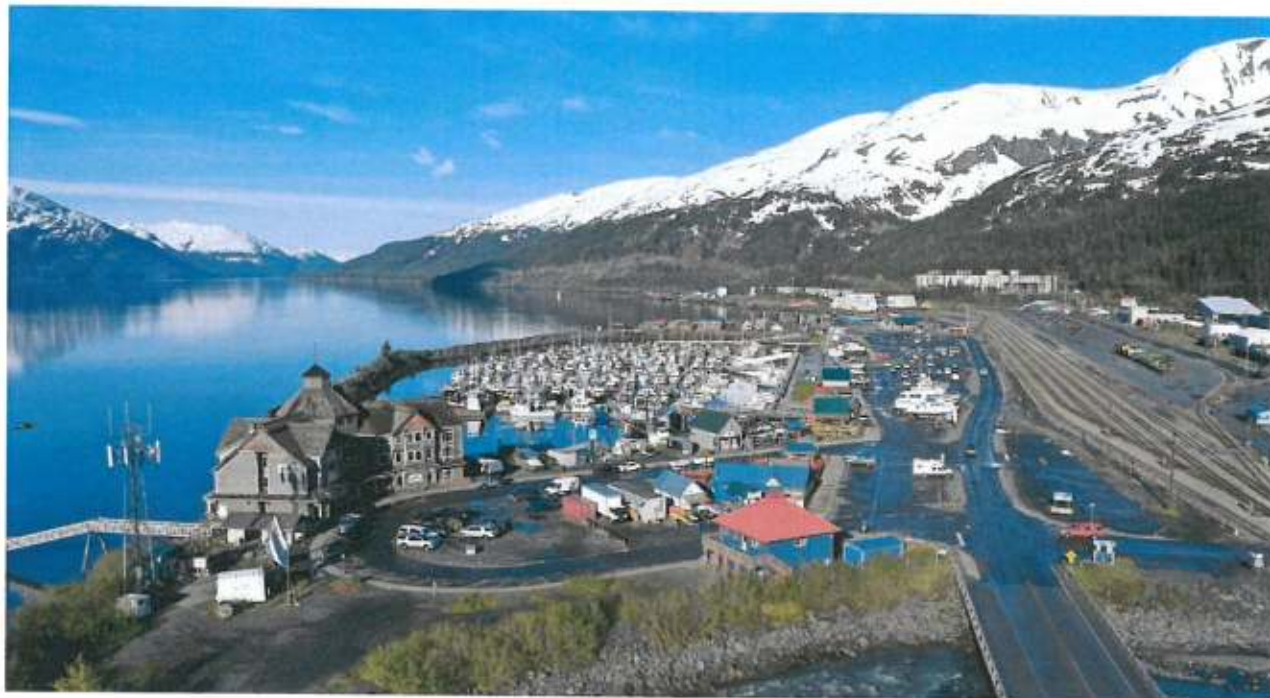


City of Whittier, Alaska



2021 Operating Budget

January 1, 2021 – December 31, 2021



CITY OF WHITTIER
2021 OPERATING BUDGET

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**CITY OF WHITTIER
2021 OPERATING BUDGET**

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**CITY OF WHITTIER
LIST OF PRINCIPAL OFFICIALS**



	<u>COUNCIL MEMBERS</u>	<u>Term Expires</u>
Dave Dickason	Mayor	2022
Peter Denmark	Vice Mayor	2023
Dan Blair	Council Member	2022
Monty Irvin	Council Member	2021
David Pinguoch	Council Member	2023
Victor Shen	Council Member	2021
Tom Wagner	Council Member	2022

	<u>ADMINISTRATION</u>
James Hunt	City Manager
Naelene Matsumiya	City Clerk
Annie Reeves	Assistant City Manager
Andre Achee	Public Safety Director
Scott Korbe	Public Works Director
Dave Borg	Harbormaster
Kris Erchinger	Finance Director

	<u>CITY ATTORNEY</u>
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.

**CITY OF WHITTIER
ORDINANCE # 05-2020**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, APPROVING THE 2021 BUDGETED REVENUES, EXPENDITURES/EXPENSES AND INTERFUND TRANSFERS, AND APPROPRIATING FUNDS

WHEREAS, the City of Whittier 2021 Budget was discussed in a Budget Kick-Off Work Session on November 10, 2020 with personnel budget discussions also taking place with council in an executive session held on November 23, 2020; and

WHEREAS, the 2021 Budget is presented for Introduction and Public Hearing at a Special City Council Meeting on December 8, 2020 with a second Public Hearing and final adoption slated for December 15, 2020; 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: That figures listed in the table below reflect the estimated revenues, expenditures/expenses, and interfund transfers and are hereby adopted, appropriated and established as the budget for the period beginning on January 1, 2021 and ending on December 31, 2021.

Operating Funds - Revenues and Transfers-In and Expenditures/Expenses and Transfers-Out			
	Revenue and Transfers-In	Expenditure/Expense and Transfers-Out	Surplus/ (Deficit)
General Fund Revenue:	\$ 2,555,068		
Operating Transfers from Other Funds	\$ 215,043		
Total General Fund Revenue	\$ 2,770,111		
General Fund Expenditures:			
Administration		\$ 488,103	
City Council		167,900	
Elections		1,800	
Police		1,118,673	
Fire		45,609	
Emergency Medical Services		242,857	
Clinic		5,700	
Public Works		502,194	
Property and Facilities		113,240	
Parks and Recreation		16,983	
Transfers to Other Funds		48,341	
Total General Fund Expenditures		\$ 2,751,400	\$ 18,711
Water and Wastewater Fund	\$ 413,818	\$ 463,100	\$ (49,282)
Small Boat Harbor Fund, exclud depr/amort	\$ 1,679,168	\$ 2,534,835	\$ 75,490
Delong Dock Fund	\$ 384,000	\$ 348,720	\$ 35,280
Motor Pool Fund	\$ -	\$ -	\$ -
CPV Fund	\$ -	\$ 383,818	\$ (383,818)

Section 3. The budget for Capital Project Funds will be presented to Council and approved prior to the initiation of each capital project.

Section 4. The pay scale is hereby amended to increase the pay for the Police Officer and Lieutenant positions only, by 10% for each step in the scale, to attract and retain qualified police officers.

Section 5. Effective Date. This Ordinance shall take effect on January 1, 2021.


ENACTED BY THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, this 15th day of December 2020.

Introduced By: Dave Dickason
Introduction Date: December 8, 2020

ATTEST:



Naelene Matsumiya
City Clerk



Dave Dickason
Mayor

Ayes: 5
Nays: 2
Absent: 0
Abstain: 0



City of Whittier 2021 Biennial Budget Calendar

September 14, 2020	Transmit budget directions and forms to Department Heads
October 16, 2020	Department budgets due to finance department
October 19 - 23	City manager and finance director meet with Department Heads to discuss budget requests
October 23 – November 6	Finance department develops personnel budget, revenue projections and determines estimated costs of insurance, administrative fees, cost allocations, debt service, vehicle leases, etc.
November 10	City Council Preliminary Budget Work Session
November 23	City Council Personnel Budget Discussion
December 8	City Council Meeting – Introduction of Budget Ordinance
December 15	City Council Special Meeting – Public hearing and adoption of budget

CITY OF WHITTER - GENERAL FUND

2021 BUDGETED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	ACTUAL				BUDGET	
	2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
	GENERAL FUND REVENUE:					
Taxes	\$ 1,568,634	\$ 1,657,688	\$ 1,916,134	\$ 1,114,003	\$ 1,732,000	\$ 1,297,100
Licenses & Permits	19,375	6,941	13,676	3,165	11,250	10,000
Intergovernmental	133,962	198,166	218,306	201,428	123,500	156,500
Leases	178,086	179,524	273,127	245,688	175,000	258,760
Fines and Citations	3,480	4,248	515	262	4,500	1,000
Miscellaneous	705,006	731,409	849,573	830,810	779,325	831,708
TOTAL REVENUE	\$ 2,608,543	\$ 2,777,976	\$ 3,271,330	\$ 2,395,356	\$ 2,825,575	\$ 2,555,068
T/F from CPV (for Police/EMS)	158,000	158,000	168,000	205,280	205,280	\$ 190,043
T/F from CPV (for response vehicles)				60,000	60,000	-
T/F from CPV (for Parks & Rec)		27,221	22,000	25,000	25,000	25,000
T/F from CPV (Head of Bay Study)	-	102,142	-	-	-	-
T/F -In from W/WW - Loan for Loader Purchase)	-			154,009	154,009	-
TOTAL TRANSFERS-IN:	\$ 158,000	\$ 287,363	\$ 190,000	\$ 444,289	\$ 444,289	\$ 215,043
TOTAL REVENUE AND TRANSFERS-IN:	\$ 2,766,543	\$ 3,065,339	\$ 3,461,330	\$ 2,839,644	\$ 3,269,864	\$ 2,770,111
GENERAL FUND EXPENDITURES:						
Administration	\$ 619,516	\$ 677,544	\$ 731,645	\$ 338,863	\$ 604,477	\$ 488,103
City Council	185,270	201,055	190,727	149,405	181,775	167,900
Elections	1,009	1,514	1,670	1,583	1,800	1,800
Police	1,163,060	1,323,951	1,271,483	838,158	1,154,384	1,118,673
Fire	-	3,898	124,747	104,808	151,624	45,609
EMS	-	1,990	287,455	164,946	284,244	242,857
Clinic	20,296	11,573	12,458	4,730	3,300	5,700
Public Works	329,174	443,086	372,229	342,890	479,617	502,194
Property & Facilities	7,344	9,748	268,838	99,375	152,080	113,240
Parks & Recreation	38,424	34,583	11,135	2,455	22,000	16,983
General Fund Capital Outlay (undesignated)	112,000	102,142	-	-	-	-
TOTAL EXPENDITURES:	\$ 2,476,093	\$ 2,811,083	\$ 3,272,388	\$ 2,047,214	\$ 3,035,301	\$ 2,703,059
T/F to Motor Pool Fund for two police cars	-	-	-	60,000	60,000	-
T/F to Motor Pool for one-half new Loader	-	-	-	154,009	154,009	-
T/F to Public Safety Building Project	1,307,000	1,854,592	-	-	-	-
T/F to Equipment Replacement Fund (F14)	50,000	59,527	-	50,000	50,000	25,000
T/F to W/WW Fund - 2/7 Loan repay for Loader			-	23,341	23,341	23,341
T/F to New City Park			-	85,000	85,000	-
TOTAL TRANSFERS-OUT:	\$ 1,357,000	\$ 1,914,118	\$ -	\$ 372,349	\$ 372,349	\$ 48,341
TOTAL EXPENDITURES AND TRANSFERS-OUT:	\$ 3,833,093	\$ 4,725,202	\$ 3,272,388	\$ 2,419,564	\$ 3,407,650	\$ 2,751,400
NET SURPLUS / (DEFICIT)	\$ (1,066,550)	\$ (1,659,862)	\$ 188,943	\$ 420,081	\$ (137,787)	\$ 18,711

**CITY OF WHITTER
2021 BUDGET**

GENERAL FUND REVENUE - 01-3XX-4XXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
TAXES:							
01-310-4005	Shared Fisheries Business Tax	\$ 40,503	\$ 57,633	\$ 95,990	\$ 6,718	\$ 95,000	\$ 50,000
01-310-4006	Motor Vehicle Registration	3,584	4,081	3,493	2,175	3,500	3,500
01-310-4007	Liquor Tax	3,550	5,600	5,100	-	5,000	5,000
01-310-4009	Electric & Telephone Co-Op Tax	3,176	3,480	3,578	4,054	3,500	3,600
01-310-4200	Sales Tax	442,650	591,889	708,971	335,657	600,000	375,000
01-310-4201	Property Tax - Real	369,698	368,458	352,883	379,386	370,000	380,000
01-310-4202	Property Tax - Personal	301,574	244,424	363,748	328,492	280,000	330,000
01-310-4205	Passenger Transit Business Tax	403,899	382,123	382,371	57,521	375,000	150,000
	Total Taxes:	\$ 1,568,634	\$ 1,657,688	\$ 1,916,134	\$ 1,114,003	\$ 1,732,000	\$ 1,297,100
LICENSE & PERMITS:							
01-320-4250	Business Licenses	\$ 4,575	\$ 4,800	\$ 4,700	\$ 2,650	\$ 4,000	\$ 4,000
01-320-4251	User Fees and Permits	1,250	1,591	2,343	515	2,250	1,000
01-320-4312	Ambulance Fees	13,550	550	6,633	-	5,000	5,000
	Total License and Permits:	\$ 19,375	\$ 6,941	\$ 13,676	\$ 3,165	\$ 11,250	\$ 10,000
INTERGOVERNMENTAL REVENUE:							
01-330-4002	Community Assistance	\$ 88,143	\$ 79,692	\$ 78,470	\$ 75,000	\$ 50,000	\$ 75,000
01-330-4003	Payments in Lieu of Tax	45,819	47,323	49,427	56,336	47,000	55,000
01-330-4011	EMS Small Grant	-	2,000	1,500	-	2,500	2,500
01-330-4012	Federal Misc Grant Funds	-	-	-	45,919	-	-
01-330-4025	National Forest Receipts	-	30,099	25,321	24,172	24,000	24,000
01-360-4020	PERS Relief - Non-Cash/Offset by Expense	-	39,052	63,588	-	-	-
	Total Intergovernmental Revenue:	\$ 133,962	\$ 198,166	\$ 218,306	\$ 201,428	\$ 123,500	\$ 156,500
LEASES:							
01-345-4513	Lease Credits (Contra)	\$ -	\$ -	\$ -	\$ (35,932)	\$ -	\$ -
01-345-4515	Lease Income	162,706	179,524	210,407	265,371	160,000	233,380
01-345-4520	Lease Income - Condo	-	-	-	3,902	-	13,380
01-345-4525	Land Use Rent	15,380	-	62,720	12,347	15,000	12,000
	Total Leases:	\$ 178,086	\$ 179,524	\$ 273,127	\$ 245,688	\$ 175,000	\$ 258,760
FINES & CITATIONS:							
01-350-4261	Public Safety Fines & Citations	\$ 3,480	\$ 4,248	\$ 395	\$ -	\$ 4,500	\$ 1,000
01-350-4262	Public Safety Parking Tickets	-	-	\$ 120	\$ 262	\$ -	\$ -
	Total Fines & Citations:	\$ 3,480	\$ 4,248	\$ 515	\$ 262	\$ 4,500	\$ 1,000
MISCELLANEOUS:							
01-360-4099	Miscellaneous Revenue	\$ 1,586	\$ 856	\$ 19,936	\$ 10,082	\$ 2,500	\$ 2,500
01-360-4204	Interest & Penalties	5,886	2,527	3,654	649	2,500	2,000
01-360-4270	Donations	-	3,800	9,853	-	-	-
01-360-4271	Donations - EMS	14,643	70	3,798	50	-	-
01-360-4900	Interest on Bank Accounts	6,406	38,156	77,641	10,150	20,000	50,000
01-360-4901	Unrealized Gain/(Loss)	-	(21,944)	24,754	-	-	-
01-360-4902	Interest on Investments	1,073	1,533	11,408	-	1,500	15,000
01-360-4914	Tunnel Contract	57,412	76,052	65,649	26,730	77,825	77,825
01-360-4915	Girdwood Police Contract	618,000	630,360	632,880	618,750	675,000	684,383
01-390-4855	Surplus sales	-	-	-	8,001	-	-
01-390-4959	Gain on Sale of Fixed Assets	-	-	-	156,399	-	-
	Total Miscellaneous:	\$ 705,006	\$ 731,409	\$ 849,573	\$ 830,810	\$ 779,325	\$ 831,708
	TOTAL GENERAL FUND REVENUE:	\$ 2,608,543	\$ 2,777,976	\$ 3,271,330	\$ 2,395,356	\$ 2,825,575	\$ 2,555,068

**CITY OF WHITTER
2021 BUDGET**

GENERAL FUND - ADMINISTRATION - 01-400-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
01-400-6000	Salaries and Wages	\$ 201,946	\$ 225,504	\$ 263,323	\$ 272,056	\$ 327,399	\$ 333,746
01-400-6030	FICA / Medicare	3,646	7,606	5,861	3,901	4,747	5,078
01-400-6040	Workers' Comp	1,214	2,316	213	491	6,000	6,000
01-400-6050	ESC/SUTA	659	6,115	1,542	1,780	4,000	3,502
01-400-6060	Insurance: Health/Life/Disab.	33,683	39,744	52,636	49,354	60,185	66,249
01-400-6070	PERS Retirement	45,717	61,015	82,611	42,109	69,981	61,656
01-400-6205	Advertising	1,850	3,590	5,337	4,325	2,500	5,000
01-400-6210	Condo Fees	11,614	9,683	15,165	1,737	2,000	2,500
01-400-6212	Condo Maintenance	472	68	231	-	-	-
01-400-6220	Bank Service Fees	25,042	54,284	20,732	5,987	20,000	10,000
01-400-6240	Community Support	-	2,800	2,000	-	-	-
01-400-6280	Dues and Subscriptions	1,175	3,126	7,503	2,630	1,800	5,000
01-400-6410	Insurance - Liability	1,399	3,489	6,226	8,925	11,500	9,000
01-400-6440	Insurance - Property	539	246	-	(4,915)	5,000	-
01-400-6540	Licenses and Permits	90	256	-	-	-	-
01-400-6541	Penalties and Fees	6,979	1,182	1,880	106	1,500	1,000
01-400-6565	Contracted Services - Outside	8,535	57,412	43,524	601	16,120	16,120
01-400-6570	Physical Exams	382	498	374	-	400	400
01-400-6580	Postage	2,489	6,976	7,164	2,625	5,000	2,500
01-400-6610	Prof. Fees - Accounting	21,525	27,692	102,147	19,050	22,000	22,000
01-400-6620	Prof. Fees - Appraisal	12,000	9,000	16,000	8,000	16,000	12,000
01-400-6625	Prof. Fees - Financial Software	34,425	25,307	31,454	35,154	18,000	25,000
01-400-6635	Prof. Fees - Computer Support	75	11,719	32,634	3,246	13,000	20,000
01-400-6636	Prof. Fees - Website Support	4,020	3,620	4,689	3,400	4,200	4,200
01-400-6640	Prof. Fees - Engineering	-	-	20,000	-	-	-
01-400-6645	Prof. Fees - Grant Assistance	72,343	-	-	-	-	-
01-400-6650	Prof. Fees - Legal	139,615	194,341	60,131	52,486	70,000	60,000
01-400-6670	Reimbursement	(776)	-	1,803	155	-	-
01-400-6675	Comprehensive Plan	-	-	39,495	1,005	8,000	-
01-400-6700	Publications and Subscriptions	150	678	1,068	679	800	800
01-400-6770	Travel, Training and Development	16,919	14,618	31,353	(1,189)	18,000	12,000
01-400-7100	Repairs - Building	26	62	4,871	-	200	-
01-400-7351	Equipment Maintenance	5,724	603	-	-	2,500	2,000
01-400-7450	Repairs - Office Equipment	332	228	3,848	-	1,000	1,000
01-400-8550	Supplies - Office	7,855	13,274	9,175	4,610	5,500	5,000
01-400-8750	Supplies - Printing	2,346	45	290	530	500	300
01-400-9000	Utilities - Internet Service	9,315	37,614	25,739	12,646	25,000	13,000
01-400-9070	Utilities - Telephone	9,043	13,863	10,196	8,804	9,000	9,500
01-400-9100	Miscellaneous Expense	27,744	1,907	4,766	(33)	4,500	2,000
01-400-9300	Project Development	73,931	43,457	-	-	32,845	-
01-400-9520	Capital Outlay - Equipment	-	-	15,664	-	-	-
01-400-9530	Capital Outlay - Computer Equip.	-	-	-	-	40,000	5,000
01-400-9540	Capital Outlay - Land & Improvements	-	-	-	-	-	-
	TOTAL ADMINISTRATION EXPENSE:	\$ 784,044	\$ 883,938	\$ 931,645	\$ 540,253	\$ 829,177	\$ 721,551
	Less Interdepartment Support (10% Ent Fund Rev):						
01-390-4995	Water/Wastewater Ent. Fund	(27,910)	(38,684)	(50,000)	(35,417)	(42,500)	(39,048)
01-390-4994	Harbor Ent. Fund	(136,618)	(167,710)	(150,000)	(130,000)	(156,000)	(156,000)
01-390-499x	Delong Dock Ent. Fund	-	-	-	(35,973)	(26,200)	(38,400)
	TOTAL INTERDEPARTMENT SUPPORT	(164,528)	(206,394)	(200,000)	(201,390)	(224,700)	(233,448)
	Net Administration Expense:	\$ 619,516	\$ 677,544	\$ 731,645	\$ 338,863	\$ 604,477	\$ 488,103

**CITY OF WHITTER
2021 BUDGET**

GENERAL FUND - CITY COUNCIL - 01-401-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
01-401-6240	Community Support	\$ 4,815	\$ 21,637	\$ 7,079	\$ 570	\$ 4,500	\$ 4,000
01-401-6280	Dues and Subscriptions	641	686	50	943	600	600
01-401-6325	Fireworks	12,500	12,500	12,450	-	12,500	-
01-401-6580	Postage	-	-	-	500	-	-
01-401-6600	Prof. Fees - Audit	38,426	45,183	36,214	35,275	35,275	38,000
01-401-6650	Prof. Fees - Legal	(35)	35	-	-	-	-
01-401-6710	Public Relations	341	5,039	-	-	500	-
01-401-6770	Travel, Training and Development	3,587	3,522	14,487	(553)	6,000	3,000
01-401-6800	Council Chambers Improvements	21,114	1,680	8,112	-	1,500	1,500
01-401-8550	Supplies - Office	178	219	4,085	420	800	800
01-401-8750	Supplies - Printing	872	300	-	-	-	-
01-401-9070	Utilities - Telephone	81	40	-	-	100	-
01-401-9500	Lobbyist Fees						
	TOTAL CITY COUNCIL EXPENSE:	\$ 102,750	\$ 110,215	\$ 108,250	\$ 112,250	120,000	120,000
		\$ 185,270	\$ 201,055	\$ 190,727	\$ 149,405	\$ 181,775	\$ 167,900

GENERAL FUND - ELECTIONS - 01-420-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 10/31	2020 Budget	2021 Original Budget
01-420-6000	Salaries	0	751.5	0	0	0	0
01-420-6100	Volunteer Support	\$ 784	\$ 150	\$ 1,130	\$ 1,064	\$ 1,200	\$ 1,200
01-420-6205	Advertising	225	613	540	-	600	600
01-420-8150	Supplies - Consumables				519		-
	TOTAL ELECTIONS EXPENSE:	\$ 1,009	\$ 1,514	\$ 1,670	\$ 1,583	\$ 1,800	\$ 1,800

**CITY OF WHITTER
2021 BUDGET**

GENERAL FUND - POLICE - 01-510-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020	2020	2021
					Thru 11/24	Budget	Original Budget
01-510-6000	Salaries and Wages	\$ 542,132	\$ 748,416	\$ 738,619	\$ 478,714	\$ 682,007	\$ 680,413
01-510-6030	FICA / Medicare	15,623	24,885	26,480	8,357	20,231	10,459
01-510-6040	Workers' Comp	28,668	21,690	14,960	8,490	25,689	25,714
01-510-6050	ESC/SUTA	7,008	5,898	7,334	2,423	6,820	6,915
01-510-6060	Insurance: Health/Life/Disab.	93,666	94,130	75,755	73,327	67,987	106,024
01-510-6070	PERS Retirement	94,540	102,424	125,535	71,450	120,000	115,398
01-510-6091	Uniform Allowance	3,185	1,320	3,043	1,080	2,500	2,500
01-510-6100	Volunteer Support	125	709	-	-	1,500	1,500
01-510-6205	Advertising	-	-	-	-	250	250
01-510-6210	Condo Fees	8,033	1,975	2,052	668	-	2,000
01-510-6240	Community Support	-	-	-	-	-	-
01-510-6280	Dues and Subscriptions	-	154	935	275	500	500
01-510-6410	Insurance - Liability	9,248	13,834	6,938	16,949	13,000	17,500
01-510-6420	Insurance - Auto	6,749	14,438	4,511	8,504	7,500	9,000
01-510-6440	Insurance - Property	4,039	7,251	-	-	4,000	1,200
01-510-6490	Insurance - Claims Deductible	-	-	-	50,000	-	-
01-510-6540	Licenses and Permits	261	2,100	2,349	-	2,500	2,000
01-510-6565	Contracted Services - Outside	4,487	47,323	30,834	45,173	33,000	35,600
01-510-6635	Prof. Fees - Computer Support	-	-	1,001	757	500	800
01-510-6570	Physical Exams	3,408	7,157	3,835	487	5,000	2,000
01-510-6580	Postage	534	-	23	88	200	200
01-510-6700	Publications	63	200	317	225	1,000	500
01-510-6735	Equipment Purchase	25,480	25,486	5,069	2,476	15,000	8,000
01-510-6740	Equipment Purchase - Small Tools/Equip	-	-	9,292	2,102	-	-
01-510-6761	Training - EMS Supvsg MD	10,431	11,074	6,000	-	-	-
01-510-6770	Travel, Training and Development	18,853	2,185	1,034	958	10,000	5,000
01-510-7100	Repairs - Building	4,678	3,712	553	403	1,500	1,500
01-510-7150	Repairs - Communication Equipment	3,039	930	4,688	-	3,000	2,000
01-510-7200	Repairs - Computer System	746	893	-	1,173	1,000	1,000
01-510-7350	Repairs - Equipment	8,883	10,874	2,316	8,362	5,000	8,000
01-510-7400	Repairs - Vehicles	42,883	27,854	3,562	5,355	20,000	5,000
01-510-7750	Gas & Oil - Vehicles	31,664	37,069	29,249	12,110	32,000	25,000
01-510-8020	Supplies - Ammunition	2,868	1,934	8,541	-	5,000	5,000
01-510-8100	Supplies - Computers	2,135	1,088	32	-	1,500	1,500
01-510-8150	Supplies - Consumables	6,426	2,322	6,318	1,634	4,000	4,000
01-510-8200	Supplies - Copier	128	767	-	-	1,200	1,200
01-510-8550	Supplies - Office	2,114	8,327	1,866	343	2,000	2,000
01-510-8650	Supplies and Drugs - Billable	6,326	10,325	-	-	7,000	-
01-510-8950	Supplies - Uniforms	29,771	7,478	5,884	337	8,000	6,000
01-510-9000	Utilities - Internet Service	34,354	19,664	10,309	13,525	20,000	15,000
01-510-9010	Utilities - Electricity	3,108	7,577	-	-	-	-
01-510-9040	Utilities - Heating Fuel	5,933	10,698	-	-	-	-
01-510-9070	Utilities - Telephone	8,786	18,274	8,255	7,413	9,000	8,000
01-510-9200	Grant Expenditures	7,197	-	-	-	-	-
01-920-9520	Capital Outlay - Equipment Public Safety	22,000	-	108,996	-	-	-
01-510-9520	Capital Outlay - Equipment - Public Safety	63,487	21,515	-	-	-	-
01-510-9525	Capital Outlay - Motor Pool replace vehicles	-	-	-	-	-	-
				15,000	15,000	15,000	-
	TOTAL POLICE EXPENSE:	\$ 1,163,060	\$ 1,323,951	\$ 1,271,483	\$ 838,158	\$ 1,154,384	\$ 1,118,673

**CITY OF WHITTER
2021 BUDGET**

GENERAL FUND - FIRE - 01-520-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
01-520-6000	Salaries and Wages	\$ -	\$ -	\$ -	\$ 12,240	\$ 14,400	\$ 14,400
01-520-6030	FICA / Medicare	-	-	-	177	1,102	1,102
01-520-6040	Workers' Comp	-	-	-	-	563	563
01-520-6050	ESC/SUTA	-	-	-	34	144	144
01-520-6060	Insurance: Health/Life/Disab.	-	-	-	-	-	-
01-520-6070	PERS Retirement	-	-	-	-	3,168	-
01-520-6091	Uniform Allowance	-	-	-	-	-	-
01-520-6100	Volunteer Support	-	-	505	110	16,340	12,000
01-520-6205	Advertising	-	-	-	-	-	-
01-520-6280	Dues and Subscriptions	-	-	-	-	-	-
01-520-6410	Insurance - Liability	-	-	124	656	200	1,000
01-520-6420	Insurance - Auto	-	-	2,656	4,188	2,000	4,500
01-520-6440	Insurance - Property	-	-	-	-	1,000	-
01-520-6540	Licenses and Permits	-	-	-	25	-	-
01-520-6565	Contracted Services - Outside	-	-	357	-	-	-
01-520-6570	Physical Exams	-	-	-	-	-	-
01-520-6580	Postage	-	-	-	-	-	-
01-520-6635	Prof. Fees - Computer Support	-	-	519	150	-	-
01-520-6735	Equipment Purchase	-	-	4,449	48,313	52,714	5,000
01-520-6750	Testing	-	-	2,434	2,170	2,000	1,000
01-520-6770	Travel, Training and Development	-	-	726	360	200	500
01-520-7100	Repairs - Building	-	-	125	-	200	-
01-520-7350	Repairs - Equipment	-	-	400	942	3,000	2,000
01-520-7400	Repairs - Vehicles	-	-	-	-	1,500	1,500
01-520-7750	Gas & Oil - Vehicles	-	521	-	-	1,000	1,000
01-520-8550	Supplies - Office	-	-	-	87	150	150
01-520-8950	Supplies - Uniforms	-	-	960	500	1,000	750
01-520-9000	Utilities - Internet	-	1,023	6,391	-	6,500	-
01-520-9010	Utilities - Electricity	-	1,589	75	-	-	-
01-520-9040	Utilities - Heating Fuel	-	743	187	-	-	-
01-520-9070	Utilities - Telephone	-	21	-	-	-	-
01-520-9200	Grant Expenditures	-	-	-	-	-	-
01-520-9520	Capital Outlay - Equipment	-	-	104,840	34,857	44,443	-
	TOTAL FIRE EXPENSE:	\$ -	\$ 3,898	\$ 124,747	\$ 104,808	\$ 151,624	\$ 45,609

**CITY OF WHITTER
2021 BUDGET**

GENERAL FUND - EMS - 01-530-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
01-530-6000	Salaries and Wages	\$ -	\$ -	\$ 185,149	\$ 105,424	\$ 162,738	\$ 131,696
01-530-6030	FICA / Medicare	-	-	4,769	4,082	7,516	6,441
01-530-6040	Workers' Comp	-	-	9,910	5,624	10,115	8,738
01-530-6050	ESC/SUTA	-	-	861	920	1,627	1,399
01-530-6060	Insurance: Health/Life/Disab,	-	-	18,843	2,707	14,861	16,358
01-530-6070	PERS Retirement	-	-	32,811	10,305	22,257	15,125
01-530-6091	Uniform Allowance	-	-	279	160	600	600
01-530-6100	Volunteer Support	-	-	-	3,409	24,280	20,000
01-530-6205	Advertising	-	-	-	-	-	-
01-530-6410	Insurance - Liability	-	-	7,482	9,734	4,000	10,000
01-530-6420	Insurance - Auto	-	-	1,899	3,242	3,500	3,500
01-530-6540	Licenses and Permits	-	-	-	-	-	-
01-530-6565	Contracted Services - Outside	-	1,000	1,280	-	-	-
01-530-6570	Physical Exams	-	-	124	53	-	-
01-530-6580	Postage	-	-	-	-	-	-
01-530-6635	Prof Fees - Computer Support	-	-	519	1,576	-	-
01-530-6700	Publications and Subscriptions	-	-	150	-	-	-
01-530-6735	Equipment Purchase	-	-	-	-	1,000	1,000
01-530-6750	Testing	-	-	230	-	250	250
01-530-6761	Training - EMS Supvsg MD	-	-	5,113	11,000	8,000	8,000
01-530-6770	Travel, Training and Development	-	-	492	-	2,000	2,000
01-530-7100	Repairs - Building	-	-	-	-	-	-
01-530-7150	Repairs - Communication Equipment	-	-	-	-	-	-
01-530-7350	Repairs - Equipment	-	-	-	691	-	-
01-530-7400	Repairs - Vehicles	-	-	615	38	5,000	1,500
01-530-7750	Gas & Oil - Vehicles	-	-	2,024	1,980	2,500	2,500
01-530-8150	Supplies - Consumables	-	-	4,574	(2,287)	3,500	3,500
01-530-8550	Supplies - Office	-	-	-	-	500	250
01-530-8650	Supplies and Drugs - Billable	-	-	2,710	800	2,500	2,500
01-530-8950	Supplies - Uniforms	-	-	526	(563)	7,000	2,000
01-530-9000	Utilities - Internet	-	64	6,591	5,595	-	5,000
01-530-9010	Utilities - Electricity	-	538	75	-	-	-
01-530-9040	Utilities - Heating Fuel	-	387	38	-	-	-
01-530-9070	Utilities - Telephone	-	-	392	456	500	500
01-530-9200	Grant Expenditures	-	-	-	-	-	-
01-530-9530	Capital Outlay - Equipment	-	-	-	-	-	-
	TOTAL EMS EXPENSE:	\$ -	\$ 1,990	\$ 287,455	\$ 164,946	\$ 284,244	\$ 242,857

Note: Prior to 2019 the EMS function was included within the Police function.

**CITY OF WHITTER
2021 BUDGET**

GENERAL FUND - CLINIC - 01-535-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
01-535-6210	Condo Fees	\$ 10,909	\$ 10,939	\$ 11,684	\$ 4,287	\$ 1,500	\$ 4,500
01-535-6211	Rental Unit	-	485	-	-	-	-
01-535-6212	Condo Maintenance	-	-	-	-	-	-
01-535-6410	Insurance - Liability	-	-	-	-	-	-
01-535-6440	Insurance - Property	388	148	557	442	1,800	1,200
01-535-6565	Outside Contractors	-	-	111	-	-	-
01-535-9040	Utilities	-	-	106	-	-	-
01-535-9100	Miscellaneous Expense	9,000	-	-	-	-	-
	TOTAL CLINIC EXPENSE:	\$ 20,296	\$ 11,573	\$ 12,458	\$ 4,730	\$ 3,300	\$ 5,700

**CITY OF WHITTER
2021 BUDGET**

GENERAL FUND - PUBLIC WORKS - 01-600-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
01-600-6000	Salaries and Wages	\$ 177,423	\$ 196,250	\$ 218,537	\$ 184,295	\$ 264,027	\$ 264,710
01-600-6030	FICA / Medicare	2,788	3,940	4,529	2,672	5,279	5,447
01-600-6040	Workers' Comp	5,857	10,876	9,120	5,176	11,782	9,662
01-600-6050	ESC/SUTA	1,777	1,095	1,187	1,118	2,640	1,435
01-600-6060	Insurance: Health/Life/Disab.	32,169	43,983	36,969	35,476	37,151	53,162
01-600-6070	PERS Retirement	37,305	47,317	53,562	39,742	52,938	52,978
01-600-6410	Insurance - Liability	1,659	3,655	3,937	7,547	6,100	7,750
01-600-6420	Insurance - Auto	1,018	2,211	2,726	4,719	4,500	4,800
01-600-6430	Insurance - Mobile Equipment	1,557	3,327	1,814	3,069	5,800	5,000
01-600-6440	Insurance - Property	3,969	7,331	-	190	17,000	1,000
01-600-6490	Insurance - Claims deductible	-	-	-	-	5,000	-
01-600-6540	Licenses and Fees	-	361	138	10	250	250
01-600-6565	Contracted Services - Outside	2,404	-	-	-	5,000	8,000
01-600-6570	Physical Exams	832	502	451	463	750	750
01-600-6580	Postage	13	-	-	219	-	-
01-600-6635	Prof Fees - Computer Support	-	-	1,001	1,576	1,200	2,000
01-600-6740	Small tools and equipment	194	985	3,121	2,773	2,500	3,000
01-600-6770	Travel, training and development	574	922	2,381	825	2,000	2,000
01-600-7100	Repairs - Building	1,011	4,604	5,745	-	5,000	5,000
01-600-7210	Repairs - Roads	1,020	3,706	8,401	77	7,000	7,000
01-600-7350	Repairs - Equipment	18,979	12,710	11,903	14,694	15,000	15,000
01-600-7750	Gas and Oil - Vehicles	12,012	16,698	7,594	13,896	15,000	15,000
01-600-8150	Supplies - Consumables	-	-	-	699	-	1,000
01-600-8550	Supplies - Office	-	1,093	439	95	500	500
01-600-8950	Supplies - Uniforms	-	503	-	-	1,000	750
01-600-8970	Supplies - Safety	-	653	1,975	382	2,000	5,000
01-600-8995	Supplies and Materials	7,929	14,607	21,292	2,328	8,000	15,000
01-600-9000	Utilities - Internet Service	5,048	9,188	7,150	8,502	6,000	7,500
01-600-9010	Utilities - Electricity	25,068	53,798	2,532	11,003	-	12,000
01-600-9040	Utilities - Heating Fuel	22,407	35,732	437	-	-	-
01-600-9070	Utilities - Telephone	1,038	1,979	1,427	1,344	1,200	1,500
01-600-9095	Utilities - Water/Sewer/Garbage	119	60	(1,138)	-	-	10,000
01-600-9300	Project Development	-	-	-	-	-	-
	TOTAL PUBLIC WORKS EXPENSE:	\$ 364,174	\$ 478,086	\$ 407,229	\$ 342,890	\$ 484,617	\$ 517,194
01-600-9900	Less Interdepartment Support (a)	(35,000)	(35,000)	(35,000)	-	(35,000)	(35,000)
	TOTAL NET PUBLIC WORKS EXPENSE:	\$ 329,174	\$ 443,086	\$ 372,229	\$ 342,890	\$ 449,617	\$ 482,194
01-600-9520	Capital Outlay - Equipment	-	-	-	-	30,000	20,000
01-600-9540	Capital Outlay - Land & Improvements	-	-	-	-	-	-
	TOTAL PUBLIC WORKS EXPENSE:	\$ 329,174	\$ 443,086	\$ 372,229	\$ 342,890	\$ 479,617	\$ 502,194

(a) Charges to Harbor for winter snow removal

**CITY OF WHITTER
2021 BUDGET**

GENERAL FUND - PROPERTY AND FACILITIES - 01-700-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
01-700-6210	Condo Fees	\$ 6,062	\$ 7,337	\$ 2,751	\$ 8,299	\$ 1,500	\$ 10,979
01-700-6410	Insurance (Liability)	-	-	-	1,379	-	-
01-700-6440	Insurance (Property)	-	-	16,834	23,870	30,000	26,000
01-700-6565	Contracted Services	-	-	3,047	12,223	8,880	10,000
01-700-6635	Prof. Fees - Computer Support	-	-	519	-	-	-
01-700-7100	Repairs - Buildings	-	420	5,101	2,681	10,000	5,000
01-700-7350	Repair & Maintenance - Equipment	-	-	-	995	-	-
01-700-8150	Supplies - Consumable	-	-	-	2,000	-	-
01-700-8550	Janitorial Supplies	-	-	806	84	-	500
01-700-8970	Supplies - Safety	-	-	-	375	-	500
01-700-9000	Utilities - Internet Service	1,282	1,243	6,391	-	5,000	-
01-700-9010	Utilities - Electric	-	748	39,871	28,850	45,000	31,261
01-700-9040	Utilities - Heating Fuel	-	-	24,912	17,226	28,000	25,000
01-700-9050	Utilities - Garbage	-	-	129	581	11,700	2,000
01-700-9095	Utilities - Water/Sewer	-	-	-	812	12,000	2,000
01-700-9520	Capital Outlay - Equipment	-	-	168,478	-	-	-
TOTAL PROPERTY AND FACILITIES EXPENSE:		\$ 7,344	\$ 9,748	\$ 268,838	\$ 99,375	\$ 152,080	\$ 113,240

Note: Public Safety Building electricity, heating fuel and property insurance moved out of Public Works, Admin, Police, Fire, EMS and into this department beginning 2019.

**CITY OF WHITTER
2021 BUDGET**

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

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
01-800-6000	Salaries and Wages	\$ -	\$ -	\$ 747	\$ 2,166	\$ 7,604	\$ 6,198
01-800-6030	FICA / Medicare	-	-	57	166	582	474
01-800-6040	Workers' Comp	-	-	17	10	240	249
01-800-6050	ESC	-	-	7	22	74	62
01-800-6060	Insurance: Health/Life/Disab.	-	2,331	1,048	-	-	-
01-800-6260	Bad Debt Expense	26,087	-	-	-	-	-
01-800-7340	Professional Services	7,701	10,910	-	-	3,000	3,000
01-800-7350	Repairs - Equipment	-	226	334	-	2,000	1,000
01-800-8950	Supplies and Materials	4,033	16,695	8,925	91	8,500	6,000
01-970-9510	Capital Outlay - Parks and Rec	603	-	-	-	-	-
01-800-9520	Capital Outlay - Equipment - Parks and Rec	-	4,422	-	-	-	-
01-800-9540	Capital Outlay - Land & Improvements	-	-	-	-	-	-
TOTAL PARKS AND RECREATION EXPENSE:		\$ 38,424	\$ 34,583	\$ 11,135	\$ 2,455	\$ 22,000	\$ 16,983

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

01-910-9520	Capital Outlay - Equipment - Public Safety	-	-	-	-	-	-
01-910-9530	Capital Outlay - Other Equipment	112,000	102,142	-	-	-	-
TOTAL GF UNDESIGNATED CAPITAL OUTLAY:		\$ 112,000	\$ 102,142	\$ -	\$ -	\$ -	\$ -

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**CITY OF WHITTER
2021 BUDGET**

WATER AND WASTEWATER ENTERPRISE FUND - 50-800-XXXX

Revenue 50-3X0-4XXX

Expense 50-800-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
REVENUE:							
50-360-4020	PERS On-Behalf	\$ -	\$ -	\$ 3,982	\$ -	\$ -	\$ -
50-340-4300	Water Service Charges	228,386	268,507	316,024	204,108	312,094	257,176
50-340-4350	Sewer Service Charges	94,642	89,274	118,313	146,249	111,132	115,000
50-340-4500	Permit Fees	-	-	1,485	-	100	100
50-360-4901	Interest on Bank Accounts	-	21,618	26,582	-	5,000	17,500
50-360-4902	Interest on Investments	16,643	-	-	-	-	-
50-360-4910	Miscellaneous Income	-	4,176	712	1,593	100	700
TOTAL WATER AND WASTEWATER REVENUE:		\$ 339,671	\$ 383,576	\$ 467,098	\$ 351,951	\$ 428,426	\$ 390,477
TRANSFERS-IN:							
50-390-4990	From Gen Fund for Loader Loan	\$ -	-	-	\$ 23,341	\$ 23,341	\$ 23,341
50-390-4991	From CPV - Water well capacity upgrade*	-	-	-	54,000	54,000	-
TOTAL TRANSFERS-IN:		\$ -	\$ -	\$ -	\$ 77,341	\$ 77,341	\$ 23,341
TOTAL REVENUE PLUS TRANSFERS-IN:		\$ 339,671	\$ 383,576	\$ 467,098	\$ 429,292	\$ 505,767	\$ 413,818
EXPENSE:							
50-800-6000	Salaries and Wages	\$ 81,910	\$ 85,237	\$ 90,096	\$ 107,716	\$ 124,101	\$ 125,591
50-800-6030	FICA / Medicare	1,278	1,572	2,306	1,546	2,357	2,452
50-800-6040	Workers' Comp	1,952	3,625	2,956	1,213	5,155	5,659
50-800-6050	ESC/SUTA	896	446	1,327	539	1,241	1,285
50-800-6060	Insurance: Health/Life/Disab.	16,424	15,332	12,940	15,161	12,260	17,584
50-800-6070	PERS Retirement	17,475	19,062	18,065	18,017	24,153	19,081
50-800-6091	Uniform Allowance	-	-	209	-	-	-
50-800-6205	Advertising	-	-	-	-	250	-
50-800-6220	Bank Service Charges	-	-	610	-	-	-
50-800-6260	Bad Debt Expense	-	325	-	-	-	-
50-800-6270	Depreciation	-	330,898	330,898	-	-	-
50-800-6280	Dues and Subscriptions	-	-	170	170	1,000	1,000
50-800-6410	Insurance - Liability	638	1,405	2,914	3,534	2,750	3,600
50-800-6420	Insurance - Auto	601	1,258	-	-	1,000	-
50-800-6430	Insurance - Mobile Equipment	90	199	-	-	200	-
50-800-6440	Insurance - Property	3,937	8,672	3,377	3,481	6,200	3,500
50-800-6490	Insurance - Claims Deductible	-	-	-	-	-	-
50-800-6540	Licenses and Permits	1,030	744	1,058	980	1,200	1,200
50-800-6565	Contracted Services - Outside	-	-	206	10,531	10,000	10,000
50-800-6570	Physical Exams	-	-	-	-	500	500
50-800-6580	Postage	200	-	39	1,301	450	1,300
50-800-6635	Prof Fees - Computer Support	-	-	519	757	1,200	1,200
50-800-6740	Small Tools	-	-	139	2,102	5,000	4,000
50-800-6750	Testing Water/Sewer	5,947	6,428	10,696	1,017	8,000	9,000
50-800-6770	Travel, Training and Development	-	4,128	3,425	169	5,500	5,500
50-800-7100	Repairs - Building	-	62	-	11,445	5,000	5,000
50-800-7350	Repairs - Equipment	1,605	6,431	5,950	4,475	5,000	5,000
50-800-7650	Repairs - System	156	2,868	-	4,427	5,000	5,000
50-800-7750	Gas and Oil - Vehicles	1,963	2,365	3,635	3,166	3,200	3,500
50-800-8550	Supplies - Office	171	1,039	697	1,172	500	500
50-800-8950	Uniforms	-	-	-	-	500	500

50-800-8970	Supplies - Safety	-	-	-	249	1,500	1,500
50-800-8995	Supplies and Materials	108	474	692	407	3,500	3,500
50-800-9000	Utilities - Internet Service	-	2,299	6,338	5,549	1,500	1,500
50-800-9010	Utilities - Electricity	35,079	30,613	33,718	21,303	35,000	30,000
50-800-9040	Utilities - Heating Fuel	9,950	14,261	7,629	3,468	5,000	5,000
50-800-9070	Utilities - Telephone	709	378	586	655	600	600
50-800-9100	Miscellaneous Expense	-	-	-	-	-	-
50-800-9300	Project Development	-	-	-	-	-	-
50-800-9580	Capital Outlay - Water and Wastewater	-	-	-	7,153	139,000	150,000
TOTAL WATER/WASTEWATER EXPENSES:		\$ 182,119	\$ 540,121	\$ 541,196	\$ 231,701	\$ 417,817	\$ 424,052
TRANSFERS-OUT:							
50-800-9900	T/F-Out to General Fund	\$ 27,910	\$ 38,684	\$ 50,000	38,958	\$ 42,500	\$ 39,048
50-800-9900	T/F-Out to GF as Loan for Loader purchase				\$ 154,009	\$ 154,009	\$ -
TOTAL WATER/WASTEWATER TRANSFERS-OUT:		\$ 27,910	\$ 38,684	\$ 50,000	\$ 192,966	\$ 196,509	\$ 39,048
TOTAL EXPENSE PLUS TRANSFERS-OUT:		\$ 210,029	\$ 578,805	\$ 591,196	\$ 424,668	\$ 614,326	\$ 463,100
WATER/WASTEWATER REVENUE AND TRANSFERS-IN LESS EXPENSE AND TRANSFERS-OUT:		\$ 129,642	\$ (195,230)	\$ (124,098)	\$ 4,624	\$ (108,559)	\$ (49,282)

(a) Water Well Design Project; design and permitting

**CITY OF WHITTER
2021 BUDGET**

**HARBOR ENTERPRISE FUND - 51-800-XXXX
Revenue 51-3XX-4XXX**

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
REVENUE:							
CHARGES FOR SERVICES:							
51-340-4251	User Fees and Permits	\$ -	\$ -	\$ -	\$ -	-	\$ -
51-340-4399	Moorage - Transient Winter	-	-	-	19,183	-	20,000
51-340-4401	Moorage - Preferential	544,245	511,745	470,628	471,872	545,000	545,000
51-340-4402	Moorage - Transient	484,149	376,198	327,867	443,952	380,000	400,000
51-340-4403	Boat Lift Fees	17,094	16,128	21,176	33,712	18,000	25,000
51-340-4404	Utility Fees	62,469	60,863	53,915	53,667	60,000	60,000
51-340-4406	Wharfage Fees (includes hoist)	44,825	8,767	89,184	21,200	10,000	15,000
51-340-4407	Vessel Towing Fees	6,855	-	-	-	3,000	3,000
51-340-4408	Used Oil Collection Fees	1,906	1,380	1,220	786	1,200	1,000
51-340-4409	Waiting List Fees	16,300	15,050	14,881	1,000	17,000	16,000
51-340-4410	Pump Out Fees	2,460	365	270	855	1,000	500
51-340-4411	Launch Fees	112,223	92,760	93,343	147,539	100,000	150,000
51-340-4412	Shower Fees	2,354	2,437	2,336	65	2,500	1,000
51-340-4413	Grid	1,456	1,738	939	1,307	1,200	1,200
51-340-4414	Vessel Maintenance	6,899	5,870	20,166	9,140	6,000	7,000
51-340-4415	Dry Storage Fees	6,887	8,562	8,331	4,409	6,000	5,000
51-340-4416	Parking - Annual	41,500	250	49,800	40,700	52,000	45,000
51-340-4418	User Fees	-	-	-	-	-	-
51-340-4426	Parking - Daily	123,895	107,608	82,800	55,627	95,000	60,000
51-340-4445	Miscellaneous Services	-	1,885	5,181	7,952	2,000	3,000
	TOTAL CHARGES FOR SERVICES:	\$ 1,475,517	\$ 1,211,605	\$ 1,242,038	\$ 1,312,966	\$ 1,299,900	\$ 1,357,700
LEASES:							
51-345-4512	Lease Income	\$ 87,788	\$ 67,587	\$ 100,000	\$ 78,708	\$ 95,000	\$ 95,000
51-345-4513	Lease Credits (contra)	-	-	(95,647)	-	-	-
51-345-4515	Garbage Revenue	-	-	-	360	-	350
	TOTAL LEASES:	\$ 87,788	\$ 67,587	\$ 4,353	\$ 79,068	\$ 95,000	\$ 95,350
MISCELLANEOUS:							
51-360-4020	PERS On-Behalf paid by State	\$ -	\$ 12,656	\$ 17,068	\$ -	\$ -	\$ -
51-360-4417	Fuel Float Income	37,443	23,240	27,558	37,757	30,000	25,000
51-360-4430	Camping	11,757	10,537	18,168	8,957	13,000	12,000
51-360-4900	Late Fees on AR	-	1,909	2,309	94	1,500	1,500
51-360-4901	Investment Income	-	21,620	26,584	-	10,000	10,000
51-360-4910	Miscellaneous Revenue	17,939	176	-	20,434	-	15,000
51-360-4957	Amortize Bond Premium	-	-	8,843	-	-	8,843
	TOTAL MISCELLANEOUS:	\$ 67,139	\$ 70,139	\$ 100,530	\$ 67,242	\$ 54,500	\$ 72,343
	TOTAL HARBOR REVENUE:	\$ 1,630,444	\$ 1,349,330	\$ 1,346,921	\$ 1,459,276	\$ 1,449,400	\$ 1,525,393
TRANSFERS-IN:							
51-390-4991	From CPV for Harbor Bonds	\$ -	-	\$ 105,750	\$ 157,275	\$ 157,275	\$ 153,775
	TOTAL REVENUE PLUS TRANSFERS-IN:	\$ 1,630,444	\$ 1,349,330	\$ 1,452,671	\$ 1,616,551	\$ 1,606,675	\$ 1,679,168

**CITY OF WHITTER
2021 BUDGET**

HARBOR ENTERPRISE FUND - EXPENSES - 51-800-XXXX

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
EXPENSE:							
51-800-6000	Salaries and Wages	\$ 472,864	\$ 381,672	\$ 380,648	\$ 326,743	\$ 416,164	459,463
51-800-6030	FICA / Medicare	16,419	10,617	9,911	5,965	8,655	9,752
51-800-6040	Workers' Comp	6,725	12,225	11,984	5,329	16,279	18,571
51-800-6050	ESC/SUTA	6,726	2,976	3,433	2,253	4,162	4,775
51-800-6060	Insurance: Health/Life/Disab.	69,500	54,635	65,862	70,344	80,915	110,333
51-800-6070	PERS Retirement	65,871	73,091	73,950	57,504	81,204	88,642
51-800-6205	Advertising	-	1,428	94	1,305	1,500	1,000
51-800-6215	Collection Expense	-	2,031	-	(2,031)	5,000	5,000
51-800-6220	Bank Service Charges	14,425	26,529	30,584	35,222	28,000	30,000
51-800-6260	Bad Debt Expense	-	-	132,189	-	-	30,000
51-800-6265	Debt Service - Interest Expense	48,057	75,139	105,163	87,275 (a)	87,275	83,775
51-800-6270	Depreciation	-	934,720	938,617	- (c)	940,000	940,000
51-800-6280	Dues and Subscriptions	377	150	450	-	500	500
51-800-6410	Insurance - Liability	9,161	20,180	33,941	30,802	27,000	30,000
51-800-6420	Insurance - Auto	1,147	1,111	1,542	937	1,500	1,000
51-800-6430	Insurance - Mobile Equipment	206	359	635	509	1,200	600
51-800-6440	Insurance - Property	11,654	25,633	42,994	35,345	70,000	70,000
51-800-6490	Insurance - Claims Deductible	100	-	-	5,000	5,000	5,000
51-800-6540	Licenses and Permits	91	111	10	125	250	125
51-800-6565	Contracted Services - Outside	14,420	54,999	33,103	5,960	25,000	25,000
51-800-6570	Physical Exams	676	238	620	627	500	500
51-800-6580	Postage	334	-	994	3,405	1,000	2,500
51-800-6635	Prof. Fees - Computer Support	4,535	12,298	2,815	1,514	5,000	3,000
51-800-6636	Prof. Fees - Website Support	884	175	-	-	1,000	250
51-800-6650	Prof. Fees - Legal	16,092	-	2,057	65	5,000	5,000
51-800-6700	Publications and Subscriptions	-	30	-	195	350	350
51-800-6730	Equipment Rental	-	195	172	87	100	1,000
51-800-6740	Small Tools	2,066	1,538	1,758	1,741	1,500	2,500
51-800-6770	Travel, Training and Development	6,118	2,264	6,163	1,688	3,000	3,000
51-800-6780	Waste Disposal - EVOS	2,930	21,275	-	1,635	3,500	4,000
51-800-7100	Repairs - Buildings	9,728	2,453	573	(204)	2,500	6,000
51-800-7350	Repairs - Equipment	5,070	26,065	1,350	9,871	12,000	15,000
51-800-7400	Repairs - Vehicles	7,317	13,632	1,767	273	5,000	2,000
51-800-7500	Parking Lot Maintenance	2,685	1,617	266	-	2,000	1,000
51-800-7610	Repairs - Utilities	1,789	501	-	12,129	1,000	10,000
51-800-7750	Gas and Oil - Vehicles	10,923	12,611	8,791	3,749	9,000	6,000
51-800-7800	Repairs - Facilities	-	-	280	117	-	-
51-800-7820	Repairs - Docks	63,209	3,969	-	1,211	20,000	20,000
51-800-8150	Supplies - Consumables	21,453	30,222	29,150	5,107	30,000	30,000
51-800-8200	Supplies - Parking	3,300	91	3,141	-	3,000	1,000
51-800-8400	Supplies - Fire Suppression	472	-	-	6,071	5,000	3,000
51-800-8550	Supplies - Office	5,407	2,729	6,276	1,339	5,500	6,000
51-800-8800	Supplies - Resale Items	-	-	2,638	-	-	-
51-800-8950	Uniforms	553	179	1,670	-	400	2,500
51-800-8970	Supplies - Safety	3,968	6,013	387	2,689	4,000	5,000
51-800-9000	Utilities - Internet Service	5,676	1,398	7,709	15,736	7,000	6,100

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
51-800-9010	Utilities - Electricity	59,592	77,315	91,017	64,436	60,000	62,000
51-800-9040	Utilities - Heating Fuel	4,582	4,564	3,447	5,145	4,700	5,500
51-800-9050	Utilities - Solid Waste	101,667	80,135	99,977	105,482	100,000	100,000
51-800-9070	Utilities - Telephone	1,572	2,411	2,313	1,743	3,000	1,600
51-800-9095	Utilities - Water and Wastewater	17,997	30,711	34,287	36,826	35,000	35,000
51-800-9213	Harbor Emergency Repair	-	76,346	-	7,894	-	10,000
51-800-9510	Snow Removal	35,000	35,000	37,369	-	35,000	35,000
51-800-9515	Capital -Parking Meters	-	-	-	-	-	2,000
51-800-9550	Capital - Head of Bay Proj	150,000	-	-	-	-	-
51-900-9510	Capital - Bldgs /Facilities	-	-	-	-	25,000	5,000
51-900-9520	Capital - Equipment	7,462	-	22,788	16,849	10,000	1,500
51-900-9530	Capital - Office Equip	-	-	-	-	2,000	2,000
51-900-9575	Debt Principal	-	-	65,000	70,000 (b)	70,000	70,000
TOTAL HARBOR EXPENSES:		\$ 1,290,800	\$ 2,123,580	\$ 2,299,883	\$ 1,046,007	\$ 2,271,654	\$ 2,378,835

Account No.	Description:	ACTUAL				BUDGET	
		2017	2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
TRANSFERS-OUT:							
51-800-9900	Transfers-Out to General Fund	\$ 136,618	\$ 167,710	\$ 150,000	\$ 143,000	156,000	\$ 156,000
51-800-9901	Transfers-Out to Other Funds	-	-	366,537	-	-	-
	TOTAL EXPENSE PLUS TRANSFERS-OUT:	\$ 1,427,418	\$ 2,291,290	\$ 2,816,421	\$ 1,189,007	\$ 2,427,654	\$ 2,534,835
HARBOR REVENUE AND TRANSFERS-IN LESS EXPENSE AND TRANSFERS-OUT:							
		\$ 203,026	\$ (941,960)	\$ (1,363,749)	\$ 427,544	\$ (820,979)	\$ (855,667)
Adjust for Non-Cash Items:							
	Add-back Depreciation	-	934,720	938,617	-	940,000	940,000
	Subtract Amortization of Bond Premium						(8,843)
	Subtract State PERS Payment	-	(12,656)	(17,068)	-	-	-
	Net Non-Cash Adjustments	\$ -	\$ 922,064	\$ 921,549	\$ -	\$ 940,000	\$ 931,157
Net increase (decrease) in cash:							
		\$ 203,026	\$ (19,896)	\$ (442,200)	\$ 427,544	\$ 119,021	\$ 75,490

**CITY OF WHITTER
2021 BUDGET**

DELONG DOCK 53-XXX-XXXX

Revenue 53-341-4XXX

Expense 53-801-XXXX

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020 Thru 11/24	2020	2021
					Budget	Original Budget
REVENUE:						
53-340-4015	Legal Settlement	0	0	750,000	0	0
CHARGES FOR SERVICES:						
53-341-4251	User Fees and Permits	12,000	12,000	3,000	12,000	12,000
53-341-4402	Moorage - Transient	26,524	26,524	3,861	20,000	5,000
53-341-4404	Utility Fees	1,000	1,000	3,167	5,000	7,000
53-341-4406	Wharfage Fees (includes hoist)	305,425	210,297	349,207	225,000	360,000
53-341-4408	Used Oil Collection Fees	-	-	-	-	-
53-341-4416	Parking - Annual	-	-	-	-	-
53-341-4426	Parking - Daily	-	-	-	-	-
53-341-4440	Equipment Rental	-	-	-	-	-
53-341-4445	Miscellaneous Services	-	-	-	-	-
53-341-4970	Contributed Capital	-	5,200,000	-	-	-
TOTAL CHARGES FOR SERVICES:		\$ 344,949	\$ 5,449,821	\$ 359,235	\$ 262,000	\$ 384,000
TOTAL REVENUE:		\$ 344,949	\$ 5,449,821	\$ 1,109,235	\$ 262,000	\$ 384,000
TRANSFERS-IN:						
53-390-4994	Transfers-In from Harbor	\$ -	\$ 366,537	\$ -	\$ -	\$ -
TOTAL REVENUE PLUS T/F-IN:		\$ 344,949	\$ 5,816,358	\$ 1,109,235	\$ 262,000	\$ 384,000
EXPENSES:						
53-801-6000	Salaries & Wages	20,792	-	36,139	46,240	51,051
53-801-6030	Fica/Medicare	492	-	712	962	1,084
53-801-6040	Workers' Comp	264	-	-	1,809	2,063
53-801-6050	ESC taxes	154	-	264	462	531
53-801-6060	Health & Life Insurance	2,567	-	6,057	8,991	13,168
53-801-6070	PERS Retirement	3,201	-	6,068	9,023	10,423
53-801-6270	Depreciation	-	520,000	-	-	-
53-801-6410	Insurance - Liability	-	1,437	16,307	3,000	15,000
53-801-6440	Insurance - Property	-	-	9,595	5,000	10,000
53-801-6565	Outside Contractors	3,900	42,807	1,653	5,000	120,000
53-801-6650	Legal Services	-	19,972	19,767	3,000	-
53-801-6730	Equipment Rental	-	-	-	2,500	2,500
53-801-6740	Small Tools	-	-	5,602	3,000	1,000
53-801-6780	Waste Disposal	-	-	-	3,000	-
53-801-7750	Gas & Oil - Vehicles	-	-	-	500	500
53-801-7820	Repairs - Docks	-	36,273	7,701	-	20,000
53-801-8150	Supplies - Consumables	-	785	-	5,000	2,500
53-801-8400	Supplies - Fire Suppression	-	-	-	1,500	1,000

53-801-8950	Supplies - Uniforms	-	-	400	1,000	
53-801-8970	Supplies - Safety	-	220	500	2,000	
53-801-9010	Utilities - Electricity	3,207	17,355	3,000	15,000	
53-801-9050	Utilities - Solid Waste	-	-	1,500	1,500	
53-801-9095	Utilities - Water/Wastewater	67	-	5,000	5,000	
53-900-9504	Capital Improvement	6,216	35,500	-	30,000	
53-900-9540	Capital - Emergency Repairs	201,325	-	55,500	5,000	
	TOTAL EXPENSES:	\$ 31,370	\$ 832,087	\$ 162,941	\$ 164,887	\$ 310,320
TRANSFERS-OUT:						
53-801-9900	Transfers-Out to General Fund	\$ -	\$ -	\$ 35,973	# \$ 26,200	\$ 38,400
	TOTAL EXPENSE PLUS T/F-OUT:	\$ 31,370	\$ 832,087	\$ 198,914	\$ 191,087	\$ 348,720
	DELONG DOCK REVENUE LESS EXPENSE:	\$ 313,580	\$ 4,984,271	\$ 910,321	\$ 70,913	\$ 35,280

**CITY OF WHITTER
2021 BUDGET**

**MOTOR POOL INTERNAL SERVICE FUND 60-XXX-XXXX
Revenue 60-360-4XXX
Expense 60-XXX-XXXX**

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020 Thru 11/24	2020 Budget	2021 Original Budget
REVENUE:						
CHARGES FOR SERVICES:						
60-360-4910	Vehicle Rent	-	15,000	15,000	15,000	-
	TOTAL CHARGES FOR SERVICES:	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
TRANSFERS-IN:						
60-390-4990	From GF - Public Safety response vehicles	\$ -		\$ 60,000	\$ 60,000	\$ -
60-390-4990	From GF for Loader	-		154,009	154,009	-
60-390-4990	From CPV for Loader	-		154,009	154,009	-
		\$ -	\$ -	\$ 368,017	\$ 368,017	\$ -
	TOTAL REVENUE PLUS TRANSFERS-IN:	\$ -	\$ 15,000	\$ 383,017	\$ 383,017	\$ -
EXPENSES:						
60-800-6565	Contracted Services	-		-	-	-
60-800-7400	Vehicle Repairs	-		-	-	-
60-800-8150	Operating Supplies	-		-	-	-
60-900-9520	Capital Equipment - Vehicles and Equipment	-		60,000	460,000	-
60-900-9540	Capital - Emergency Repairs	-		-	-	-
	TOTAL EXPENSES:	\$ -	\$ -	\$ 60,000	\$ 460,000	\$ -
TRANSFERS-OUT:						
60-990-9990		-			0	0
	MOTOR POOL REVENUE/TRANSFERS-IN LESS EXPENSE:	\$ -	\$ 15,000	\$ 323,017	\$ (76,983)	\$ -

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.

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**CITY OF WHITTER
2021 BUDGET**

**COMMERCIAL PASSENGER VESSEL TAX 20-XXX-XXXX
Revenue 20-310-4XXX
Expense 20-400-XXXX**

Account No.	Description:	ACTUAL		BUDGET	
		2019 Actual	2020 Thru 11/24	2020 Budget	2021 Original Budget
REVENUE:					
20-310-4008	Estimated CPV Grant Revenue	871,855	958,385	900,000	-
	TOTAL CPV Revenue:	\$ 871,855	\$ 958,385	\$ 900,000	\$ -
EXPENSES:					
20-400-6220	Postage	560	0		
20-400-6240	Museum Contribution	15,000	15,000	15,000	15,000
20-410-9200	Projects	38,000	0		
	TOTAL CPV Expense:	\$ 53,560	\$ 15,000	\$ 15,000	\$ 15,000
TRANSFERS-OUT:					
20-990-9990	General Fund - Parks & Recreation	22,000	25,000	25,000	25,000
20-990-9990	General Fund - Public Safety response	158,000	205,280	205,280	189,634
20-990-9990	General Fund - PS Response Equipment		60,000	60,000	-
20-990-9990	General Fund - PW equipment		154,009	154,009	-
20-990-9990	New City Park		85,000	85,000	-
20-990-9992	Harbor Fund - Harbor debt	105,750	157,275	157,275	153,775
20-990-9990	Water/Sewer Fund - Well capacity design		54,000	54,000	-
	TOTAL TRANSFERS-OUT:	\$ 285,750	\$ 740,564	\$ 740,564	\$ 368,409
	TOTAL EXPENSES AND TRANSFERS-OUT:	\$ 339,310	\$ 755,564	\$ 755,564	\$ 383,409
	Net Revenue over Expenses and T/F-Out:	\$ 532,545	\$ 202,822	\$ 144,437	\$ (383,409)

CITY OF WHITTIER, ALASKA
2021 BUDGET POLICIES – Passed via Resolution #31-2020

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-out¹. 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 revenues². 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 surplus³ 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 levels⁴. Expenditures from this Fund require specific appropriation from the City Council before being spent.

¹ In 2020 the Policy requires Unassigned Fund Balance equal to between \$1,498,973 and \$2,248,460

² Currently \$270K. The City will develop a plan aimed at reaching this goal by 2023.

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.

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

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.

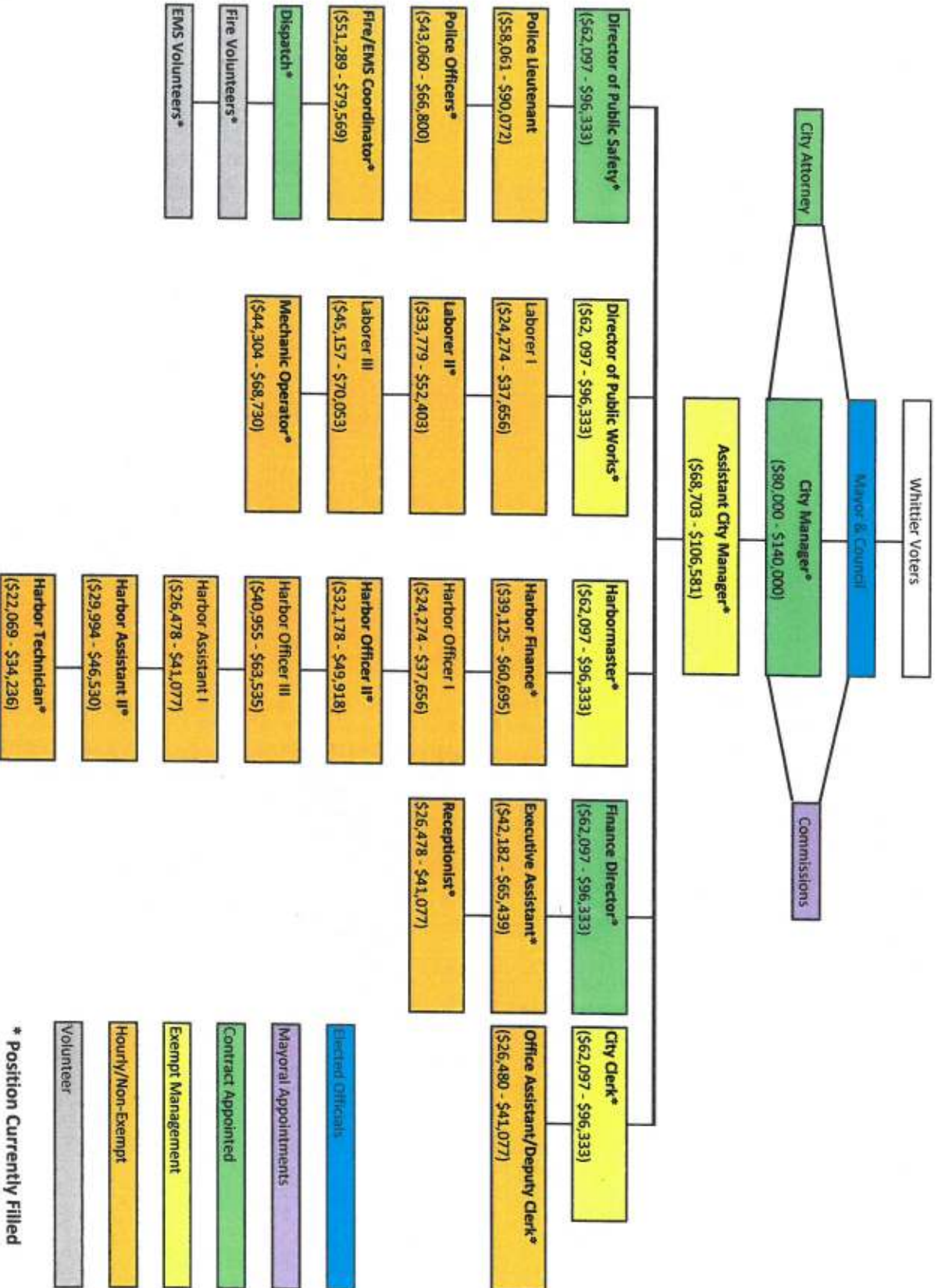
Exception: Where Council determines that a specific enterprise fund asset will not be replaced at ratepayer or taxpayer cost, but will only be replaced through grants, or not be replaced at all, it may be prudent not to fund depreciation on that item.

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.

⁵ The City has not yet identified a 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.

CITY OF WHITTIER ORGANIZATION CHART (with Pay Range Information)



* Position Currently Filled
Ord. #05-2020

CITY OF WHITTIER
Non-Exempt Employee Classification and Pay Plan Schedule
 (Effective January 10, 2021 via Ordinance #05-2020)

Effective 1/10/2021: 0.00%

Position	Hourly/ Salary	Home Dept	HOURLY PAY RATE									
			Level									
			A	B	C	D	E	F	G	H	I	J
		Work Student	10.61	11.14	11.70	12.28	12.90	13.54	14.22	14.93	15.68	16.46
01-400	Hourly	Receptionist/Office Assistant	12.73	13.37	14.03	14.74	15.47	16.25	17.06	17.91	18.81	19.75
01-400	Hourly	Executive Assistant	20.28	21.29	22.36	23.48	24.65	25.88	27.18	28.54	29.96	31.46
01-530	Hourly	EMT I	14.85	15.59	16.37	17.19	18.05	18.95	19.90	20.90	21.94	23.04
01-530	Hourly	EMT II	19.63	20.61	21.64	22.72	23.86	25.05	26.31	27.62	29.00	30.45
01-530	Hourly	EMT III	24.66	25.89	27.19	28.55	29.97	31.47	33.05	34.70	36.43	38.26
01-510	Hourly	Police Officer **	20.70	21.74	22.82	23.97	25.16	26.42	27.74	29.13	30.59	32.12
01-600	Hourly	Laborer I	11.67	12.25	12.87	13.51	14.18	14.89	15.64	16.42	17.24	18.10
01-600	Hourly	Laborer II	16.24	17.05	17.90	18.80	19.74	20.73	21.76	22.85	23.99	25.19
01-600	Hourly	Laborer III	21.71	22.80	23.94	25.13	26.39	27.71	29.09	30.55	32.08	33.68
01-600	Hourly	Mechanic Operator	21.30	22.37	23.48	24.66	25.89	27.18	28.54	29.97	31.47	33.04
01-800	Hourly	Parks & Rec Assistant	14.42	15.14	15.90	16.69	17.53	18.40	19.32	20.29	21.30	22.37
51-800	Hourly	Harbor Technician	10.61	11.14	11.70	12.28	12.90	13.54	14.22	14.93	15.68	16.46
51-800	Hourly	Harbor Assistant I	12.73	13.37	14.03	14.74	15.47	16.25	17.06	17.91	18.81	19.75
51-800	Hourly	Harbor Assistant II	14.42	15.14	15.90	16.69	17.53	18.40	19.32	20.29	21.30	22.37
51-800	Hourly	Harbor Officer I	11.67	12.25	12.87	13.51	14.18	14.89	15.64	16.42	17.24	18.10
51-800	Hourly	Harbor Officer II	15.47	16.24	17.06	17.91	18.80	19.74	20.73	21.77	22.86	24.00
51-800	Hourly	Harbor Officer III	19.69	20.67	21.71	22.79	23.93	25.13	26.39	27.71	29.09	30.55
51-800	Hourly	Harbor Finance	18.81	19.75	20.74	21.77	22.86	24.01	25.21	26.47	27.79	29.18

			ANNUAL WAGE EQUIVALENT									
			A	B	C	D	E	F	G	H	I	J
		Work Student	22,069	23,172	24,331	25,547	26,825	28,166	29,574	31,053	32,606	34,236
01-400	Hourly	Receptionist/Office Assistant	26,478	27,802	29,192	30,652	32,185	33,794	35,484	37,258	39,121	41,077
01-400	Hourly	Executive Assistant	42,182	44,292	46,506	48,831	51,273	53,837	56,528	59,355	62,323	65,439
01-530	Hourly	EMT I	30,888	32,432	34,054	35,757	37,545	39,422	41,393	43,463	45,636	47,917
01-530	Hourly	EMT II	40,830	42,872	45,016	47,266	49,630	52,111	54,717	57,452	60,325	63,341
01-530	Hourly	EMT III	51,293	53,857	56,550	59,378	62,347	65,464	68,737	72,174	75,783	79,572
01-510	Hourly	Police Officer **	43,060	45,213	47,474	49,848	52,340	54,957	57,705	60,590	63,619	66,800
01-600	Hourly	Laborer I	24,274	25,487	26,762	28,100	29,505	30,980	32,529	34,155	35,863	37,656
01-600	Hourly	Laborer II	33,779	35,468	37,242	39,104	41,059	43,112	45,267	47,531	49,907	52,403
01-600	Hourly	Laborer III	45,157	47,415	49,785	52,275	54,888	57,633	60,514	63,540	66,717	70,053
01-800	Hourly	Parks & Rec Assistant	44,304	46,519	48,845	51,287	53,852	56,544	59,372	62,340	65,457	68,730
51-800	Hourly	Harbor Technician	29,994	31,493	33,068	34,721	36,457	38,280	40,194	42,204	44,314	46,530
51-800	Hourly	Harbor Assistant I	22,069	23,172	24,331	25,547	26,825	28,166	29,574	31,053	32,606	34,236
51-800	Hourly	Harbor Assistant II	26,478	27,802	29,192	30,652	32,185	33,794	35,484	37,258	39,121	41,077
51-800	Hourly	Harbor Officer I	29,994	31,493	33,068	34,721	36,457	38,280	40,194	42,204	44,314	46,530
51-800	Hourly	Harbor Officer II	24,274	25,487	26,762	28,100	29,505	30,980	32,529	34,155	35,863	37,656
51-800	Hourly	Harbor Officer III	32,178	33,786	35,476	37,250	39,112	41,068	43,121	45,277	47,541	49,918
51-800	Hourly	Harbor Finance	40,955	43,003	45,153	47,411	49,781	52,270	54,884	57,628	60,509	63,535
51-800	Hourly	Harbor Finance	39,125	41,081	43,135	45,292	47,556	49,934	52,431	55,053	57,805	60,695

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 WHITTIER
Salaried (Exempt) Employee Pay Schedule
 (Effective January 10, 2021 via Ordinance #05-2020)

			ANNUAL SALARY AMOUNTS									
			A	B	C	D	E	F	G	H	I	J
01-400	Salary	Assistant City Manager	\$ 68,703	\$ 72,138	\$ 75,745	\$ 79,532	\$ 83,509	\$ 87,684	\$ 92,069	\$ 96,672	\$ 101,506	\$ 106,581
01-400	Salary	Finance Director	\$ 62,097	\$ 65,202	\$ 68,462	\$ 71,885	\$ 75,479	\$ 79,253	\$ 83,216	\$ 87,377	\$ 91,746	\$ 96,333
01-400	Salary	City Clerk	\$ 62,097	\$ 65,202	\$ 68,462	\$ 71,885	\$ 75,479	\$ 79,253	\$ 83,216	\$ 87,377	\$ 91,746	\$ 96,333
01-510	Salary	Public Safety Director	\$ 62,097	\$ 65,202	\$ 68,462	\$ 71,885	\$ 75,479	\$ 79,253	\$ 83,216	\$ 87,377	\$ 91,746	\$ 96,333
01-510	Salary	Police Lieutenant **	\$ 58,061	\$ 60,964	\$ 64,013	\$ 67,213	\$ 70,574	\$ 74,103	\$ 77,808	\$ 81,698	\$ 85,783	\$ 90,072
01-600	Salary	Public Works Director	\$ 62,097	\$ 65,202	\$ 68,462	\$ 71,885	\$ 75,479	\$ 79,253	\$ 83,216	\$ 87,377	\$ 91,746	\$ 96,333
51-800	Salary	Harbormaster	\$ 62,097	\$ 65,202	\$ 68,462	\$ 71,885	\$ 75,479	\$ 79,253	\$ 83,216	\$ 87,377	\$ 91,746	\$ 96,333

			HOURLY SALARY AMOUNTS									
			A	B	C	D	E	F	G	H	I	J
01-400	Salary	Assistant City Manager	\$ 33.03	\$ 34.68	\$ 36.42	\$ 38.24	\$ 40.15	\$ 42.16	\$ 44.26	\$ 46.48	\$ 48.80	\$ 51.24
01-400	Salary	Finance Director	\$ 29.85	\$ 31.35	\$ 32.91	\$ 34.56	\$ 36.29	\$ 38.10	\$ 40.01	\$ 42.01	\$ 44.11	\$ 46.31
01-400	Salary	City Clerk	\$ 29.85	\$ 31.35	\$ 32.91	\$ 34.56	\$ 36.29	\$ 38.10	\$ 40.01	\$ 42.01	\$ 44.11	\$ 46.31
01-510	Salary	Public Safety Director	\$ 29.85	\$ 31.35	\$ 32.91	\$ 34.56	\$ 36.29	\$ 38.10	\$ 40.01	\$ 42.01	\$ 44.11	\$ 46.31
01-510	Salary	Police Lieutenant	\$ 27.91	\$ 29.31	\$ 30.78	\$ 32.31	\$ 33.93	\$ 35.63	\$ 37.41	\$ 39.28	\$ 41.24	\$ 43.30
01-600	Salary	Public Works Director	\$ 29.85	\$ 31.35	\$ 32.91	\$ 34.56	\$ 36.29	\$ 38.10	\$ 40.01	\$ 42.01	\$ 44.11	\$ 46.31
51-800	Salary	Harbormaster	\$ 29.85	\$ 31.35	\$ 32.91	\$ 34.56	\$ 36.29	\$ 38.10	\$ 40.01	\$ 42.01	\$ 44.11	\$ 46.31

** Council authorized Police Officer & Lieutenant 10% pay increase beginning 1/10/2021 (first pay period) to attract and retain qualified law enforcement officers. No COLA for 2021.

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.