City of Whittier, Alaska

2023 *Preliminary* Operating Budget

January 1, 2023 – December 31, 2023

CITY OF WHITTIER
2023 PRELIMINARY OPERATING BUDGET

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2023 PRELIMINARY OPERATING BUDGET

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CITY OF WHITTIER

LIST OF PRINCIPAL OFFICIALS

	COUNCIL MEMBERS	Term Expires
Dave Dickason	Mayor	2022
Peter Denmark	Vice Mayor	2023
Dan Blair	Council Member	2022
David Pinquoch	Council Member	2023
Victor Shen	Council Member	2024
Tom Wagner	Council Member	2022
Cathy McCord	Council Member	2024

	ADMINISTRATION
James Hunt	City Manager
Vacant	City Clerk
Jackie Wilde	Assistant City Manager
Andre Achee	Public Safety Director
Scott Korbe	Public Works Director
Dave Borg	Harbormaster
Kris Erchinger	Finance Director

	CITY ATTORNEY
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.

DRAFT

Sponsored by: Hunt
Introduction Date: October 18, 2022
Public Hearing Date: November 15, 2022
Enactment Date: November 15, 2022

CITY OF WHITTIER
NON-CODE ORDINANCE ___-2022

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, EXPENDUTURES/ EXPENSES AND INTERFUND TRANSFERS, 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

WHEREAS, the Budget is set for Public Hearing and adoption at the November 15, 2022 Regular City Council Meeting; 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 HEREBY ORDAINS:

Section 1. This is a non-Code ordinance.

Section 2: The City of Whittier Five-Year (2023-2027) Capital Improvement Plan (CIP) is hereby approved as attached hereto as Exhibit A, understanding that the CIP does not authorize appropriations.

Section 3: The Non-Exempt (Hourly) Pay Scale is hereby amended effective January 2, 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 B.

Section 4. The Exempt (Salaried) Pay Scale is hereby amended effective January 2, 2023 as follows: removes former ranges A through E; ranges B, C, D and E reflect 5% pay rate 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 and Lieutenant; eliminates the former highest range for Assistant City Manager, Finance Director, Public Safety Director, City Clerk and Lieutenant; eliminates the former three highest ranges for Harbormaster and Public Works Director, all as attached hereto as Exhibit C.

CITY OF WHITTIER
NON-CODE ORDINANCE ___-2022

Section 5. 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.

Operating Funds - Revenues and Transfers-In and Expenditures/Expenses and Transfers-Out Note: Excludes non-cash amortization (revenue) and depreciation (expense)	Revenue and Transfers-In	Expenditure/Expense and Transfers-Out	Surplus/ (Deficit)
General Fund Revenue:	$ 3,345,153		
Operating Transfers from Other Funds	$ 586,126		
Total General Fund Revenue	**$ 3,931,279**		
General Fund Expenditures:			
Administration			
City Council		$ 845,233	
Elections		206,300	
Police		2,300	
Fire		1,419,852	
Emergency Medical Services		166,497	
Clinic		391,996	
Public Works		-	
Property and Facilities		594,896	
Parks and Recreation		140,172	
Transfers to Other Funds		54,384	
Total General Fund Expenditures		159,567	
General Major Repair/Replacement (MRRF) Fund	**$ 106,000**	**$ 3,981,197**	**$ (49,918)**
General Equipment Replacement Fund	**$ 25,000**	**$ 448,000**	**$ (342,000)**
Revenue Stabilization Fund (new)	**$ 16,726**	**$ -**	**$ 25,000**
Water and Wastewater Fund	**$ 424,941**	**$ -**	**$ 16,726**
Water/Wastewater Major Repair/Replace Fund	**$ 236,228**	**$ 424,941**	**$ -**
Small Boat Harbor Fund	**$ 1,779,603**	**$ 440,000**	**$ (203,772)**
Harbor Major Repair/Replacement (MRRF) Fund	**$ 30,000**	**$ 1,779,603**	**$ -**
Delong Dock Fund	**$ 389,000**	**$ 50,000**	**$ (20,000)**
Motor Pool Fund	**$ 20,000**	**$ 271,132**	**$ 117,868**
CPV Fund	**$ 980,000**	**$ 58,000**	**$ (38,000)**
		$ 915,296	**$ 64,704**

Section 6. Effective Date. This Ordinance shall take effect on January 1, 2023.

ENACTED BY THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, this 15th day of November 2022.

AYES:
NAYS:
ABSENT:
ABSTAIN:

ATTEST:

Dave Dickason, Mayor

Jackie C. Wilde, Acting City Clerk

City of Whittier
2023 Budget Calendar

September 9, 2022	Department Heads Final Capital Improvement Plan Requests to Admin
September 13, 2022	City Council Capital Improvement Plan and Compensation Plan Budget Work Session
September 14, 2022	Finance Transmits budget directions and forms to Department Heads
September 27, 2021	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 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 15	City Council Regular Meeting – Public hearing and adoption of budget

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

CITY OF WHITTER - GENERAL FUND

2023 BUDGETED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	ACTUAL				2022	2023
	2019	2020	2021	Thru 9/30 2022	Budget	Preliminary Budget
GENERAL FUND REVENUE:						
Taxes	$ 1,916,134	$ 1,113,694	$ 1,786,004	$ 1,257,351	$ 1,762,000	$ 1,898,600
Licenses & Permits	13,676	4,165	4,720	4,716	7,000	12,250
Intergovernmental	218,306	277,273	355,386	600,812	126,000	214,000
Leases	273,127	215,872	219,523	178,663	293,001	333,759
Fines and Citations	515	301	597	2,375	1,000	1,000
Miscellaneous	849,573	936,722	771,231	601,288	805,325	885,544
TOTAL REVENUE	$ 3,271,330	$ 2,548,027	$ 3,137,460	$ 2,645,206	$ 2,994,326	$ 3,345,153
TRANSFERS-IN:						
T/F from CPV (for Police/EMS)	168,000	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)	22,000	-	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)	50,000	42,500	39,261	26,182	34,910	40,160
T/F-In from Harbor (10% PILT)	150,000	149,269	137,250	117,825	157,100	162,333
T/F-In From Delong Dock (10% PILT)	-	35,973	46,450	29,175	38,900	39,212
TOTAL TRANSFERS-IN:	$ 390,000	$ 661,773	$ 603,004	$ 620,469	$ 678,197	$ 586,126
TOTAL REVENUE AND TRANSFERS-IN:	$ 3,661,330	$ 3,209,799	$ 3,740,464	$ 3,265,675	$ 3,672,523	$ 3,931,279
GENERAL FUND EXPENDITURES:						
Administration	$ 931,645	$ 594,555	$ 704,050	$ 540,796	$ 763,219	$ 845,233
City Council	190,727	154,698	180,403	155,496	199,400	206,300
Elections	1,670	1,583	1,438	-	2,350	2,300
Police	1,271,483	837,317	1,113,150	840,858	1,368,096	1,419,852
Fire	124,747	108,101	24,050	19,281	46,197	166,497
EMS	287,455	167,140	222,953	160,786	235,488	391,996
Clinic	12,458	5,097	3,692	3,402	8,079	-
Public Works	372,229	421,604	518,422	372,699	715,432	594,896
Property & Facilities	268,838	116,901	113,135	86,379	124,099	140,172
Parks & Recreation	11,135	2,794	7,198	17,925	43,036	54,384
General Fund Capital Outlay (undesignated)	-	63,800	165,000	63,800	63,800	-
TOTAL EXPENDITURES:	$ 3,472,388	$ 2,473,590	$ 3,053,491	$ 2,261,423	$ 3,569,196	$ 3,821,629
TRANSFERS-OUT:						
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	-	-	-	-	-	16,726
T/F to General Fund MRRF	-	-	1,014,900	60,000	60,000	94,500
TOTAL TRANSFERS-OUT:	$ -	$ 567,781	$ 1,203,497	$ 108,341	$ 123,341	$ 159,567
TOTAL EXPENDITURES AND TRANSFERS-OUT:	$ 3,472,388	$ 3,041,371	$ 4,256,987	$ 2,369,764	$ 3,692,537	$ 3,981,196
NET SURPLUS / (DEFICIT)	$ 188,942	$ 168,429	$ (516,523)	$ 895,911	$ (20,014)	(49,917)

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

CITY OF WHITTIER
GENERAL FUND
BUDGETED FUND BALANCE ANALYSIS - 2023

	2022 Budget	2023 Budget
Beginning Fund Balance at 1/1/2022:		
Non-spendable (prepaid items)	151,795	183,884
Assigned (a)	-	454,960
Unassigned	2,724,319	2,217,256
	$ 2,876,114	$ 2,856,100
ESTIMATED Financial Activity:		
Plus Revenue	2,994,326	3,345,153
Plus Transfers-In	678,197	586,126
Minus Expenditures	(3,569,196)	(3,821,629)
Minus Transfers-Out	(123,341)	(159,567)
Estimated Fund Balance at 12/31:	$ 2,856,100	$ 2,806,183
Non-spendable (prepaid items)	183,884	183,884
Assigned: (a)		
Operating Reserve	326,832	326,832
Parks and Recreation	43,701	43,701
Exxon Settlement	84,428	84,428
	454,960	454,960
Unassigned	2,217,256	2,167,339
Estimated Fund Balance 12/31:	$ 2,856,100	$ 2,806,183

FUND BALANCE POLICY BAND GOAL:		
Monthly Expenditure	$ 307,711	$ 331,766
Current Unassigned Fund Balance	$ 2,217,256	$ 2,167,339
Estimated # of months' Fund Balance	7	7
Fund Balance Policy - 9-Month (Lower) Band:	$ 2,769,403	$ 2,985,897
Fund Balance Policy - 12-Month (Upper) Band:	$ 3,692,537	$ 3,981,196

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[1]. 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

ENERAL FUND REVENUE - 01-3XX-4XXX

Account No.	Description:	ACTUAL 2019	2020	2021	2022 Thru 9/30	BUDGET 2022 Budget	2023 Proposed Budget
AXES:							
1-310-4005	Shared Fisheries Business Tax	$ 95,990	$ 7,005	$ 70,308	$ 22,152	$ 50,000	$ 70,000
1-310-4006	Motor Vehicle Registration	3,493	3,609	4,180	2,059	3,500	3,600
1-310-4007	Liquor Tax	5,100	-	-	6,550	5,000	6,500
1-310-4009	Electric & Telephone Co-Op Tax	3,578	4,054	3,525	3,742	3,500	3,500
1-310-4200	Sales Tax	708,971	344,947	618,750	340,985	575,000	650,000
1-310-4201	Property Tax - Real	352,883	358,360	364,964	410,537	380,000	420,000
1-310-4202	Property Tax - Personal	363,748	326,692	319,145	316,049	340,000	340,000
1-310-4205	Passenger Transit Business Tax	382,371	69,027	405,131	155,277	405,000	405,000
	Total Taxes:	$ 1,916,134	$ 1,113,694	$ 1,786,004	$ 1,257,351	$ 1,762,000	$ 1,898,600
CENSE & PERMITS:							
1-320-4250	Business Licenses	$ 4,700	$ 3,650	$ 4,450	$ 3,200	$ 4,000	$ 4,000
1-320-4251	User Fees and Permits	2,343	515	270	1,516	1,000	750
1-320-4312	Ambulance Fees	6,633	-	-	-	2,000	7,500
	Total License and Permits:	$ 13,676	$ 4,165	$ 4,720	$ 4,716	$ 7,000	$ 12,250
TERGOVERNMENTAL REVENUE:							
1-330-4000	Miscellaneous Grant Revenue	$ -	$ -	$ -	$ 750	$ -	$ -
1-330-4002	Community Assistance	78,470	75,094	76,282	81,155	50,000	76,000
1-330-4003	Payments in Lieu of Tax	49,427	56,336	60,708	42,625	55,000	60,000
1-330-4006	State DCCED Grant	-	-	108,442	447,990	-	
1-330-4011	EMS Small Grant	1,500	-	-	-	-	50,000
1-330-4012	Federal Misc Grant Funds	-	205	-	-	-	-
1-330-4025	National Forest Receipts	25,321	24,172	20,953	28,292	21,000	28,000
1-360-4020	PERS Relief - Non-Cash/Offset by Expense	63,588	75,751	89,000	-	-	-
1-370-4050	FEMA Fire Department Funds	-	45,714	-	-	-	-
	Total Intergovernmental Revenue:	$ 218,306	$ 277,273	$ 355,386	$ 600,812	$ 126,000	$ 214,000
ASES:							
1-345-4513	Lease Credits (Contra)	$ -	$ (78,353)	$ (59,998)	$ -	$ (4,000)	$ (4,000)
1-345-4515	Lease Income	210,407	276,756	255,528	160,476	272,751	312,751
1-345-4520	Lease Income - Condo	-	5,017	11,534	5,494	12,000	12,000
1-345-4525	Land Use Rent	62,720	12,452	12,460	12,693	12,250	13,008
	Total Leases:	$ 273,127	$ 215,872	$ 219,523	$ 178,663	$ 293,001	$ 333,759
NES & CITATIONS:							
1-350-4261	Public Safety Fines & Citations	$ 395	$ 101	$ 83	$ 750	$ 500	$ 500
1-350-4262	Public Safety Parking Tickets	120	200	514	1,625	500	$ 500
	Total Fines & Citations:	$ 515	$ 301	$ 597	$ 2,375	$ 1,000	$ 1,000
ISCELLANEOUS:							
1-360-4099	Miscellaneous Revenue	$ 19,936	$ 17,556	$ 2,118	$ 19,040	$ 2,500	$ 2,500
1-360-4204	Interest & Penalties	3,654	649	921	3,765	-	-
1-360-4270	Donations	9,853	-	10,000	-	-	-
1-360-4271	Donations - EMS	3,798	50	-	-	-	-
1-360-4275	Legal/Insurance Settlement	-	-	50,143	-	-	
1-360-4900	Interest on Bank Accounts	77,641	24,518	661	10,840	50,000	50,000
1-360-4901	Unrealized Gain/(Loss)	24,754	27,819	-	-	-	-
1-360-4902	Interest on Escrows	11,408	-	-	-	-	-
1-360-4914	Tunnel Contract	65,649	26,730	34,971	36,587	77,825	40,000
1-360-4915	Girdwood Police Contract	632,880	675,000	672,417	531,056	675,000	793,044
1-390-4855	Surplus sales	-	8,001	-	-	-	-
1-390-4959	Gain on Sale of Fixed Assets	-	156,399	-	-	-	-
	Total Miscellaneous:	$ 849,573	$ 936,722	$ 771,231	$ 601,288	$ 805,325	$ 885,544
OTAL GENERAL FUND REVENUE:		$ 3,271,330	$ 2,548,027	$ 3,137,460	$ 2,645,206	$ 2,994,326	$ 3,345,153

CITY OF WHITTER
2023 BUDGET
BUDGETED EXPENDITURES - ADMINISTRATION DEPARTMENT

ENERAL FUND - ADMINISTRATION - 01-400-XXXX

		ACTUAL				BUDGET	
						2022	2023
Account No.	Description:	2019	2020	2021	Thru 9/30 2022	Budget	Preliminary Budget
L-400-6000	Salaries and Wages	$ 263,323	$ 275,188	$ 335,687	$ 239,805	$ 338,650	$ 352,453
L-400-6030	FICA / Medicare	5,861	3,878	5,395	5,247	4,829	5,028
L-400-6040	Workers' Comp	213	1,538	1,966	(1,455)	1,596	1,335
L-400-6050	ESC/SUTA	1,542	1,411	3,340	2,335	3,330	3,467
L-400-6060	Insurance: Health/Life/Disab.	52,636	39,757	67,803	51,229	67,906	72,915
L-400-6070	PERS Retirement	82,611	60,743	81,334	50,875	72,608	74,160
L-400-6205	Advertising	5,337	4,325	2,155	735	5,000	2,500
L-400-6210	Condo Fees	15,165	1,737	-	-	-	-
L-400-6212	Condo Maintenance	231	-	-	-	-	-
L-400-6220	Bank Service Fees	20,732	8,257	7,964	4,177	7,000	1,500
L-400-6240	Community Support	2,000	-	250	-	2,000	-
L-400-6280	Dues and Subscriptions	7,503	3,790	5,461	3,039	5,000	5,000
L-400-6410	Insurance - Liability	6,226	8,221	16,199	18,997	8,750	23,225
L-400-6440	Insurance - Property	-	-	22	372	-	500
L-400-6540	Licenses and Permits	-	-	115	120	250	250
L-400-6541	Penalties and Fees	1,880	106	-	-	1,200	800
L-400-6565	Contracted Services - Outside	43,524	713	9,089	10,421	15,000	20,000
L-400-6570	Physical Exams	374	-	-	53	400	400
L-400-6580	Postage	7,164	2,351	1,861	2,423	2,500	2,500
L-400-6610	Prof. Fees - Accounting	102,147	24,750	23,700	4,800	25,200	25,000
L-400-6620	Prof. Fees - Appraisal	16,000	8,000	4,000	12,000	12,500	14,000
L-400-6625	Prof. Fees - Financial Software	31,454	36,504	21,658	26,744	22,000	27,000
L-400-6635	Prof. Fees - Computer Support	32,634	3,246	-	-	7,500	8,000
L-400-6636	Prof. Fees - Website Support	4,689	3,400	2,030	3,934	4,800	6,000
L-400-6640	Prof. Fees - Engineering	20,000	-	-	-	30,000	30,000
L-400-6645	Prof. Fees - Vessel Appraisal RFP	-	-	-	-	-	30,000
L-400-6650	Prof. Fees - Legal	60,131	60,221	61,171	35,604	62,000	65,000
L-400-6670	Reimbursement	1,803	155	335	24	-	-
L-400-6675	Comprehensive Plan	39,495	1,005	-	-	-	-
L-400-6700	Publications and Subscriptions	1,068	1,967	1,206	600	1,200	1,200
L-400-6735	Equipment, Furnishings	-	-	-	3,000	-	3,000
L-400-6770	Travel, Training and Development	31,353	723	10,603	22,981	10,000	10,000
L-400-7100	Repairs - Building	4,871	-	-	440	-	-
L-400-7351	Equipment Maintenance	-	-	-	-	2,000	2,000
L-400-7450	Repairs - Office Equipment	3,848	-	-	-	1,000	1,000
L-400-8550	Supplies - Office	9,175	5,686	5,327	8,264	5,000	8,000
L-400-8750	Supplies - Printing	290	530	-	2,011	500	2,000
L-400-9000	Utilities - Internet Service	25,739	13,901	15,422	19,545	14,000	16,000
L-400-9070	Utilities - Telephone	10,196	9,931	13,278	6,828	9,500	11,000
L-400-9100	Miscellaneous Expense	4,766	12,523	985	-	2,000	-
L-400-9300	Project Development	-	-	-	-	-	-
L-400-9520	Capital Outlay - Equipment	15,664	-	-	5,649	13,000	14,000
L-400-9530	Capital Outlay - Computer Equip.	-	-	5,695	-	5,000	6,000
L-400-9540	Capital Outlay - Land & Improvements	-	-	-	-	-	-
	TOTAL ADMINISTRATION EXPENSE:	$ 931,645	$ 594,555	$ 704,050	$ 540,796	$ 763,219	$ 845,233

ote: In previous years, transfers from Enterprise Funds were used to reduce Administration expenditures as "Interdepartment Support".
owever, those transfers are more properly reclassifed 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

ENERAL FUND - CITY COUNCIL - 01-401-XXXX

		ACTUAL				BUDGET	
						2022	2023
Account No.	Description:	2019	2020	2021	Thru 9/30 2022	Budget	Preliminary Budget
L-401-6240	Community Support	$ 7,079	$ 724	$ 6,968	$ 4,841	$ 4,000	$ 4,000
L-401-6241	Website - Code Updates	-	-	-	-	2,500	3,500
L-401-6280	Dues and Subscriptions	50	1,443	1,446	1,454	600	1,200
L-401-6325	Fireworks	12,450	-	5,000	12,500	12,500	15,000
L-401-6580	Postage	-	500	-	-	-	
L-401-6600	Prof. Fees - Audit	36,214	35,275	41,018	39,010	42,000	42,000
L-401-6636	Prof. Fees - Website Support	-	-	-	350	-	-
L-401-6650	Prof. Fees - Legal	-	-	3,999	-	10,000	-
L-401-6710	Public Relations	-	-	-	63	2,500	2,500
L-401-6770	Travel, Training and Development	14,487	-	318	3,206	3,000	6,000
L-401-6800	Council Chambers Improvements	8,112	-	-	-	1,500	10,000
L-401-8550	Supplies - Office	4,085	420	1,108	72	800	1,600
L-401-9070	Utilities - Telephone	-	86	545	-	-	500
L-401-9500	Lobbyist Fees	108,250	116,250	120,000	94,000	120,000	120,000
	TOTAL CITY COUNCIL EXPENSE:	$ 190,727	$ 154,698	$ 180,403	$ 155,496	$ 199,400	$ 206,300

ENERAL FUND -ELECTIONS - 01-420-XXXX

		ACTUAL				BUDGET	
						2022	2023
Account No.	Description:	2019	2020	2021	Thru 9/30 2022	Budget	Preliminary Budget
1-420-6000	Salaries	0	0	0	0	0	0
1-420-6100	Volunteer Support	$ 1,130	$ 1,064	$ 915	$ -	$ 1,200	$ 1,200
1-420-6205	Advertising	540	-	-	-	600	500
1-420-8150	Supplies - Consumables		519	523	-	550	600
	TOTAL ELECTIONS EXPENSE:	$ 1,670	$ 1,583	$ 1,438	$ -	$ 2,350	$ 2,300

CITY OF WHITTIER
2023 BUDGET
BUDGETED EXPENDITURES - POLICE

ENERAL FUND - POLICE - 01-510-XXXX

		ACTUAL				BUDGET	
						2022	2023
Account No.	Description:	2019	2020	2021	Thru 9/30 2022	Budget	Preliminary Budget
l-510-6000	Salaries and Wages	$ 738,619	$ 433,577	$ 672,388	$ 515,790	$ 851,273	$ 879,340
l-510-6030	FICA / Medicare	26,480	8,705	13,702	9,287	22,870	13,291
l-510-6040	Workers' Comp	14,960	17,481	23,773	9,191	41,417	29,965
l-510-6050	ESC/SUTA	7,334	2,410	4,775	5,590	8,203	8,595
l-510-6060	Insurance: Health/Life/Disab.	75,755	67,479	98,024	66,953	106,542	121,091
l-510-6070	PERS Retirement	125,535	105,319	151,246	102,065	142,041	152,676
l-510-6091	Uniform Allowance	3,043	888	1,520	1,720	2,000	2,000
l-510-6100	Volunteer Support	-	-	-	-	1,000	-
l-510-6205	Advertising	-	-	275	-	250	-
l-510-6210	Condo Fees	2,052	668	745	-	1,200	-
l-510-6280	Dues and Subscriptions	935	275	799	60	500	300
l-510-6410	Insurance - Liability	6,938	16,949	20,925	25,624	17,500	32,905
l-510-6420	Insurance - Auto	4,511	8,332	8,434	9,470	9,000	8,088
l-510-6440	Insurance - Property	-	-	-	-	-	-
l-510-6490	Insurance - Claims Deductible	-	50,000	-	-	-	-
l-510-6540	Licenses and Permits	2,349	30	144	50	2,000	1,000
l-510-6565	Contracted Services - Outside	30,834	37,954	46,161	37,747	55,000	75,000
l-510-6570	Physical Exams	3,835	487	343	466	2,000	1,000
l-510-6580	Postage	23	303	57	9	300	300
l-510-6635	Prof. Fees - Computer Support	1,001	757	-	-	1,000	1,000
l-510-6700	Publications	317	240	30	-	500	300
l-510-6735	Equipment Purchase	14,361	4,648	5,444	-	9,000	5,000
l-510-6761	Training - EMS Supvsg MD	6,000	-	-	-	2,000	-
l-510-6770	Travel, Training and Development	1,034	1,417	5,734	-	5,000	5,000
l-510-7100	Repairs - Building	553	403	114	294	1,500	1,000
l-510-7350	Repairs - Equipment	7,004	9,971	1,369	60	11,500	5,000
l-510-7400	Repairs - Vehicles	3,562	12,896	1,892	427	5,000	5,000
l-510-7750	Gas & Oil - Vehicles	29,249	13,432	14,216	15,268	15,000	16,000
l-510-8150	Supplies - Consumables	16,757	4,560	8,133	3,561	13,500	9,000
l-510-8650	Supplies and Drugs - Billable	-	-	-	169	-	-
l-510-8950	Supplies - Uniforms	5,884	337	5,229	4,233	4,000	4,000
l-510-9000	Utilities - Internet Service	10,309	13,938	18,412	10,762	14,000	14,000
l-510-9010	Utilities - Electricity	-	-	40	-	-	-
l-510-9040	Utilities - Heating Fuel	-	-	-	-	-	-
l-510-9070	Utilities - Telephone	8,255	8,860	9,228	7,061	8,000	9,000
l-920-9520	Capital Outlay - Equipment Public Safety	108,996	-	-	-	-	-
l-510-9520	Capital Outlay - Equipment - Public Safety	-	-	-	-	-	-
l-510-9525	Capital Outlay - Motor Pool replace vehicles	15,000	15,000	-	15,000	15,000	20,000
	TOTAL POLICE EXPENSE:	$ 1,271,483	$ 837,317	$ 1,113,150	$ 840,858	$ 1,368,096	$ 1,419,852

CITY OF WHITTER
2023 BUDGET
BUDGETED EXPENDITURES - FIRE

ENERAL FUND - FIRE - 01-520-XXXX

Account No.	Description:	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL Thru 9/30 2022	BUDGET 2022 Budget	BUDGET 2023 Preliminary Budget
1-520-6000	Salaries and Wages	$ -	$ 12,240	$ 14,538	$ 10,602	$ 14,677	$ 82,992
1-520-6030	FICA / Medicare	-	151	210	158	1,102	1,187
1-520-6040	Workers' Comp	-	-	-	(34)	874	4,078
1-520-6050	ESC/SUTA	-	34	65	65	144	819
1-520-6060	Insurance: Health/Life/Disab.	-	-	-	-	-	17,361
1-520-6070	PERS Retirement	-	846	957	-	-	18,258
1-520-6100	Volunteer Support	505	110	-	-	8,000	8,000
1-520-6205	Advertising	-	-	-	-	-	
1-520-6280	Dues and Subscriptions	-	-	-	-	-	
1-520-6410	Insurance - Liability	124	656	964	941	1,000	1,284
1-520-6420	Insurance - Auto	2,656	4,188	4,707	3,290	4,500	3,968
1-520-6440	Insurance - Property	-	-	-	-	-	-
1-520-6540	Licenses and Permits	-	50	-	-	-	-
1-520-6635	Prof. Fees - Computer Support	519	150	-	-	-	-
1-520-6565	Contracted Services - Outside	357	-	-	1,900	-	-
1-520-6570	Physical Exams	-	-	25	-	-	1,000
1-520-6580	Postage		-	-	-	-	250
1-520-6735	Equipment Purchase	4,449	49,873	-	-	5,000	5,000
1-520-6750	Testing	2,434	2,170	2,210	-	2,500	2,500
1-520-6770	Travel, Training and Development	726	921	-	290	1,000	2,000
1-520-7100	Repairs - Building	125	-	-	-	-	-
1-520-7350	Repairs - Equipment	400	942	146	381	2,000	2,000
1-520-7400	Repairs - Vehicles	-	267	10	-	1,500	1,000
1-520-7750	Gas & Oil - Vehicles	-	-	219	-	1,000	1,000
1-520-8550	Supplies - Office	-	146	-	-	150	500
1-520-8950	Supplies - Uniforms	960	500	-	1,690	2,750	5,000
1-520-9000	Utilities - Internet	6,391	-	-	-	-	-
1-520-9010	Utilities - Electricity	75	-	-	-	-	-
1-520-9040	Utilities - Heating Fuel	187	-	-	-	-	-
1-520-9070	Utilities - Telephone	-	-	-	-	-	-
1-520-9200	Grant Expenditures	-	-	-	-	-	-
1-520-9520	Capital Outlay - Equipment	104,840	34,857	-	-	-	8,300
	TOTAL FIRE EXPENSE:	$ 124,747	$ 108,101	$ 24,050	$ 19,281	$ 46,197	$ 166,497

CITY OF WHITTER
2023 BUDGET
BUDGETED EXPENDITURES - EMS and CLINIC

GENERAL FUND - EMS - 01-530-XXXX

Account No.	Description:	ACTUAL 2019	2020	2021	Thru 9/30 2022	BUDGET 2022 Budget	2023 Preliminary Budget
01-530-6000	Salaries and Wages	$185,149	$ 93,649	$120,607	$ 91,094	$ 133,996	$ 186,321
01-530-6030	FICA / Medicare	4,769	3,229	3,711	3,019	5,698	3,520
01-530-6040	Workers' Comp	9,910	8,889	12,857	5,354	12,378	12,272
01-530-6050	ESC/SUTA	861	732	1,254	1,162	1,324	1,842
01-530-6060	Insurance: Health/Life/Disab.	18,843	1,863	12,409	10,695	15,611	34,722
01-530-6070	PERS Retirement	32,811	16,492	21,192	11,007	15,981	37,978
01-530-6100	Volunteer Support	-	3,809	800	-	6,000	6,000
01-530-6205	Advertising	-	-	-	-	-	500
01-530-6410	Insurance - Liability	7,482	9,734	10,017	10,007	8,000	11,000
01-530-6420	Insurance - Auto	1,899	3,242	4,518	2,362	3,500	5,005
01-530-6540	Licenses and Permits	-	-	20	-	-	200
01-530-6565	Contracted Services - Outside	1,280	-	2,200	4,700	-	2,000
01-530-6570	Physical Exams	124	53	351	-	400	400
01-530-6635	Prof Fees - Computer Support	519	1,576	-	-	-	500
01-530-6700	Publications and Subscriptions	150	-	300	-	-	300
01-530-6735	Equipment Purchase	-	-	281	-	1,000	1,000
01-530-6750	Testing	230	-	-	-	250	250
01-530-6761	Training - EMS Supvsg MD	5,113	12,000	12,000	9,000	10,000	12,000
01-530-6770	Travel, Training and Development	492	667	-	1,455	2,000	2,000
01-530-7350	Repairs - Equipment	-	868	869	777	-	1,000
01-530-7400	Repairs - Vehicles	615	38	2,769	219	1,500	1,500
01-530-7750	Gas & Oil - Vehicles	2,024	2,072	418	1,283	2,500	2,500
01-530-8150	Supplies - Consumables	4,574	-	5,403	237	3,000	4,000
01-530-8550	Supplies - Office	-	192	-	9	250	1,000
01-530-8650	Supplies and Drugs - Billable	2,710	953	1,266	2,035	2,500	2,500
01-530-8950	Supplies - Uniforms	805	422	1,471	360	2,600	2,500
01-530-9000	Utilities - Internet	6,591	6,052	6,429	5,608	6,500	6,500
01-530-9010	Utilities - Electricity	75	-	-	-	-	-
01-530-9040	Utilities - Heating Fuel	38	-	-	-	-	-
01-530-9070	Utilities - Telephone	392	607	1,811	402	500	500
01-530-9530	Capital Outlay - Equipment	-	-	-	-	-	52,186
	TOTAL EMS EXPENSE:	$287,455	$167,140	$222,953	$ 160,786	$ 235,488	$ 391,996

GENERAL FUND - CLINIC - 01-535-XXXX

Account No.	Description:	ACTUAL 2019	2020	2021	Thru 9/30 2022	BUDGET 2022 Budget	2023 Preliminary Budget
01-535-6210	Condo Fees	$ 11,684	$ 4,654	$ 3,692	$ 3,402	$ 6,879	$ -
01-535-6440	Insurance - Property	557	442	-	-	1,200	-
01-535-6565	Outside Contractors	111	-	-	-	-	-
01-535-9040	Utilities	106	-	-			
	TOTAL CLINIC EXPENSE:	$ 12,458	$ 5,097	$ 3,692	$ 3,402	$ 8,079	$ -

CITY OF WHITTER
2023 BUDGET
BUDGETED EXPENDITURES - PUBLIC WORKS

ENERAL FUND - PUBLIC WORKS - 01-600-XXXX

Account No.	Description:	ACTUAL 2019	2020	2021	Thru 9/30 2022	BUDGET 2022 Budget	2023 Preliminary Budget
1-600-6000	Salaries and Wages	$ 218,537	$ 236,164	$ 223,347	$ 148,807	$ 310,666	$ 295,722
1-600-6030	FICA / Medicare	4,529	3,375	4,838	2,220	5,498	5,796
1-600-6040	Workers' Comp	9,120	14,332	17,740	7,137	21,124	17,920
1-600-6050	ESC/SUTA	1,187	1,172	2,009	1,874	3,063	2,921
1-600-6060	Insurance: Health/Life/Disab.	36,969	44,227	49,713	29,854	58,540	56,423
1-600-6070	PERS Retirement	53,562	64,380	58,790	32,845	64,595	59,522
1-600-6410	Insurance - Liability	3,937	7,547	9,268	11,580	7,750	14,653
1-600-6420	Insurance - Auto	2,726	4,719	4,165	3,531	4,800	4,800
1-600-6430	Insurance - Mobile Equipment	1,814	3,069	3,370	3,606	5,000	5,906
1-600-6440	Insurance - Property	-	190	392	436	1,000	583
1-600-6540	Licenses and Fees	138	10	-	180	250	250
1-600-6565	Contracted Services - Outside	-	-	306	1,798	8,000	10,000
1-600-6570	Physical Exams	451	515	261	359	750	600
1-600-6580	Postage	-	219	-	-	-	-
1-600-6635	Prof Fees - Computer Support	1,001	1,576	-	-	2,000	2,000
1-600-6740	Small tools and equipment	3,121	2,773	1,171	609	3,000	3,000
1-600-6770	Travel, training and development	2,381	864	1,296	839	2,000	2,000
1-600-7100	Repairs - Building	5,745	-	29,874	76	5,000	5,000
1-600-7210	Repairs - Roads	8,401	77	859	96,823	107,000	20,000
1-600-7350	Repairs - Equipment	11,903	18,976	85,406	25,625	32,896	35,000
1-600-7750	Gas and Oil - Vehicles	7,594	19,959	20,506	11,884	25,000	30,000
1-600-8150	Supplies - Consumables	-	699	291	190	1,000	500
1-600-8550	Supplies - Office	439	413	90	-	500	500
1-600-8950	Supplies - Uniforms	-	-	-	-	750	750
1-600-8970	Supplies - Safety	1,975	3,311	888	247	5,000	2,500
1-600-8995	Supplies and Materials	21,292	3,913	5,018	1,144	15,000	15,000
1-600-9000	Utilities - Internet Service	7,150	9,225	9,695	7,274	9,500	9,500
1-600-9010	Utilities - Electricity	2,532	13,296	13,047	8,767	14,000	14,000
1-600-9040	Utilities - Heating Fuel	437	-	-	-	-	-
1-600-9070	Utilities - Telephone	1,427	1,603	2,211	2,813	1,750	1,750
1-600-9095	Utilities - Water/Sewer/Garbage	(1,138)	-	-	-	5,000	2,500
	TOTAL PUBLIC WORKS EXPENSE:	$ 407,229	$ 456,604	$ 544,552	$ 400,519	$ 720,432	$ 619,096
1-600-9900	Less Interdepartment Support (a)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(39,200)
	TOTAL NET PUBLIC WORKS EXPEN	$ 372,229	$ 421,604	$ 509,552	$ 365,519	$ 685,432	$ 579,896
1-600-9520	Capital Outlay - Equipment	-	-	8,870	7,180	30,000	15,000
1-600-9540	Capital Outlay - Land & Improvements	-	-	-	-		
	TOTAL PUBLIC WORKS EXPENSE:	$ 372,229	$ 421,604	$ 518,422	$ 372,699	$ 715,432	$ 594,896

) 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

Account No.	Description:	ACTUAL 2019	2020	2021	Thru 9/30 2022	BUDGET 2022 Budget	2023 Preliminary Budget
01-700-6210	Condo Fees	$ 2,751	$ 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)	16,834	18,304	20,169	21,624	22,000	29,908
01-700-6565	Contracted Services	3,047	13,407	14,367	11,883	14,000	14,000
01-700-6635	Prof. Fees - Computer Support	519	-	-	-	-	-
01-700-7100	Repairs - Buildings	5,101	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	806	353	143	99	500	500
01-700-8970	Supplies - Safety	-	375	281	-	500	500
01-700-9000	Utilities - Internet Service	6,391	-	-	-	-	-
01-700-9010	Utilities - Electric	39,871	35,486	33,651	20,992	35,000	35,000
01-700-9040	Utilities - Heating Fuel	24,912	20,960	22,409	12,298	22,000	22,000
01-700-9050	Utilities - Garbage	129	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	168,478	7,207	-	-	-	
	TOTAL PROPERTY AND FACILITIES EXPENSE:	$ 268,838	$ 116,901	$ 113,135	$ 86,379	$ 124,099	$ 140,172

GENERAL FUND - PARKS AND RECREATION - 01-800-XXXX

Account No.	Description:	ACTUAL 2019	2020	2021	Thru 9/30 2022	BUDGET 2022 Budget	2023 Preliminary Budget
01-800-6000	Salaries and Wages	$ 747	$ 2,166	$ -	$ 2,650	$ 6,448	$ 11,256
01-800-6030	FICA / Medicare	57	166	-	203	493	1,061
01-800-6040	Workers' Comp	17	10	-	-	31	100
01-800-6050	ESC	7	22	-	41	64	213
01-800-6060	Insurance: Health/Life/Disab.	1,048	-	-	-	-	-
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	334	-	-	28	3,000	3,000
01-800-8950	Supplies and Materials	8,925	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	-		-	-	-	
	TOTAL PARKS AND RECREATION EXPENSE:	$ 11,135	$ 2,794	$ 7,198	$ 17,925	$ 43,036	$ 54,384

GENERAL FUND - CAPITAL OUTLAY - 01-910-XXXX (Unclassifed)

		ACTUAL 2019	2020	2021	Thru 9/30 2022	BUDGET 2022 Budget	2023 Preliminary 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	-
	TOTAL GF UNDESIGNATED CAPITAL OUTLAY:	$ -	$ -	165,000	$ 63,800	$ 63,800	$ -

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

GENERAL FUND MAJOR REPAIR AND REPLACEMENT FUND - CAPITAL PROJECT - 72-900-XXXX

		2022 Budget	2023 Preliminary Budget
Estimated Cash Balance in MRRF @ 1/1:		$ 1,014,900	$ 904,900
Sources of Funds:			
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
Total Sources of Funds:		$ 60,000	$ 106,000
Uses of Funds:			
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
Total Uses of Funds:		$ 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.

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

'ATER AND WASTEWATER ENTERPRISE FUND - 50-800-XXXX

		ACTUAL				2022	2023
Account No.	Description:	2019	2020	2021	Thru 9/30 2022	Budget	Preliminary Budget
:VENUE:							
)-360-4020	PERS On-Behalf	$ 3,982	$ 8,738	$ 8,878	$ -	$ -	$ -
)-340-4300	Water Service Charges	316,024	213,676	322,188	270,514	250,000	294,000
)-340-4350	Sewer Service Charges	118,313	90,623	74,851	76,355	80,000	91,000
)-340-4500	Permit Fees	1,485	-	-	-	100	100
)-360-4901	Interest on Bank Accounts	26,582	15,218	894	-	17,500	15,000
)-360-4910	Miscellaneous Income	712	2,903	4,943	12,516	1,500	1,500
	TOTAL WATER AND WASTEWATER REVENUE:	$ 467,098	$ 331,159	$ 411,755	$ 359,385	$ 349,100	$ 401,600
:ANSFERS-IN:							
)-390-4990	From Gen Fund for Loader Loan		$ 23,341	$ 23,341	$ 23,341	$ 23,341	$ 23,341
)-390-4991	From CPV - Water well capacity upgrade*		54,000	-	-	-	-
	TOTAL TRANSFERS-IN:	$ -	$ 77,341	$ 23,341	$ 23,341	$ 23,341	$ 23,341
	TOTAL REVENUE PLUS TRANSFERS-IN:	$ 467,098	$ 408,500	$ 435,096	$ 382,726	$ 372,441	$ 424,941
:PENSE:							
)-800-6000	Salaries and Wages	$ 90,096	$ 126,995	$ 159,266	$ 90,958	$ 140,535	$ 142,355
)-800-6030	FICA / Medicare	2,306	1,785	2,300	1,355	2,517	2,559
)-800-6040	Workers' Comp	2,956	3,443	4,329	1,723	5,724	4,813
)-800-6050	ESC/SUTA	1,327	503	540	934	1,383	1,402
)-800-6060	Insurance: Health/Life/Disab.	12,940	17,616	25,795	13,354	19,123	21,267
)-800-6070	PERS Retirement	18,065	29,494	34,432	18,965	28,020	27,520
)-800-6091	Uniform Allowance	209	-	-	-	-	400
)-800-6220	Bank Service Charges	610	-	-	-	-	6,000
)-800-6260	Bad Debt Expense	-	-	-	280	-	1,000
)-800-6270	Depreciation	330,898	330,898	330,295	-	330,898	330,898
)-800-6280	Dues and Subscriptions	170	170	170	-	500	500
)-800-6410	Insurance - Liability	2,914	3,534	4,642	5,912	3,600	7,294
)-800-6420	Insurance - Auto	-	-	-	-	-	-
)-800-6430	Insurance - Mobile Equipment	-	-	-	-	250	-
)-800-6440	Insurance - Property	3,377	3,481	4,097	4,586	3,500	6,143
)-800-6540	Licenses and Permits	1,058	980	805	1,075	1,200	1,200
)-800-6565	Contracted Services - Outside	206	10,571	-	717	10,000	10,000
)-800-6570	Physical Exams	-	-	-	-	500	500
)-800-6580	Postage	39	1,301	848	-	1,300	1,300
)-800-6635	Prof Fees - Computer Support	519	757	-	-	1,200	1,200
)-800-6740	Small Tools	139	865	-	-	4,000	2,000
)-800-6750	Testing Water/Sewer	10,696	6,087	5,520	5,679	9,000	9,000
)-800-6770	Travel, Training and Development	3,425	1,665	1,537	147	5,500	6,000
)-800-7100	Repairs - Building	-	11,445	1,385	-	5,000	5,000
)-800-7350	Repairs - Equipment	5,950	4,581	2,820	351	5,000	5,000
)-800-7650	Repairs - System	-	4,427	1,296	-	5,000	5,000
)-800-7750	Gas and Oil - Vehicles	3,635	3,413	3,193	3,534	4,000	4,500
)-800-8550	Supplies - Office	697	2,458	230	260	500	500
)-800-8950	Uniforms	-	-	-	-	500	500
)-800-8970	Supplies - Safety	-	249	851	415	1,500	1,500
)-800-8995	Supplies and Materials	692	848	712	-	3,500	5,000
)-800-9000	Utilities - Internet Service	6,338	6,006	5,930	5,128	1,500	6,000
)-800-9010	Utilities - Electricity	33,718	25,397	28,563	18,826	30,000	30,000
)-800-9040	Utilities - Heating Fuel	7,629	3,823	2,393	1,581	5,000	2,500
)-800-9070	Utilities - Telephone	586	818	1,399	894	600	600
)-800-9580	Capital Outlay - Water and Wastewater	-	107,105	-	-	-	15,000
	TOTAL WATER/WASTEWATER EXPENSES:	$ 541,196	$ 710,715	$ 623,348	$ 176,674	$ 630,850	$ 664,451

TRANSFERS-OUT:							
50-800-9900	T/F-Out to General Fund	$ 50,000	$ 32,242	$ 39,261	26,182	$ 34,910	$ 40,160
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
	TOTAL WATER/WASTEWATER TRANSFERS-OUT:	$ 50,000	$ 186,251	$ 1,070,671	$ 46,182	$ 54,910	$ 91,388
	TOTAL EXPENSE PLUS TRANSFERS-OUT:	$ 591,196	$ 896,966	$ 1,694,020	$ 222,856	$ 685,760	$ 755,839
WATER/WASTEWATER REVENUE AND TRANSFERS-IN LESS EXPENSE AND TRANSFERS-OUT:		$ (124,098)	$ (488,466)	$ (1,258,924)	$ 159,869	$ (313,319)	$ (330,898)
Adjust for Non-Cash Items:							
Add-back Depreciation		330,898	330,898	330,295	-	330,898	330,898
Net increase (decrease) in cash:		$ 206,800	$ (157,568)	$ (928,629)	$ 159,869	$ 17,579	$ (0)

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

	2022 Budget	2023 Budget
Beginning Cash Balance at 1/1/21:	$ 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	330898
Net Cash provided by (used for) operations	$ 17,579	$ (0)
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	$ 733,292	$ 733,292

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

	2022 Budget	2023 Budget
Beginning Cash Balance at 1/1/21:	$ 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
Net Cash provided by (used for) operations	$ 20,000	$ 236,228
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	-	(440,000)
Net Increase (Decrease) in Cash	$ 20,000	$ (203,772)
Estimated Ending Cash Balance	$ 1,051,410	$ 847,638

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

Account No.	Description:	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL Thru 9/30 2022	BUDGET 2022 Budget	BUDGET 2023 Preliminary Budget
EVENUE:							
CHARGES FOR SERVICES:							
l-340-4251	User Fees and Permits	$ -	$ -	$ -	$ -	$ -	$ -
l-340-4399	Moorage - Transient Winter	-	20,157	24,984	1,641	20,000	25,408
l-340-4401	Moorage - Preferential	470,628	487,073	508,314	484,091	545,000	518,670
l-340-4402	Moorage - Transient	327,867	452,891	504,915	475,238	425,000	508,500
l-340-4403	Boat Lift Fees	21,176	34,148	2,439	3,756	-	-
l-340-4404	Utility Fees	53,915	67,321	54,581	41,968	60,000	60,000
l-340-4406	Wharfage Fees (includes hoist)	89,184	25,547	15,180	3,353	15,000	15,000
l-340-4407	Vessel Towing Fees	-	-	-	-	1,000	1,000
l-340-4408	Used Oil Collection Fees	1,220	818	560	-	-	-
l-340-4409	Waiting List Fees	14,881	900	17,058	16,500	16,000	16,500
l-340-4410	Pump Out Fees	270	855	860	525	500	500
l-340-4411	Launch Fees	93,343	147,579	82,127	113,300	150,000	130,000
l-340-4412	Shower Fees	2,336	65	1,605	3,235	3,000	4,500
l-340-4413	Grid	939	1,307	1,843	2,011	2,000	2,500
l-340-4414	Vessel Maintenance	20,166	9,140	5,480	325	7,000	2,500
l-340-4415	Dry Storage Fees	8,331	5,729	4,027	1,913	5,000	5,000
l-340-4416	Parking - Annual	49,800	41,200	36,314	49,250	45,000	50,000
l-340-4426	Parking - Daily	82,800	56,586	52,433	101,761	60,000	85,000
l-340-4445	Miscellaneous Services	5,181	7,385	2,638	4,417	3,000	5,000
	TOTAL CHARGES FOR SERVICES:	$ 1,242,038	$ 1,358,700	$ 1,315,358	$ 1,303,284	$ 1,357,500	$ 1,430,078
LEASES:							
l-345-4512	Lease Income	$ 100,000	$ 63,382	$ 86,273	$ 129,490	$ 95,000	$ 100,000
l-345-4513	Lease Credits (contra)	(95,647)	-	(54,768)	(82,573)	-	(40,000)
l-345-4515	Garbage Revenue	-	360	40	27,425	30,000	40,000
	TOTAL LEASES:	$ 4,353	$ 63,742	$ 31,545	$ 74,342	$ 125,000	$ 100,000
MISCELLANEOUS:							
l-360-4020	PERS On-Behalf paid by State	$ 17,068	$ 26,294	$ 29,491	$ -	$ -	$ -
l-360-4416	Storage fees in lieu of lease .25	-	-	-	-	25,000	25,000
l-360-4417	Fuel Float Income	27,558	37,757	42,523	19,843	25,000	30,000
l-360-4430	Camping	18,168	8,957	14,622	23,416	12,000	23,000
l-360-4900	Late Fees on AR	2,309	94	406	50	1,500	250
l-360-4901	Investment Income	26,584	15,219	894	-	10,000	15,000
l-360-4905	Collection of Bad Debts	-	-	2,346	-	-	-
l-360-4910	Miscellaneous Revenue	-	20,434	-	-	15,000	-
l-360-4957	Amortize Bond Premium	8,843	8,843	8,843	-	8,843	8,843
	TOTAL MISCELLANEOUS:	$ 100,530	$ 117,598	$ 99,125	$ 43,309	$ 97,343	$ 102,093
	TOTAL HARBOR REVENUE:	$ 1,346,921	$ 1,540,041	$ 1,446,028	$ 1,420,934	$ 1,579,843	$ 1,632,171
RANSFERS-IN:							
l-390-4991	From CPV for Harbor Bonds	$ 105,750	$ 157,275	$ 153,775	$ 215,150	$ 221,050	$ 156,275
	TOTAL REVENUE PLUS TRANSFERS-IN:	$ 1,452,671	$ 1,697,316	$ 1,599,803	$ 1,636,084	$ 1,800,893	$ 1,788,446

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

!BOR ENTERPRISE FUND - EXPENSES - 51-800-XXXX

		ACTUAL				BUDGET	
						2022	2023
ccount No.	Description:	2019	2020	2021	Thru 9/30 2022	Budget	Preliminary Budget
ENSE:							
300-6000	Salaries and Wages	$ 380,648	$ 391,374	$ 461,065	$ 353,289	494,503	559,716
300-6030	FICA / Medicare	9,911	6,624	8,025	7,888	11,291	11,451
300-6040	Workers' Comp	11,984	15,790	20,328	7,985	20,584	10,567
300-6050	ESC/SUTA	3,433	2,210	3,549	4,183	4,888	5,778
300-6060	Insurance: Health/Life/Disab.	65,862	70,379	97,857	60,700	103,264	106,963
300-6070	PERS Retirement	73,950	93,798	110,765	63,898	96,561	98,500
300-6205	Advertising	94	1,912	1,000	-	500	500
300-6215	Collection Expense	-	-	-	-	-	-
300-6220	Bank Service Charges	30,584	37,793	48,354	41,056	38,000	42,000
300-6260	Bad Debt Expense	132,189	-	-	-	10,000	7,500
300-6265	Debt Service - Interest Expense	105,163	86,692	83,192	41,013 (a)	80,150	76,275
300-6270	Depreciation	938,617	919,927	917,144	- (c)	940,000	940,000
300-6280	Dues and Subscriptions	450	265	415	519	500	500
300-6410	Insurance - Liability	33,941	30,802	38,933	47,606	32,000	50,000
300-6420	Insurance - Auto	1,542	1,094	861	752	1,000	1,260
300-6430	Insurance - Mobile Equipment	635	509	505	815	600	811
300-6440	Insurance - Property	42,994	35,345	41,291	44,432	40,000	58,125
300-6490	Insurance - Claims Deductible	-	-	-	-	5,000	-
300-6540	Licenses and Permits	10	125	-	60	125	125
300-6565	Contracted Services - Outside	33,103	7,012	52,894	36,893	49,046	45,000
300-6570	Physical Exams	620	654	234	276	500	500
300-6580	Postage	994	4,633	3,763	1,500	2,500	2,500
300-6635	Prof. Fees - Computer Support	2,815	2,139	-	869	3,000	6,000
300-6636	Prof. Fees - Website Support	-	-	-	-	250	250
300-6650	Prof. Fees - Legal	2,057	65	19,257	-	2,000	2,000
300-6700	Publications and Subscriptions	-	195	519	195	350	350
300-6730	Equipment Rental	172	87	85	-	1,000	2,000
300-6740	Small Tools	1,758	2,475	4,147	-	2,500	3,500
300-6770	Travel, Training and Development	6,163	1,853	80	943	3,000	3,000
300-6780	Waste Disposal - EVOS	-	1,635	420	2,400	4,000	500
300-7100	Repairs - Buildings	573	307	2,665	52	6,000	17,000
300-7350	Repairs - Equipment	1,350	12,068	3,384	894	15,000	5,000
300-7400	Repairs - Vehicles	1,767	273	-	399	2,000	1,000
300-7500	Parking Lot Maintenance	266	11	-	154	1,000	1,000
300-7610	Repairs - Utilities	-	13,109	2,578	-	10,000	5,000
300-7750	Gas and Oil - Vehicles	8,791	4,087	5,663	4,878	6,000	5,000
300-7800	Repairs - Facilities	280	117	-	-	-	5,000
300-7820	Repairs - Docks	-	1,706	445	77	20,000	10,000
300-8150	Supplies - Consumables	29,150	8,134	14,782	16,416	30,000	21,500
300-8200	Supplies - Parking	3,141	-	653	-	1,000	1,000
300-8400	Supplies - Fire Suppression	-	6,071	914	555	3,000	1,000
300-8550	Supplies - Office	6,276	2,757	5,341	606	6,000	7,500
300-8800	Supplies - Resale Items	2,638	-	-	-	-	-
300-8950	Uniforms	1,670	673	228	842	2,500	3,000
300-8970	Supplies - Safety	387	4,071	1,131	1,920	5,000	5,000
300-9000	Utilities - Internet Service	7,709	16,916	14,155	17,566	17,000	35,000
300-9010	Utilities - Electricity	91,017	81,788	78,369	48,180	83,000	85,000
300-9040	Utilities - Heating Fuel	3,447	6,108	4,106	2,078	7,000	7,000

Account No.	Description:	ACTUAL 2019	2020	2021	Thru 9/30 2022		BUDGET 2022 Budget	2023 Preliminary Budget
51-800-9050	Utilities - Solid Waste	99,977	94,919	120,871	92,305		108,000	110,000
51-800-9070	Utilities - Telephone	2,313	2,005	3,850	1,521		2,400	2,400
51-800-9095	Utilities - Water and Wastewater	34,287	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	37,369	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	22,788	15,599	8,000	65,400		65,900	-
51-900-9530	Capital - Office Equip	-	-	-	-		2,000	-
51-900-9575	Debt Principal	65,000	70,000	70,000	75,000	(b)	75,000	80,000
	TOTAL HARBOR EXPENSES:	$ 2,299,883	$ 2,137,757	$ 2,320,123	$ 1,110,759		$ 2,527,912	$ 2,527,271
TRANSFERS-OUT:								
51-800-9900	Transfers-Out to General Fund	$ 150,000	$ 149,269	$ 137,250	$ 117,825		$ 157,100	$ 162,333
51-800-9901	Transfers-Out to Other Funds	366,537	-	750,000	60,000	(d)	60,000	30,000
	TOTAL EXPENSE PLUS TRANSFERS-OUT:	$ 2,816,421	$ 2,287,026	$ 3,207,373	$ 1,288,584		$ 2,745,012	$ 2,719,604
Change in Net Position:								
HARBOR REVENUE AND TRANSFERS-IN LESS EXPENSE AND TRANSFERS-OUT:		$ (1,363,749)	$ (589,710)	$ (1,607,571)	$ 347,500		$ (944,119)	$ (931,157)
Adjust for Non-Cash Items:								
	Add-back Depreciation	938,617	919,927	917,144	-		940,000	940,000
	Subtract Amortization of Bond Premium	-	-	-	-		(8,843)	(8,843)
	Subtract State PERS Payment	(17,068)	(26,294)	(29,491)	-		-	-
	Net Non-Cash Adjustments	$ 921,549	$ 893,633	$ 887,652	$ -		$ 931,157	$ 931,157
Net increase (decrease) in cash:		$ (442,200)	$ 303,923	$ (719,918)	$ 347,500		$ (12,962)	$ (0)

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

		2022 Budget	2023 Budget (c)
Beginning Cash Balance at 1/1/22:	(a)	$ 1,278,653	$ 1,320,691
Cash is provided by (used for):			
Change in net position	(b)	(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)
Net Cash provided by (used for) operations		$ (12,962)	$ (0)
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	$ 1,320,690

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

	2022 Budget	2023 Budget
Beginning Cash Balance at 1/1/22:	$ 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	-	-
Net Cash provided by (used for) operations	$ 60,000	$ 30,000
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	$ 1,214,186	$ 1,194,186

CITY OF WHITTER
2023 BUDGET
BUDGETED REVENUE AND EXPENSE - DELONG DOCK

Account No.	Description:	ACTUAL 2019	2020	2021	Thru 9/30 2022	2022 Budget	2023 Approved Budget
REVENUE:							
53-340-4015	Legal Settlement	0	750,000	-	-	0	0
CHARGES FOR SERVICES:							
53-341-4251	User Fees and Permits	12,000	3,000	3,000	11,000	9,000	6,000
53-341-4402	Moorage - Transient	26,524	3,861	2,339	29,748	5,000	5,000
53-341-4404	Utility Fees	1,000	3,167	4,652	13,048	15,000	15,000
53-341-4406	Wharfage Fees (includes hoist)	210,297	349,207	454,513	1,500	360,000	366,120
53-341-4408	Used Oil Collection Fees	-			-	-	
53-341-4970	Contributed Capital	5,200,000	35,500	-			
	TOTAL CHARGES FOR SERVICES:	$ 5,449,821	$ 394,735	$ 464,503	$ 55,296	$ 389,000	$ 392,120
53-360-4020	PERS On-behalf paid by State	$ -	$ 2,543	$ 3,478	$ -	$ -	$ -
	TOTAL REVENUE:	$ 5,449,821	$ 1,147,278	$ 467,981	$ 55,296	$ 389,000	$ 392,120
TRANSFERS-IN:							
53-390-4994	Transfers-In from Harbor	$ 366,537	$ -	$ -	$ -	$ -	$ -
	TOTAL REVENUE PLUS T/F-IN:	$ 5,816,358	$ 1,147,278	$ 467,981	$ 55,296	$ 389,000	$ 392,120
EXPENSES:							
53-800-6070	PERS On-behalf paid by State	-	-	3,478	-	-	-
53-801-6000	Salaries & Wages	-	36,139	30,256	38,547	54,945	49,699
53-801-6030	Fica/Medicare	-	712	526	844	1,255	882
53-801-6040	Workers' Comp	-	-	-	-	2,287	961
53-801-6050	ESC taxes	-	264	252	378	543	497
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	10,360
53-801-6270	Depreciation	520,000	545,035	553,513	-	-	571,269
53-801-6410	Insurance - Liability	1,437	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	42,807	1,673	95,869	-	20,000	20,000
53-801-6650	Legal Services	19,972	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	36,273	7,701	3,286	-	20,000	20,000
53-801-8150	Supplies - Consumables	785	-	-	-	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	3,207	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	67	-	-	-	5,000	5,000
53-900-9504	Capital Improvement	6,216	35,500	-	-	45,000	60,000
53-900-9540	Capital - Emergency Repairs	201,325	-	-	-	5,000	10,000
	TOTAL EXPENSES:	$ 832,087	$ 711,500	$ 737,688	$ 86,790	$ 232,233	$ 828,595
TRANSFERS-OUT:							
53-801-9900	Transfers-Out to General Fund	$ -	$ 35,973	$ 46,450	$ 29,175	$ 38,900	$ 39,212
	TOTAL EXPENSE PLUS T/F-OUT:	$ 832,087	$ 747,472	$ 784,138	$ 115,965	$ 271,133	$ 867,807
	DELONG DOCK REVENUE LESS EXPENSE:	$ 4,984,271	$ 399,805	$ (316,157)	$ (60,669)	$ 117,867	$ (475,687)
Adjust for Non-Cash Items:							
	Add-back Depreciation	520,000	545,035	553,513	-	-	571,269
Net increase (decrease) in cash:		$ 5,504,271	$ 944,840	$ 237,356	$ (60,669)	$ 117,867	$ 95,582

Cash Projection:	
Beginning Balance 1/1/2022:	$ 1,095,678
2022 Budgeted Net Increase (decrease) in cash	117,867
2023 Budgeted Net Increase (decrease) in cash	95,582
Estimated Ending Cash Balance	$ 1,213,545

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

Account No.	Description:	ACTUAL 2019	2020	2021	Thru 9/30 2022	BUDGET 2022 Budget	2023 Preliminary Budget
REVENUE:							
CHARGES FOR SERVICES:							
60-360-4910	Vehicle Rent	15,000	15,000	-	15,000	15,000	20,000
	TOTAL CHARGES FOR SERVICES:	$ 15,000	$ 15,000		$ 15,000	$ 15,000	$ 20,000
TRANSFERS-IN:							
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	$ -	$ -	$ -	$ -
	TOTAL REVENUE PLUS TRANSFERS-IN:	$ 15,000	$ 383,017	$ -	$ 15,000	$ 15,000	$ 20,000
EXPENSES:							
60-800-6565	Contracted Services		$ -	$ -	-	-	-
60-900-9520	Capital Equipment - Vehicles and Equipment		363,500	-	-	-	58,000
60-900-9540	Capital - Emergency Repairs	-		-	-	-	-
	TOTAL EXPENSES:	$ -	$ 363,500	$ -	$ -	$ -	$ 58,000
TRANSFERS-OUT:							
60-990-9990						0	0
	MOTOR POOL REVENUE/TRANSFERS-IN LESS EXPENSE:	$ 15,000	$ 19,517	$ -	$ 15,000	$ 15,000	$ (38,000)

Cash Projection:	
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 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 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL Thru 9/30 2022	BUDGET 2022 Budget	BUDGET 2023 Preliminary Budget
REVENUE:								
20-310-4008	CPV Grant Revenue		871,855	958,385	958,385	958,385	500,000	980,000
20-310-4009	CPV - Covid Mitigation		-	-	291,630	-	-	
	TOTAL CPV Revenue:		$ 871,855	$ 958,385	$ 1,250,015	$ 958,385	$ 500,000	$ 980,000
EXPENSES:								
20-400-6565	Contracted Services	(a)	-	-	15,991	359,179	481,630	50,000
20-400-6565	Contracted Services - Visitor Information	(b)	-	-	-	-	25,000	25,000
20-400-6565	Contract Svcs - Economic Devel/Planning	(c)	-	-	-	-	150,000	50,000
20-400-6565	Contract Svcs - TBMP	(d)	-	-	-	-	-	8,100
20-400-6565	Girdwood Fire/EMS contribution	(e)	-	-	-	-	-	20,000
20-400-6565	Contract Svcs - Road fill HOB,SCR,Glacier Ave		-	-	-	-	-	50,000
20-400-6220	Postage		560	1,075	-	-	-	-
20-400-6240	Museum Contribution		15,000	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		38,000	0	299,234	233,727	225,000	-
	TOTAL CPV Expense:		$ 53,560	$ 16,075	$ 358,546	$ 704,670	$ 896,630	$ 218,100
TRANSFERS-OUT:								
20-990-9990	General Fund - Parks & Recreation		22,000	25,000	25,000	25,000	25,000	25,000
20-990-9990	General Fund - Public Safety response		158,000	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		105,750	157,275	153,775	215,150	221,050	156,275
20-990-9990	Water/Sewer Fund - Water Wells & Automation		-	54,000	-	-	-	185,000
	TOTAL TRANSFERS-OUT:		$ 285,750	$ 740,564	$ 533,818	$ 562,437	$ 568,337	$ 697,196
	TOTAL EXPENSES AND TRANSFERS-OUT:		$ 339,310	$ 756,639	$ 892,364	$ 1,267,107	$ 1,464,967	$ 915,296
	Net Revenue over Expenses and T/F-Out:		$ 532,545	$ 201,747	$ 357,651	$ (308,722)	$ (964,967)	$ 64,704

Cash Projection:	
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	64,704
Estimated Ending Cash Balance	$ 1,623,514

(a) Contracted services (engineering, design) for Head of Bay
(b) Visitor information center funding
(c) HOB Master Planning (econ develop,traffic,parking)
(d) New TBMP program; pay PWSEDD to staff
(e) Contribution to Girdwood Fire/EMS for equipment

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

Account No.	Description:	BUDGET 2022 Budget	2023 Preliminary Budget
TRANSFERS-IN:			
XX-390-4990	From General Fund	$ -	$ 16,726
		$ -	$ 16,726
EXPENSES:			
	None	-	-
	TOTAL EXPENSES:	$ -	$ -
NET SURPLUS:		$ -	$ 16,726

Cash Projection:	
Cash Balance at 9/30/2022:	0
Estimated Cash Balance at 12/31/2023:	$ 16,726

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.

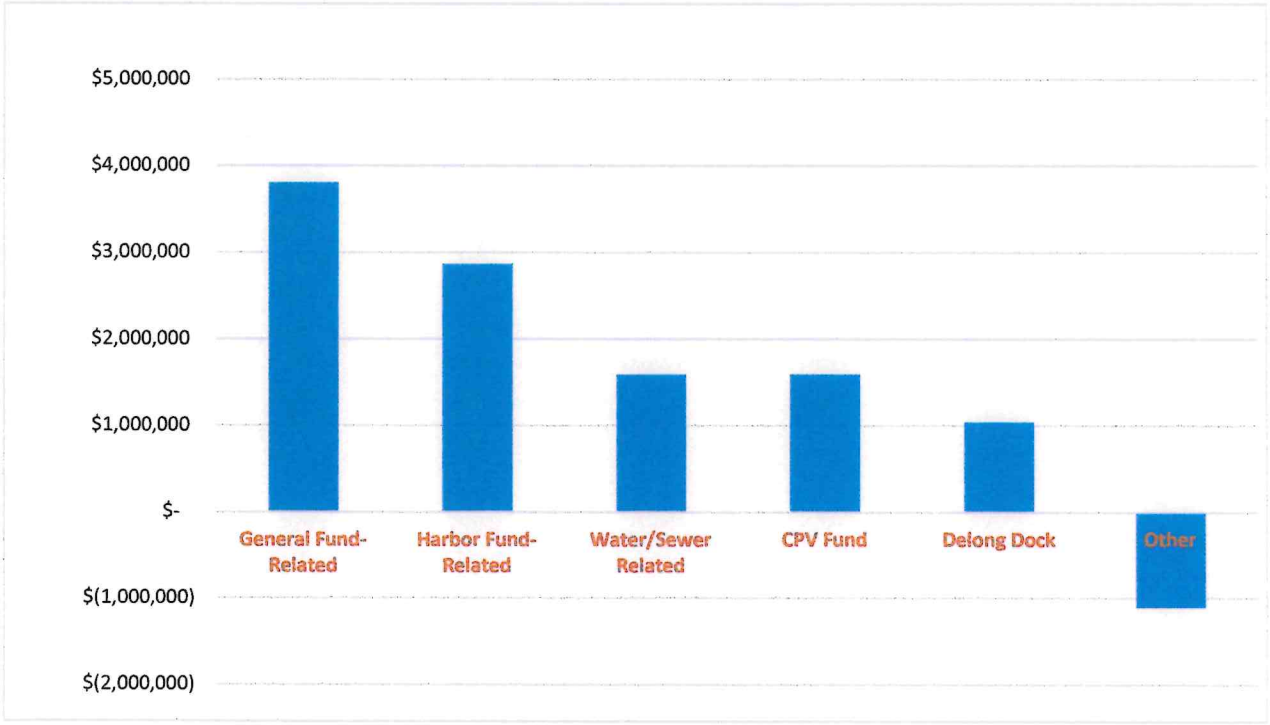
APPENDIX:

A) Schedule of Cash and Investments All Funds at 9/30/2022
B) Pay Plan Schedule – Non-Exempt (Hourly) Employees
C) Pay Plan Schedule – Exempt (Salaried) Employees
D) Schedule of 2023 Capital Spending – All Funds
E) Budget Policies
F) Whittier Town Core Road Rehabilitation Project
G) Organizational Chart

EXHIBIT A

CITY OF WHITTER
2023 BUDGET
CASH AND INVESTMENTS ALL FUNDS @ 9/30/2022

General Fund	$	2,441,196
GF MRRF		974,900
PW Equipment Fund		295,912
New City Park Fund		88,760
CPV Fund		1,591,658
Grant Funds		(1,271,834)
Water/Sewer Fund		552,339
Water/Sewer MRRF		1,035,001
Harbor Fund		1,650,902
Harbor MRRF		1,214,186
Delong Dock Fund		1,035,724
Motor Pool Fund		49,517
Compensated Absences Fund		112,856
	$	9,771,116
General Fund-Related	$	3,800,769
Harbor Fund-Related		2,865,088
Water/Sewer Related		1,587,339
CPV Fund		1,591,658
Delong Dock		1,035,724
Other		(1,109,462)
	$	9,771,116



CITY OF WHITTER

EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE

(Effective January ___, 2023 via Ordinance # ____-2022)

EXHIBIT B:

NON-EXEMPT (Hourly) POSITIONS:

		HOURLY PAY RATE											
Position		Level with 5.0% increase between steps				Level with 2.5% increase between steps							
	Job Title	A	B	C	D	E	F	G	H	I	J	K	L
	Work Student	14.79	15.53	16.31	17.12	17.55	17.99	18.44	18.90	19.37	19.86	20.35	20.86
01-400	Receptionist/Office Assistant	17.74	18.63	19.56	20.54	21.05	21.58	22.12	22.67	23.23	23.82	24.41	25.02
01-400	Executive Assistant	28.26	29.67	31.16	32.71	33.53	34.37	35.23	36.11	37.01	37.94	38.89	39.86
01-530	EMT I	20.70	21.74	22.82	23.96	24.56	25.18	25.81	26.45	27.11	27.79	28.48	29.20
01-530	EMT II	27.36	28.73	30.16	31.67	32.46	33.28	34.11	34.96	35.83	36.73	37.65	38.59
01-530	EMT III	34.37	36.09	37.89	39.79	40.78	41.80	42.85	43.92	45.02	46.14	47.29	48.48
01-510	Police Officer	28.85	30.29	31.81	33.40	34.23	35.09	35.97	36.86	37.79	38.73	39.70	40.69
01-600	Laborer I	16.26	17.07	17.93	18.82	19.29	19.78	20.27	20.78	21.30	21.83	22.37	22.93
01-600	Laborer II	22.63	23.76	24.95	26.20	26.85	27.52	28.21	28.92	29.64	30.38	31.14	31.92
01-600	Laborer III	30.26	31.77	33.36	35.03	35.91	36.80	37.72	38.67	39.63	40.62	41.64	42.68
01-600	Mechanic Operator	29.69	31.17	32.73	34.37	35.23	36.11	37.01	37.94	38.89	39.86	40.85	41.88
01-800	Parks & Rec Assistant	20.10	21.11	22.16	23.27	23.85	24.45	25.06	25.68	26.33	26.98	27.66	28.35
51-800	Harbor Technician	14.79	15.53	16.31	17.12	17.55	17.99	18.44	18.90	19.37	19.86	20.35	20.86
51-800	Harbor Assistant I	17.74	18.63	19.56	20.54	21.05	21.58	22.12	22.67	23.23	23.82	24.41	25.02
51-800	Harbor Assistant II	20.10	21.11	22.16	23.27	23.85	24.45	25.06	25.68	26.33	26.98	27.66	28.35
51-800	Harbor Officer I	16.26	17.07	17.93	18.82	19.29	19.78	20.27	20.78	21.30	21.83	22.37	22.93
51-800	Harbor Officer II	21.56	22.64	23.77	24.96	25.58	26.22	26.88	27.55	28.24	28.94	29.67	30.41
51-800	Harbor Finance	26.22	27.53	28.91	30.35	31.11	31.89	32.69	33.50	34.34	35.20	36.08	36.98

		ANNUAL PAY											
	Work Student	30,763	32,301	33,916	35,612	36,503	37,415	38,350	39,309	40,292	41,299	42,332	43,390
01-400	Receptionist/Office Assistant	36,899	38,744	40,681	42,715	43,783	44,878	46,000	47,150	48,329	49,537	50,775	52,045
01-400	Executive Assistant	58,781	61,720	64,806	68,046	69,747	71,491	73,278	75,110	76,988	78,913	80,885	82,908
01-530	EMT I	43,056	45,209	47,469	49,843	51,089	52,366	53,675	55,017	56,392	57,802	59,247	60,728
01-530	EMT II	56,909	59,754	62,742	65,879	67,526	69,214	70,945	72,718	74,536	76,400	78,309	80,267
01-530	EMT III	71,490	75,064	78,817	82,758	84,827	86,948	89,121	91,350	93,633	95,974	98,373	100,833
01-510	Police Officer	60,008	63,008	66,159	69,467	71,203	72,984	74,808	76,678	78,595	80,560	82,574	84,639
01-600	Laborer I	33,821	35,512	37,287	39,152	40,131	41,134	42,162	43,216	44,297	45,404	46,539	47,703
01-600	Laborer II	47,070	49,424	51,895	54,490	55,852	57,248	58,680	60,147	61,650	63,192	64,771	66,391
01-600	Laborer III	62,941	66,088	69,392	72,862	74,683	76,550	78,464	80,426	82,436	84,497	86,610	88,775
01-600	Mechanic Operator	61,755	64,843	68,085	71,489	73,277	75,109	76,986	78,911	80,884	82,906	84,978	87,103
01-800	Parks & Rec Assistant	41,808	43,898	46,093	48,398	49,608	50,848	52,119	53,422	54,758	56,127	57,530	58,968
51-800	Harbor Technician	30,763	32,301	33,916	35,612	36,503	37,415	38,350	39,309	40,292	41,299	42,332	43,390
51-800	Harbor Assistant I	36,899	38,744	40,681	42,715	43,783	44,878	46,000	47,150	48,329	49,537	50,775	52,045
51-800	Harbor Assistant II	41,808	43,898	46,093	48,398	49,608	50,848	52,119	53,422	54,758	56,127	57,530	58,968
51-800	Harbor Officer I	33,821	35,512	37,287	39,152	40,131	41,134	42,162	43,216	44,297	45,404	46,539	47,703
51-800	Harbor Officer II	44,845	47,087	49,441	51,913	53,211	54,542	55,905	57,303	58,735	60,204	61,709	63,252
51-800	Harbor Finance	54,538	57,264	60,128	63,134	64,712	66,330	67,989	69,688	71,430	73,216	75,047	76,923

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 ___, 2023 via Ordinance # ___-2022)

EXHIBIT C:

EXEMPT (Salaried) POSITIONS:

		A	B	C	D	E	F	G	H	I	J	K	L
		Level with 5.0% increase between steps					Level with 2.5% increase between steps						
01-400	Assistant City Manager	39.63	41.61	43.69	45.87	**48.17**	49.37	50.61	51.87	53.17	54.50	55.86	57.26
01-400	Finance Director	39.63	41.61	43.69	45.87	48.17	49.37	50.61	51.87	53.17	54.50	55.86	57.26
01-510	Public Safety Director	39.63	41.61	43.69	45.87	48.17	49.37	50.61	51.87	53.17	54.50	55.86	57.26
01-600	Public Works Director	37.74	39.63	41.61	43.69	45.87	47.02	48.20	49.40	50.64	51.90	53.20	54.53
51-800	Harbormaster	37.74	39.63	41.61	43.69	45.87	47.02	48.20	49.40	50.64	51.90	53.20	54.53
01-520	Fire/EMS Chief	37.74	39.63	41.61	43.69	45.87	47.02	48.20	49.40	50.64	51.90	53.20	54.53
01-400	City Clerk	34.37	36.09	37.89	39.79	41.78	42.82	43.89	44.99	46.11	47.27	48.45	49.66
01-510	Police Lieutenant	34.37	36.09	37.89	39.79	41.78	42.82	43.89	44.99	46.11	47.27	48.45	49.66
01-530	Fire/EMS Captain	34.37	36.09	37.89	39.79	41.78	42.82	43.89	44.99	46.11	47.27	48.45	49.66
51-800	Deputy Harbormaster	34.37	36.09	37.89	39.79	41.78	42.82	43.89	44.99	46.11	47.27	48.45	49.66

		Level with 5.0% increase between steps					Level with 2.5% increase between steps						
01-400	Assistant City Manager	**82,424**	86,545	90,872	95,416	100,187	102,692	105,259	107,890	110,588	113,352	116,186	119,091
01-400	Finance Director	82,424	86,545	90,872	95,416	100,187	102,692	105,259	107,890	110,588	113,352	116,186	119,091
01-510	Public Safety Director	82,424	86,545	90,872	95,416	100,187	102,692	105,259	107,890	110,588	113,352	116,186	119,091
01-600	Public Works Director	78,499	82,424	86,545	90,872	95,416	97,801	100,246	102,753	105,321	107,954	110,653	113,420
51-800	Harbormaster	78,499	82,424	86,545	90,872	95,416	97,801	100,246	102,753	105,321	107,954	110,653	113,420
01-520	Fire/EMS Chief	78,499	82,424	86,545	90,872	95,416	97,801	100,246	102,753	105,321	107,954	110,653	113,420
01-400	City Clerk	71,489	75,063	78,817	82,757	86,895	89,068	91,294	93,577	95,916	98,314	100,772	103,291
01-510	Police Lieutenant	71,489	75,063	78,817	82,757	86,895	89,068	91,294	93,577	95,916	98,314	100,772	103,291
01-530	Fire/EMS Captain	71,489	75,063	78,817	82,757	86,895	89,068	91,294	93,577	95,916	98,314	100,772	103,291
51-800	Deputy Harbormaster	71,489	75,063	78,817	82,757	86,895	89,068	91,294	93,577	95,916	98,314	100,772	103,291

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.

Positions slated to be downgraded per Salary Study.
New positions in 2023.
Reclassification from harbor Officer III to Deputy Harbormaster, per Salary Study.
Reduced top 1 to 3 Ranges from Top of Pay Scale

EXHIBIT D

CITY OF WHITTIER
2023 OPERATING BUDGET
SCHEDULE OF CAPITAL SPENDING

Project Description		Cost	Funding Source	Spending Fund
GENERAL FUND:				
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, stormwater		310,000	GF MRRF	GF MRRF
HARBOR:				
Harbor - 25% match for new pumpout cart	$	4,000	Harbor Fund	Harbor Fund
Harbormaster building electrical/heating repairs		17,000	Harbor Fund	Harbor Fund
Harbormaster building doors/floor repair		50,000	Harbor MRRF	Harbor MRRF
DELONG DOCK:				
Delong Dock Hi-Mast Lighting	$	22,000	Delong Dock Fund	Delong Dock Fund
WATER AND WASTEWATER:				
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
MOTOR POOL:				
Motor Pool - Replace one police vehicle	$	58,000	Motor Pool	Motor Pool
COMMERCIAL PASSENGER VESSEL:				
CPV Road fill improvements; SCR, HOB, Glacier, etc.	$	50,000	CPV	CPV
Visitor Information center		25,000	CPV	CPV
Economic Development/Waterfront Planning		50,000	CPV	CPV
Tourism Best Management Program		8,100	CPV	CPV
Contribution to capital equipment - Girdwood Fire and EMS		20,000	CPV	CPV
	$	1,402,586		

CITY OF WHITTIER
2023 OPERATING BUDGET
SCHEDULE OF CAPITAL SPENDING, Continued

Project Description	Cost	Funding Source	Spending Fund (*Future)*
Funded 2023; to be set in reserves until sufficient funds exist to purchase gear:			
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
	23,000		
Harbor contribution to Harbor MRRF	30,000	Harbor	Harbor MRRF
Water/Wastewater contribution to W/WW MRRF	51,228	Water/Wastewater	Water/Wastewater MRRF
Total Contributions to Future MRRF Capital Needs:	$ 104,228		

EXHIBIT E

CITY OF WHITTIER, ALASKA
2023 BUDGET POLICIES – Passed via Resolution #039-2021, p. 1/2

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[1]. 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[2]. 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[3] 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[4]. 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.[5]

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[1] In 2023 the Policy requires Unassigned Fund Balance equal to between $2,985,897 (9 mos) and $3,981,196 (12 mos).
[2] 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.
[3] Defined as the difference between revenues plus transfers-in versus expenditures plus transfers-out.
[4] 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.
[5] 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

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.
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.

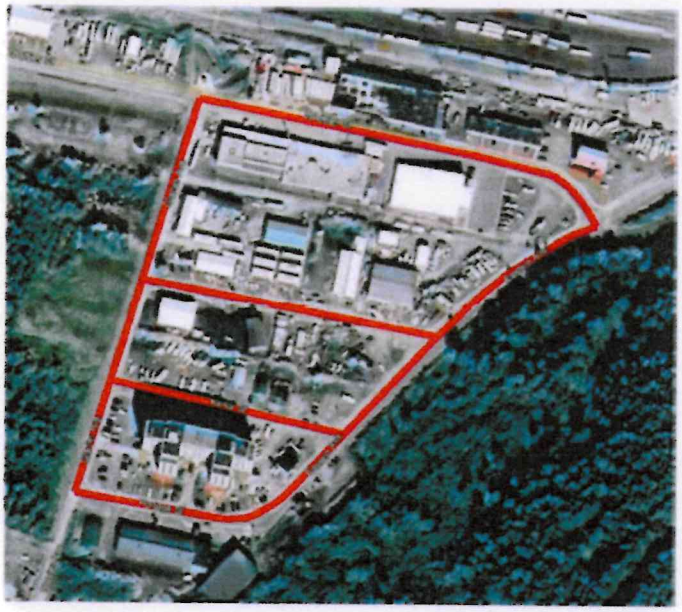
THE CITY OF WHITTIER

Gateway to the Western Prince William Sound

P.O. Box 608 • Whittier, Alaska 99693 • (907) 472-2327 • Fax (907) 472-2404

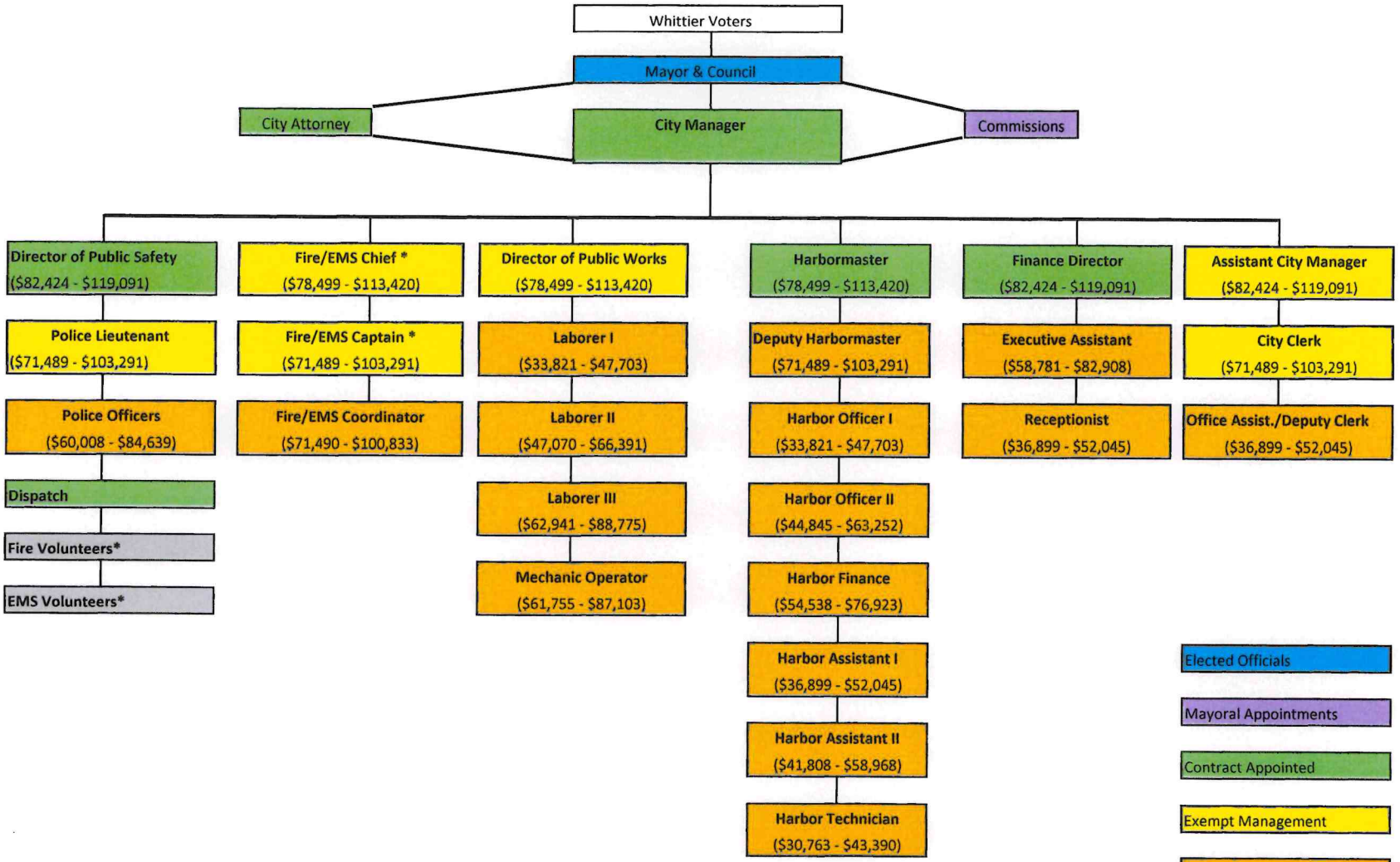
Subject: Whittier Town Core Road Rehabilitation **Date:** November 8, 2021

The City of Whittier plans to rehabilitate its town core road network with the goals of addressing drainage issues, improving walkability, and preparing for future development. Whittier is unique among Alaskan communities with its stunning natural beauty, unmatched annual precipitation, and infrastructure dating back to the city's beginnings as a military town. Decades later, much of the original infrastructure is in place and in need of repair. Metal pipes were installed inches from the pavement surface, have corroded and sometimes collapsed. Storm drain structures are undersized, damaged, and cannot be adjusted. While some of the original curb and sidewalk has stood the test of time, they aren't compliant with 21st century Americans with Disabilities Act (ADA) accessibility requirements and missing in some sections. The road surface itself is a patchwork of repairs trying to support the loads of oversized boats and snow clearing equipment. Addressing these system-wide repairs one road at a time or with continued maintenance efforts is unachievable. Instead, the City is taking a holistic approach and plans to rehabilitate Eastern Avenue, Glacier Avenue, Portage Street, Kenai Street, Billings Street, and portions of Whittier Street to resolve system-wide issues and accommodate future development.



Rehabilitation would include overhauling the storm drain system, ensuring that existing damage is repaired and bringing the network up to current standards. These improvements would include sizing storm drain for both Whittier's extreme precipitation events and future development west of Glacier Avenue. Utilizing current standards has the added benefit of facilitating maintenance and future adjustment, extending the usable life of this infrastructure. The storm drain system would be designed to fit around the existing buried utilities with some minor changes to the roadway structural section. While no repairs are necessary for the water and sewer systems overhauled in the 90's, some service stub outs would be included to prevent future road impacts. Lastly, rehabilitation would include removing and replacing concrete sidewalk, curb and gutter, and repaving roads. New sidewalk would promote community walkability with accessible curb ramps and slopes.

CITY OF WHITTIER
ORGANIZATION CHART (with Pay Range Information)



*** Current Vacancies**

Ord. #___-2022