
<b>TOTAL EXPENSE PLUS T/F-OUT:</b>		\$ 747,472	\$ 784,138	\$ 115,965	\$ 271,133	\$ 869,679
<b>DELONG DOCK REVENUE LESS EXPENSE:</b>		\$ 399,805	\$ (316,157)	\$ (60,669)	\$ 117,867	\$ (477,559)
<b>Adjust for Non-Cash Items:</b>						
Add-back Depreciation		545,035	553,513	-	-	571,269
<b>Net increase (decrease) in cash:</b>		\$ 944,840	\$ 237,356	\$ (60,669)	\$ 117,867	\$ 93,710

<b>Cash Projection:</b>	
Beginning Balance 1/1/2022:	\$ 1,095,678
2022 Budgeted Net Increase (decrease) in cash	117,867
2023 Budgeted Net Increase (decrease) in cash	93,710
Estimated Ending Cash Balance	\$ 1,307,255

**CITY OF WHITTER  
2023 BUDGET  
BUDGETED REVENUE AND EXPENSE - MOTOR POOL (F60)**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
<b>REVENUE:</b>						
<b>CHARGES FOR SERVICES:</b>						
60-360-4910	Vehicle Rent	15,000	-	15,000	15,000	20,000
	<b>TOTAL CHARGES FOR SERVICES:</b>	\$ 15,000		\$ 15,000	\$ 15,000	\$ 20,000
<b>TRANSFERS-IN:</b>						
60-390-4990	From GF - Public Safety response vehicles	\$ 60,000	\$ -	\$ -	\$ -	\$ -
60-390-4990	From GF for Loader	154,009	-	-	-	-
60-390-4990	From CPV for Loader	154,009	-	-	-	-
		\$ 368,017	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUE PLUS TRANSFERS-IN:</b>	\$ 383,017	\$ -	\$ 15,000	\$ 15,000	\$ 20,000
<b>EXPENSES:</b>						
60-800-6565	Contracted Services	\$ -	\$ -	-	-	-
60-900-9520	Capital Equipment - Vehicles and Equipment	363,500	-	-	-	58,000
60-900-9540	Capital - Emergency Repairs		-	-	-	-
	<b>TOTAL EXPENSES:</b>	\$ 363,500	\$ -	\$ -	\$ -	\$ 58,000
<b>TRANSFERS-OUT:</b>						
60-990-9990					0	0
	<b>MOTOR POOL REVENUE/TRANSFERS-IN LESS EXPENSE:</b>	\$ 19,517	\$ -	\$ 15,000	\$ 15,000	\$ (38,000)

<b>Cash Projection:</b>	
Beginning Balance 1/1/2022:	\$ 34,517
2022 Budgeted Net Increase (decrease) in Cash	15,000
2023 Budgeted Net Increase (decrease) in Cash	(38,000)
Estimated Ending Cash Balance	\$ 11,517

The Motor Pool Internal Service Fund was established via Resolution #39-2019 passed on November 25, 2019. As funding for new vehicles or equipment becomes available, new items may be placed into the Motor Pool Fund. It is expected that as new assets are placed into the Fund, the operating budgets will be adjusted to contribute annual payments into the Motor Pool in order to forward-fund replacement of the items in the Fund so that in the future, there will be sufficient cash in the Motor Pool Fund to replace the existing vehicles/equipment without significant adverse impacts to operating budgets. This allows the City to spread the cost of replacing capital assets over a period approximately equivalent to the useful life of the assets.

**CITY OF WHITTER  
2023 BUDGET  
BUDGETED REVENUE AND EXPENSE - CPV FUND (F20)**

Account No.	Description:	ACTUAL			BUDGET	
		2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
<b>REVENUE:</b>						
20-310-4008	CPV Grant Revenue	958,385	958,385	958,385	500,000	\$ 990,000
20-310-4009	CPV - Covid Mitigation	-	291,630	-	-	-
	<b>TOTAL CPV Revenue:</b>	<b>\$ 958,385</b>	<b>\$ 1,250,015</b>	<b>\$ 958,385</b>	<b>\$ 500,000</b>	<b>\$ 990,000</b>
<b>EXPENSES:</b>						
20-400-6565	Contracted Services	-	15,991	359,179	481,630	-
20-400-6565	Contracted Services - Visitor Information (a)	-	-	-	25,000	25,000
20-400-6565	Contract Svcs - Economic Devel/Planning (b)	-	-	-	150,000	150,000
20-400-6565	Contract Svcs - TBMP (c)	-	-	-	-	8,100
20-400-6565	Girdwood Fire/EMS contribution (d)	-	-	-	-	20,000
20-400-6565	Contracted Services - Road fill HOB, SCR, etc.	-	-	-	-	49,704
20-400-6220	Postage	1,075	-	-	-	-
20-400-6240	Museum Contribution	15,000	15,000	15,000	15,000	15,000
20-400-6650	Legal	-	27,203	96,764	-	-
20-400-8150	Supplies	-	1,118	-	-	-
20-400-9520	Capital Equipment (e)	0	299,234	233,727	225,000	25,000
	<b>TOTAL CPV Expense:</b>	<b>\$ 16,075</b>	<b>\$ 358,546</b>	<b>\$ 704,670</b>	<b>\$ 896,630</b>	<b>\$ 292,804</b>
<b>TRANSFERS-OUT:</b>						
20-990-9990	General Fund - Parks & Recreation	25,000	25,000	25,000	25,000	25,000
20-990-9990	General Fund - Public Safety response	205,280	190,043	258,487	258,487	308,935
20-990-9990	General Fund MRRF - PS Response Equipment	60,000	-	-	-	11,500
20-990-9990	General Fund - PS Response Equipment < \$5K	-	-	-	-	10,486
20-990-9990	General Fund - PW equipment	154,009	-	-	-	-
20-990-9990	General Fund - HOB Whittier Tank Farm	-	165,000	63,800	63,800	-
20-990-9990	New City Park	85,000	-	-	-	-
20-990-9992	Harbor Fund - Harbor debt and cameras/wifi	157,275	153,775	215,150	221,050	156,275
20-990-9990	Water/Sewer Fund - Water Wells & Automation	54,000	-	-	-	185,000
	<b>TOTAL TRANSFERS-OUT:</b>	<b>\$ 740,564</b>	<b>\$ 533,818</b>	<b>\$ 562,437</b>	<b>\$ 568,337</b>	<b>\$ 697,196</b>
	<b>TOTAL EXPENSES AND TRANSFERS-OUT:</b>	<b>\$ 756,639</b>	<b>\$ 892,364</b>	<b>\$ 1,267,107</b>	<b>#####</b>	<b>\$ 990,000</b>
	<b>Net Revenue over Expenses and T/F-Out:</b>	<b>\$ 201,747</b>	<b>\$ 357,651</b>	<b>\$ (308,722)</b>	<b>\$ (964,967)</b>	<b>\$ -</b>

<b>Cash Projection:</b>	
Beginning Balance 1/1/2022:	\$ 1,900,425
2022 Budgeted Net Increase (decrease) in Cash	(964,967)
Estimated 2022 Increase in Revenue over Budget	458,385
Estimated 2022 (Increase) Decrease in Expenses & Transfers-Out over Budget	164,967
2023 Budgeted Net Increase (decrease in Cash)	-
Estimated Ending Cash Balance	<u>\$ 1,558,810</u>

- (a) Visitor information center funding
- (b) HOB and Waterfront Master Planning (econ develop, traffic, parking)
- (c) New TBMP program; pay PWSEDD to staff
- (d) Purchase of equipment, supplies, materials for Girdwood Fire/EMS
- (e) Benches, bike racks, interpretive signs, beautification

**CITY OF WHITTER  
2023 BUDGET  
BUDGETED REVENUE AND EXPENSE - REVENUE STABILIZATION FUND (New)**

Account No.	Description:	BUDGET	
		2022 Budget	2023 Approved Budget
<b>TRANSFERS-IN:</b>			
XX-390-4990	From General Fund	\$ -	\$ 16,908
		\$ -	\$ 16,908
<b>EXPENSES:</b>			
	None	-	-
	<b>TOTAL EXPENSES:</b>	\$ -	\$ -
	<b>NET SURPLUS:</b>	\$ -	\$ 16,908

<b>Cash Projection:</b>	
Cash Balance at 9/30/2022:	0
Estimated Cash Balance at 12/31/2023:	\$ 16,908

The City's Budget Policy includes a goal of establishing a Revenue Stabilization Fund to mitigate unanticipated downturns in annual revenues. More than one-third of General Fund revenues rely on tourism (sales tax, PTBT) which are easily affected by fuel prices, pandemic circumstances, weather and other events. To mitigate the adverse impacts on the City's budget of a major 'hit' to General Fund revenues in a single year, the goal is to set aside 10% of General Fund annual revenues in a Stabilization Fund which can be drawn on in the event of unforeseen impacts to revenues, in order to avoid the need to raise taxes or fees or to make cuts to critical services such as public safety, public works, etc. In 2023 the goal of 10% GF revenues is equal to \$334,515. This initial contribution represents 5% of the goal.

**CITY OF WHITTIER, ALASKA**  
**2023 BUDGET POLICIES – Passed via Resolution #2023- \_\_\_\_**

**1. General Fund – Fund Balance Policy**

The City should maintain a level of unassigned fund balance equal to at least 9-12 months of expenditures and transfers-out<sup>1</sup>. A sufficient level of reserves is considered that which can cover unanticipated revenue shortfalls, unforeseen needs, and emergencies, contribute to replacing existing infrastructure, and cover the potential shortfall of all other City funds.

- A. When the level of Unassigned Fund Balance is not within the desired range, a plan should be developed to bring fund balance to within the desired range within three years.
- B. When the level of Unassigned Fund Balance is below the desired range, withdrawals from Unassigned Fund Balance should be limited to emergency purposes.

*Fund Balance Considerations: The predictability of revenues (i.e. sales tax, PTBT, property tax); Vulnerability to single-source economic drivers (tourism, seafood industry); Volatility of expenditures; Exposure to one-time outlays (natural disasters, immediate capital outlays, state budget cuts); Drain on General Fund reserves from shortfalls in other Funds; Availability of resources in other Funds*

**2. One-Time Revenue Policy**

One-time revenues (such as grant administration fees, sales of fixed assets, legal settlements, etc.) should *not* be utilized to fund ongoing expenditures but should be used to fund capital repairs and replacement. The use of one-time revenues to fund annual budgets promotes structural budget deficits in future years. To the extent that the General Fund Unassigned Fund Balance has reached 9 months of expenditures and transfers-out, *one-time revenues* will be allocated annually to a Capital Replacement Fund.

**3. Revenue Stabilization Account Policy**

The City may create a revenue stabilization account to maintain financial resources to protect against the need to reduce service levels or raise taxes or fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The balance in this account could, for example, be equal to ten percent of the General Fund's annual revenues<sup>2</sup>. This level of reserve is based on the City's increasing dependence on the visitor and seafood industries for the generation of sales tax, PTBT, fish taxes, CPV funds, camping fees, etc.

**4. Accrued Annual Leave Funding Policy**

The City should consider establishing an internal service fund for the purpose of accumulating cash to pay for accrued but unused portion of annual leave for General Fund employees. This account would be designated solely for the payment of accumulated leave.

**5. Capital Replacement Fund Policy**

The City should consider designating 50% of the prior year's annual surplus<sup>3</sup> into a Capital Replacement Fund for the purpose of financing major capital maintenance and repairs (defined as items exceeding \$20,000) in any year where the General Fund Unassigned Fund Balance is within the band of established policy levels<sup>4</sup>. Expenditures from this Fund require specific appropriation from the City Council before being spent.

**6. Sales of General Fixed Assets**

Revenue from the sales of general fixed assets should be added to the Capital Replacement Fund.

**7. Recurring Fund Source for Capital**

The City should seek recurring funding sources to fund capital needs so that capital spending is not given last priority in competing for limited financial resources.<sup>5</sup>

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<sup>1</sup> In 2023 the Policy requires Unassigned Fund Balance equal to between \$2,985,897 (9 mos) and \$3,981,196 (12 mos).

<sup>2</sup> Current goal \$335K. A new Fund is being created during 2023 Budget with initial funding of \$\$16,726. The City will develop a plan aimed at reaching this goal within 7 years.

<sup>3</sup> Defined as the difference between revenues plus transfers-in versus expenditures plus transfers-out.

<sup>4</sup> Limit on Allocation of Surplus: The allocation of surplus funds from the General Fund to the Capital Replacement Fund should occur only when the General Fund Unassigned Fund Balance exceeds 6 months' reserves and should not draw the unassigned fund balance below 6 months' reserves.

<sup>5</sup> The City has not yet identified a recurring source of funds to fund capital needs. The City could, for example, decide to allocate future State Revenue Sharing for capital purposes in the future.

## 2023 BUDGET POLICIES – Passed via Resolution #2023-\_\_\_\_\_

### 8. Motor Pool Appropriation Control

Motor Pool reserves should be preserved for the sole intended purpose of replacing City heavy equipment and vehicles, based on the established goals of minimizing fluctuations to annual operating budgets and exercising fiscal prudence in saving for replacement of the City's fleet.

- A. Loans issued from the Motor Pool to the other City Funds (if any) will be repaid with interest to the Motor Pool to safeguard the viability of the long-range vehicle and heavy equipment replacement plan.
- B. The City will establish a Fleet Replacement Plan to be approved by the City Council. The Plan will allow for the routine and timely replacement of City vehicles and equipment at certain mileage or hour intervals per unit type, with the primary goals of maximizing safety, minimizing repair costs and achieving reasonable trade-in value.

### 9. Enterprise Fund Rate Reviews

Utility and Harbor rates should be reviewed annually to determine if they are adequate to cover annual operating and capital costs, plus the annual cost of depreciation. Tariffs should be adjusted to rise based on CPI annually, to reduce rate shock. Recommendations for annual rate adjustments beyond CPI should be made annually to the City Council.

### 10. Enterprise Fund Depreciation (MRRF) Funds

The City should establish a major repair and replacement fund (MRRF) for each of its major enterprise funds (Boat Harbor, Water and Wastewater, Delong Dock).

### 11. Depreciation Funding Policy

The policy of the City shall be to work toward funding a minimum of 100% of the annual rate of depreciation, recognizing that failure to establish adequate reserves for the replacement of plant and equipment shifts the financial burden of such major repairs and replacement, to future generations, creating an imbalance of inter-generational equity.

“Funding depreciation” is defined as either placing equivalent cash into the MRRF Fund or spending on capital repairs valued greater than \$20,000 such that the total amount invested in major maintenance and repair is at least 100% of the annual depreciation. Investments in new infrastructure are not considered investments in capital for the purposes of depreciation funding since they do not replace existing infrastructure.

*Exception:* Where Council determines that a specific enterprise fund asset will not be replaced at ratepayer or taxpayer cost, but will only be replaced through grants, or not be replaced at all, it may be prudent not to fund depreciation on that item.

Due to the deteriorated condition of assets in the City's Enterprise Funds, an asset condition study should be prepared and updated no less than every five years to determine the estimated replacement cost of all major assets in each Fund. The estimated life and estimated remaining life of each asset should be calculated. The value of depreciation should be computed not on the historic cost of assets but on the estimated replacement cost. This will adjust the value of depreciation by inflation, giving a more realistic estimate of the true value of reserves to be set aside to replace existing assets.

### 12. Tax Cap Policy

Periodically review the City's tax cap on sales of items exceeding the cap to ensure that the cap does not erode the City's funding availability over time.

### 13. Cash Flow Projections Policy

When presenting the budget to the City Council for each Fund, the budget should include current cash flow data as well as the expected impact on Cash as a result of the proposed budget. Cash flow data should be current and should include the impact of any appropriations made in the year prior to the proposed Budget, so Council and the public are fully aware of the impact on cash of budget projections for each Fund.

### 14. Pay Schedule Policy

The proposed budget document should include the proposed Pay Plan Schedule listing the pay ranges for each position, plus indicate whether the proposed budget includes a cost-of-living adjustment. The City Council will annually consider whether to authorize a cost-of-living adjustment to the Pay Plan to avoid wages falling below

competitive market rates.

15. **Enterprise Fund Reserve Policy<sup>6</sup>**

Due to the deteriorated condition of assets in the City's Enterprise Funds, the City should maintain a level of Enterprise Fund Reserves of between 9 and 12 months total expenses plus routine transfers-out, subtracting out depreciation. In this case, "reserves" is considered to be Cash and Investments, excluding bond reserves.

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<sup>6</sup> For 2023, Reserves needed in each fund are as follows: Water/Wastewater EF = \$319K to \$425K; Harbor EF = \$1.33 million to \$1.78 million; Delong Dock EF = \$222K to \$297K.

**CITY OF WHITTER**  
**2023 BUDGET**  
**BUDGETED CASH AND INVESTMENTS ALL FUNDS**

	<u>9/30/2022</u>	<u>Estimated 12/31/2023</u>
General Fund	\$ 2,441,196	2,806,183
GF MRRF	974,900	562,900
PW Equipment Fund	295,912	320,912
New City Park Fund	88,760	88,760
CPV Fund	1,591,658	1,558,810
Grant Funds	(1,271,834)	-
Water/Sewer Fund	552,339	733,292
Water/Sewer MRRF	1,035,001	847,638
Harbor Fund	1,650,902	1,320,691
Harbor MRRF	1,214,186	1,194,186
Delong Dock Fund	1,035,724	1,307,255
Motor Pool Fund	49,517	11,517
Compensated Absences Fund	112,856	112,856
(New) Revenue Stabilization Fund	-	16,908
	<u>\$ 9,771,116</u>	<u>\$ 10,881,908</u>
General Fund-Related	\$ 3,800,769	3,778,756
Harbor Fund-Related	2,865,088	2,514,877
Water/Sewer Related	1,587,339	1,580,930
CPV Fund	1,591,658	1,558,810
Delong Dock	1,035,724	1,307,255
Other	(1,109,462)	141,281
	<u>\$ 9,771,116</u>	<u>\$ 10,881,908</u>



CITY OF WHITTIER  
2023 OPERATING BUDGET  
SCHEDULE OF CAPITAL SPENDING

Project Description	Cost	Funding Source	Spending Fund
<b>GENERAL FUND:</b>			
Property platting, survey for leases	\$ 30,000	General Fund - Admin	GF
Computer upgrades, postage machine	20,000	General Fund - Admin	GF
Audio/visual upgrades, Council Chambers	10,000	General Fund - Council	GF
Police forward-funding for vehicle replacement	20,000	General Fund - Police	Motor Pool
Public Safety/Public Works/Harbor - ALMR Radios	55,000	GF MRRF	GF MRRF
Public Safety Building - Training room, secure file room, security upgrades	8,000	General Fund	GF MRRF
Fire - turnout gear x 2	5,000	General Fund - Fire	
Fire new computers for staff	5,000	General Fund - Fire	
Fire - Engine 1 pressure relief gate valve	3,000	50/50 GF and CPV	GF
Fire - Engine 1 generator repair	2,500	50/50 GF and CPV	GF
Fire - SCBA tank fill setup	1,000	50/50 GF and CPV	GF
Fire - Stihl MS 462 C-M rescue saw	1,800	50/50 GF and CPV	GF
EMS - Tsunami siren	50,000	NOAA grant	GF
EMS - Adult CPR mannequin (one)	1,070	50/50 GF and CPV	GF
EMS - Child CPR mannequins (two)	1,116	50/50 GF and CPV	GF
Public Works - Outfit Shop maintenance bay	15,000	General Fund - PW	GF
Parks and Recreation - Trail Maintenance	25,000	CPV	GF
Parks and Recreation - Youth Equipment	5,000	General Fund	GF
New GIS system and platting	50,000	General Fund	GF MRRF
Public Works - Remove derelict vessels, equipment, tires, etc. in town	25,000	General Fund	GF MRRF
Public Works - Whittier Core design/permitting roads, sidewalks, stormwa	310,000	GF MRRF	GF MRRF
<b>HARBOR:</b>			
Harbor - 25% match for new pumpout cart	\$ 4,000	Harbor Fund	Harbor Fund
<del>Harbor master building electrical/heating repairs</del>	-	Harbor Fund	Harbor Fund
Harbor master building doors/floor repair	50,000	Harbor MRRF	Harbor MRRF
<b>DELONG DOCK:</b>			
Delong Dock Hi-Mast Lighting	\$ 22,000	Delong Dock Fund	Delong Dock Fund
<b>WATER AND WASTEWATER:</b>			
Water/Sewer - improved lighting	\$ 15,000	Water/Wastewater Fund	Water/Wastewater Fund
Wellfield Upgrade and Modification	370,000	50/50 W/WW and CPV	W/WW MRRF
Design and permit Lift Station #5	70,000	Water/Wastewater MRRF	W/WW MRRF
<b>MOTOR POOL:</b>			
Motor Pool - Replace one police vehicle	\$ 58,000	Motor Pool	Motor Pool
<b>COMMERCIAL PASSENGER VESSEL:</b>			
CPV Road fill improvements; SCR, HOB, Glacier, etc.	\$ 49,704	CPV	CPV
Visitor Information center	25,000	CPV	CPV
Economic Development/Waterfront Planning	150,000	CPV	CPV
Equipment - Benches, bike racks, interpretive signs, beautification	25,000	CPV	
Contribution to capital equipment - Girdwood Fire and EMS	20,000	CPV	CPV
	<u>\$ 1,502,190</u>		
<b>Funded 2023; to be set in reserves until sufficient funds exist to purchase gear:</b>			
Public Works equipment replacement	25,000	General Fund	GF MRRF
Police body cameras replacement	3,500	50/50 GF and CPV	GF MRRF
Police tasers replacement	2,000	50/50 GF and CPV	GF MRRF
Police body armor replacement	1,500	50/50 GF and CPV	GF MRRF
Police AEDs replacement	2,000	50/50 GF and CPV	GF MRRF
EMS AED for ambulance	6,000	50/50 GF and CPV	GF MRRF
SCBA breathing apparatus replacement	4,000	50/50 GF and CPV	GF MRRF
Fire turnout gear replacement	2,000	50/50 GF and CPV	GF MRRF
Fire hose replacement	2,000	50/50 GF and CPV	GF MRRF
	<u>23,000</u>		
Harbor contribution to Harbor MRRF	<u>30,000</u>	Harbor	Harbor MRRF
Water/Wastewater contribution to W/WW MRRF	<u>51,228</u>	Water/Wastewater	Water/Wastewater MRRF
<b>Total Contributions to Future MRRF Capital Needs:</b>	<u>\$ 104,228</u>		

**CITY OF WHITTER  
EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE  
(Effective January 9, 2023 via Ordinance 2022-007)**

EXHIBIT B:

Cola: 3%

**NON-EXEMPT (Hourly) POSITIONS:**

Position	Job Title	HOURLY PAY RATE											
		Level with 5.0% increase between steps				Level with 2.5% increase between steps							
		A	B	C	D	E	F	G	H	I	J	K	L
	Work Student	15.25	16.00	16.80	17.65	18.08	18.53	18.99	19.47	19.95	20.45	20.96	21.49
01-400	Receptionist/Office Assistant	18.27	19.19	20.15	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77
01-400	Executive Assistant	29.11	30.56	32.09	33.70	34.54	35.40	36.29	37.19	38.12	39.08	40.05	41.06
01-930	EMT I	21.32	22.39	23.51	24.68	25.30	25.93	26.58	27.24	27.93	28.62	29.34	30.07
01-930	EMT II	28.18	29.59	31.07	32.62	33.44	34.27	35.13	36.01	36.91	37.83	38.78	39.75
01-930	EMT III	35.40	37.17	39.03	40.98	42.01	43.06	44.13	45.24	46.37	47.53	48.71	49.93
01-910	Police Officer	29.72	31.20	32.76	34.40	35.26	36.14	37.04	37.97	38.92	39.89	40.89	41.92
01-600	Laborer I	16.75	17.59	18.46	19.39	19.87	20.37	20.89	21.40	21.94	22.48	23.05	23.62
01-600	Laborer II	23.31	24.47	25.70	26.98	27.66	28.35	29.06	29.78	30.53	31.29	32.07	32.88
01-600	Laborer III	31.17	32.73	34.36	36.08	36.98	37.91	38.85	39.83	40.82	41.84	42.89	43.96
01-600	Mechanic Operator	30.58	32.11	33.72	35.40	36.29	37.19	38.12	39.08	40.05	41.05	42.08	43.13
01-800	Parks & Rec Assistant	20.70	21.74	22.83	23.97	24.57	25.18	25.81	26.45	27.12	27.79	28.49	29.20
51-800	Harbor Technician	15.25	16.00	16.80	17.65	18.08	18.53	18.99	19.47	19.95	20.45	20.96	21.49
51-800	Harbor Assistant I	18.27	19.19	20.15	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77
51-800	Harbor Assistant II	20.70	21.74	22.83	23.97	24.57	25.18	25.81	26.45	27.12	27.79	28.49	29.20
51-800	Harbor Officer I	16.75	17.59	18.46	19.39	19.87	20.37	20.88	21.40	21.94	22.48	23.05	23.62
51-800	Harbor Officer II	22.21	23.32	24.48	25.71	26.35	27.01	27.68	28.38	29.09	29.81	30.56	31.32
51-800	Harbor Finance	27.01	28.36	29.77	31.26	32.05	32.85	33.67	34.51	35.37	36.26	37.16	38.09

Position	Job Title	ANNUAL PAY											
		A	B	C	D	E	F	G	H	I	J	K	L
	Work Student	31,686	33,270	34,934	36,681	37,598	38,538	39,501	40,489	41,501	42,538	43,602	44,692
01-400	Receptionist/Office Assistant	38,006	39,906	41,902	43,997	45,097	46,224	47,380	48,564	49,778	51,023	52,298	53,606
01-400	Executive Assistant	60,544	63,571	66,750	70,088	71,840	73,636	75,477	77,363	79,298	81,280	83,312	85,395
01-930	EMT I	44,348	46,565	48,893	51,338	52,621	53,937	55,285	56,668	58,084	59,536	61,025	62,550
01-930	EMT II	58,616	61,547	64,624	67,855	69,552	71,291	73,073	74,900	76,772	78,691	80,659	82,675
01-930	EMT III	73,634	77,316	81,182	85,241	87,372	89,556	91,795	94,090	96,442	98,853	101,325	103,858
01-910	Police Officer	61,808	64,899	68,144	71,551	73,340	75,173	77,052	78,979	80,953	82,977	85,051	87,178
01-600	Laborer I	34,835	36,577	38,406	40,326	41,335	42,368	43,427	44,513	45,626	46,766	47,935	49,134
01-600	Laborer II	48,483	50,907	53,452	56,125	57,528	58,966	60,440	61,951	63,500	65,087	66,714	68,382
01-600	Laborer III	64,829	68,070	71,474	75,048	76,924	78,847	80,818	82,839	84,910	87,032	89,208	91,438
01-600	Mechanic Operator	63,608	66,788	70,128	73,634	75,475	77,362	79,296	81,278	83,310	85,398	87,532	89,716
01-800	Parks & Rec Assistant	43,062	45,215	47,476	49,850	51,096	52,374	53,688	55,025	56,401	57,811	59,256	60,737
51-800	Harbor Technician	31,686	33,270	34,934	36,681	37,598	38,538	39,501	40,489	41,501	42,538	43,602	44,692
51-800	Harbor Assistant I	38,006	39,906	41,902	43,997	45,097	46,224	47,380	48,564	49,778	51,023	52,298	53,606
51-800	Harbor Assistant II	43,062	45,215	47,476	49,850	51,096	52,374	53,688	55,025	56,401	57,811	59,256	60,737
51-800	Harbor Officer I	34,835	36,577	38,406	40,326	41,335	42,368	43,427	44,513	45,626	46,766	47,935	49,134
51-800	Harbor Officer II	46,190	48,500	50,925	53,471	54,808	56,178	57,582	59,022	60,497	62,010	63,560	65,149
51-800	Harbor Finance	56,174	58,982	61,932	65,028	66,654	68,320	70,028	71,779	73,573	75,419	77,298	79,210

Initial hire pay level is determined based on qualifications and experience. Increases in level are to be awarded on the basis of merit for above-average job performance. All pay increases must be approved by the city manager.

Cola: 3%

**EXEMPT (Salaried) POSITIONS:**

Position	Job Title	ANNUAL PAY											
		A	B	C	D	E	F	G	H	I	J	K	L
01-400	Assistant City Manager	42.86	45.00	47.25	49.61	52.09	53.39	54.73	56.10	57.50	58.94	60.41	61.92
01-400	Finance Director	42.86	45.00	47.25	49.61	52.09	53.39	54.73	56.10	57.50	58.94	60.41	61.92
01-510	Public Safety Director	42.86	45.00	47.25	49.61	52.09	53.39	54.73	56.10	57.50	58.94	60.41	61.92
01-600	Public Works Director	40.82	42.86	45.00	47.25	49.61	50.85	52.12	53.43	54.76	56.13	57.53	58.97
51-800	Harbormaster	40.82	42.86	45.00	47.25	49.61	50.85	52.12	53.43	54.76	56.13	57.53	58.97
01-520	Fire/EMS Chief	40.82	42.86	45.00	47.25	49.61	50.85	52.12	53.43	54.76	56.13	57.53	58.97
01-400	City Clerk	37.17	39.03	40.98	43.03	45.18	46.31	47.47	48.66	49.87	51.12	52.40	53.71
01-510	Police Lieutenant	37.17	39.03	40.98	43.03	45.18	46.31	47.47	48.66	49.87	51.12	52.40	53.71
01-530	Fire/EMS Captain	37.17	39.03	40.98	43.03	45.18	46.31	47.47	48.66	49.87	51.12	52.40	53.71
51-800	Deputy Harbormaster	37.17	39.03	40.98	43.03	45.18	46.31	47.47	48.66	49.87	51.12	52.40	53.71

Position	Job Title	ANNUAL PAY											
		A	B	C	D	E	F	G	H	I	J	K	L
01-400	Assistant City Manager	89,141	93,598	98,278	103,192	108,352	111,061	113,837	116,683	119,600	122,590	125,655	128,796
01-400	Finance Director	89,141	93,598	98,278	103,192	108,352	111,061	113,837	116,683	119,600	122,590	125,655	128,796
01-510	Public Safety Director	89,141	93,598	98,278	103,192	108,352	111,061	113,837	116,683	119,600	122,590	125,655	128,796
01-600	Public Works Director	84,897	89,142	93,599	98,279	103,192	105,772	108,417	111,127	113,905	116,753	119,672	122,663
51-800	Harbormaster	84,897	89,142	93,599	98,279	103,192	105,772	108,417	111,127	113,905	116,753	119,672	122,663
01-520	Fire/EMS Chief	84,897	89,142	93,599	98,279	103,192	105,772	108,417	111,127	113,905	116,753	119,672	122,663
01-400	City Clerk	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709
01-510	Police Lieutenant	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709
01-530	Fire/EMS Captain	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709
51-800	Deputy Harbormaster	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709

Initial hire pay level is determined based on qualifications and experience at the time of hire. Increases in level are to be awarded on the basis of merit for above-average job performance. All salary increases must be approved by the city manager.

**CITY OF WHITTER**  
**EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE**  
 (Effective January 9, 2023 via Ordinance 2022-007)

EXHIBIT B:

Color: 3%

**NON-EXEMPT (Hourly) POSITIONS:**

Position	Job Title	HOURLY PAY RATE												
		Level with 5.0% increase between steps					Level with 2.5% increase between steps							
		A	B	C	D	E	F	G	H	I	J	K	L	
01-400	Work Student	15.23	16.00	16.80	17.63	18.08	18.53	18.99	19.47	19.95	20.45	20.96	21.49	
01-400	Receptionist/Office Assistant	18.27	19.19	20.15	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77	
01-400	Executive Assistant	29.11	30.56	32.09	33.70	34.54	35.40	36.29	37.19	38.12	39.08	40.05	41.06	
01-530	EMT I	21.32	22.39	23.51	24.68	25.30	25.93	26.58	27.24	27.93	28.62	29.34	30.07	
01-530	EMT II	28.18	29.59	31.07	32.62	33.44	34.27	35.13	36.01	36.91	37.83	38.78	39.75	
01-530	EMT III	35.40	37.17	39.03	40.98	42.01	43.06	44.13	45.24	46.37	47.53	48.71	49.93	
01-510	Police Officer	29.72	31.20	32.76	34.40	35.26	36.14	37.04	37.97	38.92	39.89	40.89	41.91	
01-600	Laborer I	16.75	17.59	18.46	19.39	19.87	20.37	20.88	21.40	21.94	22.48	23.05	23.62	
01-600	Laborer II	23.31	24.47	25.70	26.98	27.66	28.35	29.06	29.78	30.53	31.29	32.07	32.88	
01-600	Laborer III	31.17	32.73	34.36	36.08	36.98	37.91	38.85	39.83	40.82	41.84	42.89	43.96	
01-600	Mechanic Operator	30.58	32.11	33.72	35.40	36.29	37.19	38.12	39.08	40.05	41.05	42.08	43.13	
01-800	Parks & Rec Assistant	20.70	21.74	22.83	23.97	24.57	25.18	25.81	26.45	27.12	27.79	28.49	29.20	
01-800	Harbor Technician	15.23	16.00	16.80	17.63	18.08	18.53	18.99	19.47	19.95	20.45	20.96	21.49	
01-800	Harbor Assistant I	18.27	19.19	20.15	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77	
01-800	Harbor Assistant II	20.70	21.74	22.83	23.97	24.57	25.18	25.81	26.45	27.12	27.79	28.49	29.20	
01-800	Harbor Officer I	16.75	17.59	18.46	19.39	19.87	20.37	20.88	21.40	21.94	22.48	23.05	23.62	
01-800	Harbor Officer II	22.21	23.32	24.48	25.71	26.35	27.01	27.68	28.38	29.09	29.81	30.56	31.32	
01-800	Harbor Finance	27.01	28.36	29.77	31.26	32.05	32.85	33.67	34.51	35.37	36.26	37.16	38.09	

**ANNUAL PAY**

01-400	Work Student	31,686	33,270	34,934	36,681	37,598	38,538	39,501	40,489	41,501	42,538	43,602	44,692
01-400	Receptionist/Office Assistant	38,006	39,906	41,902	43,997	45,097	46,224	47,380	48,564	49,778	51,023	52,298	53,606
01-400	Executive Assistant	60,544	63,571	66,750	70,088	71,840	73,636	75,477	77,363	79,298	81,280	83,312	85,395
01-530	EMT I	44,348	46,565	48,893	51,338	52,621	53,937	55,285	56,668	58,084	59,536	61,025	62,550
01-530	EMT II	58,616	61,547	64,624	67,855	69,552	71,291	73,073	74,900	76,772	78,691	80,659	82,675
01-530	EMT III	73,634	77,316	81,182	85,241	87,372	89,556	91,795	94,090	96,442	98,853	101,325	103,858
01-510	Police Officer	64,808	64,899	68,144	71,551	73,340	75,173	77,052	78,979	80,953	82,977	85,051	87,178
01-600	Laborer I	34,835	36,577	38,406	40,326	41,335	42,368	43,427	44,513	45,626	46,766	47,935	49,134
01-600	Laborer II	48,483	50,907	53,452	56,125	57,528	58,966	60,440	61,951	63,500	65,087	66,714	68,382
01-600	Laborer III	64,829	68,070	71,474	75,048	76,924	78,847	80,818	82,839	84,910	87,032	89,208	91,438
01-600	Mechanic Operator	63,608	66,788	70,128	73,634	75,475	77,362	79,296	81,278	83,310	85,393	87,528	89,716
01-800	Parks & Rec Assistant	43,062	45,215	47,476	49,850	51,096	52,374	53,683	55,025	56,401	57,811	59,256	60,737
01-800	Harbor Technician	31,686	33,270	34,934	36,681	37,598	38,538	39,501	40,489	41,501	42,538	43,602	44,692
01-800	Harbor Assistant I	38,006	39,906	41,902	43,997	45,097	46,224	47,380	48,564	49,778	51,023	52,298	53,606
01-800	Harbor Assistant II	43,062	45,215	47,476	49,850	51,096	52,374	53,683	55,025	56,401	57,811	59,256	60,737
01-800	Harbor Officer I	34,835	36,577	38,406	40,326	41,335	42,368	43,427	44,513	45,626	46,766	47,935	49,134
01-800	Harbor Officer II	46,190	48,500	50,925	53,471	54,808	56,178	57,582	59,022	60,497	62,010	63,560	65,149
01-800	Harbor Finance	56,174	58,982	61,932	65,028	66,654	68,320	70,028	71,779	73,573	75,413	77,298	79,230

Initial hire pay level is determined based on qualifications and experience. Increases in Level are to be awarded on the basis of merit for above-average job performance. All pay increases must be approved by the city manager.

**CITY OF WHITTER**  
**EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE**  
**(Effective January 9, 2023 via Ordinance 2022-007)**

EXHIBIT C:

Color: 3%

**EXEMPT (Salaried) POSITIONS:**

	A	B	C	D	E	F	G	H	I	J	K	L
01-400 Assistant City Manager	42.86	45.00	47.25	49.61	52.09	53.39	54.73	56.10	57.50	58.94	60.41	61.92
01-400 Finance Director	42.86	45.00	47.25	49.61	52.09	53.39	54.73	56.10	57.50	58.94	60.41	61.92
01-510 Public Safety Director	42.86	45.00	47.25	49.61	52.09	53.39	54.73	56.10	57.50	58.94	60.41	61.92
01-600 Public Works Director	40.82	42.86	45.00	47.25	49.61	50.85	52.12	53.43	54.76	56.13	57.53	58.97
51-800 Harbormaster	40.82	42.86	45.00	47.25	49.61	50.85	52.12	53.43	54.76	56.13	57.53	58.97
01-520 Fire/EMS Chief	40.82	42.86	45.00	47.25	49.61	50.85	52.12	53.43	54.76	56.13	57.53	58.97
01-400 City Clerk	37.17	39.03	40.98	43.03	45.18	46.31	47.47	48.66	49.87	51.12	52.40	53.71
01-510 Police Lieutenant	37.17	39.03	40.98	43.03	45.18	46.31	47.47	48.66	49.87	51.12	52.40	53.71
01-530 Fire/EMS Captain	37.17	39.03	40.98	43.03	45.18	46.31	47.47	48.66	49.87	51.12	52.40	53.71
51-800 Deputy Harbormaster	37.17	39.03	40.98	43.03	45.18	46.31	47.47	48.66	49.87	51.12	52.40	53.71

	Level with 5.0% increase between steps				Level with 2.5% increase between steps							
01-400 Assistant City Manager	89,141	93,598	98,278	103,192	108,352	111,061	113,837	116,683	119,600	122,590	125,655	128,796
01-400 Finance Director	89,141	93,598	98,278	103,192	108,352	111,061	113,837	116,683	119,600	122,590	125,655	128,796
01-510 Public Safety Director	89,141	93,598	98,278	103,192	108,352	111,061	113,837	116,683	119,600	122,590	125,655	128,796
01-600 Public Works Director	84,897	89,142	93,599	98,279	103,192	105,772	108,417	111,127	113,905	116,753	119,672	122,663
51-800 Harbormaster	84,897	89,142	93,599	98,279	103,192	105,772	108,417	111,127	113,905	116,753	119,672	122,663
01-520 Fire/EMS Chief	84,897	89,142	93,599	98,279	103,192	105,772	108,417	111,127	113,905	116,753	119,672	122,663
01-400 City Clerk	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709
01-510 Police Lieutenant	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709
01-530 Fire/EMS Captain	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709
51-800 Deputy Harbormaster	77,315	81,181	85,240	89,502	93,977	96,326	98,734	101,203	103,733	106,326	108,984	111,709

Initial hire pay level is determined based on qualifications and experience at the time of hire. Increases in Level are to be awarded on the basis of merit for above-average job performance. All salary increases must be approved by the city manager.